



March 30, 2018

Enclosed is the State of Minnesota's fiscal year 2019 Statewide Cost Allocation Plan. This plan is submitted in accordance with guidelines established in the OMB Uniform Guidance (2 CFR 200).

The 2019 budget plan expenditures are based on the state's 2018 budget values that were passed into law in the last legislative session.

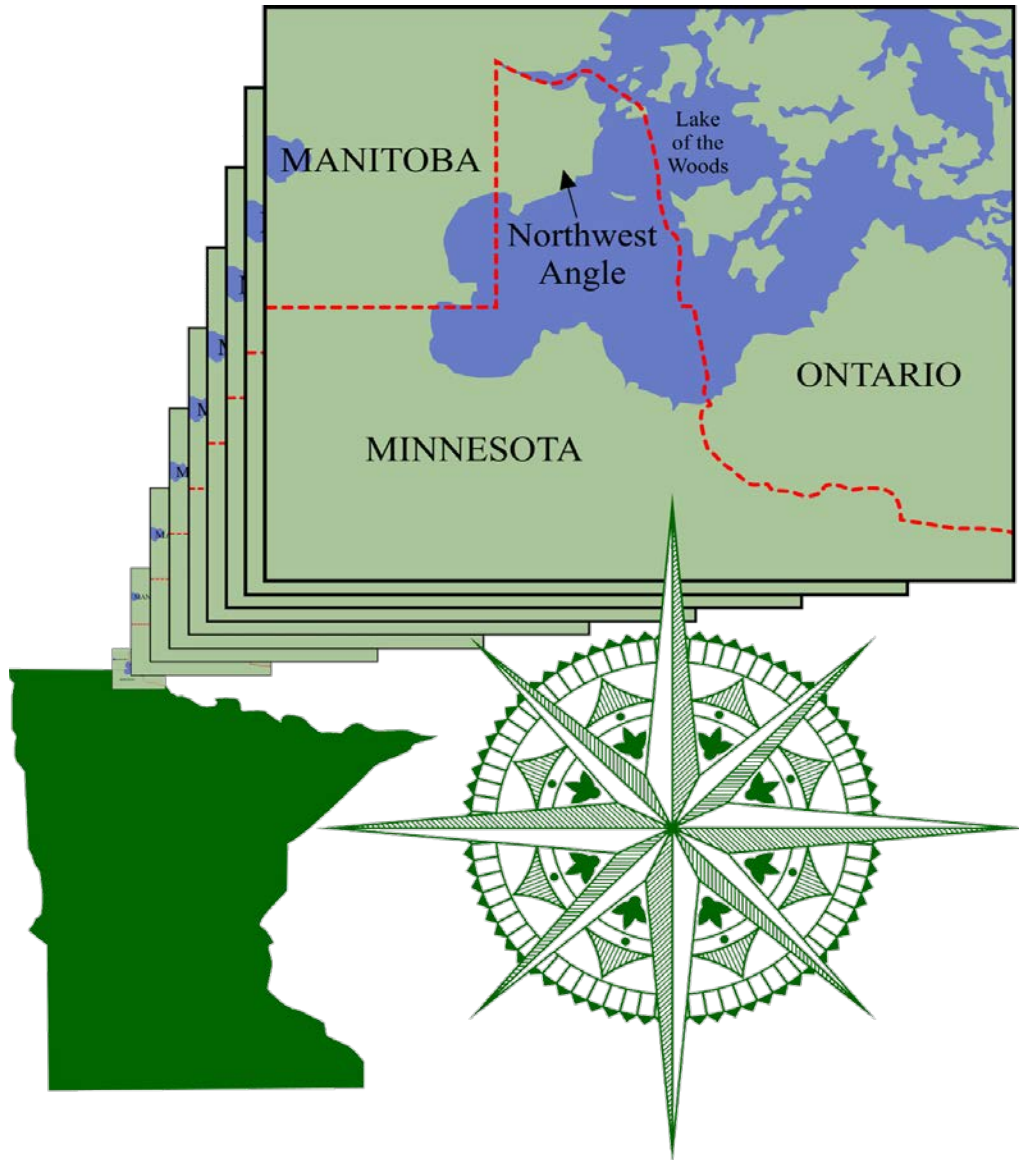
Statistics used for allocation include those from our accounting system, SWIFT, for the period July 1, 2016 through June 30, 2017.

The roll-forward figures were calculated using actual 2017 expenditures at the close of the state's fiscal year.

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

Please contact Travis Creel, MMB Statewide Accounting and Reporting, at (651) 201-8078, if you have any questions or need additional copies of the submission.

State of Minnesota Statewide Cost Allocation Plan



**Fiscal Year 2017 Actual
Fiscal Year 2019 Budget**



A fortunate mistake

A mistake made in 1783 has given Minnesota the distinction of being the most northern state in the contiguous 48. At the conclusion of the American Revolutionary War, the Treaty of Paris between the United States and Great Britain delineated the boundary between the U.S. territory and Canada as running "...through the Lake of the Woods to the northwestern-most point thereof, and from thence on a due west course to the river Mississippi..." The mistake was made when they relied on a map that showed the Mississippi extending far to the north.

In a subsequent agreement, the Anglo-American Convention of 1818, the error was corrected by having the western boundary run directly from the northwest point of the lake to the 49th parallel and then westward along it. When a survey team finally located the northwestern-most point of the lake, they determined that a portion of the U.S. territory was "cut off," jutting about 30 miles north of the 49th parallel. This portion of land, now known as the Northwest Angle (or "the Angle" by locals), remains a region of the state of Minnesota and, with the exception of Alaska, is the only part of the U.S. that is north of the 49th parallel.

The Northwest Angle, including several small islands, can only be accessed by air, water, or ice cover across the Lake of the Woods or by land through Canada. The border crossing is unstaffed. Travelers wishing to enter by land are expected to use a dedicated telephone at one of three locations to contact Canadian or U.S. Customs and make their declarations.

The Angle, a portion (70%) of which is held in trust by the Red Lake Indian Reservation, has a population of 119 (2010 census), 34 who live on surrounding islands. It is a popular destination for fishermen year-round and for snowmobilers in the winter.

The Northwest Angle is a treasured part of Minnesota, its history and its uniqueness, proving that not all mistakes are bad.

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	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

SCHEDULE NUMBER

	1 st STEP	2 nd STEP
ADMINISTRATION - GOVERNMENT & CITIZEN SERVICES (cont'd.)		
Allocation: Office of State Procurement (fmrly Materials Mgmt)	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
Allocation: IT Security	6.4	24.4
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: Enterprise Communications & Planning	8.3	26.3
Allocation: Debt 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 - ENTERPRISE COMMUNICATIONS & PLANNING		
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: Enterprise Communications & Planning	8.3	26.3
 MMB - DEBT 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: Debt Management	9.3	27.3
Non-Allocable: Debt Management - Other	9.4	27.4

	1 st STEP	2 nd 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

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
Non-Allocable: Audit Comm	15.6	33.6
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

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 2017 - Actual

	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	1,704	-	-	4,873	3,282	-	4,129	152
3.4 Human Resources	1,223	-	-	3,496	2,354	-	2,962	109
3.5 Financial Management and Reporting	704	421	-	3,626	35,622	4	18,015	1,056
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,125	32,631	-	-	3,376	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	60	-	-	114	2,939	-	1,374	9
4.10 Central Mail	-	-	-	-	83	-	8	-
4.11 Office of Enterprise Continuous Improvement	11	-	-	32	21	-	27	1
4.12 Grants Mgt	-	222	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	63	-	-	129	1,262	-	277	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	10	6	-	51	498	0	252	15
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	11	6	-	55	539	0	273	16
10.4 Budget Operations and Planning	42	24	-	109	426	6	158	67
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	43	-	-	122	82	-	104	4
11.4 Accounting Services	15	9	-	78	766	0	388	23
11.5 Financial Reporting	23	14	-	117	1,152	0	582	34
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	33	20	-	172	1,694	0	857	50
12.5 Personnel Operations and System Support	92	-	-	264	178	-	224	8
12.6 Budget Service - Computer Operations	12	7	-	31	120	2	45	19
12.7 Personnel Operations Special Billing	72	-	-	205	138	-	174	6
12.8 Accounting & Procurement Operations Special Billing	31	19	-	161	1,578	0	798	47
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	138	-	-	394	266	-	334	12
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	10	-	-	28	19	-	24	1
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 beginning	54	32	-	279	2,739	0	1,385	81
20 Administration	229	-	-	505	15,336	-	659	405
Total Actual	5,705	33,411	0	14,841	74,470	13	33,047	2,115
Original Budget	9,221	13,799	3	16,941	103,531	-	38,787	-
Rollforward Adjustment	-3,516	19,612	-3	-2,100	-29,061	13	-5,740	2,115

Statewide Cost Allocation Plan

Exhibit A - Roll Forward Costs by Department

Federal Version

State Fiscal Year 2017 - Actual

	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 Mangement (Leases)	Plant Management (Repairs)
DP# Name								
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	34,579	8,702	4,528	12,211	18,541	-	253,388	5,881
3.4 Human Resources	24,804	6,242	3,248	8,760	13,300	-	181,764	4,219
3.5 Financial Management and Reporting	62,358	329,390	10,786	25,301	152,579	42	245,183	10,820
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	1,125	-	-	9,002	-
4.7 Real Property	-	1,412	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,677	3,283	498	331	442	-	15,006	144
4.10 Central Mail	220	100	160	90	1,131	-	39	-
4.11 Office of Enterprise Continuous Improvement	226	57	30	80	121	-	1,656	38
4.12 Grants Mgt	-	-	26	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	374	2,519	611	1,040	1,065	-	4,476	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	871	4,603	151	354	2,132	1	3,426	151
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	943	4,983	163	383	2,308	1	3,709	164
10.4 Budget Operations and Planning	415	266	244	160	448	6	854	84
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	868	218	114	307	466	-	6,362	148
11.4 Accounting Services	1,342	7,087	232	544	3,283	1	5,275	233
11.5 Financial Reporting	2,016	10,649	349	818	4,933	1	7,927	350
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,965	15,663	513	1,203	7,256	2	11,659	515
12.5 Personnel Operations and System Support	1,872	471	245	661	1,004	-	13,717	318
12.6 Budget Service - Computer Operations	117	75	69	45	126	2	241	24
12.7 Personnel Operations Special Billing	1,458	367	191	515	782	-	10,684	248
12.8 Accounting & Procurement Operations Special Billing	2,762	14,588	478	1,121	6,758	2	10,859	479
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	2,798	704	366	988	1,500	-	20,503	476
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	197	50	26	70	106	-	1,444	34
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	173	-	-	-	-	-	-	-
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)	4,796	25,332	829	1,946	11,734	3	18,856	832
20 Administration	3,226	7,773	950	9,804	29,149	-	46,080	170
Total Actual	151,056	444,534	24,807	67,854	259,163	60	872,110	25,328
Original Budget	153,492	304,893	22,602	68,470	297,235	83	945,890	24,308
Rollforward Adjustment	-2,436	139,641	2,205	-616	-38,072	-23	-73,780	1,020

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2017 - Actual

	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 of Enterprise Sustainability	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	10,795	285	20,913	23,208	10,175
3.4 Human Resources	-	-	-	7,743	204	15,001	16,648	7,299
3.5 Financial Management and Reporting	5	-	2,557	17,745	548	6,499	10,039	103,386
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	-	-	321	452	51	564	750	284
4.10 Central Mail	-	-	-	255	-	171	333	-
4.11 Office of Enterprise Continuous Improvement	-	-	-	71	2	137	152	67
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	414	90	446	3,805	461
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	0	-	36	248	8	91	140	1,445
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	0	-	39	268	8	98	152	1,564
10.4 Budget Operations and Planning	-	-	117	478	138	147	156	353
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	271	7	525	583	255
11.4 Accounting Services	0	-	55	382	12	140	216	2,224
11.5 Financial Reporting	0	-	83	574	18	210	325	3,342
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	0	-	122	844	26	309	477	4,916
12.5 Personnel Operations and System Support	-	-	-	584	15	1,132	1,256	551
12.6 Budget Service - Computer Operations	-	-	33	135	39	41	44	99
12.7 Personnel Operations Special Billing	-	-	-	455	12	882	979	429
12.8 Accounting & Procurement Operations Special Billing	0	-	113	786	24	288	445	4,579
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	873	23	1,692	1,878	823
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	-	-	62	2	119	132	58
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)	0	-	197	1,365	42	500	772	7,951
20 Administration	-	-	5,118	1,140	145	2,660	6,428	9,348
Total Actual	6	0	8,790	45,938	1,699	52,565	68,918	159,610
Original Budget	111	-	2,924	59,470	-	57,410	68,580	99,205
Rollforward Adjustment	-105	0	5,866	-13,532	1,699	-4,845	338	60,405

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2017 - Actual

	G02-0034	G02-0036	G02-0037	G02-0037a	G02-0038 Environmental Quality Board (transferred to MPCA in FY12)	G02-0042	G02-0043	G02-0044
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	-	4,303	-	-	-	9,840	-	-
3.4 Human Resources	-	3,086	-	-	-	7,058	-	-
3.5 Financial Management and Reporting	-	1,660	-	-	-	19,750	25	72
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlr Materials Mgmt)	-	134	-	-	-	442	-	-
4.10 Central Mail	-	-	-	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	-	28	-	-	-	64	-	-
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	148	-	-	-	1,107	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlr IC&A)	-	23	-	-	-	276	0	1
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	25	-	-	-	299	0	1
10.4 Budget Operations and Planning	-	87	-	-	-	208	2	15
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	108	-	-	-	247	-	-
11.4 Accounting Services	-	36	-	-	-	425	1	2
11.5 Financial Reporting	-	54	-	-	-	639	1	2
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	79	-	-	-	939	1	3
12.5 Personnel Operations and System Support	-	233	-	-	-	533	-	-
12.6 Budget Service - Computer Operations	-	24	-	-	-	59	1	4
12.7 Personnel Operations Special Billing	-	181	-	-	-	415	-	-
12.8 Accounting & Procurement Operations Special Billing	-	74	-	-	-	875	1	3
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	348	-	-	-	796	-	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	25	-	-	-	56	-	-
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)	-	128	-	-	-	1,519	2	6
20 Administration	-	553	-	-	-	1,247	-	-
Total Actual	0	11,336	0	0	0	46,794	34	110
Original Budget	45,258	26,313	-	-	-	51,020	-	378
Rollforward Adjustment	-45,258	-14,977	0	0	0	-4,226	34	-268

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2017 - Actual

	G02-0045	G02-0046	G02-0047	G02-0048	G02-0049 Office of State Procurement (fmrly Materials Management)	B04 AGRICULTURE DEPT	B13 COMMERCE DEPT	B14 ANIMAL HEALTH BOARD
DP# Name	SmART FMR	SmART HR	SHPO	Arts & Cultural Heritage				
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	15,696	17,264	-	2,947	5,008	-	-	-
3.4 Human Resources	11,259	12,384	-	2,114	3,593	-	-	-
3.5 Financial Management and Reporting	2,841	3,574	6	4,068	9,256	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	6,751	3,376	3,376
4.7 Real Property	-	-	-	-	-	253	98	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	112	126	-	70	736	41,976	14,316	1,360
4.10 Central Mail	74	15	-	139	-	6,200	10,109	108
4.11 Office of Enterprise Continuous Improvement	103	113	-	19	33	5,132	3,654	388
4.12 Grants Mgt	-	-	-	722	-	928	3,859	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	37	5	-	40	2,416	21,359	16,420	2,096
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	40	50	0	57	129	6,686	8,571	275
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	3,715	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	43	54	0	62	140	7,238	9,279	297
10.4 Budget Operations and Planning	93	143	11	281	218	23,871	7,560	945
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	394	433	-	74	126	19,714	14,037	1,490
11.4 Accounting Services	61	77	0	88	199	10,294	13,197	423
11.5 Financial Reporting	92	116	0	132	299	15,468	19,830	635
11.6 Financial Reporting - Single Audit	-	-	-	-	-	37	419	2
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	135	170	0	193	440	22,752	29,167	934
12.5 Personnel Operations and System Support	850	935	-	160	271	42,506	30,266	3,214
12.6 Budget Service - Computer Operations	26	40	3	79	62	6,732	2,132	267
12.7 Personnel Operations Special Billing	662	728	-	124	211	33,109	23,574	2,503
12.8 Accounting & Procurement Operations Special Billing	126	158	0	180	410	21,190	27,165	870
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,270	1,397	-	238	405	63,536	45,240	4,803
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	89	98	-	17	29	4,476	3,187	338
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	58,675	22,454	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	11,537	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	8,932	-	-	-	-
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	363	1
17 SWIFT (Internally Developed Software Amortized over 10 years)	218	275	0	313	712	36,795	47,171	1,511
20 Administration	390	264	-	227	3,475	-	-	-
Total Actual	34,610	38,419	21	21,275	28,169	459,424	366,981	25,835
Original Budget	20,226	17,696	-	14,700	3,317	421,294	395,632	24,591
Rollforward Adjustment	14,384	20,723	21	6,575	24,852	38,130	-28,651	1,244

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2017 - 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	60,762	-	5,626	-	-	-	1,125	1,125
4.7 Real Property	1,494	-	-	-	-	11,812	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	267,821	-	16,594	-	17,646	10,274	6,404	4,015
4.10 Central Mail	-	-	9,101	544	1,994	-	98	3,011
4.11 Office of Enterprise Continuous Improvement	12,456	-	3,260	110,443	3,473	1,695	195	565
4.12 Grants Mgt	20,908	-	105	-	10,743	-	3,251	857
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	117,711	-	19,116	33,359	45,033	2,440	931	6,354
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	89,545	-	14,458	151,971	14,711	998	821	1,243
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	3,633	41,951	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	96,943	-	15,652	164,527	15,926	1,081	889	1,346
10.4 Budget Operations and Planning	21,420	-	5,288	17,359	12,383	4,007	828	3,499
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	47,844	-	12,522	424,224	13,341	6,512	751	2,168
11.4 Accounting Services	137,873	-	22,260	233,990	22,650	1,537	1,264	1,914
11.5 Financial Reporting	207,176	-	33,450	351,609	34,036	2,310	1,900	2,876
11.6 Financial Reporting - Single Audit	3,504	-	18	3,016	2,769	-	3	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	304,728	-	49,200	517,169	50,062	3,397	2,795	4,231
12.5 Personnel Operations and System Support	103,156	-	26,998	914,662	28,765	14,040	1,618	4,675
12.6 Budget Service - Computer Operations	6,041	-	1,491	4,895	3,492	1,130	234	987
12.7 Personnel Operations Special Billing	80,350	-	21,029	712,447	22,405	10,936	1,261	3,641
12.8 Accounting & Procurement Operations Special Billing	283,812	-	45,823	481,671	46,626	3,164	2,603	3,941
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	154,194	-	40,356	1,367,202	42,997	20,987	2,419	6,988
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	10,862	-	2,843	96,308	3,029	1,478	170	492
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	93,264	-	1,120	75,818	43,422	2,936	115	648
15.4 Program Audits	61,343	-	-	-	355,089	-	-	-
15.5 Single Audits	111,741	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	9,091	-
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	3,033	-	16	2,611	2,397	-	2	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	492,822	-	79,569	836,392	80,963	5,494	4,520	6,842
20 Administration	-	-	-	-	-	-	-	-
Total Actual	2,790,803	0	425,893	6,503,850	915,903	106,231	43,289	61,420
Original Budget	3,113,121	27	472,048	6,404,520	928,287	55,101	82,303	162,619
Rollforward Adjustment	-322,318	-27	-46,155	99,330	-12,384	-37,453	-11,812	-20,883

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2017 - Actual

	E77	E81	G06	G10	G39	G46	G53	G9R
	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	ATTORNEY GENERAL	MINNESOTA MANAGEMENT & BUDGET	GOVERNORS OFFICE	MN.IT	SECRETARY OF STATE	MMB NON-OPERATING
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	-	-	2,250	5,626	1,125	3,376	1,125	-
4.7 Real Property	19,730	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	13,459	228	11,075	2,939	601	64,345	3,512	149
4.10 Central Mail	-	-	4,094	6,436	196	29	2,017	-
4.11 Office of Enterprise Continuous Improvement	2,416	-	2,417	1,817	391	18,838	693	-
4.12 Grants Mgt	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	3,657	3,748	1,191	37,398	398	3,251	1,780	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	2,394	90	1,042	1,353	142	12,653	891	152,365
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	10,532	-	658	-	458	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2,592	98	1,128	1,465	153	13,699	965	164,954
10.4 Budget Operations and Planning	4,500	666	2,820	2,204	357	13,841	1,585	2,124
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	9,280	-	9,284	6,978	1,503	72,361	2,662	-
11.4 Accounting Services	3,686	139	1,604	2,083	218	19,482	1,372	234,597
11.5 Financial Reporting	5,538	208	2,411	3,130	328	29,275	2,061	352,520
11.6 Financial Reporting - Single Audit	0	-	7	-	-	-	-	25
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	8,146	307	3,546	4,603	482	43,060	3,032	518,509
12.5 Personnel Operations and System Support	20,007	-	20,017	15,046	3,241	156,015	5,739	-
12.6 Budget Service - Computer Operations	1,269	188	795	621	101	3,903	447	599
12.7 Personnel Operations Special Billing	15,584	-	15,592	11,719	2,525	121,523	4,470	-
12.8 Accounting & Procurement Operations Special Billing	7,587	286	3,303	4,287	449	40,104	2,824	482,919
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	29,906	-	29,921	22,490	4,845	233,206	8,579	-
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	2,107	-	2,108	1,584	341	16,427	604	-
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	96	4,679	67,585	15,696	39,207	132,783	53,296	-
15.4 Program Audits	-	-	-	-	-	-	64,525	-
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	-	6	-	-	-	-	21
17 SWIFT (Internally Developed Software Amortized over 10 years)	13,174	496	5,735	7,445	780	69,639	4,904	838,559
20 Administration	-	-	-	-	-	-	-	-
Total Actual	165,127	21,664	187,932	155,577	57,384	1,068,268	167,082	2,747,341
Original Budget	47,504	1,110	12,834	52,633	8,200	78,050	56,639	4,931
Rollforward Adjustment	2,508	-25,840	38,635	12,232	625	249,496	89,032	-252,870

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2017 - Actual

	H12	H55	H55(b)	H55(c)	H60	H75	H7D	H7S
DP# Name	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES BD
3.2 Admin Management Services	-	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	15,753	83,266	-	-	3,376	3,376	1,125	-
4.7 Real Property	-	102,206	-	-	-	30,196	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	70,874	50,326	27,129	3,232	815	36,900	927	945
4.10 Central Mail	35,898	34,872	-	-	7,344	361	1,494	183
4.11 Office of Enterprise Continuous Improvement	13,515	35,495	16,267	3,204	1,541	11,517	148	116
4.12 Grants Mgt	18,427	13,870	-	-	418	104	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	109,293	659,862	11,245	2,222	30,525	24,783	1,834	424
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	17,429	198,227	13,406	1,456	1,224	5,387	350	174
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	1,854	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	18,869	214,605	14,513	1,576	1,325	5,832	379	189
10.4 Budget Operations and Planning	28,957	28,909	29,675	6,518	796	14,249	848	900
11.2 MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3 Central Payroll	51,911	136,341	62,483	12,307	5,919	44,237	570	446
11.4 Accounting Services	26,836	305,211	20,641	2,241	1,884	8,294	539	268
11.5 Financial Reporting	40,325	458,629	31,016	3,368	2,831	12,463	810	403
11.6 Financial Reporting - Single Audit	918	30,527	-	-	55	75	1	0
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	59,313	674,582	45,620	4,954	4,164	18,331	1,192	593
12.5 Personnel Operations and System Support	111,925	293,963	134,719	26,535	12,762	95,378	1,229	961
12.6 Budget Service - Computer Operations	8,166	8,153	8,368	1,838	224	4,018	239	254
12.7 Personnel Operations Special Billing	87,181	228,973	104,935	20,669	9,940	74,292	957	748
12.8 Accounting & Procurement Operations Special Billing	55,242	628,279	42,489	4,614	3,878	17,073	1,110	552
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	167,302	439,404	201,373	39,664	19,076	142,568	1,837	1,436
14.2 Mediation Services	-	-	-	-	-	-	-	-
14.3 Mediation Services	11,785	30,952	14,185	2,794	1,344	10,043	129	101
15.2 Legislative Auditor	-	-	-	-	-	-	-	-
15.3 Financial Audits	60,595	295,775	-	-	4,401	131,994	5,930	-
15.4 Program Audits	130,354	429,321	-	-	-	-	-	-
15.5 Single Audits	142,099	677,021	-	-	48,949	-	-	-
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	795	26,428	-	-	47	65	1	0
17 SWIFT (Internally Developed Software Amortized over 10 years)	95,924	1,090,968	73,779	8,012	6,734	29,646	1,928	958
20 Administration	-	-	-	-	-	-	-	-
Total Actual	1,379,687	7,178,018	851,842	145,204	169,573	721,180	23,580	9,651
Original Budget	6,278,356	828,298	137,834	247,571	603,910	39,682	21,845	10,330
Rollforward Adjustment	448,951	899,662	23,544	7,370	-77,998	117,270	3,213	-616

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2017 - Actual

J33 J52 J65 L10 P01 P07 P78 R29

DP#	Name	PUBLIC DEFENSE				MILITARY AFFAIRS	PUBLIC SAFETY	CORRECTIONS	NATURAL
		TRIAL COURTS	BOARD	SUPREME COURT	LEGISLATURE	DEPT	DEPT	DEPT	RESOURCES DEPT
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	5,626	2,250	2,250	30,381	28,130	50,635
4.7	Real Property	-	-	-	-	140,288	620	184,150	90,068
4.8	Office of State Procurement (fmrly Materials Mgmt)	30,850	5,062	9,384	5	74,181	73,617	159,944	249,066
4.10	Central Mail	805	-	1,405	5,187	0	141,713	1,024	17,675
4.11	Office of Enterprise Continuous Improvement	16,739	4,731	3,074	660	3,061	16,995	34,617	43,419
4.12	Grants Mgt	-	-	75	-	-	9,904	812	8,357
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	620	1,871	10,893	796	6,046	297,709	81,197	99,497
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	29,856	868	1,873	660	9,047	51,668	14,204	56,503
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	2,933	-	30
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	32,323	940	2,027	715	9,794	55,937	15,377	61,171
10.4	Budget Operations and Planning	25,058	3,064	4,072	1,298	1,689	57,109	38,719	95,502
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	64,295	18,174	11,808	2,535	11,758	65,281	132,967	166,779
11.4	Accounting Services	45,970	1,337	2,883	1,017	13,930	79,553	21,870	86,998
11.5	Financial Reporting	69,077	2,008	4,333	1,528	20,932	119,542	32,863	130,729
11.6	Financial Reporting - Single Audit	10	-	1	-	208	343	6	177
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	101,603	2,954	6,373	2,248	30,788	175,830	48,336	192,284
12.5	Personnel Operations and System Support	138,625	39,185	25,459	5,465	25,352	140,752	286,687	359,589
12.6	Budget Service - Computer Operations	7,066	864	1,148	366	476	16,105	10,919	26,932
12.7	Personnel Operations Special Billing	107,978	30,522	19,830	4,257	19,747	109,635	223,306	280,091
12.8	Accounting & Procurement Operations Special Billing	94,629	2,751	5,935	2,093	28,674	163,761	45,019	179,086
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	207,212	58,572	38,055	8,169	37,895	210,391	428,529	537,501
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	14,596	4,126	2,681	575	2,669	14,820	30,186	37,863
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	67,499	-	-	-	4,150	60,176	42,475	90,089
15.4	Program Audits	-	-	-	-	-	-	-	1,305
15.5	Single Audits	-	-	-	-	8,720	52,033	-	112,804
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	18,875
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	3,243
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	-	1	-	180	297	5	153
17	SWIFT (Internally Developed Software Amortized over 10 years)	164,317	4,777	10,306	3,635	49,791	284,361	78,172	310,972
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	1,219,136	181,809	167,243	43,459	501,626	2,231,468	1,939,513	3,307,394
	Original Budget	62,515	20,772	4,096	12,716	2,051,201	1,654,330	6,823	574,185
	Rollforward Adjustment	48,035	25,772	-3,677	2,243	-13,584	180,267	285,183	151,059

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2017 - Actual

DP#	Name	R32	R9P	T79	Federal Invoices	Non Federal	Total
		POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	Subtotal	Invoices Subtotal	
3.2	Admin Management Services	-	-	-	-	0	-
3.3	Commissioner's Office	-	-	-	472,404	0	472,404
3.4	Human Resources	-	-	-	338,870	0	338,870
3.5	Financial Management and Reporting	-	-	-	1,077,939	0	1,077,939
4.2	Government & Citizen Services	-	-	-	-	0	-
4.5	Real Estate and Construction Services - Leasing	13,503	7,877	6,751	397,201	69,763	466,964
4.7	Real Property	767	-	200,549	783,641	144,729	928,370
4.8	Office of State Procurement (fmrly Materials Mgmt)	19,803	14,843	591,263	1,925,799	63,567	1,989,366
4.10	Central Mail	2,582	143	4,348	301,792	148,980	450,772
4.11	Office of Enterprise Continuous Improvement	8,630	2,065	67,559	454,276	26,237	480,513
4.12	Grants Mgt	2,031	5,115	8,156	108,890	5,954	114,844
6.2	Minnesota Information Technology	-	-	-	-	0	-
6.3	IT Spend	-	-	-	-	0	-
6.4	Enterprise IT Security	56,492	7,004	298,206	2,037,547	248,006	2,285,552
8.2	Minnesota Management & Budget	-	-	-	-	0	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	6,741	1,609	262,969	1,148,921	97,727	1,246,648
9.2	Debt Management Division	-	-	-	-	0	-
9.3	Debt Management	-	-	124,124	189,889	271,928	461,817
10.2	MMB - Budget Division	-	-	-	-	0	-
10.3	Analysis & Control (EBO's)	7,297	1,742	284,695	1,243,844	105,801	1,349,645
10.4	Budget Operations and Planning	17,461	12,223	62,816	560,875	47,304	608,179
11.2	MMB-Accounting Division	-	-	-	-	0	-
11.3	Central Payroll	33,148	7,933	259,503	1,744,929	100,779	1,845,708
11.4	Accounting Services	10,378	2,477	404,892	1,768,993	150,470	1,919,463
11.5	Financial Reporting	15,595	3,722	608,417	2,658,202	226,106	2,884,307
11.6	Financial Reporting - Single Audit	72	6	2,437	44,633	0	44,633
12.2	MMB I.T - Management and Administration	-	-	-	-	0	-
12.4	Accounting & Procurement Operations and System Support	22,938	5,474	894,900	3,909,857	332,571	4,242,428
12.5	Personnel Operations and System Support	71,471	17,105	559,509	3,762,210	217,289	3,979,499
12.6	Budget Service - Computer Operations	4,924	3,447	17,714	158,169	13,340	171,509
12.7	Personnel Operations Special Billing	55,670	13,323	435,812	2,930,456	169,250	3,099,706
12.8	Accounting & Procurement Operations Special Billing	21,364	5,099	833,475	3,641,488	309,744	3,951,232
13.2	State HR, Benefits & Labor Relations	-	-	-	-	0	-
13.3	Personnel Administration	106,832	25,568	836,334	5,623,610	324,795	5,948,405
14.2	Mediation Services	-	-	-	-	0	-
14.3	Mediation Services	7,525	1,801	58,913	396,137	22,879	419,017
15.2	Legislative Auditor	-	-	-	-	0	-
15.3	Financial Audits	6,261	50,243	61,811	1,493,365	1,023,206	2,516,571
15.4	Program Audits	-	-	-	1,041,938	821,934	1,863,871
15.5	Single Audits	-	-	-	1,164,904	0	1,164,904
15.7	Financial Audit- Outdoors	-	-	-	18,875	0	18,875
15.8	Financial Audit- Art	-	-	-	18,023	4,865	22,888
15.9	Financial Audit- Clean Water	-	-	-	-	0	-
15.1	Financial Audit- Parks & Trails	-	-	-	3,243	5,051	8,294
15.11	Program Audit- Outdoors	-	-	-	-	0	-
15.12	Program Audit- Art	-	-	-	-	0	-
15.13	Program Audit- Clean Water	209,952	136,461	-	346,412	0	346,412
15.14	Program Audit- Parks & Trails	-	-	-	-	0	-
16.2	State Auditor	63	5	2,110	38,640	0	38,640
17	SWIFT (Internally Developed Software Amortized over 10 years)	37,097	8,853	1,447,278	6,323,220	537,851	6,861,070
20	Administration	-	-	-	145,280	0	145,280
	Total Actual	738,597	334,138	8,334,542	48,274,471	5,490,126	53,764,597
	Original Budget	119,008	7,759,650	54,578	35,275,007	15,313,494	50,588,501
	Rollforward Adjustment	164,412	215,130	574,892	2,884,911	291,185	3,176,096

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		G02-0002	G02-0003	G02-0005	G02-0007	G02-0009	G02-0010	G02-0012
DP#	Name	State Archaeology	Public Broadcasting	Materials Service and Distribution	Information Policy Analysis	Real Estate and Construction Services	Oil Overcharge (Stripper Wells)	STAR
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	1,704	-	-	4,873	3,282	-	4,129
3.4	Human Resources	1,223	-	-	3,496	2,354	-	2,962
3.5	Financial Management and Reporting	704	421	-	3,626	35,622	4	18,015
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,125	32,631	-	-	3,376	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	60	-	-	114	2,939	-	1,374
4.10	Central Mail	-	-	-	-	83	-	8
4.11	Office of Enterprise Continuous Improvement	11	-	-	32	21	-	27
4.12	Grants Mgt	-	222	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	63	-	-	129	1,262	-	277
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrlly IC&A)	10	6	-	51	498	0	252
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	11	6	-	55	539	0	273
10.4	Budget Operations and Planning	42	24	-	109	426	6	158
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	43	-	-	122	82	-	104
11.4	Accounting Services	15	9	-	78	766	0	388
11.5	Financial Reporting	23	14	-	117	1,152	0	582
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	33	20	-	172	1,694	0	857
12.5	Personnel Operations and System Support	92	-	-	264	178	-	224
12.6	Budget Service - Computer Operations	12	7	-	31	120	2	45
12.7	Personnel Operations Special Billing	72	-	-	205	138	-	174
12.8	Accounting & Procurement Operations Special Billing	31	19	-	161	1,578	0	798
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	138	-	-	394	266	-	334
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	10	-	-	28	19	-	24
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 beginning BFY13)	54	32	-	279	2,739	0	1,385
20	Administration	229	-	-	505	15,336	-	659
Total Actual		5,705	33,411	0	14,841	74,470	13	33,047
Original Budget		9,221	13,799	3	16,941	103,531	-	38,787
Rollforward Adjustment		-3,516	19,612	-3	-2,100	-29,061	13	-5,740

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		G02-0013	G02-0014	G02-0015a	G02-0016	G02-0017a	G02-0017b	G02-0018
DP#	Name	Volunteer Services	Capital Group Parking	Fleet Services	Development Disabilities	Risk Management	Risk Management - Workers Compensation	Gov's Res Cncl (Ceremonial Hse Gift)
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	152	34,579	8,702	4,528	12,211	18,541	-
3.4	Human Resources	109	24,804	6,242	3,248	8,760	13,300	-
3.5	Financial Management and Reporting	1,056	62,358	329,390	10,786	25,301	152,579	42
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	1,125	-	-
4.7	Real Property	-	-	1,412	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	9	1,677	3,283	498	331	442	-
4.10	Central Mail	-	220	100	160	90	1,131	-
4.11	Office of Enterprise Continuous Improvement	1	226	57	30	80	121	-
4.12	Grants Mgt	-	-	-	26	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	374	2,519	611	1,040	1,065	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	15	871	4,603	151	354	2,132	1
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	16	943	4,983	163	383	2,308	1
10.4	Budget Operations and Planning	67	415	266	244	160	448	6
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	4	868	218	114	307	466	-
11.4	Accounting Services	23	1,342	7,087	232	544	3,283	1
11.5	Financial Reporting	34	2,016	10,649	349	818	4,933	1
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	50	2,965	15,663	513	1,203	7,256	2
12.5	Personnel Operations and System Support	8	1,872	471	245	661	1,004	-
12.6	Budget Service - Computer Operations	19	117	75	69	45	126	2
12.7	Personnel Operations Special Billing	6	1,458	367	191	515	782	-
12.8	Accounting & Procurement Operations Special Billing	47	2,762	14,588	478	1,121	6,758	2
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	12	2,798	704	366	988	1,500	-
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	1	197	50	26	70	106	-
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	173	-	-	-	-	-
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 BFY13)	81	4,796	25,332	829	1,946	11,734	3
20	Administration	405	3,226	7,773	950	9,804	29,149	-
	Total Actual	2,115	151,056	444,534	24,807	67,854	259,163	60
	Original Budget	-	153,492	304,893	22,602	68,470	297,235	83
	Rollforward Adjustment	2,115	-2,436	139,641	2,205	-616	-38,072	-23

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
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	G02-0021a	G02-0021b	G02-0021c	G02-0021d	G02-0021f	G02-0024	G02-0028
DP# Name	Plant Mangement (Leases)	Plant Management (Repairs)	Plant Management (Materials Transfer)	Plant Management (Energy)	Plant Management FR & R	MN Bookstore	Office of Enterprise Sustainability
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	253,388	5,881	-	-	-	10,795	285
3.4 Human Resources	181,764	4,219	-	-	-	7,743	204
3.5 Financial Management and Reporting	245,183	10,820	5	-	2,557	17,745	548
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	9,002	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	15,006	144	-	-	321	452	51
4.10 Central Mail	39	-	-	-	-	255	-
4.11 Office of Enterprise Continuous Improvement	1,656	38	-	-	-	71	2
4.12 Grants Mgt	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	4,476	-	-	-	-	414	90
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	3,426	151	0	-	36	248	8
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	3,709	164	0	-	39	268	8
10.4 Budget Operations and Planning	854	84	-	-	117	478	138
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	6,362	148	-	-	-	271	7
11.4 Accounting Services	5,275	233	0	-	55	382	12
11.5 Financial Reporting	7,927	350	0	-	83	574	18
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	11,659	515	0	-	122	844	26
12.5 Personnel Operations and System Support	13,717	318	-	-	-	584	15
12.6 Budget Service - Computer Operations	241	24	-	-	33	135	39
12.7 Personnel Operations Special Billing	10,684	248	-	-	-	455	12
12.8 Accounting & Procurement Operations Special Billing	10,859	479	0	-	113	786	24
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	20,503	476	-	-	-	873	23
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	1,444	34	-	-	-	62	2
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 beginning BFY13)	18,856	832	0	-	197	1,365	42
20 Administration	46,080	170	-	-	5,118	1,140	145
Total Actual	872,110	25,328	6	0	8,790	45,938	1,699
Original Budget	945,890	24,308	111	-	2,924	59,470	-
Rollforward Adjustment	-73,780	1,020	-105	0	5,866	-13,532	1,699

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

	G02-0029a	G02-0029b	G02-0031	G02-0034	G02-0036	G02-0037	G02-0037a
	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail	Other Non-Allocable	Demography	Mn Geospatial Information Office	MnGeo Service Bureau
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	20,913	23,208	10,175	-	4,303	-	-
3.4 Human Resources	15,001	16,648	7,299	-	3,086	-	-
3.5 Financial Management and Reporting	6,499	10,039	103,386	-	1,660	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlr Materials Mgmt)	564	750	284	-	134	-	-
4.10 Central Mail	171	333	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	137	152	67	-	28	-	-
4.12 Grants Mgt	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	446	3,805	461	-	148	-	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrlr IC&A)	91	140	1,445	-	23	-	-
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	98	152	1,564	-	25	-	-
10.4 Budget Operations and Planning	147	156	353	-	87	-	-
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	525	583	255	-	108	-	-
11.4 Accounting Services	140	216	2,224	-	36	-	-
11.5 Financial Reporting	210	325	3,342	-	54	-	-
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	309	477	4,916	-	79	-	-
12.5 Personnel Operations and System Support	1,132	1,256	551	-	233	-	-
12.6 Budget Service - Computer Operations	41	44	99	-	24	-	-
12.7 Personnel Operations Special Billing	882	979	429	-	181	-	-
12.8 Accounting & Procurement Operations Special Billing	288	445	4,579	-	74	-	-
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	1,692	1,878	823	-	348	-	-
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	119	132	58	-	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 beginning BFY13)	500	772	7,951	-	128	-	-
20 Administration	2,660	6,428	9,348	-	553	-	-
Total Actual	52,565	68,918	159,610	0	11,336	0	0
Original Budget	57,410	68,580	99,205	45,258	26,313	-	-
Rollforward Adjustment	-4,845	338	60,405	-45,258	-14,977	0	0

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

DP#	Name	G02-0038 Environmental Quality Board (transferred to MPCA in FY12)	G02-0042 Surplus Services - State	G02-0043 Surplus Services - Federal	G02-0044 RECS - Energy	G02-0045 SmART FMR	G02-0046 SmART HR	G02-0047 SHPO
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	9,840	-	-	15,696	17,264	-
3.4	Human Resources	-	7,058	-	-	11,259	12,384	-
3.5	Financial Management and Reporting	-	19,750	25	72	2,841	3,574	6
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlr Materials Mgmt)	-	442	-	-	112	126	-
4.10	Central Mail	-	-	-	-	74	15	-
4.11	Office of Enterprise Continuous Improvement	-	64	-	-	103	113	-
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	1,107	-	-	37	5	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrlr IC&A)	-	276	0	1	40	50	0
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	-	299	0	1	43	54	0
10.4	Budget Operations and Planning	-	208	2	15	93	143	11
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	-	247	-	-	394	433	-
11.4	Accounting Services	-	425	1	2	61	77	0
11.5	Financial Reporting	-	639	1	2	92	116	0
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	-	939	1	3	135	170	0
12.5	Personnel Operations and System Support	-	533	-	-	850	935	-
12.6	Budget Service - Computer Operations	-	59	1	4	26	40	3
12.7	Personnel Operations Special Billing	-	415	-	-	662	728	-
12.8	Accounting & Procurement Operations Special Billing	-	875	1	3	126	158	0
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	796	-	-	1,270	1,397	-
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	-	56	-	-	89	98	-
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 beginning BFY13)	-	1,519	2	6	218	275	0
20	Administration	-	1,247	-	-	390	264	-
	Total Actual	0	46,794	34	110	34,610	38,419	21
	Original Budget	-	51,020	-	378	20,226	17,696	-
	Rollforward Adjustment	0	-4,226	34	-268	14,384	20,723	21

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

	G02-0048	G02-0049	B04	B11	B13	B14	B15
	Office of State Procurement (fmrly Materials Management)		AGRICULTURE DEPT	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD
DP# Name	Arts & Cultural Heritage						
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	2,947	5,008	-	-	-	-	-
3.4 Human Resources	2,114	3,593	-	-	-	-	-
3.5 Financial Management and Reporting	4,068	9,256	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	6,751	1,125	3,376	3,376	-
4.7 Real Property	-	-	253	-	98	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	70	736	41,976	1,039	14,316	1,360	191
4.10 Central Mail	139	-	6,200	615	10,109	108	153
4.11 Office of Enterprise Continuous Improvement	19	33	5,132	143	3,654	388	21
4.12 Grants Mgt	722	-	928	-	3,859	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	40	2,416	21,359	786	16,420	2,096	80
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	57	129	6,686	406	8,571	275	86
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	3,715	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	62	140	7,238	440	9,279	297	93
10.4 Budget Operations and Planning	281	218	23,871	476	7,560	945	318
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	74	126	19,714	550	14,037	1,490	80
11.4 Accounting Services	88	199	10,294	625	13,197	423	133
11.5 Financial Reporting	132	299	15,468	940	19,830	635	200
11.6 Financial Reporting - Single Audit	-	-	37	-	419	2	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	193	440	22,752	1,382	29,167	934	294
12.5 Personnel Operations and System Support	160	271	42,506	1,185	30,266	3,214	173
12.6 Budget Service - Computer Operations	79	62	6,732	134	2,132	267	90
12.7 Personnel Operations Special Billing	124	211	33,109	923	23,574	2,503	135
12.8 Accounting & Procurement Operations Special Billing	180	410	21,190	1,287	27,165	870	274
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	238	405	63,536	1,771	45,240	4,803	259
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	17	29	4,476	125	3,187	338	18
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	58,675	-	22,454	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	11,537	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	8,932	-	-	-	-	-	-
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	-	363	1	-
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	313	712	36,795	2,235	47,171	1,511	475
20 Administration	227	3,475	-	-	-	-	-
Total Actual	21,275	28,169	459,424	16,186	366,981	25,835	3,073
Original Budget	14,700	3,317	421,294	11,771	395,632	24,591	3,253
Rollforward Adjustment	6,575	24,852	38,130	4,415	-28,651	1,244	-180

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		B20	B22	B24	B25	B34	B41	B42
DP#	Name	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELOPMT	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	HOUSING FINANCE AGENCY	WORKERS COMP COURT OF APPEALS	LABOR AND INDUSTRY 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	2,250	60,762	-	-	3,376	1,125	5,626
4.7	Real Property	-	1,494	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	3,414	267,821	1,686	-	8,122	219	16,594
4.10	Central Mail	1,324	-	-	-	1,142	69	9,101
4.11	Office of Enterprise Continuous Improvement	387	12,456	100	-	2,369	78	3,260
4.12	Grants Mgt	6	20,908	2,771	-	-	-	105
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	2,981	117,711	-	-	1,403	94	19,116
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	447	89,545	271	-	2,186	42	14,458
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	2,728	-	22,049	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	484	96,943	294	-	2,367	46	15,652
10.4	Budget Operations and Planning	2,383	21,420	2,913	-	2,524	63	5,288
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	1,485	47,844	383	-	9,098	299	12,522
11.4	Accounting Services	688	137,873	418	-	3,366	65	22,260
11.5	Financial Reporting	1,034	207,176	628	-	5,058	98	33,450
11.6	Financial Reporting - Single Audit	-	3,504	-	-	-	-	18
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,520	304,728	924	-	7,440	144	49,200
12.5	Personnel Operations and System Support	3,202	103,156	825	-	19,617	645	26,998
12.6	Budget Service - Computer Operations	672	6,041	821	-	712	18	1,491
12.7	Personnel Operations Special Billing	2,494	80,350	643	-	15,280	502	21,029
12.8	Accounting & Procurement Operations Special Billing	1,416	283,812	860	-	6,930	134	45,823
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	4,786	154,194	1,234	-	29,322	963	40,356
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	337	10,862	87	-	2,066	68	2,843
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	19,339	93,264	1,005	-	1,036	1,382	1,120
15.4	Program Audits	-	61,343	-	-	-	-	-
15.5	Single Audits	-	111,741	-	-	-	-	-
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	-	3,033	-	-	-	-	16
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	2,459	492,822	1,494	-	12,033	233	79,569
20	Administration	-	-	-	-	-	-	-
Total Actual		53,106	2,790,803	20,084	0	157,496	6,287	425,893
Original Budget		50,320	3,113,121	19,144	27	176,052	6,735	472,048
Rollforward Adjustment		2,786	-322,318	940	-27	-18,556	-448	-46,155

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

	B43	B7E	B7G	B7P	B7S	B82	B9D
DP# Name	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMM	AMATEUR SPORTS COMM
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	2,250	-	-	-	-	-
4.7 Real Property	8,586	-	-	-	-	-	24,557
4.8 Office of State Procurement (fmrlly Materials Mgmt)	6,525	401	-	261	135	2,180	19
4.10 Central Mail	-	846	-	571	-	-	-
4.11 Office of Enterprise Continuous Improvement	667	56	-	42	19	1,312	20
4.12 Grants Mgt	2,698	-	-	-	-	-	382
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	870	373	-	292	3	2,418	-
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrlly IC&A)	942	219	0	200	28	1,840	23
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,020	238	0	216	30	1,992	25
10.4 Budget Operations and Planning	1,804	119	13	84	205	294	128
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	2,563	216	-	160	71	5,039	77
11.4 Accounting Services	1,450	338	0	307	43	2,833	35
11.5 Financial Reporting	2,179	508	0	462	64	4,257	53
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,205	747	0	679	94	6,261	78
12.5 Personnel Operations and System Support	5,526	466	-	344	153	10,865	166
12.6 Budget Service - Computer Operations	509	34	4	24	58	83	36
12.7 Personnel Operations Special Billing	4,304	363	-	268	119	8,463	130
12.8 Accounting & Procurement Operations Special Billing	2,985	695	0	633	88	5,831	73
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	8,259	697	-	514	229	16,240	249
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	582	49	-	36	16	1,144	18
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	2,041	-	-	29	-	-	525
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 BFY13)	5,183	1,207	1	1,098	152	10,126	127
20 Administration	-	-	-	-	-	-	-
Total Actual	61,897	9,821	18	6,220	1,508	81,178	26,719
Original Budget	84,543	8,304	1,569	7,478	1,174	77,261	28,975
Rollforward Adjustment	-22,646	1,517	-1,551	-1,258	334	3,917	-2,256

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		B9V	E25	E26	E37	E39	E40	E44
DP#	Name	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVER SITIES	EDUCATION DEPARTMENT	BOARD OF TEACHING	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES
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	-	7,877	-	-	-	-	-
4.7	Real Property	-	9,275	-	-	-	52,599	11,812
4.8	Office of State Procurement (fmrlly Materials Mgmt)	5	6,362	-	17,646	475	75	10,274
4.10	Central Mail	-	-	544	1,994	15	-	-
4.11	Office of Enterprise Continuous Improvement	-	892	110,443	3,473	81	-	1,695
4.12	Grants Mgt	-	-	-	10,743	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	1,893	33,359	45,033	14	855	2,440
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrlly IC&A)	0	952	151,971	14,711	51	14	998
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	3,633	41,951	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	0	1,030	164,527	15,926	55	15	1,081
10.4	Budget Operations and Planning	6	5,348	17,359	12,383	136	99	4,007
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	-	3,425	424,224	13,341	310	-	6,512
11.4	Accounting Services	0	1,465	233,990	22,650	79	21	1,537
11.5	Financial Reporting	0	2,202	351,609	34,036	118	32	2,310
11.6	Financial Reporting - Single Audit	-	0	3,016	2,769	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1	3,238	517,169	50,062	174	47	3,397
12.5	Personnel Operations and System Support	-	7,385	914,662	28,765	668	-	14,040
12.6	Budget Service - Computer Operations	2	1,508	4,895	3,492	38	28	1,130
12.7	Personnel Operations Special Billing	-	5,752	712,447	22,405	520	-	10,936
12.8	Accounting & Procurement Operations Special Billing	1	3,016	481,671	46,626	162	44	3,164
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	11,039	1,367,202	42,997	999	-	20,987
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	-	778	96,308	3,029	70	-	1,478
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	26,133	78,854	75,818	43,422	-	810	2,936
15.4	Program Audits	816	174,159	-	355,089	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	4,865	-
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	2,611	2,397	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	1	5,237	836,392	80,963	281	76	5,494
20	Administration	-	-	-	-	-	-	-
Total Actual		26,966	331,686	6,503,850	915,903	4,246	59,579	106,231
Original Budget		32,330	137,299	6,404,520	928,287	-	69,478	143,684
Rollforward Adjustment		-5,364	194,387	99,330	-12,384	4,246	-9,899	-37,453

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

	E50	E60	E77	E81	E95	E97	E9W
	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,125	1,125	-	-	-	-	-
4.7 Real Property	-	-	19,730	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	6,404	4,015	13,459	228	42	47	-
4.10 Central Mail	98	3,011	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	195	565	2,416	-	-	-	11
4.12 Grants Mgt	3,251	857	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	931	6,354	3,657	3,748	-	-	24
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	821	1,243	2,394	90	6	2	4
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	10,532	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	889	1,346	2,592	98	7	2	4
10.4 Budget Operations and Planning	828	3,499	4,500	666	22	54	37
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	751	2,168	9,280	-	-	-	42
11.4 Accounting Services	1,264	1,914	3,686	139	9	3	6
11.5 Financial Reporting	1,900	2,876	5,538	208	14	5	9
11.6 Financial Reporting - Single Audit	3	-	0	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,795	4,231	8,146	307	21	7	13
12.5 Personnel Operations and System Support	1,618	4,675	20,007	-	-	-	91
12.6 Budget Service - Computer Operations	234	987	1,269	188	6	15	10
12.7 Personnel Operations Special Billing	1,261	3,641	15,584	-	-	-	71
12.8 Accounting & Procurement Operations Special Billing	2,603	3,941	7,587	286	19	7	12
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	2,419	6,988	29,906	-	-	-	137
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	170	492	2,107	-	-	-	10
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	115	648	96	4,679	810	-	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	9,091	-	-	-	-	-	-
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	2	-	0	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	4,520	6,842	13,174	496	34	12	20
20 Administration	-	-	-	-	-	-	-
Total Actual	43,289	61,420	165,127	21,664	991	155	500
Original Budget	55,101	82,303	162,619	47,504	1,110	55	547
Rollforward Adjustment	-11,812	-20,883	2,508	-25,840	-119	100	-47

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

	G03	G05	G06	G09	G10	G17	G19
DP# Name	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	4,501	-	2,250	1,125	5,626	2,250	2,250
4.7 Real Property	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlr Materials Mgmt)	-	768	11,075	512	2,939	1,462	591
4.10 Central Mail	110	-	4,094	-	6,436	899	0
4.11 Office of Enterprise Continuous Improvement	1,114	270	2,417	236	1,817	364	38
4.12 Grants Mgt	-	-	-	-	-	-	64
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	1,152	238	1,191	311	37,398	1,824	65
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrlr IC&A)	170	375	1,042	132	1,353	216	97
9.2 Debt Management Division	-	-	-	-	658	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	184	406	1,128	143	1,465	234	105
10.4 Budget Operations and Planning	376	755	2,820	296	2,204	387	249
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	4,277	1,036	9,284	905	6,978	1,397	147
11.4 Accounting Services	262	578	1,604	203	2,083	333	150
11.5 Financial Reporting	393	868	2,411	305	3,130	500	225
11.6 Financial Reporting - Single Audit	-	-	7	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	578	1,277	3,546	448	4,603	736	331
12.5 Personnel Operations and System Support	9,222	2,234	20,017	1,952	15,046	3,011	316
12.6 Budget Service - Computer Operations	106	213	795	84	621	109	70
12.7 Personnel Operations Special Billing	7,183	1,740	15,592	1,520	11,719	2,346	246
12.8 Accounting & Procurement Operations Special Billing	539	1,189	3,303	417	4,287	686	308
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	13,785	3,339	29,921	2,917	22,490	4,501	472
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	971	235	2,108	205	1,584	317	33
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	146,849	46,626	67,585	-	15,696	28,493	-
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2 State Auditor	-	-	6	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	935	2,065	5,735	724	7,445	1,190	535
20 Administration	-	-	-	-	-	-	-
Total Actual	192,708	64,212	187,932	12,435	155,577	51,256	6,293
Original Budget	82,384	74,667	149,297	12,834	143,345	52,633	7,953
Rollforward Adjustment	110,324	-10,455	38,635	-399	12,232	-1,377	-1,660

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

	G38	G39	G45	G46	G53	G61	G62
DP# Name	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPT	MN.IT	SECRETARY OF STATE	OFFICE OF THE STATE AUDITOR	MINN STATE RETIREMENT SYSTEM
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	-	1,125	1,125	3,376	1,125	3,376	3,376
4.7 Real Property	-	-	-	-	-	-	4,417
4.8 Office of State Procurement (fmrlr Materials Mgmt)	410	601	345	64,345	3,512	2,366	1,644
4.10 Central Mail	82	196	31	29	2,017	145	11,919
4.11 Office of Enterprise Continuous Improvement	161	391	109	18,838	693	704	883
4.12 Grants Mgt	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	203	398	266	3,251	1,780	193	3,610
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrlr IC&A)	165	142	58	12,653	891	291	2,983
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	458	-	-	149
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	179	153	62	13,699	965	315	3,230
10.4 Budget Operations and Planning	117	357	340	13,841	1,585	506	391
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	620	1,503	417	72,361	2,662	2,704	3,391
11.4 Accounting Services	254	218	89	19,482	1,372	449	4,593
11.5 Financial Reporting	382	328	133	29,275	2,061	674	6,902
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	562	482	196	43,060	3,032	991	10,153
12.5 Personnel Operations and System Support	1,336	3,241	900	156,015	5,739	5,830	7,311
12.6 Budget Service - Computer Operations	33	101	96	3,903	447	143	110
12.7 Personnel Operations Special Billing	1,041	2,525	701	121,523	4,470	4,541	5,695
12.8 Accounting & Procurement Operations Special Billing	524	449	183	40,104	2,824	923	9,456
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	1,998	4,845	1,345	233,206	8,579	8,714	10,928
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	141	341	95	16,427	604	614	770
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	182,941	39,207	-	132,783	53,296	34,019	91,800
15.4 Program Audits	-	-	-	-	64,525	-	-
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 BFY13)	910	780	317	69,639	4,904	1,603	16,419
20 Administration	-	-	-	-	-	-	-
Total Actual	192,060	57,384	6,806	1,068,268	167,082	69,101	200,130
Original Budget	220,608	56,759	8,200	818,772	78,050	56,639	278,559
Rollforward Adjustment	-28,548	625	-1,394	249,496	89,032	12,462	-78,429

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		G63	G67	G69	G90	G92	G96	G9J
DP#	Name	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	-	13,503	-	-	1,125	-	1,125
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	582	10,069	1,514	-	279	5	321
4.10	Central Mail	17,886	93,289	3,535	-	0	-	503
4.11	Office of Enterprise Continuous Improvement	643	10,159	573	-	34	-	58
4.12	Grants Mgt	-	24	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,036	165,428	767	-	65	-	59
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	4,208	2,115	4,130	68,608	41	2	156
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	195	-	198	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	4,556	2,289	4,472	74,276	44	2	169
10.4	Budget Operations and Planning	387	10,393	138	2,472	104	24	262
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	2,469	39,020	2,200	-	130	-	222
11.4	Accounting Services	6,479	3,256	6,360	105,635	63	3	240
11.5	Financial Reporting	9,736	4,892	9,556	158,734	94	5	360
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	14,320	7,196	14,056	233,476	139	7	530
12.5	Personnel Operations and System Support	5,323	84,131	4,743	-	281	-	479
12.6	Budget Service - Computer Operations	109	2,931	39	697	29	7	74
12.7	Personnel Operations Special Billing	4,146	65,531	3,694	-	219	-	373
12.8	Accounting & Procurement Operations Special Billing	13,337	6,702	13,091	217,451	129	7	494
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	7,957	125,755	7,089	-	420	-	717
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	560	8,858	499	-	30	-	50
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	74,537	37,478	55,090	-	2,274	-	-
15.4	Program Audits	-	290,891	-	-	-	-	-
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 BFY13)	23,160	11,638	22,732	377,590	225	12	857
20	Administration	-	-	-	-	-	-	-
	Total Actual	191,627	995,547	154,475	1,238,938	5,725	73	7,050
	Original Budget	225,583	802,273	173,826	1,319,762	4,879	120	7,394
	Rollforward Adjustment	-33,956	193,274	-19,351	-80,824	846	-47	-344

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

	G9K	G9L	G9M	G9N	G9Q	G9R	G9X
DP# Name	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	2,250	1,125	1,125	1,125	-	-	2,250
4.7 Real Property	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,984	508	345	307	5	149	233
4.10 Central Mail	4,336	2	1	10	-	-	9
4.11 Office of Enterprise Continuous Improvement	516	23	31	25	-	-	31
4.12 Grants Mgt	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	5,924	83	49	113	-	-	65
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	664	57	34	49	173	152,365	31
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	719	61	37	53	188	164,954	33
10.4 Budget Operations and Planning	843	182	151	134	2,111	2,124	110
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	1,982	88	121	97	-	-	120
11.4 Accounting Services	1,023	87	53	75	267	234,597	47
11.5 Financial Reporting	1,537	131	79	112	401	352,520	71
11.6 Financial Reporting - Single Audit	-	-	-	-	-	25	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,260	193	117	165	590	518,509	104
12.5 Personnel Operations and System Support	4,274	189	260	209	-	-	258
12.6 Budget Service - Computer Operations	238	51	43	38	595	599	31
12.7 Personnel Operations Special Billing	3,329	147	203	163	-	-	201
12.8 Accounting & Procurement Operations Special Billing	2,105	180	109	154	549	482,919	97
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	6,388	283	389	313	-	-	386
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	450	20	27	22	-	-	27
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	-	1,080	-	-	-	-	1,627
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	-	-	-	-	-	21	-
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	3,655	312	189	267	954	838,559	168
20 Administration	-	-	-	-	-	-	-
Total Actual	44,477	4,801	3,362	3,432	5,833	2,747,341	5,899
Original Budget	45,411	10,437	5,218	5,465	-	3,000,211	4,931
Rollforward Adjustment	-934	-5,636	-1,856	-2,033	5,833	-252,870	968

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		G9Y	GPR	H12	H55	H55b	H55c	H60
DP#	Name	DISABILITY COUNCIL	PAYROLL CLEARING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE
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	3,376	-	15,753	83,266	-	-	3,376
4.7	Real Property	-	-	-	102,206	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	489	-	70,874	50,326	27,129	3,232	815
4.10	Central Mail	46	-	35,898	34,872	-	-	7,344
4.11	Office of Enterprise Continuous Improvement	68	-	13,515	35,495	16,267	3,204	1,541
4.12	Grants Mgt	-	-	18,427	13,870	-	-	418
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	93	-	109,293	659,862	11,245	2,222	30,525
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	62	3	17,429	198,227	13,406	1,456	1,224
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	1,854	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	67	4	18,869	214,605	14,513	1,576	1,325
10.4	Budget Operations and Planning	266	-	28,957	28,909	29,675	6,518	796
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	261	-	51,911	136,341	62,483	12,307	5,919
11.4	Accounting Services	95	5	26,836	305,211	20,641	2,241	1,884
11.5	Financial Reporting	143	8	40,325	458,629	31,016	3,368	2,831
11.6	Financial Reporting - Single Audit	-	-	918	30,527	-	-	55
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	210	12	59,313	674,582	45,620	4,954	4,164
12.5	Personnel Operations and System Support	563	-	111,925	293,963	134,719	26,535	12,762
12.6	Budget Service - Computer Operations	75	-	8,166	8,153	8,368	1,838	224
12.7	Personnel Operations Special Billing	439	-	87,181	228,973	104,935	20,669	9,940
12.8	Accounting & Procurement Operations Special Billing	196	11	55,242	628,279	42,489	4,614	3,878
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	842	-	167,302	439,404	201,373	39,664	19,076
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	59	-	11,785	30,952	14,185	2,794	1,344
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	2,849	-	60,595	295,775	-	-	4,401
15.4	Program Audits	-	-	130,354	429,321	-	-	-
15.5	Single Audits	-	-	142,099	677,021	-	-	48,949
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	-	-	795	26,428	-	-	47
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	340	19	95,924	1,090,968	73,779	8,012	6,734
20	Administration	-	-	-	-	-	-	-
Total Actual		10,540	62	1,379,687	7,178,018	851,842	145,204	169,573
Original Budget		9,869	-	930,736	6,278,356	828,298	137,834	247,571
Rollforward Adjustment		671	62	448,951	899,662	23,544	7,370	-77,998

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		H75	H7B	H7C	H7D	H7F	H7H	H7J
DP#	Name	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	3,376	-	-	1,125	-	-	-
4.7	Real Property	30,196	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	36,900	838	461	927	377	326	112
4.10	Central Mail	361	2,473	2,946	1,494	673	393	55
4.11	Office of Enterprise Continuous Improvement	11,517	161	208	148	72	38	6
4.12	Grants Mgt	104	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	24,783	1,231	2,896	1,834	228	30	5
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	5,387	340	390	350	283	117	54
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	5,832	368	422	379	307	127	59
10.4	Budget Operations and Planning	14,249	783	452	848	545	402	292
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	44,237	617	801	570	276	144	24
11.4	Accounting Services	8,294	523	601	539	436	181	84
11.5	Financial Reporting	12,463	786	903	810	656	271	126
11.6	Financial Reporting - Single Audit	75	-	-	1	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	18,331	1,156	1,328	1,192	964	399	185
12.5	Personnel Operations and System Support	95,378	1,330	1,726	1,229	595	311	52
12.6	Budget Service - Computer Operations	4,018	221	127	239	154	113	82
12.7	Personnel Operations Special Billing	74,292	1,036	1,345	957	463	242	40
12.8	Accounting & Procurement Operations Special Billing	17,073	1,077	1,237	1,110	898	372	172
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	142,568	1,987	2,580	1,837	889	464	78
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	10,043	140	182	129	63	33	5
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	131,994	10,309	8,503	5,930	7,359	10,737	3,970
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	65	-	-	1	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	29,646	1,870	2,148	1,928	1,560	646	299
20	Administration	-	-	-	-	-	-	-
	Total Actual	721,180	27,245	29,256	23,580	16,799	15,345	5,700
	Original Budget	603,910	39,682	113,477	20,367	21,845	16,618	6,263
	Rollforward Adjustment	117,270	-12,437	-84,221	3,213	-5,046	-1,273	-563

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		H7K	H7L	H7M	H7Q	H7R	H7S	H7U
DP#	Name	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BD	PODIATRIC MEDICINE	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BD	DIETETICS & NUTRITION PRACTICE
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	Office of State Procurement (fmrlr Materials Mgmt)	880	377	196	144	182	945	84
4.10	Central Mail	79	732	136	11	152	183	61
4.11	Office of Enterprise Continuous Improvement	72	71	16	8	12	116	5
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	2,297	803	17	11	23	424	5
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrlr IC&A)	150	317	99	62	107	174	45
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	162	343	107	67	116	189	48
10.4	Budget Operations and Planning	913	515	311	389	305	900	253
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	277	273	63	32	46	446	20
11.4	Accounting Services	231	488	152	95	165	268	69
11.5	Financial Reporting	347	733	229	143	249	403	103
11.6	Financial Reporting - Single Audit	-	-	-	-	-	0	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	510	1,078	337	211	366	593	152
12.5	Personnel Operations and System Support	597	589	135	68	100	961	43
12.6	Budget Service - Computer Operations	257	145	88	110	86	254	71
12.7	Personnel Operations Special Billing	465	459	105	53	78	748	34
12.8	Accounting & Procurement Operations Special Billing	475	1,004	314	196	341	552	141
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	892	881	202	102	150	1,436	65
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	63	62	14	7	11	101	5
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	8,282	1,087	1,224	3,763	1,134	-	7,604
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	-	-	-	-	-	0	-
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	825	1,743	545	340	591	958	245
20	Administration	-	-	-	-	-	-	-
Total Actual		17,775	11,699	4,290	5,814	4,213	9,651	9,053
Original Budget		19,356	11,265	5,031	5,949	4,291	10,267	10,330
Rollforward Adjustment		-1,581	434	-741	-135	-78	-616	-1,277

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		H7V	H7W	H7X	H9G	J33	J50	J52
DP#	Name	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OMBUDSMAN MH/DD	TRIAL COURTS	GUARDIAN AD LITEM BOARD	PUBLIC DEFENSE BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	1,125	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrlly Materials Mgmt)	261	447	172	345	30,850	1,067	5,062
4.10	Central Mail	90	533	295	56	805	7	-
4.11	Office of Enterprise Continuous Improvement	58	56	32	122	16,739	1,830	4,731
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	132	121	66	935	620	30	1,871
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrlly IC&A)	151	194	214	59	29,856	523	868
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	163	210	231	64	32,323	567	940
10.4	Budget Operations and Planning	370	467	413	71	25,058	1,254	3,064
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	224	216	122	470	64,295	7,030	18,174
11.4	Accounting Services	232	298	329	91	45,970	806	1,337
11.5	Financial Reporting	348	448	494	137	69,077	1,211	2,008
11.6	Financial Reporting - Single Audit	-	-	-	-	10	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	512	659	727	201	101,603	1,781	2,954
12.5	Personnel Operations and System Support	484	466	264	1,014	138,625	15,158	39,185
12.6	Budget Service - Computer Operations	104	132	116	20	7,066	354	864
12.7	Personnel Operations Special Billing	377	363	206	790	107,978	11,807	30,522
12.8	Accounting & Procurement Operations Special Billing	477	614	677	187	94,629	1,659	2,751
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	723	697	395	1,516	207,212	22,657	58,572
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	51	49	28	107	14,596	1,596	4,126
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	6,320	1,561	5,512	936	67,499	-	-
15.4	Program Audits	-	-	-	-	-	64,525	-
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 Amortized over 10 years beginning BFY13)	829	1,066	1,175	325	164,317	2,880	4,777
20	Administration	-	-	-	-	-	-	-
Total Actual		11,906	8,598	11,467	8,572	1,219,136	136,739	181,809
Original Budget		14,669	5,834	12,775	8,800	1,171,101	62,515	156,037
Rollforward Adjustment		-2,763	2,764	-1,308	-228	48,035	74,224	25,772

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		J58	J65	J68	J70	L10	L49	P01
DP#	Name	COURT OF APPEALS	SUPREME COURT	TAX COURT	JUDICIAL STANDARDS BOARD	LEGISLATURE	LEGISLATIVE AUDITOR	MILITARY 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	1,125	5,626	-	-	2,250	-	2,250
4.7	Real Property	-	-	-	-	-	-	140,288
4.8	Office of State Procurement (fmrlly Materials Mgmt)	307	9,384	182	177	5	-	74,181
4.10	Central Mail	273	1,405	136	-	5,187	230	0
4.11	Office of Enterprise Continuous Improvement	624	3,074	61	23	660	412	3,061
4.12	Grants Mgt	-	75	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	23	10,893	435	15	796	-	6,046
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrlly IC&A)	70	1,873	36	40	660	2	9,047
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	76	2,027	39	43	715	2	9,794
10.4	Budget Operations and Planning	188	4,072	71	227	1,298	26	1,689
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	2,397	11,808	233	90	2,535	1,583	11,758
11.4	Accounting Services	108	2,883	55	61	1,017	3	13,930
11.5	Financial Reporting	163	4,333	83	92	1,528	4	20,932
11.6	Financial Reporting - Single Audit	-	1	-	-	-	-	208
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	239	6,373	122	135	2,248	6	30,788
12.5	Personnel Operations and System Support	5,168	25,459	503	194	5,465	3,412	25,352
12.6	Budget Service - Computer Operations	53	1,148	20	64	366	7	476
12.7	Personnel Operations Special Billing	4,025	19,830	392	151	4,257	2,658	19,747
12.8	Accounting & Procurement Operations Special Billing	223	5,935	114	126	2,093	6	28,674
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	7,724	38,055	752	290	8,169	5,101	37,895
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	544	2,681	53	20	575	359	2,669
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	115	-	-	4,150
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	8,720
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	-	-	-	-	180
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	387	10,306	198	218	3,635	10	49,791
20	Administration	-	-	-	-	-	-	-
Total Actual		23,718	167,243	3,487	2,083	43,459	13,821	501,626
Original Budget		20,772	170,920	4,096	2,752	41,216	12,716	515,210
Rollforward Adjustment		2,946	-3,677	-609	-669	2,243	1,105	-13,584

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		P07	P78	P7T	P9E	R28	R29	R32
DP#	Name	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	MINN CONSERVATION CORPS	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	30,381	28,130	1,125	2,250	-	50,635	13,503
4.7	Real Property	620	184,150	-	-	-	90,068	767
4.8	Office of State Procurement (fmrly Materials Mgmt)	73,617	159,944	303	88	56	249,066	19,803
4.10	Central Mail	141,713	1,024	155	16	-	17,675	2,582
4.11	Office of Enterprise Continuous Improvement	16,995	34,617	70	44	-	43,419	8,630
4.12	Grants Mgt	9,904	812	9	-	-	8,357	2,031
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	297,709	81,197	171	149	-	99,497	56,492
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	51,668	14,204	124	30	2	56,503	6,741
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	2,933	-	-	-	-	30	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	55,937	15,377	135	33	2	61,171	7,297
10.4	Budget Operations and Planning	57,109	38,719	638	125	30	95,502	17,461
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	65,281	132,967	271	168	-	166,779	33,148
11.4	Accounting Services	79,553	21,870	192	47	3	86,998	10,378
11.5	Financial Reporting	119,542	32,863	288	70	5	130,729	15,595
11.6	Financial Reporting - Single Audit	343	6	-	-	-	177	72
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	175,830	48,336	424	103	7	192,284	22,938
12.5	Personnel Operations and System Support	140,752	286,687	583	363	-	359,589	71,471
12.6	Budget Service - Computer Operations	16,105	10,919	180	35	9	26,932	4,924
12.7	Personnel Operations Special Billing	109,635	223,306	454	283	-	280,091	55,670
12.8	Accounting & Procurement Operations Special Billing	163,761	45,019	394	96	6	179,086	21,364
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	210,391	428,529	872	542	-	537,501	106,832
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	14,820	30,186	61	38	-	37,863	7,525
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	60,176	42,475	-	1,195	-	90,089	6,261
15.4	Program Audits	-	-	-	-	-	1,305	-
15.5	Single Audits	52,033	-	-	-	-	112,804	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	18,875	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	3,243	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	209,952
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	297	5	-	-	-	153	63
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	284,361	78,172	685	167	11	310,972	37,097
20	Administration	-	-	-	-	-	-	-
	Total Actual	2,231,468	1,939,513	7,135	5,844	131	3,307,394	738,597
	Original Budget	2,051,201	1,654,330	6,823	5,937	9,751	3,156,335	574,185
	Rollforward Adjustment	180,267	285,183	312	-93	-9,620	151,059	164,412

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2017 - Actual

		R9P	T79	T9B	0	
DP#	Name	WATER & SOIL	METROPOLITAN			Total
		RESOURCES	TRANSPORTATION	COUNCIL/TRANSP	OTHER	
		BOARD	DEPT	RT		
3.2	Admin Management Services	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	472,404
3.4	Human Resources	-	-	-	-	338,870
3.5	Financial Management and Reporting	-	-	-	-	1,077,939
4.2	Government & Citizen Services	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	7,877	6,751	-	1,125	466,964
4.7	Real Property	-	200,549	-	45,295	928,370
4.8	Office of State Procurement (fmrlly Materials Mgmt)	14,843	591,263	251	-	1,989,366
4.10	Central Mail	143	4,348	0	1,939	450,772
4.11	Office of Enterprise Continuous Improvement	2,065	67,559	-	-	480,513
4.12	Grants Mgt	5,115	8,156	-	-	114,844
6.2	Minnesota Information Technology	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-
6.4	Enterprise IT Security	7,004	298,206	2,967	41,786	2,285,552
8.2	Minnesota Management & Budget	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrlly IC&A)	1,609	262,969	1,726	52	1,246,648
9.2	Debt Management Division	-	-	-	-	-
9.3	Debt Management	-	124,124	-	246,609	461,817
10.2	MMB - Budget Division	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,742	284,695	1,869	56	1,349,645
10.4	Budget Operations and Planning	12,223	62,816	242	-	608,179
11.2	MMB-Accounting Division	-	-	-	-	-
11.3	Central Payroll	7,933	259,503	-	-	1,845,708
11.4	Accounting Services	2,477	404,892	2,658	80	1,919,463
11.5	Financial Reporting	3,722	608,417	3,994	120	2,884,307
11.6	Financial Reporting - Single Audit	6	2,437	-	-	44,633
12.2	MMB I.T - Management and Administration	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	5,474	894,900	5,875	176	4,242,428
12.5	Personnel Operations and System Support	17,105	559,509	-	-	3,979,499
12.6	Budget Service - Computer Operations	3,447	17,714	68	-	171,509
12.7	Personnel Operations Special Billing	13,323	435,812	-	-	3,099,706
12.8	Accounting & Procurement Operations Special Billing	5,099	833,475	5,472	164	3,951,232
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
13.3	Personnel Administration	25,568	836,334	-	-	5,948,405
14.2	Mediation Services	-	-	-	-	-
14.3	Mediation Services	1,801	58,913	-	-	419,017
15.2	Legislative Auditor	-	-	-	-	-
15.3	Financial Audits	50,243	61,811	16,692	89,277	2,516,571
15.4	Program Audits	-	-	-	291,543	1,863,871
15.5	Single Audits	-	-	-	-	1,164,904
15.7	Financial Audit- Outdoors	-	-	-	-	18,875
15.8	Financial Audit- Art	-	-	-	-	22,888
15.9	Financial Audit- Clean Water	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	5,051	-	8,294
15.11	Program Audit- Outdoors	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-
15.13	Program Audit- Clean Water	136,461	-	-	-	346,412
15.14	Program Audit- Parks & Trails	-	-	-	-	-
16.2	State Auditor	5	2,110	-	-	38,640
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	8,853	1,447,278	9,501	285	6,861,070
20	Administration	-	-	-	-	145,280
	Total Actual	334,138	8,334,542	56,368	718,508	53,764,597
	Original Budget	119,008	7,759,650	54,578	595,773	50,588,501
	Rollforward Adjustment	215,130	574,892	1,790	122,735	3,176,096

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

			Net Administrative Expenditures by Agency		Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
			1.2	3.2	3.3	3.4	3.5
			2017 Actual Allocable costs & Applicable Credits		ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Financial Management and Reporting
Schedule No.	DP#	Name	Fixed Asset Depreciation			Human Resources	
	1.2	Fixed Asset Depreciation	1,967,867	(1,967,867)			
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	608,434	-	(608,434)		
G02-3.4	G02-3.4	Human Resources	436,381	-		(436,381)	
G02-3.5	G02-3.5	Financial Management and Reporting	865,449	-			(865,449)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-			
G02-4.2	G02-4.2	Government & Citizen Services	-	-	37,727	27,059	2,837
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	473,000	-			
G02-4.7	G02-4.7	Real Property	1,020,336	-			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	1,941,805	-			
G02-4.10	G02-4.10	Central Mail	439,152	-			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	470,274	-			
G02-4.12	G02-4.12	Grants Management	111,808	-			
G46-6.2	G46-6.2	Minnesota Information Technology	1,538,253	272,587			
G46-6.3	G46-6.3	IT Spend	-	-			
G46-6.4	G46-6.4	Enterprise IT Security	445,281	74,316			
G46-6.5	G46-6.5	MnIT - Non allocable	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget	3,385,437	2,247			
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	990,507	-			
G10-9.2	G10-9.2	Debt Management Division	-	-			
G10-9.3	G10-9.3	Debt Management	369,835	-			
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)	1,072,342	-			
G10-10.4	G10-10.4	Budget Operations and Planning	314,456	214,355			
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	1,369,600	-			
G10-11.4	G10-11.4	Accounting Services	1,418,504	-			
G10-11.5	G10-11.5	Financial Reporting	2,131,535	-			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	32,974	-			
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,943,082	41,273			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp	3,225,068	81,275			
G10-12.5	G10-12.5	Personnel Operations and System Support	3,034,622	81,275			
G10-12.6	G10-12.6	Budget Service - Computer Operations	133,307	-			
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,934,964	181,368			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	3,953,315	-			
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-			
G10-13.3	G10-13.3	Personnel Administration	3,948,023	1,006,696			
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	420,447	-			
G45-14.4	G45-14.4	Mediation/Representation	-	-			
L49-15.2	L49-15.2	Legislative Auditor	1,548,682	-			
L49-15.3	L49-15.3	Financial Audits	2,259,166	-			
L49-15.4	L49-15.4	Program Audits	1,414,678	-			
L49-15.5	L49-15.5	Single Audits	913,537	-			
L49-15.6	L49-15.6	Audit Comm	-	-			
L49-15.7	L49-15.7	Financial Audit- Outdoors	14,326	-			
L49-15.8	L49-15.8	Financial Audit- Art	17,372	-			
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-			

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

			1.2	Net Administrative Expenditures by Agency	3.2	Sum Percent	3.3	Sum Percent	3.4	Accounting & Procurement Accounting Transactions	3.5
			2017 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting			
Schedule No.	DP#	Name	Credits								
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	6,295	-	-	-	-	-	-	-	-
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	262,927	-	-	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	26,040	12,475	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	6,864,688	-	-	-	-	-	-	-	-
0	0		-	-	-	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	239,079	-	171,472	-	6,953	-
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	Office of State Procurement (fmrly Materials Management	-	-	-	-	-	-	-	-	-
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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

			1.2	Net Administrative Expenditures by Agency	3.2	Sum Percent	3.3	Sum Percent	3.4	Accounting & Procurement Accounting Transactions	3.5
			2017 Actual Allocable costs & Applicable	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting				
Schedule No.	DP#	Name	Credits	Fixed Asset Depreciation							
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	-	-	-	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	1,196	-	858	-	559	-
	G02-0003	Public Broadcasting	-	-	-	-	-	-	-	334	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	3,421	-	2,454	-	2,879	-
	G02-0009	Real Estate and Construction Services	-	-	-	2,304	-	1,652	-	28,276	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-	3	-
	G02-0012	STAR	-	-	-	2,899	-	2,079	-	14,301	-
	G02-0013	School Trust Lands	-	-	-	107	-	76	-	838	-
	G02-0014	Capital Group Parking	-	-	-	24,274	-	17,410	-	49,499	-
	G02-0015a	Fleet Services	-	-	-	6,108	-	4,381	-	261,467	-
	G02-0016	Development Disabilities	-	-	-	3,179	-	2,280	-	8,562	-
	G02-0017a	Risk Management	-	-	-	8,572	-	6,148	-	20,084	-
	G02-0017b	Risk Management - Workers Compensation	-	-	-	13,016	-	9,335	-	121,116	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	-	33	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	177,879	-	127,578	-	194,624	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	4,129	-	2,961	-	8,589	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-	-	-	4	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-	-	-	2,030	-
	G02-0024	MN Bookstore	-	-	-	7,578	-	5,435	-	14,086	-
	G02-0028	Office of Enterprise Sustainability	-	-	-	200	-	143	-	435	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	14,681	-	10,529	-	5,159	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	16,292	-	11,685	-	7,969	-
	G02-0031	Central Mail	-	-	-	7,143	-	5,123	-	82,067	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	-	-	-
	G02-0036	Demography	-	-	-	3,021	-	2,166	-	1,318	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

			1.2	3.2	3.3	3.4	3.5	
			Net Administrative Expenditures by Agency		Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			2017 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
Schedule No.	DP#	Name	Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	6,908	4,954	15,678
	G02-0043	Surplus Services - Federal	-	-	-	-	-	20
	G02-0044	RECS - Energy	-	-	-	-	-	57
	G02-0045	SmART FMR	-	-	-	11,018	7,903	2,255
	G02-0046	SmART HR	-	-	-	12,119	8,692	2,837
	G02-0047	SHPO	-	-	-	-	-	5
	G02-0048	Arts & Cultural Heritage	-	-	-	2,069	1,484	3,229
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	-	3,516	2,522	7,348
	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	-	-	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-	-
	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	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

			1.2	3.2	Sum Percent	3.3	Sum Percent	3.4	Accounting & Procurement Accounting Transactions	3.5
			2017 Actual Allocable costs & Applicable		ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting		
Schedule No.	DP#	Name	Credits	Fixed Asset Depreciation						
	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	-	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

			Net Administrative Expenditures by Agency		Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2017 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	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	54,323,769	0	-	0	0	0
	0	Source	54,323,769					
	0	Difference (Total - Source)	-					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

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)	4.10
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Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlly 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	(67,623)				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	7,178	(480,178)			
G02-4.7	G02-4.7	Real Property	15,483		(1,035,819)		
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management	29,466			(1,971,271)	
G02-4.10	G02-4.10	Central Mail	6,664				(445,816)
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	7,136				
G02-4.12	G02-4.12	Grants Management	1,697				
G46-6.2	G46-6.2	Minnesota Information Technology				612	
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				2,154	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
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				105	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor				1,118	
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

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)	4.10
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Schedule No.	DP#	Name	Office of State Procurement (fmrly Materials Management Division)				
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Central Mail	
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	-	-	-	5	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0		-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	3,335	119,707	-	-
G02-3.2	G02-3.2	Admin Management Services	-	10,004	-	1,201	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	9
G02-3.4	G02-3.4	Human Resources	-	-	-	-	65
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	6
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	5,558	-	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	Office of State Procurement (fmrly Materials Management	-	-	-	-	239
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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

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)	4.10
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Schedule No.	DP#	Name	Office of State Procurement (fmrly Materials Management Division)					
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management	Central Mail	
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	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	-	1,112	-	60	-	-
	G02-0003	Public Broadcasting	-	32,234	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	-	-	113	-	-
	G02-0009	Real Estate and Construction Services	-	3,335	-	2,904	-	82
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	1,358	-	8
	G02-0013	School Trust Lands	-	-	-	9	-	-
	G02-0014	Capital Group Parking	-	-	-	1,657	-	217
	G02-0015a	Fleet Services	-	-	1,393	3,245	-	99
	G02-0016	Development Disabilities	-	-	-	492	-	158
	G02-0017a	Risk Management	-	1,112	-	327	-	89
	G02-0017b	Risk Management - Workers Compensation	-	-	-	437	-	1,118
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-
	G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	8,892	-	14,828	-	39
	G02-0021b	Facilities Management (Repairs) (Fmrly Plant Management (Repairs))	-	-	-	143	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))	-	-	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrly Plant Management (Energy))	-	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrly Plant Management FR & R)	-	-	-	318	-	-
	G02-0024	MN Bookstore	-	-	-	446	-	252
	G02-0028	Office of Enterprise Sustainability	-	-	-	51	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	557	-	169
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	741	-	329
	G02-0031	Central Mail	-	-	-	281	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-	-
	G02-0036	Demography	-	-	-	133	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

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) **4.10**

Schedule No.	DP#	Name	Office of State Procurement (fmrly Materials Management Division)				
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management	Central Mail
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	437	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	110	73
	G02-0046	SmART HR	-	-	-	124	15
	G02-0047	SHPO	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	69	137
	G02-0049	Office of State Procurement (fmrly Materials Management)	-	-	-	727	-
	B04	AGRICULTURE DEPT	-	6,669	249	41,480	6,128
	B11	COSMETOLOGIST EXAMINERS BOARD	-	1,112	-	1,026	608
	B13	COMMERCE DEPT	-	3,335	97	14,147	9,990
	B14	ANIMAL HEALTH BOARD	-	3,335	-	1,344	106
	B15	BARBER EXAMINERS BOARD	-	-	-	189	151
	B20	EXPLORE MINNESOTA TOURISM	-	2,223	-	3,373	1,308
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	-	60,022	1,474	264,654	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,666	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	3,335	-	8,026	1,129
	B41	WORKERS COMP COURT OF APPEALS	-	1,112	-	216	68
	B42	LABOR AND INDUSTRY DEPT	-	5,558	-	16,398	8,994
	B43	IRON RANGE RESOURCES	-	-	8,473	6,448	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	2,223	-	396	836
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	258	564
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	133	-
	B82	PUBLIC UTILITIES COMM	-	-	-	2,154	-
	B9D	AMATEUR SPORTS COMM	-	-	24,233	18	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	5	-
	E25	CENTER FOR ARTS EDUCATION	-	7,781	9,152	6,287	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	538
	E37	EDUCATION DEPARTMENT	-	-	-	17,438	1,971
	E39	BOARD OF TEACHING	-	-	-	469	15
	E40	HISTORICAL SOCIETY	-	-	51,905	74	-
	E44	MINNESOTA STATE ACADEMIES	-	-	11,656	10,152	-
	E50	ARTS BOARD	-	1,112	-	6,328	97
	E60	OFFICE OF HIGHER EDUCATION	-	1,112	-	3,967	2,976
	E77	ZOOLOGICAL BOARD	-	-	19,469	13,300	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	226	-
	E95	HUMANITIES COMMISSION	-	-	-	41	-
	E97	SCIENCE MUSEUM	-	-	-	46	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G03	LOTTERY	-	4,446	-	-	109
	G05	RACING COMMISSION	-	-	-	759	-
	G06	ATTORNEY GENERAL	-	2,223	-	10,944	4,046
	G09	GAMBLING CONTROL BOARD	-	1,112	-	506	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	5,558	-	2,904	6,361
	G17	HUMAN RIGHTS DEPT	-	2,223	-	1,445	888
	G19	INDIAN AFFAIRS COUNCIL	-	2,223	-	584	0
	G38	INVESTMENT BOARD	-	-	-	405	81
	G39	GOVERNORS OFFICE	-	1,112	-	594	194
	G45	MEDIATION SERVICES DEPT	-	1,112	-	341	30

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

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) **4.10**

Schedule No.	DP#	Name	Office of State Procurement (fmrly Materials Management Division)				
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Materials Management Division	Central Mail
	G46	MN.IT	-	3,335	-	63,584	29
	G53	SECRETARY OF STATE	-	1,112	-	3,470	1,993
	G61	OFFICE OF THE STATE AUDITOR	-	3,335	-	2,338	143
	G62	MINN STATE RETIREMENT SYSTEM	-	3,335	4,358	1,625	11,780
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	575	17,677
	G67	REVENUE DEPT	-	13,338	-	9,950	92,197
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	1,496	3,494
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	1,112	-	276	0
	G96	UNIFORM LAWS COMMISSION	-	-	-	5	-
	G9J	CAMPAIGN FINANCE BOARD	-	1,112	-	318	497
	G9K	ADMINISTRATIVE HEARINGS	-	2,223	-	1,961	4,286
	G9L	BLACK MINNESOTANS COUNCIL	-	1,112	-	502	2
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	1,112	-	341	1
	G9N	ASIAN-PACIFIC COUNCIL	-	1,112	-	304	10
	G9Q	MMB DEBT SERVICE	-	-	-	5	-
	G9R	MMB NON-OPERATING	-	-	-	147	-
	G9X	CAPITOL AREA ARCHITECT	-	2,223	-	230	8
	G9Y	DISABILITY COUNCIL	-	3,335	-	483	46
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	15,561	-	70,036	35,478
	H55	HUMAN SERVICES DEPT	-	82,253	100,857	49,731	34,464
	H55b	HUMAN SERVICES SOS	-	-	-	26,808	-
	H55c	HUMAN SERVICES MSOP	-	-	-	3,194	-
	H60	MMB - MnSURE	-	3,335	-	805	7,258
	H75	VETERANS AFFAIRS DEPT	-	3,335	29,797	36,463	357
	H7B	MEDICAL PRACTICE BOARD	-	-	-	828	2,445
	H7C	NURSING BOARD	-	-	-	456	2,911
	H7D	PHARMACY BOARD	-	1,112	-	916	1,477
	H7F	DENTISTRY BOARD	-	-	-	373	666
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	322	388
	H7J	OPTOMETRY BOARD	-	-	-	110	54
	H7K	NURSING HOME ADMIN BOARD	-	-	-	870	78
	H7L	SOCIAL WORK BOARD	-	-	-	373	723
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	193	134
	H7Q	PODIATRIC MEDICINE	-	-	-	143	11
	H7R	VETERINARY MEDICINE BOARD	-	-	-	179	150
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	934	181
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	83	61
	H7V	PSYCHOLOGY BOARD	-	-	-	258	89
	H7W	PHYSICAL THERAPY BOARD	-	-	-	442	527
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	170	292
	H9G	OMBUDSMAN MH/DD	-	1,112	-	341	56
	J33	TRIAL COURTS	-	-	-	30,485	796
	J50	GUARDIAN AD LITEM BOARD	-	-	-	1,054	7
	J52	PUBLIC DEFENSE BOARD	-	-	-	5,003	-
	J58	COURT OF APPEALS	-	1,112	-	304	270
	J65	SUPREME COURT	-	5,558	-	9,273	1,388
	J68	TAX COURT	-	-	-	179	134
	J70	JUDICIAL STANDARDS BOARD	-	-	-	175	-
	L10	LEGISLATURE	-	2,223	-	5	5,127
	L49	LEGISLATIVE AUDITOR	-	-	-	-	228
	P01	MILITARY AFFAIRS DEPT	-	2,223	138,436	73,304	0
	P07	PUBLIC SAFETY DEPT	-	30,011	611	72,747	140,054

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

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) **4.10**

Schedule No.	DP#	Name	Real Estate and Construction Services -		Office of State Procurement (fmrlly Materials Management Division)		Central Mail
			Government & Citizen Services	Leasing	Real Property		
	P78	CORRECTIONS DEPT	-	27,788	181,718	158,054	1,012
	P7T	PEACE OFFICERS BOARD (POST)	-	1,112	-	299	153
	P9E	SENTENCING GUIDELINES COMM	-	2,223	-	87	16
	R28	MINN CONSERVATION CORPS	-	-	-	55	-
	R29	NATURAL RESOURCES DEPT	-	50,018	88,879	246,121	17,468
	R32	POLLUTION CONTROL AGENCY	-	13,338	757	19,569	2,552
	R9P	WATER & SOIL RESOURCES BOARD	-	7,781	-	14,667	141
	T79	TRANSPORTATION DEPT	-	6,669	197,901	584,273	4,297
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	249	0
	0	OTHER	-	1,112	44,697	-	1,916
	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 2017 - Actual

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Mgt	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	Office of State Procurement (fmrly Materials Management)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	(477,410)				
G02-4.12	G02-4.12	Grants Management	-	(113,505)			
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	(1,811,452)		
G46-6.3	G46-6.3	IT Spend	-	-	-		
G46-6.4	G46-6.4	Enterprise IT Security	-	-	1,811,452		(2,331,049)
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-		-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-		42,135
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-		-
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	-	-	-		218
G45-14.3	G45-14.3	Mediation Services	-	-	-		-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-		357
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	-	-	-		-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Mgt	Minnesota Information Technology	IT Spend	Enterprise IT Security
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	-	-	-	-	57
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
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	2,200	4	-	-	785
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	347	-	-	-	3,363
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	Office of State Procurement (fmrly Materials Management	-	-	-	-	-
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	-	-	-	-	573
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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

	Dollars			
	of Grants received		Net Administrative	IT Central Serv Revenue
Sum Percent		Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
	4.11	4.12	6.2	6.3
				6.4

Schedule No.	DP#	Name	Office of Enterprise		Minnesota Information		IT Spend	Enterprise IT Security
			Continuous Improvement	Grants Mgt	Technology			
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	-	-	-	-	-	-
0	0	0	-	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-	-
	G02-0002	State Archaeology	11	-	-	-	-	63
	G02-0003	Public Broadcasting	-	219	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	31	-	-	-	-	129
	G02-0009	Real Estate and Construction Services	21	-	-	-	-	1,261
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-
	G02-0012	STAR	27	-	-	-	-	277
	G02-0013	School Trust Lands	1	-	-	-	-	-
	G02-0014	Capital Group Parking	223	-	-	-	-	374
	G02-0015a	Fleet Services	56	-	-	-	-	2,516
	G02-0016	Development Disabilities	29	25	-	-	-	610
	G02-0017a	Risk Management	79	-	-	-	-	1,039
	G02-0017b	Risk Management - Workers Compensation	120	-	-	-	-	1,064
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	1,637	-	-	-	-	4,472
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	38	-	-	-	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-	-
	G02-0024	MN Bookstore	70	-	-	-	-	414
	G02-0028	Office of Enterprise Sustainability	2	-	-	-	-	90
	G02-0029a	Cooperative Purchasing (CPV)	135	-	-	-	-	446
	G02-0029b	Cooperative Purchasing (MMCAP)	150	-	-	-	-	3,802
	G02-0031	Central Mail	66	-	-	-	-	461
	G02-0034	Other Non-Allocable	-	-	-	-	-	-
	G02-0036	Demography	28	-	-	-	-	148
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
4.11	4.12	6.2	6.3	6.4

Schedule No.	DP#	Name	Office of Enterprise		Minnesota Information		IT Spend	Enterprise IT Security
			Continuous Improvement	Grants Mgt	Technology			
		Environmental Quality Board (transferred to MPCA in FY12						
	G02-0038		-	-	-	-	-	-
	G02-0042	Surplus Services	64	-	-	-	-	1,106
	G02-0043	Surplus Services - Federal	-	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-	-
	G02-0045	SmART FMR	101	-	-	-	-	37
	G02-0046	SmART HR	112	-	-	-	-	5
	G02-0047	SHPO	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	19	714	-	-	-	40
	G02-0049	Office of State Procurement (fmrlly Materials Management)	32	-	-	-	-	2,414
	B04	AGRICULTURE DEPT	5,072	917	-	-	-	21,340
	B11	COSMETOLOGIST EXAMINERS BOARD	141	-	-	-	-	785
	B13	COMMERCE DEPT	3,612	3,814	-	-	-	16,406
	B14	ANIMAL HEALTH BOARD	383	-	-	-	-	2,094
	B15	BARBER EXAMINERS BOARD	21	-	-	-	-	80
	B20	EXPLORE MINNESOTA TOURISM	382	6	-	-	-	2,979
	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	12,309	20,663	-	-	-	117,609
	B24	PUBLIC FACILITIES AUTHORITY	98	2,738	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	2,341	-	-	-	-	1,402
	B41	WORKERS COMP COURT OF APPEALS	77	-	-	-	-	94
	B42	LABOR AND INDUSTRY DEPT	3,222	104	-	-	-	19,099
	B43	IRON RANGE RESOURCES	659	2,666	-	-	-	869
	B7E	ARCHITECTURE, ENGINEERING BD	56	-	-	-	-	373
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	41	-	-	-	-	292
	B7S	PRIVATE DETECTIVES BOARD	18	-	-	-	-	3
	B82	PUBLIC UTILITIES COMM	1,296	-	-	-	-	2,416
	B9D	AMATEUR SPORTS COMM	20	377	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	881	-	-	-	-	1,891
	E26	MN STATE COLLEGES/UNIVERSITIES	109,144	-	-	-	-	33,330
	E37	EDUCATION DEPARTMENT	3,432	10,617	-	-	-	44,994
	E39	BOARD OF TEACHING	80	-	-	-	-	14
	E40	HISTORICAL SOCIETY	-	-	-	-	-	854
	E44	MINNESOTA STATE ACADEMIES	1,675	-	-	-	-	2,438
	E50	ARTS BOARD	193	3,213	-	-	-	930
	E60	OFFICE OF HIGHER EDUCATION	558	847	-	-	-	6,349
	E77	ZOOLOGICAL BOARD	2,387	-	-	-	-	3,653
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	3,745
	E95	HUMANITIES COMMISSION	-	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	11	-	-	-	-	24
	G03	LOTTERY	1,100	-	-	-	-	1,151
	G05	RACING COMMISSION	267	-	-	-	-	238
	G06	ATTORNEY GENERAL	2,389	-	-	-	-	1,190
	G09	GAMBLING CONTROL BOARD	233	-	-	-	-	311
	G10	MINNESOTA MANAGEMENT & BUDGET	1,795	-	-	-	-	37,365
	G17	HUMAN RIGHTS DEPT	359	-	-	-	-	1,822
	G19	INDIAN AFFAIRS COUNCIL	38	64	-	-	-	65
	G38	INVESTMENT BOARD	159	-	-	-	-	203
	G39	GOVERNORS OFFICE	387	-	-	-	-	398
	G45	MEDIATION SERVICES DEPT	107	-	-	-	-	266

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

	Dollars			
	of Grants received	Net Administrative	IT Central Serv Revenue	IT Central Serv Revenue
Sum Percent		Expenditures by Division		
4.11	4.12	6.2	6.3	6.4

Schedule No.	DP#	Name	Office of Enterprise		Minnesota Information		IT Spend	Enterprise IT Security
			Continuous Improvement	Grants Mgt	Technology			
	G46	MN.IT	18,617	-	-	-	3,248	
	G53	SECRETARY OF STATE	685	-	-	-	1,778	
	G61	OFFICE OF THE STATE AUDITOR	696	-	-	-	192	
	G62	MINN STATE RETIREMENT SYSTEM	872	-	-	-	3,607	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	635	-	-	-	1,035	
	G67	REVENUE DEPT	10,039	24	-	-	165,284	
	G69	TEACHERS RETIREMENT ASSOC	566	-	-	-	766	
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES	33	-	-	-	65	
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	
	G9J	CAMPAIGN FINANCE BOARD	57	-	-	-	59	
	G9K	ADMINISTRATIVE HEARINGS	510	-	-	-	5,919	
	G9L	BLACK MINNESOTANS COUNCIL	23	-	-	-	83	
	G9M	CHICANO LATINO AFFAIRS COUNCIL	31	-	-	-	49	
	G9N	ASIAN-PACIFIC COUNCIL	25	-	-	-	113	
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	
	G9R	MMB NON-OPERATING	-	-	-	-	-	
	G9X	CAPITOL AREA ARCHITECT	31	-	-	-	65	
	G9Y	DISABILITY COUNCIL	67	-	-	-	93	
	GPR	PAYROLL CLEARING	-	-	-	-	-	
	H12	HEALTH DEPT	13,356	18,211	-	-	109,198	
	H55	HUMAN SERVICES DEPT	35,078	13,707	-	-	659,287	
	H55b	HUMAN SERVICES SOS	16,076	-	-	-	11,235	
	H55c	HUMAN SERVICES MSOP	3,166	-	-	-	2,220	
	H60	MMB - MnSURE	1,523	413	-	-	30,498	
	H75	VETERANS AFFAIRS DEPT	11,381	103	-	-	24,762	
	H7B	MEDICAL PRACTICE BOARD	159	-	-	-	1,230	
	H7C	NURSING BOARD	206	-	-	-	2,893	
	H7D	PHARMACY BOARD	147	-	-	-	1,833	
	H7F	DENTISTRY BOARD	71	-	-	-	228	
	H7H	CHIROPRACTIC EXAMINERS BOARD	37	-	-	-	30	
	H7J	OPTOMETRY BOARD	6	-	-	-	5	
	H7K	NURSING HOME ADMIN BOARD	71	-	-	-	2,295	
	H7L	SOCIAL WORK BOARD	70	-	-	-	803	
	H7M	MARRIAGE & FAMILY THERAPY BD	16	-	-	-	17	
	H7Q	PODIATRIC MEDICINE	8	-	-	-	11	
	H7R	VETERINARY MEDICINE BOARD	12	-	-	-	23	
	H7S	EMERGENCY MEDICAL SERVICES BD	115	-	-	-	424	
	H7U	DIETETICS & NUTRITION PRACTICE	5	-	-	-	5	
	H7V	PSYCHOLOGY BOARD	58	-	-	-	132	
	H7W	PHYSICAL THERAPY BOARD	56	-	-	-	121	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	31	-	-	-	66	
	H9G	OMBUDSMAN MH/DD	121	-	-	-	934	
	J33	TRIAL COURTS	16,542	-	-	-	620	
	J50	GUARDIAN AD LITEM BOARD	1,809	-	-	-	30	
	J52	PUBLIC DEFENSE BOARD	4,676	-	-	-	1,870	
	J58	COURT OF APPEALS	617	-	-	-	23	
	J65	SUPREME COURT	3,038	75	-	-	10,884	
	J68	TAX COURT	60	-	-	-	434	
	J70	JUDICIAL STANDARDS BOARD	23	-	-	-	15	
	L10	LEGISLATURE	652	-	-	-	795	
	L49	LEGISLATIVE AUDITOR	407	-	-	-	-	
	P01	MILITARY AFFAIRS DEPT	3,025	-	-	-	6,041	
	P07	PUBLIC SAFETY DEPT	16,796	9,788	-	-	297,450	

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State Fiscal Year 2017 - Actual

Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
4.11	4.12	6.2	6.3	6.4

Schedule No.	DP#	Name	Office of Enterprise		Minnesota Information		IT Spend	Enterprise IT Security
			Continuous Improvement	Grants Mgt	Technology			
	P78	CORRECTIONS DEPT	34,210	802	-	-	81,126	
	P7T	PEACE OFFICERS BOARD (POST)	70	9	-	-	171	
	P9E	SENTENCING GUIDELINES COMM	43	-	-	-	148	
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	
	R29	NATURAL RESOURCES DEPT	42,909	8,260	-	-	99,411	
	R32	POLLUTION CONTROL AGENCY	8,528	2,008	-	-	56,443	
	R9P	WATER & SOIL RESOURCES BOARD	2,041	5,055	-	-	6,998	
	T79	TRANSPORTATION DEPT	66,765	8,061	-	-	297,946	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	2,964	
	0	OTHER	-	-	-	-	41,750	
	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 2017 - 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
8.2	8.3	9.2	9.3	10.2

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	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	Office of State Procurement (fmrlly Materials Management)					
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	(3,431,973)				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	153,534	(1,144,041)			
G10-9.2	G10-9.2	Debt Management Division	-	-	-		
G10-9.3	G10-9.3	Debt Management	57,326	-	-	(427,161)	
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)	166,218	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	48,742	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	334,373	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	212,295	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	219,875	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	330,399	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	5,111	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	301,188	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp	499,902	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	470,382	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	20,663	-	-	-	-
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	611,964	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	23	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	86	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Net Administrative Expenditures by Division	8.2	Accounting & Procurement Accounting Transactions - FY (Actual)	8.3	Net Administrative Expenditures by Division	9.2	all Outstanding Principal	9.3	Net Administrative Expenditures by Division	10.2
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Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
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	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0		-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	3,884	-
G02-3.2	G02-3.2	Admin Management Services	-	112	-	-	-
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	-	46	-	-	-
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	Office of State Procurement (fmrlly Materials Management	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	64	-	-	-
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	-	270	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - 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
8.2	8.3	9.2	9.3	10.2

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	9	-	-	-
	G02-0003	Public Broadcasting	-	5	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	46	-	-	-
	G02-0009	Real Estate and Construction Services	-	457	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	0	-	-	-
	G02-0012	STAR	-	231	-	-	-
	G02-0013	School Trust Lands	-	14	-	-	-
	G02-0014	Capital Group Parking	-	799	-	-	-
	G02-0015a	Fleet Services	-	4,222	-	-	-
	G02-0016	Development Disabilities	-	138	-	-	-
	G02-0017a	Risk Management	-	324	-	-	-
	G02-0017b	Risk Management - Workers Compensation	-	1,956	-	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	1	-	-	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	3,142	-	-	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	139	-	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	0	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	33	-	-	-
	G02-0024	MN Bookstore	-	227	-	-	-
	G02-0028	Office of Enterprise Sustainability	-	7	-	-	-
	G02-0029a	Cooperative Purchasing (CPV)	-	83	-	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	129	-	-	-
	G02-0031	Central Mail	-	1,325	-	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	21	-	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - 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
8.2	8.3	9.2	9.3	10.2

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	253	-	-	-
	G02-0043	Surplus Services - Federal	-	0	-	-	-
	G02-0044	RECS - Energy	-	1	-	-	-
	G02-0045	SmART FMR	-	36	-	-	-
	G02-0046	SmART HR	-	46	-	-	-
	G02-0047	SHPO	-	0	-	-	-
	G02-0048	Arts & Cultural Heritage	-	52	-	-	-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	119	-	-	-
	B04	AGRICULTURE DEPT	-	6,132	-	3,405	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	372	-	-	-
	B13	COMMERCE DEPT	-	7,861	-	-	-
	B14	ANIMAL HEALTH BOARD	-	252	-	-	-
	B15	BARBER EXAMINERS BOARD	-	79	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	410	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOPMT	-	82,132	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	249	-	2,500	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	2,005	-	20,209	-
	B41	WORKERS COMP COURT OF APPEALS	-	39	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	13,261	-	-	-
	B43	IRON RANGE RESOURCES	-	864	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	201	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
	B7P	ACCOUNTANCY BOARD	-	183	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	25	-	-	-
	B82	PUBLIC UTILITIES COMM	-	1,688	-	-	-
	B9D	AMATEUR SPORTS COMM	-	21	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	873	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	139,390	-	3,329	-
	E37	EDUCATION DEPARTMENT	-	13,493	-	38,450	-
	E39	BOARD OF TEACHING	-	47	-	-	-
	E40	HISTORICAL SOCIETY	-	13	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	916	-	-	-
	E50	ARTS BOARD	-	753	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	1,140	-	-	-
	E77	ZOOLOGICAL BOARD	-	2,196	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	83	-	9,653	-
	E95	HUMANITIES COMMISSION	-	6	-	-	-
	E97	SCIENCE MUSEUM	-	2	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	3	-	-	-
	G03	LOTTERY	-	156	-	-	-
	G05	RACING COMMISSION	-	344	-	-	-
	G06	ATTORNEY GENERAL	-	956	-	-	-
	G09	GAMBLING CONTROL BOARD	-	121	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	1,241	-	603	-
	G17	HUMAN RIGHTS DEPT	-	198	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	89	-	-	-
	G38	INVESTMENT BOARD	-	152	-	-	-
	G39	GOVERNORS OFFICE	-	130	-	-	-
	G45	MEDIATION SERVICES DEPT	-	53	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - 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
8.2	8.3	9.2	9.3	10.2

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	G46	MN.IT	-	11,606	-	420	-
	G53	SECRETARY OF STATE	-	817	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	267	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	2,736	-	137	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	3,860	-	179	-
	G67	REVENUE DEPT	-	1,939	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	3,788	-	181	-
	G90	REVENUE INTERGOVT PAYMENTS	-	62,928	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	37	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	2	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	143	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	609	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	52	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	31	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	45	-	-	-
	G9Q	MMB DEBT SERVICE	-	159	-	-	-
	G9R	MMB NON-OPERATING	-	139,751	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	28	-	-	-
	G9Y	DISABILITY COUNCIL	-	57	-	-	-
	GPR	PAYROLL CLEARING	-	3	-	-	-
	H12	HEALTH DEPT	-	15,986	-	-	-
	H55	HUMAN SERVICES DEPT	-	181,816	-	1,699	-
	H55b	HUMAN SERVICES SOS	-	12,296	-	-	-
	H55c	HUMAN SERVICES MSOP	-	1,335	-	-	-
	H60	MMB - MnSURE	-	1,122	-	-	-
	H75	VETERANS AFFAIRS DEPT	-	4,941	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	312	-	-	-
	H7C	NURSING BOARD	-	358	-	-	-
	H7D	PHARMACY BOARD	-	321	-	-	-
	H7F	DENTISTRY BOARD	-	260	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	108	-	-	-
	H7J	OPTOMETRY BOARD	-	50	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	138	-	-	-
	H7L	SOCIAL WORK BOARD	-	290	-	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	91	-	-	-
	H7Q	PODIATRIC MEDICINE	-	57	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	99	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	160	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	41	-	-	-
	H7V	PSYCHOLOGY BOARD	-	138	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	178	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	196	-	-	-
	H9G	OMBUDSMAN MH/DD	-	54	-	-	-
	J33	TRIAL COURTS	-	27,384	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	480	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	796	-	-	-
	J58	COURT OF APPEALS	-	65	-	-	-
	J65	SUPREME COURT	-	1,718	-	-	-
	J68	TAX COURT	-	33	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	36	-	-	-
	L10	LEGISLATURE	-	606	-	-	-
	L49	LEGISLATIVE AUDITOR	-	2	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	8,298	-	-	-
	P07	PUBLIC SAFETY DEPT	-	47,390	-	2,688	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Net Administrative Expenditures by Division **8.2** Accounting & Procurement Accounting Transactions - FY (Actual) **8.3** Net Administrative Expenditures by Division **9.2** all Outstanding Principal **9.3** Net Administrative Expenditures by Division **10.2**

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	P78	CORRECTIONS DEPT	-	13,028	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	114	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	28	-	-	-
	R28	MINN CONSERVATION CORPS	-	2	-	-	-
	R29	NATURAL RESOURCES DEPT	-	51,825	-	28	-
	R32	POLLUTION CONTROL AGENCY	-	6,182	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	1,475	-	-	-
	T79	TRANSPORTATION DEPT	-	241,197	-	113,766	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,583	-	-	-
	0	OTHER	-	48	-	226,029	-
	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 2017 - 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)
10.3	10.4	11.2	11.3	11.4

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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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)	(1,238,560)				
G10-10.4	G10-10.4	Budget Operations and Planning	-	(577,553)			
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	-	-		(1,581,895)	
G10-11.4	G10-11.4	Accounting Services	-	-		-	(1,638,379)
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	25	32		-	33
G45-14.3	G45-14.3	Mediation Services	-	-		-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-		-	-
L49-15.2	L49-15.2	Legislative Auditor	93	221		-	123
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	-	-		-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - 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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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	13	-	-	4
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0		-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	122	381	-	7,289	161
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	50	199	-	1,150	66
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	Office of State Procurement (fmrly Materials Management	-	-	-	-	-
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	69	217	-	-	91
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	292	1,066	-	-	387
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - 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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting 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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	10	40	-	36	13
	G02-0003	Public Broadcasting	6	23	-	-	8
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	50	103	-	104	67
	G02-0009	Real Estate and Construction Services	494	403	-	70	654
	G02-0010	Oil Overcharge (Stripper Wells)	0	6	-	-	0
	G02-0012	STAR	250	149	-	88	331
	G02-0013	School Trust Lands	15	63	-	3	19
	G02-0014	Capital Group Parking	865	393	-	740	1,145
	G02-0015a	Fleet Services	4,570	252	-	186	6,046
	G02-0016	Development Disabilities	150	231	-	97	198
	G02-0017a	Risk Management	351	151	-	261	464
	G02-0017b	Risk Management - Workers Compensation	2,117	424	-	397	2,801
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	1	6	-	-	1
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	3,402	808	-	5,423	4,500
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	150	80	-	126	199
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0	-	-	-	0
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	35	110	-	-	47
	G02-0024	MN Bookstore	246	452	-	231	326
	G02-0028	Office of Enterprise Sustainability	8	131	-	6	10
	G02-0029a	Cooperative Purchasing (CPV)	90	139	-	448	119
	G02-0029b	Cooperative Purchasing (MMCAP)	139	147	-	497	184
	G02-0031	Central Mail	1,435	334	-	218	1,898
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	23	82	-	92	30
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - 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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
		Environmental Quality Board (transferred to MPCA in FY12)					
	G02-0038		-	-	-	-	-
	G02-0042	Surplus Services	274	196	-	211	363
	G02-0043	Surplus Services - Federal	0	2	-	-	0
	G02-0044	RECS - Energy	1	14	-	-	1
	G02-0045	SmART FMR	39	88	-	336	52
	G02-0046	SmART HR	50	135	-	370	66
	G02-0047	SHPO	0	10	-	-	0
	G02-0048	Arts & Cultural Heritage	56	266	-	63	75
	G02-0049	Office of State Procurement (fmrlly Materials Management)	128	207	-	107	170
	B04	AGRICULTURE DEPT	6,639	22,585	-	16,806	8,782
	B11	COSMETOLOGIST EXAMINERS BOARD	403	450	-	469	533
	B13	COMMERCE DEPT	8,511	7,153	-	11,967	11,258
	B14	ANIMAL HEALTH BOARD	273	894	-	1,271	361
	B15	BARBER EXAMINERS BOARD	86	301	-	68	113
	B20	EXPLORE MINNESOTA TOURISM	444	2,255	-	1,266	587
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	88,917	20,267	-	40,787	117,621
	B24	PUBLIC FACILITIES AUTHORITY	269	2,756	-	326	356
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	2,171	2,388	-	7,756	2,872
	B41	WORKERS COMP COURT OF APPEALS	42	59	-	255	56
	B42	LABOR AND INDUSTRY DEPT	14,356	5,003	-	10,675	18,990
	B43	IRON RANGE RESOURCES	935	1,706	-	2,185	1,237
	B7E	ARCHITECTURE, ENGINEERING BD	218	113	-	184	288
	B7G	COMBATIVE SPORTS COMMISSION	0	12	-	-	0
	B7P	ACCOUNTANCY BOARD	198	80	-	136	262
	B7S	PRIVATE DETECTIVES BOARD	27	194	-	61	36
	B82	PUBLIC UTILITIES COMM	1,827	278	-	4,296	2,417
	B9D	AMATEUR SPORTS COMM	23	121	-	66	30
	B9V	AGRICULTURE UTILIZATION RESRCH	0	6	-	-	0
	E25	CENTER FOR ARTS EDUCATION	945	5,060	-	2,920	1,250
	E26	MN STATE COLLEGES/UNIVERSITIES	150,906	16,424	-	361,648	199,620
	E37	EDUCATION DEPARTMENT	14,608	11,716	-	11,373	19,323
	E39	BOARD OF TEACHING	51	129	-	264	67
	E40	HISTORICAL SOCIETY	14	94	-	-	18
	E44	MINNESOTA STATE ACADEMIES	991	3,791	-	5,551	1,311
	E50	ARTS BOARD	815	784	-	640	1,079
	E60	OFFICE OF HIGHER EDUCATION	1,235	3,311	-	1,848	1,633
	E77	ZOOLOGICAL BOARD	2,377	4,258	-	7,911	3,144
	E81	UNIVERSITY OF MINNESOTA	89	630	-	-	118
	E95	HUMANITIES COMMISSION	6	20	-	-	8
	E97	SCIENCE MUSEUM	2	51	-	-	3
	E9W	HIGHER ED FACILITIES AUTHORITY	4	35	-	36	5
	G03	LOTTERY	169	356	-	3,646	223
	G05	RACING COMMISSION	373	714	-	883	493
	G06	ATTORNEY GENERAL	1,035	2,668	-	7,915	1,369
	G09	GAMBLING CONTROL BOARD	131	280	-	772	173
	G10	MINNESOTA MANAGEMENT & BUDGET	1,343	2,085	-	5,949	1,777
	G17	HUMAN RIGHTS DEPT	215	366	-	1,191	284
	G19	INDIAN AFFAIRS COUNCIL	96	235	-	125	128
	G38	INVESTMENT BOARD	164	110	-	528	217
	G39	GOVERNORS OFFICE	141	338	-	1,282	186
	G45	MEDIATION SERVICES DEPT	57	321	-	356	76

Statewide Cost Allocation Plan

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Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

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10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G46	MN.IT	12,565	13,095	-	61,687	16,620
	G53	SECRETARY OF STATE	885	1,500	-	2,269	1,170
	G61	OFFICE OF THE STATE AUDITOR	289	479	-	2,305	383
	G62	MINN STATE RETIREMENT SYSTEM	2,962	370	-	2,891	3,919
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	4,179	366	-	2,105	5,527
	G67	REVENUE DEPT	2,100	9,834	-	33,264	2,778
	G69	TEACHERS RETIREMENT ASSOC	4,101	131	-	1,875	5,425
	G90	REVENUE INTERGOVT PAYMENTS	68,127	2,339	-	-	90,118
	G92	OMBUDSPERSON FOR FAMILIES	41	98	-	111	54
	G96	UNIFORM LAWS COMMISSION	2	23	-	-	3
	G9J	CAMPAIGN FINANCE BOARD	155	248	-	190	205
	G9K	ADMINISTRATIVE HEARINGS	660	798	-	1,690	872
	G9L	BLACK MINNESOTANS COUNCIL	56	172	-	75	74
	G9M	CHICANO LATINO AFFAIRS COUNCIL	34	143	-	103	45
	G9N	ASIAN-PACIFIC COUNCIL	48	127	-	83	64
	G9Q	MMB DEBT SERVICE	172	1,997	-	-	228
	G9R	MMB NON-OPERATING	151,297	2,009	-	-	200,137
	G9X	CAPITOL AREA ARCHITECT	30	104	-	102	40
	G9Y	DISABILITY COUNCIL	61	252	-	223	81
	GPR	PAYROLL CLEARING	3	-	-	-	5
	H12	HEALTH DEPT	17,307	27,397	-	44,254	22,894
	H55	HUMAN SERVICES DEPT	196,838	27,352	-	116,230	260,379
	H55b	HUMAN SERVICES SOS	13,312	28,077	-	53,267	17,609
	H55c	HUMAN SERVICES MSOP	1,446	6,167	-	10,492	1,912
	H60	MMB - MnSURE	1,215	753	-	5,046	1,607
	H75	VETERANS AFFAIRS DEPT	5,349	13,482	-	37,712	7,076
	H7B	MEDICAL PRACTICE BOARD	337	741	-	526	446
	H7C	NURSING BOARD	388	428	-	683	513
	H7D	PHARMACY BOARD	348	802	-	486	460
	H7F	DENTISTRY BOARD	281	516	-	235	372
	H7H	CHIROPRACTIC EXAMINERS BOARD	116	381	-	123	154
	H7J	OPTOMETRY BOARD	54	276	-	21	71
	H7K	NURSING HOME ADMIN BOARD	149	863	-	236	197
	H7L	SOCIAL WORK BOARD	314	487	-	233	416
	H7M	MARRIAGE & FAMILY THERAPY BD	98	295	-	53	130
	H7Q	PODIATRIC MEDICINE	61	368	-	27	81
	H7R	VETERINARY MEDICINE BOARD	107	289	-	40	141
	H7S	EMERGENCY MEDICAL SERVICES BD	173	851	-	380	229
	H7U	DIETETICS & NUTRITION PRACTICE	44	239	-	17	58
	H7V	PSYCHOLOGY BOARD	149	350	-	191	198
	H7W	PHYSICAL THERAPY BOARD	192	442	-	184	254
	H7X	BEHAVIORAL HEALTH & THERAPY BD	212	391	-	104	280
	H9G	OMBUDSMAN MH/DD	59	68	-	401	78
	J33	TRIAL COURTS	29,647	23,708	-	54,811	39,217
	J50	GUARDIAN AD LITEM BOARD	520	1,187	-	5,993	687
	J52	PUBLIC DEFENSE BOARD	862	2,899	-	15,493	1,140
	J58	COURT OF APPEALS	70	178	-	2,043	92
	J65	SUPREME COURT	1,860	3,853	-	10,066	2,460
	J68	TAX COURT	36	68	-	199	47
	J70	JUDICIAL STANDARDS BOARD	39	215	-	77	52
	L10	LEGISLATURE	656	1,228	-	2,161	868
	L49	LEGISLATIVE AUDITOR	2	25	-	1,349	2
	P01	MILITARY AFFAIRS DEPT	8,984	1,598	-	10,024	11,884
	P07	PUBLIC SAFETY DEPT	51,306	54,034	-	55,652	67,868

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - 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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	P78	CORRECTIONS DEPT	14,104	36,634	-	113,353	18,657
	P7T	PEACE OFFICERS BOARD (POST)	124	604	-	231	163
	P9E	SENTENCING GUIDELINES COMM	30	119	-	143	40
	R28	MINN CONSERVATION CORPS	2	29	-	-	3
	R29	NATURAL RESOURCES DEPT	56,107	90,358	-	142,178	74,219
	R32	POLLUTION CONTROL AGENCY	6,693	16,520	-	28,259	8,854
	R9P	WATER & SOIL RESOURCES BOARD	1,597	11,565	-	6,763	2,113
	T79	TRANSPORTATION DEPT	261,125	59,433	-	221,225	345,418
	T9B	METROPOLITAN COUNCIL/TRANSPORT	1,714	229	-	-	2,268
	0	OTHER	51	-	-	-	68
	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 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
11.5	11.6	12.2	12.4

Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement 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	Office of State Procurement (fmrlly Materials Management)				
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	Enterprise Communications & Planning (fmrlly IC&A)				
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	(2,461,934)			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	(38,085)		
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	(2,285,543)	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	(3,806,245)
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	49	-	-	76
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	184	-	-	285
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	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
11.5	11.6	12.2	12.4

Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	G61-16.2	State Auditor	6	-	-	9
G61-16.3	G61-16.3	State Auditor General	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-
0	0		-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	242	6	-	374
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	99	-	-	152
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	Office of State Procurement (fmrly Materials Management	-	-	-	-
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	137	-	-	212
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	581	-	2,285,543	899
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-
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	-	-	-	-

Statewide Cost Allocation Plan
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Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
11.5	11.6	12.2	12.4

Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
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	-	-	-	-
0	0	0	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-
	G02-0002	State Archaeology	19	-	-	30
	G02-0003	Public Broadcasting	12	-	-	18
	G02-0005	Materials Service and Distribution	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	100	-	-	155
	G02-0009	Real Estate and Construction Services	982	-	-	1,519
	G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	0
	G02-0012	STAR	497	-	-	768
	G02-0013	School Trust Lands	29	-	-	45
	G02-0014	Capital Group Parking	1,720	-	-	2,659
	G02-0015a	Fleet Services	9,085	-	-	14,046
	G02-0016	Development Disabilities	297	-	-	460
	G02-0017a	Risk Management	698	-	-	1,079
	G02-0017b	Risk Management - Workers Compensation	4,208	-	-	6,506
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	1	-	-	2
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	6,762	-	-	10,455
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	298	-	-	461
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0	-	-	0
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	71	-	-	109
	G02-0024	MN Bookstore	489	-	-	757
	G02-0028	Office of Enterprise Sustainability	15	-	-	23
	G02-0029a	Cooperative Purchasing (CPV)	179	-	-	277
	G02-0029b	Cooperative Purchasing (MMCAP)	277	-	-	428
	G02-0031	Central Mail	2,851	-	-	4,409
	G02-0034	Other Non-Allocable	-	-	-	-
	G02-0036	Demography	46	-	-	71
	G02-0037	Mn Geospatial Information Office	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-

Statewide Cost Allocation Plan
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Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
11.5	11.6	12.2	12.4

Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-
	G02-0042	Surplus Services	545	-	-	842
	G02-0043	Surplus Services - Federal	1	-	-	1
	G02-0044	RECS - Energy	2	-	-	3
	G02-0045	SmART FMR	78	-	-	121
	G02-0046	SmART HR	99	-	-	152
	G02-0047	SHPO	0	-	-	0
	G02-0048	Arts & Cultural Heritage	112	-	-	173
	G02-0049	Office of State Procurement (fmrlly Materials Management)	255	-	-	395
	B04	AGRICULTURE DEPT	13,196	31	-	20,402
	B11	COSMETOLOGIST EXAMINERS BOARD	802	-	-	1,239
	B13	COMMERCE DEPT	16,917	357	-	26,155
	B14	ANIMAL HEALTH BOARD	542	1	-	838
	B15	BARBER EXAMINERS BOARD	170	-	-	264
	B20	EXPLORE MINNESOTA TOURISM	882	-	-	1,363
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	176,745	2,989	-	273,254
	B24	PUBLIC FACILITIES AUTHORITY	536	-	-	828
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	4,315	-	-	6,672
	B41	WORKERS COMP COURT OF APPEALS	84	-	-	129
	B42	LABOR AND INDUSTRY DEPT	28,536	15	-	44,118
	B43	IRON RANGE RESOURCES	1,859	-	-	2,874
	B7E	ARCHITECTURE, ENGINEERING BD	433	-	-	669
	B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0
	B7P	ACCOUNTANCY BOARD	394	-	-	609
	B7S	PRIVATE DETECTIVES BOARD	55	-	-	84
	B82	PUBLIC UTILITIES COMM	3,632	-	-	5,615
	B9D	AMATEUR SPORTS COMM	45	-	-	70
	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	1
	E25	CENTER FOR ARTS EDUCATION	1,878	0	-	2,904
	E26	MN STATE COLLEGES/UNIVERSITIES	299,961	2,573	-	463,752
	E37	EDUCATION DEPARTMENT	29,036	2,362	-	44,891
	E39	BOARD OF TEACHING	101	-	-	156
	E40	HISTORICAL SOCIETY	27	-	-	42
	E44	MINNESOTA STATE ACADEMIES	1,970	-	-	3,046
	E50	ARTS BOARD	1,621	2	-	2,506
	E60	OFFICE OF HIGHER EDUCATION	2,454	-	-	3,794
	E77	ZOOLOGICAL BOARD	4,725	0	-	7,305
	E81	UNIVERSITY OF MINNESOTA	178	-	-	275
	E95	HUMANITIES COMMISSION	12	-	-	19
	E97	SCIENCE MUSEUM	4	-	-	7
	E9W	HIGHER ED FACILITIES AUTHORITY	7	-	-	11
	G03	LOTTERY	335	-	-	519
	G05	RACING COMMISSION	741	-	-	1,145
	G06	ATTORNEY GENERAL	2,057	6	-	3,180
	G09	GAMBLING CONTROL BOARD	260	-	-	402
	G10	MINNESOTA MANAGEMENT & BUDGET	2,670	-	-	4,128
	G17	HUMAN RIGHTS DEPT	427	-	-	660
	G19	INDIAN AFFAIRS COUNCIL	192	-	-	296
	G38	INVESTMENT BOARD	326	-	-	504
	G39	GOVERNORS OFFICE	280	-	-	432
	G45	MEDIATION SERVICES DEPT	114	-	-	176

Statewide Cost Allocation Plan
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Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
11.5	11.6	12.2	12.4

Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support			
			Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	
	G46	MN.IT	24,975	-	-	38,612
	G53	SECRETARY OF STATE	1,759	-	-	2,719
	G61	OFFICE OF THE STATE AUDITOR	575	-	-	889
	G62	MINN STATE RETIREMENT SYSTEM	5,889	-	-	9,104
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	8,306	-	-	12,841
	G67	REVENUE DEPT	4,174	-	-	6,453
	G69	TEACHERS RETIREMENT ASSOC	8,153	-	-	12,604
	G90	REVENUE INTERGOVT PAYMENTS	135,418	-	-	209,361
	G92	OMBUDSPERSON FOR FAMILIES	81	-	-	125
	G96	UNIFORM LAWS COMMISSION	4	-	-	6
	G9J	CAMPAIGN FINANCE BOARD	307	-	-	475
	G9K	ADMINISTRATIVE HEARINGS	1,311	-	-	2,027
	G9L	BLACK MINNESOTANS COUNCIL	112	-	-	173
	G9M	CHICANO LATINO AFFAIRS COUNCIL	68	-	-	105
	G9N	ASIAN-PACIFIC COUNCIL	96	-	-	148
	G9Q	MMB DEBT SERVICE	342	-	-	529
	G9R	MMB NON-OPERATING	300,739	21	-	464,954
	G9X	CAPITOL AREA ARCHITECT	60	-	-	93
	G9Y	DISABILITY COUNCIL	122	-	-	189
	GPR	PAYROLL CLEARING	7	-	-	11
	H12	HEALTH DEPT	34,402	783	-	53,187
	H55	HUMAN SERVICES DEPT	391,262	26,044	-	604,906
	H55b	HUMAN SERVICES SOS	26,460	-	-	40,908
	H55c	HUMAN SERVICES MSOP	2,873	-	-	4,442
	H60	MMB - MnSURE	2,415	47	-	3,734
	H75	VETERANS AFFAIRS DEPT	10,632	64	-	16,438
	H7B	MEDICAL PRACTICE BOARD	671	-	-	1,037
	H7C	NURSING BOARD	770	-	-	1,191
	H7D	PHARMACY BOARD	691	1	-	1,069
	H7F	DENTISTRY BOARD	559	-	-	865
	H7H	CHIROPRACTIC EXAMINERS BOARD	232	-	-	358
	H7J	OPTOMETRY BOARD	107	-	-	166
	H7K	NURSING HOME ADMIN BOARD	296	-	-	458
	H7L	SOCIAL WORK BOARD	625	-	-	966
	H7M	MARRIAGE & FAMILY THERAPY BD	195	-	-	302
	H7Q	PODIATRIC MEDICINE	122	-	-	189
	H7R	VETERINARY MEDICINE BOARD	212	-	-	328
	H7S	EMERGENCY MEDICAL SERVICES BD	344	0	-	531
	H7U	DIETETICS & NUTRITION PRACTICE	88	-	-	136
	H7V	PSYCHOLOGY BOARD	297	-	-	459
	H7W	PHYSICAL THERAPY BOARD	382	-	-	591
	H7X	BEHAVIORAL HEALTH & THERAPY BD	421	-	-	652
	H9G	OMBUDSMAN MH/DD	117	-	-	180
	J33	TRIAL COURTS	58,930	8	-	91,109
	J50	GUARDIAN AD LITEM BOARD	1,033	-	-	1,597
	J52	PUBLIC DEFENSE BOARD	1,713	-	-	2,649
	J58	COURT OF APPEALS	139	-	-	215
	J65	SUPREME COURT	3,696	1	-	5,714
	J68	TAX COURT	71	-	-	110
	J70	JUDICIAL STANDARDS BOARD	78	-	-	121
	L10	LEGISLATURE	1,304	-	-	2,016
	L49	LEGISLATIVE AUDITOR	4	-	-	6
	P01	MILITARY AFFAIRS DEPT	17,857	177	-	27,608
	P07	PUBLIC SAFETY DEPT	101,983	292	-	157,669

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
11.5	11.6	12.2	12.4

Schedule No.	DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	P78	CORRECTIONS DEPT	28,035	5	-	43,344
	P7T	PEACE OFFICERS BOARD (POST)	246	-	-	380
	P9E	SENTENCING GUIDELINES COMM	60	-	-	93
	R28	MINN CONSERVATION CORPS	4	-	-	6
	R29	NATURAL RESOURCES DEPT	111,526	151	-	172,424
	R32	POLLUTION CONTROL AGENCY	13,304	62	-	20,569
	R9P	WATER & SOIL RESOURCES BOARD	3,175	5	-	4,909
	T79	TRANSPORTATION DEPT	519,048	2,079	-	802,468
	T9B	METROPOLITAN COUNCIL/TRANSPORT	3,408	-	-	5,268
	0	OTHER	102	-	-	158
	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 2017 - Actual

SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
12.5	12.6	12.7	12.8	13.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2	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	Office of State Procurement (fmrly Materials Management)					
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	Enterprise Communications & Planning (fmrly IC&A)					
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	(3,586,279)				
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	(153,970)			
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	(3,116,332)		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	(3,953,315)	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	8	-	79	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	59	-	296	
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	-	-	-	-	

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
12.5	12.6	12.7	12.8	13.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.10	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	-	9	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0		-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	388	-
G02-3.2	G02-3.2	Admin Management Services	16,526	101	14,360	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	2,608	53	2,266	158	-
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	Office of State Procurement (fmrlly Materials Management	-	-	-	-	-
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	-	58	-	220	-
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	-	284	-	933	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
12.5	12.6	12.7	12.8	13.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Special Billing	State HR, Benefits & Labor Relations
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	83	11	72	31	-
	G02-0003	Public Broadcasting	-	6	-	19	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	236	27	205	161	-
	G02-0009	Real Estate and Construction Services	159	107	138	1,578	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	2	-	0	-
	G02-0012	STAR	200	40	174	798	-
	G02-0013	School Trust Lands	7	17	6	47	-
	G02-0014	Capital Group Parking	1,678	105	1,458	2,762	-
	G02-0015a	Fleet Services	422	67	367	14,588	-
	G02-0016	Development Disabilities	220	62	191	478	-
	G02-0017a	Risk Management	593	40	515	1,121	-
	G02-0017b	Risk Management - Workers Compensation	900	113	782	6,758	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	2	-	2	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	12,295	215	10,684	10,859	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	285	21	248	479	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	0	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	29	-	113	-
	G02-0024	MN Bookstore	524	121	455	786	-
	G02-0028	Office of Enterprise Sustainability	14	35	12	24	-
	G02-0029a	Cooperative Purchasing (CPV)	1,015	37	882	288	-
	G02-0029b	Cooperative Purchasing (MMCAP)	1,126	39	979	445	-
	G02-0031	Central Mail	494	89	429	4,579	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	209	22	181	74	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
12.5	12.6	12.7	12.8	13.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	477	52	415	875	-
	G02-0043	Surplus Services - Federal	-	1	-	1	-
	G02-0044	RECS - Energy	-	4	-	3	-
	G02-0045	SmART FMR	762	23	662	126	-
	G02-0046	SmART HR	838	36	728	158	-
	G02-0047	SHPO	-	3	-	0	-
	G02-0048	Arts & Cultural Heritage	143	71	124	180	-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	243	55	211	410	-
	B04	AGRICULTURE DEPT	38,102	6,021	33,109	21,190	-
	B11	COSMETOLOGIST EXAMINERS BOARD	1,062	120	923	1,287	-
	B13	COMMERCE DEPT	27,129	1,907	23,574	27,165	-
	B14	ANIMAL HEALTH BOARD	2,881	238	2,503	870	-
	B15	BARBER EXAMINERS BOARD	155	80	135	274	-
	B20	EXPLORE MINNESOTA TOURISM	2,870	601	2,494	1,416	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	92,467	5,403	80,350	283,812	-
	B24	PUBLIC FACILITIES AUTHORITY	740	735	643	860	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	17,584	637	15,280	6,930	-
	B41	WORKERS COMP COURT OF APPEALS	578	16	502	134	-
	B42	LABOR AND INDUSTRY DEPT	24,201	1,334	21,029	45,823	-
	B43	IRON RANGE RESOURCES	4,953	455	4,304	2,985	-
	B7E	ARCHITECTURE, ENGINEERING BD	418	30	363	695	-
	B7G	COMBATIVE SPORTS COMMISSION	-	3	-	0	-
	B7P	ACCOUNTANCY BOARD	308	21	268	633	-
	B7S	PRIVATE DETECTIVES BOARD	137	52	119	88	-
	B82	PUBLIC UTILITIES COMM	9,739	74	8,463	5,831	-
	B9D	AMATEUR SPORTS COMM	149	32	130	73	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	2	-	1	-
	E25	CENTER FOR ARTS EDUCATION	6,620	1,349	5,752	3,016	-
	E26	MN STATE COLLEGES/UNIVERSITIES	819,885	4,379	712,447	481,671	-
	E37	EDUCATION DEPARTMENT	25,784	3,123	22,405	46,626	-
	E39	BOARD OF TEACHING	599	34	520	162	-
	E40	HISTORICAL SOCIETY	-	25	-	44	-
	E44	MINNESOTA STATE ACADEMIES	12,586	1,011	10,936	3,164	-
	E50	ARTS BOARD	1,451	209	1,261	2,603	-
	E60	OFFICE OF HIGHER EDUCATION	4,191	883	3,641	3,941	-
	E77	ZOOLOGICAL BOARD	17,934	1,135	15,584	7,587	-
	E81	UNIVERSITY OF MINNESOTA	-	168	-	286	-
	E95	HUMANITIES COMMISSION	-	5	-	19	-
	E97	SCIENCE MUSEUM	-	14	-	7	-
	E9W	HIGHER ED FACILITIES AUTHORITY	82	9	71	12	-
	G03	LOTTERY	8,266	95	7,183	539	-
	G05	RACING COMMISSION	2,003	190	1,740	1,189	-
	G06	ATTORNEY GENERAL	17,943	711	15,592	3,303	-
	G09	GAMBLING CONTROL BOARD	1,749	75	1,520	417	-
	G10	MINNESOTA MANAGEMENT & BUDGET	13,487	556	11,719	4,287	-
	G17	HUMAN RIGHTS DEPT	2,699	98	2,346	686	-
	G19	INDIAN AFFAIRS COUNCIL	283	63	246	308	-
	G38	INVESTMENT BOARD	1,198	29	1,041	524	-
	G39	GOVERNORS OFFICE	2,905	90	2,525	449	-
	G45	MEDIATION SERVICES DEPT	807	86	701	183	-

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12.5	12.6	12.7	12.8	13.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G46	MN.IT	139,849	3,491	121,523	40,104	-
	G53	SECRETARY OF STATE	5,144	400	4,470	2,824	-
	G61	OFFICE OF THE STATE AUDITOR	5,226	128	4,541	923	-
	G62	MINN STATE RETIREMENT SYSTEM	6,553	99	5,695	9,456	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	4,772	98	4,146	13,337	-
	G67	REVENUE DEPT	75,413	2,622	65,531	6,702	-
	G69	TEACHERS RETIREMENT ASSOC	4,251	35	3,694	13,091	-
	G90	REVENUE INTERGOVT PAYMENTS	-	623	-	217,451	-
	G92	OMBUDSPERSON FOR FAMILIES	252	26	219	129	-
	G96	UNIFORM LAWS COMMISSION	-	6	-	7	-
	G9J	CAMPAIGN FINANCE BOARD	430	66	373	494	-
	G9K	ADMINISTRATIVE HEARINGS	3,831	213	3,329	2,105	-
	G9L	BLACK MINNESOTANS COUNCIL	169	46	147	180	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	233	38	203	109	-
	G9N	ASIAN-PACIFIC COUNCIL	188	34	163	154	-
	G9Q	MMB DEBT SERVICE	-	532	-	549	-
	G9R	MMB NON-OPERATING	-	536	-	482,919	-
	G9X	CAPITOL AREA ARCHITECT	232	28	201	97	-
	G9Y	DISABILITY COUNCIL	505	67	439	196	-
	GPR	PAYROLL CLEARING	-	-	-	11	-
	H12	HEALTH DEPT	100,328	7,304	87,181	55,242	-
	H55	HUMAN SERVICES DEPT	263,502	7,292	228,973	628,279	-
	H55b	HUMAN SERVICES SOS	120,760	7,485	104,935	42,489	-
	H55c	HUMAN SERVICES MSOP	23,786	1,644	20,669	4,614	-
	H60	MMB - MnSURE	11,439	201	9,940	3,878	-
	H75	VETERANS AFFAIRS DEPT	85,495	3,594	74,292	17,073	-
	H7B	MEDICAL PRACTICE BOARD	1,192	197	1,036	1,077	-
	H7C	NURSING BOARD	1,547	114	1,345	1,237	-
	H7D	PHARMACY BOARD	1,102	214	957	1,110	-
	H7F	DENTISTRY BOARD	533	137	463	898	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	278	101	242	372	-
	H7J	OPTOMETRY BOARD	47	74	40	172	-
	H7K	NURSING HOME ADMIN BOARD	535	230	465	475	-
	H7L	SOCIAL WORK BOARD	528	130	459	1,004	-
	H7M	MARRIAGE & FAMILY THERAPY BD	121	79	105	314	-
	H7Q	PODIATRIC MEDICINE	61	98	53	196	-
	H7R	VETERINARY MEDICINE BOARD	90	77	78	341	-
	H7S	EMERGENCY MEDICAL SERVICES BD	861	227	748	552	-
	H7U	DIETETICS & NUTRITION PRACTICE	39	64	34	141	-
	H7V	PSYCHOLOGY BOARD	434	93	377	477	-
	H7W	PHYSICAL THERAPY BOARD	418	118	363	614	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	237	104	206	677	-
	H9G	OMBUDSMAN MH/DD	909	18	790	187	-
	J33	TRIAL COURTS	124,261	6,320	107,978	94,629	-
	J50	GUARDIAN AD LITEM BOARD	13,587	316	11,807	1,659	-
	J52	PUBLIC DEFENSE BOARD	35,125	773	30,522	2,751	-
	J58	COURT OF APPEALS	4,632	47	4,025	223	-
	J65	SUPREME COURT	22,821	1,027	19,830	5,935	-
	J68	TAX COURT	451	18	392	114	-
	J70	JUDICIAL STANDARDS BOARD	174	57	151	126	-
	L10	LEGISLATURE	4,899	327	4,257	2,093	-
	L49	LEGISLATIVE AUDITOR	3,059	7	2,658	6	-
	P01	MILITARY AFFAIRS DEPT	22,725	426	19,747	28,674	-
	P07	PUBLIC SAFETY DEPT	126,168	14,405	109,635	163,761	-

Statewide Cost Allocation Plan
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SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
12.5	12.6	12.7	12.8	13.2

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	P78	CORRECTIONS DEPT	256,981	9,766	223,306	45,019	-
	P7T	PEACE OFFICERS BOARD (POST)	523	161	454	394	-
	P9E	SENTENCING GUIDELINES COMM	325	32	283	96	-
	R28	MINN CONSERVATION CORPS	-	8	-	6	-
	R29	NATURAL RESOURCES DEPT	322,329	24,089	280,091	179,086	-
	R32	POLLUTION CONTROL AGENCY	64,065	4,404	55,670	21,364	-
	R9P	WATER & SOIL RESOURCES BOARD	15,333	3,083	13,323	5,099	-
	T79	TRANSPORTATION DEPT	501,533	15,844	435,812	833,475	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	61	-	5,472	-
	0	OTHER	-	-	-	164	-
	0	Total	(0)	(0)	(0)	0	-
	0	Source					
	0	Difference (Total - Source)					

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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial 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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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	(5,566,683)				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services	-	(647)			
G45-14.3	G45-14.3	Mediation Services	-	647	(421,094)		
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	(1,551,502)	
L49-15.3	L49-15.3	Financial Audits	-	-	-	717,039	(2,976,205)
L49-15.4	L49-15.4	Program Audits	-	-	-	449,006	-
L49-15.5	L49-15.5	Single Audits	-	-	-	289,948	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	4,547	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	5,514	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	1,998	-
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	-	-	-	83,451	-
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	-	-	-	-	-
0	0		-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	14,884
G02-3.2	G02-3.2	Admin Management Services	25,651	-	1,940	-	-
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	4,048	-	306	-	-
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	Office of State Procurement (fmrly Materials Management	-	-	-	-	-
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	-	-	-	-	15,367
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	429,682
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	-	-	-	-	-

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			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	128	-	10	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	367	-	28	-	-
	G02-0009	Real Estate and Construction Services	247	-	19	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	311	-	24	-	-
	G02-0013	School Trust Lands	11	-	1	-	-
	G02-0014	Capital Group Parking	2,604	-	197	-	173
	G02-0015a	Fleet Services	655	-	50	-	-
	G02-0016	Development Disabilities	341	-	26	-	-
	G02-0017a	Risk Management	920	-	70	-	-
	G02-0017b	Risk Management - Workers Compensation	1,397	-	106	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	19,085	-	1,444	-	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	443	-	34	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
	G02-0024	MN Bookstore	813	-	62	-	-
	G02-0028	Office of Enterprise Sustainability	21	-	2	-	-
	G02-0029a	Cooperative Purchasing (CPV)	1,575	-	119	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	1,748	-	132	-	-
	G02-0031	Central Mail	766	-	58	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	324	-	25	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	741	-	56	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	1,182	-	89	-	-
	G02-0046	SmART HR	1,300	-	98	-	-
	G02-0047	SHPO	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	222	-	17	-	-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	377	-	29	-	-
	B04	AGRICULTURE DEPT	59,142	-	4,474	-	58,668
	B11	COSMETOLOGIST EXAMINERS BOARD	1,649	-	125	-	-
	B13	COMMERCE DEPT	42,111	-	3,185	-	22,451
	B14	ANIMAL HEALTH BOARD	4,471	-	338	-	-
	B15	BARBER EXAMINERS BOARD	241	-	18	-	-
	B20	EXPLORE MINNESOTA TOURISM	4,455	-	337	-	19,336
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	143,529	-	10,857	-	93,253
	B24	PUBLIC FACILITIES AUTHORITY	1,148	-	87	-	1,005
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	27,294	-	2,065	-	1,036
	B41	WORKERS COMP COURT OF APPEALS	897	-	68	-	1,381
	B42	LABOR AND INDUSTRY DEPT	37,565	-	2,842	-	1,120
	B43	IRON RANGE RESOURCES	7,688	-	582	-	2,041
	B7E	ARCHITECTURE, ENGINEERING BD	648	-	49	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	479	-	36	-	29
	B7S	PRIVATE DETECTIVES BOARD	213	-	16	-	-
	B82	PUBLIC UTILITIES COMM	15,117	-	1,144	-	-
	B9D	AMATEUR SPORTS COMM	231	-	18	-	525
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	26,130
	E25	CENTER FOR ARTS EDUCATION	10,275	-	777	-	78,844
	E26	MN STATE COLLEGES/UNIVERSITIES	1,272,639	-	96,269	-	75,809
	E37	EDUCATION DEPARTMENT	40,023	-	3,028	-	43,417
	E39	BOARD OF TEACHING	930	-	70	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	810
	E44	MINNESOTA STATE ACADEMIES	19,535	-	1,478	-	2,935
	E50	ARTS BOARD	2,252	-	170	-	115
	E60	OFFICE OF HIGHER EDUCATION	6,505	-	492	-	648
	E77	ZOOLOGICAL BOARD	27,838	-	2,106	-	96
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	4,678
	E95	HUMANITIES COMMISSION	-	-	-	-	810
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	127	-	10	-	-
	G03	LOTTERY	12,831	-	971	-	146,831
	G05	RACING COMMISSION	3,108	-	235	-	46,620
	G06	ATTORNEY GENERAL	27,852	-	2,107	-	67,577
	G09	GAMBLING CONTROL BOARD	2,715	-	205	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	20,934	-	1,584	-	15,694
	G17	HUMAN RIGHTS DEPT	4,190	-	317	-	28,490
	G19	INDIAN AFFAIRS COUNCIL	440	-	33	-	-
	G38	INVESTMENT BOARD	1,859	-	141	-	182,919
	G39	GOVERNORS OFFICE	4,510	-	341	-	39,202
	G45	MEDIATION SERVICES DEPT	1,252	-	95	-	-

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Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	G46	MN.IT	217,076	-	16,421	-	132,767
	G53	SECRETARY OF STATE	7,985	-	604	-	53,290
	G61	OFFICE OF THE STATE AUDITOR	8,111	-	614	-	34,015
	G62	MINN STATE RETIREMENT SYSTEM	10,172	-	769	-	91,789
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	7,407	-	560	-	74,528
	G67	REVENUE DEPT	117,057	-	8,855	-	37,473
	G69	TEACHERS RETIREMENT ASSOC	6,599	-	499	-	55,083
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	391	-	30	-	2,273
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	667	-	50	-	-
	G9K	ADMINISTRATIVE HEARINGS	5,946	-	450	-	-
	G9L	BLACK MINNESOTANS COUNCIL	263	-	20	-	1,080
	G9M	CHICANO LATINO AFFAIRS COUNCIL	362	-	27	-	-
	G9N	ASIAN-PACIFIC COUNCIL	291	-	22	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	359	-	27	-	1,627
	G9Y	DISABILITY COUNCIL	784	-	59	-	2,849
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	155,730	-	11,780	-	60,588
	H55	HUMAN SERVICES DEPT	409,013	-	30,940	-	295,740
	H55b	HUMAN SERVICES SOS	187,445	-	14,179	-	-
	H55c	HUMAN SERVICES MSOP	36,921	-	2,793	-	-
	H60	MMB - MnSURE	17,757	-	1,343	-	4,401
	H75	VETERANS AFFAIRS DEPT	132,707	-	10,039	-	131,979
	H7B	MEDICAL PRACTICE BOARD	1,850	-	140	-	10,308
	H7C	NURSING BOARD	2,402	-	182	-	8,502
	H7D	PHARMACY BOARD	1,710	-	129	-	5,929
	H7F	DENTISTRY BOARD	828	-	63	-	7,358
	H7H	CHIROPRACTIC EXAMINERS BOARD	432	-	33	-	10,735
	H7J	OPTOMETRY BOARD	72	-	5	-	3,969
	H7K	NURSING HOME ADMIN BOARD	831	-	63	-	8,281
	H7L	SOCIAL WORK BOARD	820	-	62	-	1,087
	H7M	MARRIAGE & FAMILY THERAPY BD	188	-	14	-	1,224
	H7Q	PODIATRIC MEDICINE	95	-	7	-	3,763
	H7R	VETERINARY MEDICINE BOARD	139	-	11	-	1,134
	H7S	EMERGENCY MEDICAL SERVICES BD	1,337	-	101	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	60	-	5	-	7,603
	H7V	PSYCHOLOGY BOARD	673	-	51	-	6,320
	H7W	PHYSICAL THERAPY BOARD	649	-	49	-	1,561
	H7X	BEHAVIORAL HEALTH & THERAPY BD	367	-	28	-	5,512
	H9G	OMBUDSMAN MH/DD	1,411	-	107	-	936
	J33	TRIAL COURTS	192,880	-	14,590	-	67,491
	J50	GUARDIAN AD LITEM BOARD	21,090	-	1,595	-	-
	J52	PUBLIC DEFENSE BOARD	54,521	-	4,124	-	-
	J58	COURT OF APPEALS	7,190	-	544	-	-
	J65	SUPREME COURT	35,423	-	2,680	-	-
	J68	TAX COURT	700	-	53	-	-
	J70	JUDICIAL STANDARDS BOARD	270	-	20	-	115
	L10	LEGISLATURE	7,604	-	575	-	-
	L49	LEGISLATIVE AUDITOR	4,748	-	359	-	-
	P01	MILITARY AFFAIRS DEPT	35,274	-	2,668	-	4,150
	P07	PUBLIC SAFETY DEPT	195,840	-	14,814	-	60,169

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	P78	CORRECTIONS DEPT	398,890	-	30,174	-	42,470
	P7T	PEACE OFFICERS BOARD (POST)	812	-	61	-	-
	P9E	SENTENCING GUIDELINES COMM	505	-	38	-	1,195
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	500,324	-	37,847	-	90,078
	R32	POLLUTION CONTROL AGENCY	99,443	-	7,522	-	6,260
	R9P	WATER & SOIL RESOURCES BOARD	23,800	-	1,800	-	50,237
	T79	TRANSPORTATION DEPT	778,489	-	58,889	-	61,803
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	16,690
	0	OTHER	-	-	-	-	89,267
	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
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial 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	Office of State Procurement (fmrlly Materials Management					
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	Enterprise Communications & Planning (fmrlly IC&A)					
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	(1,863,684)				
L49-15.5	L49-15.5	Single Audits	-	(1,203,485)			
L49-15.6	L49-15.6	Audit Comm	-	-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	(18,873)	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	(22,886)
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
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	-	-	-	-	-
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	Office of State Procurement (fmrly Materials Management	-	-	-	-	-
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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	38,702	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-
	G02-0013	School Trust Lands	-	-	-	-	-
	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	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	-	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-	-
	G02-0028	Office of Enterprise Sustainability	-	-	-	-	-
	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	-	-	-	-	-

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Program Audits 15.4 Single Audits 15.5 Legislative Auditor General Support 15.6 Financial Audits Outdoor 15.7 Financial Audits Art 15.8

Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
		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	SHPO	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	8,931
	G02-0049	Office of State Procurement (fmrly Materials Management)	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	-	11,536	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	61,337	111,729	-	-	-
	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	816	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	174,142	-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	355,053	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	4,864
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	9,090
	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	-	-	-	-	-

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Program Audits 15.4 Single Audits 15.5 Legislative Auditor General Support 15.6 Financial Audits Outdoor 15.7 Financial Audits Art 15.8

Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	64,518	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	290,862	-	-	-	-
	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	130,341	142,085	-	-	-
	H55	HUMAN SERVICES DEPT	429,278	676,950	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	48,944	-	-	-
	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	64,518	-	-	-	-
	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	-	8,719	-	-	-
	P07	PUBLIC SAFETY DEPT	-	52,028	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Financial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	P78	CORRECTIONS DEPT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	1,305	112,792	-	18,873	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	0	OTHER	291,514	-	-	-	-
	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 2017 - Actual

Financial Audits Clean Water 15.9 Financial Audits Parks & Trails 15.10 Program Audits Outdoor 15.11 Program Audits Art 15.12 Program Audits Clean Water 15.13

Schedule No.	DP#	Name	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Financial Audits Clean Water 15.9 Financial Audits Parks & Trails 15.10 Program Audits Outdoor 15.11 Program Audits Art 15.12 Program Audits Clean Water 15.13

Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	(8,293)			
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	-	-	-	-	(346,378)
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	-	-	-	-	-
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	Office of State Procurement (fmrly Materials Management	-	-	-	-	-
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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Financial Audits Clean Water 15.9 Financial Audits Parks & Trails 15.10 Program Audits Outdoor 15.11 Program Audits Art 15.12 Program Audits Clean Water 15.13

Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-
	G02-0013	School Trust Lands	-	-	-	-	-
	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	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	-	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-	-
	G02-0028	Office of Enterprise Sustainability	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Financial Audits Clean Water 15.9 Financial Audits Parks & Trails 15.10 Program Audits Outdoor 15.11 Program Audits Art 15.12 Program Audits Clean Water 15.13

Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
		Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0038	FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	-	-	-	-
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-
	G02-0047	SHPO	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-
	G02-0049	Office of State Procurement (fmrlly 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	-	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan

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Allocation of General Support Costs

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State Fiscal Year 2017 - Actual

Financial Audits Clean Water 15.9 Financial Audits Parks & Trails 15.10 Program Audits Outdoor 15.11 Program Audits Art 15.12 Program Audits Clean Water 15.13

Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Financial Audits Clean Water 15.9 Financial Audits Parks & Trails 15.10 Program Audits Outdoor 15.11 Program Audits Art 15.12 Program Audits Clean Water 15.13

Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	P78	CORRECTIONS DEPT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	3,243	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	209,930.78
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	136,446.85
	T79	TRANSPORTATION DEPT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	5,050	-	-	-
	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 2017 - Actual

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
15.14	16.2	17.0	20.0	21.2
Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT 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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
15.14	16.2	17.0	20.0	21.2
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)				
Program Audit- Parks & Trails	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES	

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-			
G61-16.2	G61-16.2	State Auditor	-	(38,626)		
G61-16.3	G61-16.3	State Auditor General	-	-		
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	(6,864,688)	
0	0		-	-	-	
99YYY	99YYY	Consumer Agencies	-	-	-	
G02-3.0	G02-3.0	Department of Administration	-	7	674	(151,451)
G02-3.2	G02-3.2	Admin Management Services	-	-	-	1,852
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	-	-	275	4,320
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	Office of State Procurement (fmrlly Materials Management	-	-	-	-
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	-	-	382	-
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	-	-	1,621	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-
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 Suppr	-	-	-	-
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	-	-	137	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

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

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	513	-	-
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	-	-	16	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	54	229	-
	G02-0003	Public Broadcasting	-	-	32	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	279	505	-
	G02-0009	Real Estate and Construction Services	-	-	2,739	15,336	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	0	-	-
	G02-0012	STAR	-	-	1,385	659	-
	G02-0013	School Trust Lands	-	-	81	405	-
	G02-0014	Capital Group Parking	-	-	4,796	3,226	-
	G02-0015a	Fleet Services	-	-	25,332	7,773	-
	G02-0016	Development Disabilities	-	-	829	950	-
	G02-0017a	Risk Management	-	-	1,946	9,804	-
	G02-0017b	Risk Management - Workers Compensation	-	-	11,734	29,149	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	3	-	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	18,856	46,080	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	832	170	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	0	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	197	5,118	-
	G02-0024	MN Bookstore	-	-	1,365	1,140	-
	G02-0028	Office of Enterprise Sustainability	-	-	42	145	-
	G02-0029a	Cooperative Purchasing (CPV)	-	-	500	2,660	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	772	6,428	-
	G02-0031	Central Mail	-	-	7,951	9,348	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	-	128	553	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

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

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
		Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
	G02-0038	Surplus Services	-	-	1,519	1,247	-
	G02-0042	Surplus Services - Federal	-	-	2	-	-
	G02-0043	RECS - Energy	-	-	6	-	-
	G02-0044	SmART FMR	-	-	218	390	-
	G02-0045	SmART HR	-	-	275	264	-
	G02-0046	SHPO	-	-	0	-	-
	G02-0047	Arts & Cultural Heritage	-	-	313	227	-
	G02-0048	Office of State Procurement (fmrlly Materials Management)	-	-	712	3,475	-
	G02-0049	AGRICULTURE DEPT	-	32	36,795	-	-
	B04	COSMETOLOGIST EXAMINERS BOARD	-	-	2,235	-	-
	B11	COMMERCE DEPT	-	362	47,171	-	-
	B13	ANIMAL HEALTH BOARD	-	1	1,511	-	-
	B14	BARBER EXAMINERS BOARD	-	-	475	-	-
	B15	EXPLORE MINNESOTA TOURISM	-	-	2,459	-	-
	B20	EMPLOYMENT & ECONOMIC DEVELPMT	-	3,032	492,822	-	-
	B22	PUBLIC FACILITIES AUTHORITY	-	-	1,494	-	-
	B24	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B25	HOUSING FINANCE AGENCY	-	-	12,033	-	-
	B34	WORKERS COMP COURT OF APPEALS	-	-	233	-	-
	B41	LABOR AND INDUSTRY DEPT	-	16	79,569	-	-
	B42	IRON RANGE RESOURCES	-	-	5,183	-	-
	B43	ARCHITECTURE, ENGINEERING BD	-	-	1,207	-	-
	B7E	COMBATIVE SPORTS COMMISSION	-	-	1	-	-
	B7G	ACCOUNTANCY BOARD	-	-	1,098	-	-
	B7P	PRIVATE DETECTIVES BOARD	-	-	152	-	-
	B7S	PUBLIC UTILITIES COMM	-	-	10,126	-	-
	B82	AMATEUR SPORTS COMM	-	-	127	-	-
	B9D	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	-
	B9V	CENTER FOR ARTS EDUCATION	-	0	5,237	-	-
	E25	MN STATE COLLEGES/UNIVERSITIES	-	2,610	836,392	-	-
	E26	EDUCATION DEPARTMENT	-	2,396	80,963	-	-
	E37	BOARD OF TEACHING	-	-	281	-	-
	E39	HISTORICAL SOCIETY	-	-	76	-	-
	E40	MINNESOTA STATE ACADEMIES	-	-	5,494	-	-
	E44	ARTS BOARD	-	2	4,520	-	-
	E50	OFFICE OF HIGHER EDUCATION	-	-	6,842	-	-
	E60	ZOOLOGICAL BOARD	-	0	13,174	-	-
	E77	UNIVERSITY OF MINNESOTA	-	-	496	-	-
	E81	HUMANITIES COMMISSION	-	-	34	-	-
	E95	SCIENCE MUSEUM	-	-	12	-	-
	E97	HIGHER ED FACILITIES AUTHORITY	-	-	20	-	-
	E9W	LOTTERY	-	-	935	-	-
	G03	RACING COMMISSION	-	-	2,065	-	-
	G05	ATTORNEY GENERAL	-	6	5,735	-	-
	G06	GAMBLING CONTROL BOARD	-	-	724	-	-
	G09	MINNESOTA MANAGEMENT & BUDGET	-	-	7,445	-	-
	G10	HUMAN RIGHTS DEPT	-	-	1,190	-	-
	G17	INDIAN AFFAIRS COUNCIL	-	-	535	-	-
	G19	INVESTMENT BOARD	-	-	910	-	-
	G38	GOVERNORS OFFICE	-	-	780	-	-
	G39	MEDIATION SERVICES DEPT	-	-	317	-	-
	G45		-	-		-	-

Statewide Cost Allocation Plan
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Allocation of General Support Costs
Multiple Rate Method
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15.14	16.2	17.0	20.0	21.2

Schedule No.	DP#	Name	Program Audit- Parks & Trails		SWIFT (Internally Developed over 10 years, Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
			Trails	STATE AUDITOR			
	G46	MN.IT	-	-	69,639	-	-
	G53	SECRETARY OF STATE	-	-	4,904	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	1,603	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	16,419	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	23,160	-	-
	G67	REVENUE DEPT	-	-	11,638	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	22,732	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	377,590	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	225	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	12	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	857	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	3,655	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	312	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	189	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	267	-	-
	G9Q	MMB DEBT SERVICE	-	-	954	-	-
	G9R	MMB NON-OPERATING	-	21	838,559	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	168	-	-
	G9Y	DISABILITY COUNCIL	-	-	340	-	-
	GPR	PAYROLL CLEARING	-	-	19	-	-
	H12	HEALTH DEPT	-	795	95,924	-	-
	H55	HUMAN SERVICES DEPT	-	26,414	1,090,968	-	-
	H55b	HUMAN SERVICES SOS	-	-	73,779	-	-
	H55c	HUMAN SERVICES MSOP	-	-	8,012	-	-
	H60	MMB - MnSURE	-	47	6,734	-	-
	H75	VETERANS AFFAIRS DEPT	-	65	29,646	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	1,870	-	-
	H7C	NURSING BOARD	-	-	2,148	-	-
	H7D	PHARMACY BOARD	-	1	1,928	-	-
	H7F	DENTISTRY BOARD	-	-	1,560	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	646	-	-
	H7J	OPTOMETRY BOARD	-	-	299	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	825	-	-
	H7L	SOCIAL WORK BOARD	-	-	1,743	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	545	-	-
	H7Q	PODIATRIC MEDICINE	-	-	340	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	591	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	0	958	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	245	-	-
	H7V	PSYCHOLOGY BOARD	-	-	829	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	1,066	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	1,175	-	-
	H9G	OMBUDSMAN MH/DD	-	-	325	-	-
	J33	TRIAL COURTS	-	8	164,317	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	2,880	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	4,777	-	-
	J58	COURT OF APPEALS	-	-	387	-	-
	J65	SUPREME COURT	-	1	10,306	-	-
	J68	TAX COURT	-	-	198	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	218	-	-
	L10	LEGISLATURE	-	-	3,635	-	-
	L49	LEGISLATIVE AUDITOR	-	-	10	-	-
	P01	MILITARY AFFAIRS DEPT	-	180	49,791	-	-
	P07	PUBLIC SAFETY DEPT	-	297	284,361	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

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

Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
	P78	CORRECTIONS DEPT	-	5	78,172	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	685	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	167	-	-
	R28	MINN CONSERVATION CORPS	-	-	11	-	-
	R29	NATURAL RESOURCES DEPT	-	153	310,972	-	-
	R32	POLLUTION CONTROL AGENCY	-	63	37,097	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	5	8,853	-	-
	T79	TRANSPORTATION DEPT	-	2,109	1,447,278	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	9,501	-	-
	0	OTHER	-	-	285	-	-
	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 2017 - Actual

Sum Percent	21.3	Sum Percent	21.4	Accounting & Procurement Accounting Transactions	21.5	Net Administrative Expenditures by Agency	22.2	Leases	22.5
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Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Sum Percent	21.3	Sum Percent	21.4	Accounting & Procurement Accounting Transactions	21.5	Net Administrative Expenditures by Agency	22.2	Leases	22.5
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Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
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					
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	(156,792)				
G02-3.4	G02-3.4	Human Resources	-	(112,513)			
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	(223,017)		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-		
G02-4.2	G02-4.2	Government & Citizen Services	16,015	11,493	737	(53,537)	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	5,682	(5,682)
G02-4.7	G02-4.7	Real Property	-	-	-	12,258	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	-	-	-	23,328	-
G02-4.10	G02-4.10	Central Mail	-	-	-	5,276	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	5,650	-
G02-4.12	G02-4.12	Grants Management	-	-	-	1,343	-
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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Sum Percent	21.3	Sum Percent	21.4	Accounting & Procurement Accounting Transactions	21.5	Net Administrative Expenditures by Agency	22.2	Leases	22.5
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Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	508	364	145	-	14
	G02-0003	Public Broadcasting	-	-	87	-	397
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	1,452	1,042	748	-	-
	G02-0009	Real Estate and Construction Services	978	702	7,345	-	41
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	1	-	-
	G02-0012	STAR	1,231	883	3,715	-	-
	G02-0013	School Trust Lands	45	32	218	-	-
	G02-0014	Capital Group Parking	10,304	7,394	12,859	-	-
	G02-0015a	Fleet Services	2,593	1,861	67,923	-	-
	G02-0016	Development Disabilities	1,349	968	2,224	-	-
	G02-0017a	Risk Management	3,639	2,611	5,217	-	14
	G02-0017b	Risk Management - Workers Compensation	5,525	3,965	31,463	-	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	9	-	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	75,510	54,185	50,559	-	110
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	1,753	1,258	2,231	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	1	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	527	-	-
	G02-0024	MN Bookstore	3,217	2,308	3,659	-	-
	G02-0028	Office of Enterprise Sustainability	85	61	113	-	-
	G02-0029a	Cooperative Purchasing (CPV)	6,232	4,472	1,340	-	-
	G02-0029b	Cooperative Purchasing (MMCAP)	6,916	4,963	2,070	-	-
	G02-0031	Central Mail	3,032	2,176	21,319	-	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	1,282	920	342	-	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Sum Percent **21.3** Sum Percent **21.4** Accounting & Procurement Accounting Transactions **21.5** Net Administrative Expenditures by Agency **22.2** Leases **22.5**

Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		Environmental Quality Board (transferred to MPCA in FY12					
	G02-0038		-	-	-	-	-
	G02-0042	Surplus Services	2,932	2,104	4,073	-	-
	G02-0043	Surplus Services - Federal	-	-	5	-	-
	G02-0044	RECS - Energy	-	-	15	-	-
	G02-0045	SmART FMR	4,677	3,356	586	-	-
	G02-0046	SmART HR	5,145	3,692	737	-	-
	G02-0047	SHPO	-	-	1	-	-
	G02-0048	Arts & Cultural Heritage	878	630	839	-	-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	1,493	1,071	1,909	-	-
	B04	AGRICULTURE DEPT	-	-	-	-	82
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	14
	B13	COMMERCE DEPT	-	-	-	-	41
	B14	ANIMAL HEALTH BOARD	-	-	-	-	41
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	27
	B22	EMPLOYMENT & ECONOMIC DEVELPMPT	-	-	-	-	739
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	41
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	14
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	68
	B43	IRON RANGE RESOURCES	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	27
	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	-	-	-	-	96
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	14
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	14
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	55
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	27
	G09	GAMBLING CONTROL BOARD	-	-	-	-	14
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	68
	G17	HUMAN RIGHTS DEPT	-	-	-	-	27
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	27
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	14
	G45	MEDIATION SERVICES DEPT	-	-	-	-	14

Statewide Cost Allocation Plan
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State Fiscal Year 2017 - Actual

Sum Percent **21.3** Sum Percent **21.4** Accounting & Procurement Accounting Transactions **21.5** Net Administrative Expenditures by Agency **22.2** Leases **22.5**

Schedule No.	DP#	Name	COMMISSIONER'S OFFICE		Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	
	G46	MN.IT	-	-	-	-	-	-	41
	G53	SECRETARY OF STATE	-	-	-	-	-	-	14
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	-	41
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-	41
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	-	-	164
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-	14
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	-	14
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	-	27
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	-	14
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	-	14
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	-	14
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	-	27
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	-	41
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	-	-	192
	H55	HUMAN SERVICES DEPT	-	-	-	-	-	-	1,013
	H55b	HUMAN SERVICES SOS	-	-	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	-	-	-	41
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	-	41
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-	-	14
	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	-	-	-	-	-	-	14
	J33	TRIAL COURTS	-	-	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-	-	14
	J65	SUPREME COURT	-	-	-	-	-	-	68
	J68	TAX COURT	-	-	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-	-	27
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	27
	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	370

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Sum Percent **21.3** Sum Percent **21.4** Accounting & Procurement Accounting Transactions **21.5** Net Administrative Expenditures by Agency **22.2** Leases **22.5**

Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	P78	CORRECTIONS DEPT	-	-	-	-	342
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	14
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	27
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	616
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	164
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	96
	T79	TRANSPORTATION DEPT	-	-	-	-	82
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	0	OTHER	-	-	-	-	14
	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 2017 - Actual

Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
22.7	22.8	22.10	22.11	22.12

Schedule No.	DP#	Name	Real Property	Office of State Procurement (fmrly 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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
22.7	22.8	22.10	22.11	22.12

Schedule No.	DP#	Name	Office of State Procurement (fmrly Materials Management Division)				Office of Enterprise Continuous Improvement		Grants Management
			Real Property	Central Mail	Grants Management	Grants Management			
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							
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	(12,258)						
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	-	(23,567)					
G02-4.10	G02-4.10	Central Mail	-	-	(5,276)				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	(5,650)			
G02-4.12	G02-4.12	Grants Management	-	-	-	0	(1,343)		
G46-6.2	G46-6.2	Minnesota Information Technology	-	7	-	-	-		
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	-	26	-	-	-		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-		
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	-	1	-	-	-		
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-		

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
22.7	22.8	22.10	22.11	22.12

Schedule No.	DP#	Name	Office of State Procurement (fmrly Materials Management Division)				Office of Enterprise Continuous Improvement		Grants Management
			Real Property	Central Mail	Grants Management	Grants Management	Grants Management	Grants Management	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	13	-	-	-	
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	-	-	0	-	-	-	
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-	-	
0	0	0	-	-	-	-	-	-	
0	99YYY	Consumer Agencies	-	-	-	-	-	-	
	G02-0002	State Archaeology	-	-	1	-	0	-	
	G02-0003	Public Broadcasting	-	-	-	-	-	3	
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	
	G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	-	1	-	0	-	
	G02-0009	Real Estate and Construction Services	-	-	35	1	0	-	
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	
	G02-0012	STAR	-	-	16	0	0	-	
	G02-0013	School Trust Lands	-	-	0	-	0	-	
	G02-0014	Capital Group Parking	-	-	20	3	3	-	
	G02-0015a	Fleet Services	19	-	39	1	1	-	
	G02-0016	Development Disabilities	-	-	6	2	0	0	
	G02-0017a	Risk Management	-	-	4	1	1	-	
	G02-0017b	Risk Management - Workers Compensation	-	-	5	13	1	-	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-	-	
	G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	-	177	0	19	-	
	G02-0021b	Facilities Management (Repairs) (Fmrly Plant Management (Repairs))	-	-	2	-	0	-	
	G02-0021c	Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))	-	-	-	-	-	-	
	G02-0021d	Facilities Management (Energy) (Fmrly Plant Management (Energy))	-	-	-	-	-	-	
	G02-0021f	Facilities Management FR & R (Fmrly Plant Management FR & R)	-	-	4	-	-	-	
	G02-0024	MN Bookstore	-	-	5	3	1	-	
	G02-0028	Office of Enterprise Sustainability	-	-	1	-	0	-	
	G02-0029a	Cooperative Purchasing (CPV)	-	-	7	2	2	-	
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	9	4	2	-	
	G02-0031	Central Mail	-	-	3	-	1	-	
	G02-0034	Other Non-Allocable	-	-	-	-	-	-	
	G02-0036	Demography	-	-	2	-	0	-	
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-	-	
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-	-	

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Sqft and Acres of Agencies Using System Purchase Order Transactions Postage Revolving Fund Charges - FY (Actual) Sum Percent Dollars of Grants received

22.7 22.8 22.10 22.11 22.12

Schedule No.	DP#	Name	Office of State Procurement (fmrlly Materials Management Division)					Grants Management
			Real Property		Central Mail	Office of Enterprise Continuous Improvement		
		Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-	
	G02-0042	Surplus Services	-	5	-	1	-	
	G02-0043	Surplus Services - Federal	-	-	-	-	-	
	G02-0044	RECS - Energy	-	-	-	-	-	
	G02-0045	SmART FMR	-	1	1	1	-	
	G02-0046	SmART HR	-	1	0	1	-	
	G02-0047	SHPO	-	-	-	-	-	
	G02-0048	Arts & Cultural Heritage	-	1	2	0	8	
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	9	-	0	-	
	B04	AGRICULTURE DEPT	3	496	73	60	11	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	12	7	2	-	
	B13	COMMERCE DEPT	1	169	118	43	45	
	B14	ANIMAL HEALTH BOARD	-	16	1	5	-	
	B15	BARBER EXAMINERS BOARD	-	2	2	0	-	
	B20	EXPLORE MINNESOTA TOURISM	-	40	15	5	0	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	20	3,166	-	146	245	
	B24	PUBLIC FACILITIES AUTHORITY	-	20	-	1	32	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	
	B34	HOUSING FINANCE AGENCY	-	96	13	28	-	
	B41	WORKERS COMP COURT OF APPEALS	-	3	1	1	-	
	B42	LABOR AND INDUSTRY DEPT	-	196	107	38	1	
	B43	IRON RANGE RESOURCES	113	77	-	8	32	
	B7E	ARCHITECTURE, ENGINEERING BD	-	5	10	1	-	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	
	B7P	ACCOUNTANCY BOARD	-	3	7	0	-	
	B7S	PRIVATE DETECTIVES BOARD	-	2	-	0	-	
	B82	PUBLIC UTILITIES COMM	-	26	-	15	-	
	B9D	AMATEUR SPORTS COMM	324	0	-	0	4	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-	
	E25	CENTER FOR ARTS EDUCATION	122	75	-	10	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	6	1,299	-	
	E37	EDUCATION DEPARTMENT	-	209	23	41	126	
	E39	BOARD OF TEACHING	-	6	0	1	-	
	E40	HISTORICAL SOCIETY	695	1	-	-	-	
	E44	MINNESOTA STATE ACADEMIES	156	121	-	20	-	
	E50	ARTS BOARD	-	76	1	2	38	
	E60	OFFICE OF HIGHER EDUCATION	-	47	35	7	10	
	E77	ZOOLOGICAL BOARD	261	159	-	28	-	
	E81	UNIVERSITY OF MINNESOTA	-	3	-	-	-	
	E95	HUMANITIES COMMISSION	-	0	-	-	-	
	E97	SCIENCE MUSEUM	-	1	-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	-	
	G03	LOTTERY	-	-	1	13	-	
	G05	RACING COMMISSION	-	9	-	3	-	
	G06	ATTORNEY GENERAL	-	131	48	28	-	
	G09	GAMBLING CONTROL BOARD	-	6	-	3	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	-	35	75	21	-	
	G17	HUMAN RIGHTS DEPT	-	17	11	4	-	
	G19	INDIAN AFFAIRS COUNCIL	-	7	0	0	1	
	G38	INVESTMENT BOARD	-	5	1	2	-	
	G39	GOVERNORS OFFICE	-	7	2	5	-	
	G45	MEDIATION SERVICES DEPT	-	4	0	1	-	

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Sqft and Acres of Agencies Using System **22.7** Purchase Order Transactions **22.8** Postage Revolving Fund Charges - FY (Actual) **22.10** Sum Percent **22.11** Dollars of Grants received **22.12**

Schedule No.	DP#	Name	Office of State Procurement (fmrly Materials Management Division)			Office of Enterprise Continuous Improvement		Grants Management
			Real Property	Central Mail				
	G46	MN.IT	-	-	761	0	221	-
	G53	SECRETARY OF STATE	-	-	42	24	8	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	28	2	8	-
	G62	MINN STATE RETIREMENT SYSTEM	58	-	19	140	10	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	7	209	8	-
	G67	REVENUE DEPT	-	-	119	1,092	119	0
	G69	TEACHERS RETIREMENT ASSOC	-	-	18	41	7	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	3	0	0	-
	G96	UNIFORM LAWS COMMISSION	-	-	0	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	4	6	1	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	23	51	6	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	6	0	0	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	4	0	0	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	4	0	0	-
	G9Q	MMB DEBT SERVICE	-	-	0	-	-	-
	G9R	MMB NON-OPERATING	-	-	2	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	3	0	0	-
	G9Y	DISABILITY COUNCIL	-	-	6	1	1	-
	GPR	PAYROLL CLEARING	-	-	-	-	-	-
	H12	HEALTH DEPT	-	-	838	420	159	216
	H55	HUMAN SERVICES DEPT	1,350	-	595	408	417	162
	H55b	HUMAN SERVICES SOS	-	-	321	-	191	-
	H55c	HUMAN SERVICES MSOP	-	-	38	-	38	-
	H60	MMB - MnSURE	-	-	10	86	18	5
	H75	VETERANS AFFAIRS DEPT	399	-	436	4	135	1
	H7B	MEDICAL PRACTICE BOARD	-	-	10	29	2	-
	H7C	NURSING BOARD	-	-	5	34	2	-
	H7D	PHARMACY BOARD	-	-	11	17	2	-
	H7F	DENTISTRY BOARD	-	-	4	8	1	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	4	5	0	-
	H7J	OPTOMETRY BOARD	-	-	1	1	0	-
	H7K	NURSING HOME ADMIN BOARD	-	-	10	1	1	-
	H7L	SOCIAL WORK BOARD	-	-	4	9	1	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	2	2	0	-
	H7Q	PODIATRIC MEDICINE	-	-	2	0	0	-
	H7R	VETERINARY MEDICINE BOARD	-	-	2	2	0	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	11	2	1	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	1	1	0	-
	H7V	PSYCHOLOGY BOARD	-	-	3	1	1	-
	H7W	PHYSICAL THERAPY BOARD	-	-	5	6	1	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	2	3	0	-
	H9G	OMBUDSMAN MH/DD	-	-	4	1	1	-
	J33	TRIAL COURTS	-	-	365	9	197	-
	J50	GUARDIAN AD LITEM BOARD	-	-	13	0	22	-
	J52	PUBLIC DEFENSE BOARD	-	-	60	-	56	-
	J58	COURT OF APPEALS	-	-	4	3	7	-
	J65	SUPREME COURT	-	-	111	16	36	1
	J68	TAX COURT	-	-	2	2	1	-
	J70	JUDICIAL STANDARDS BOARD	-	-	2	-	0	-
	L10	LEGISLATURE	-	-	0	61	8	-
	L49	LEGISLATIVE AUDITOR	-	-	-	3	5	-
	P01	MILITARY AFFAIRS DEPT	1,852	-	877	0	36	-
	P07	PUBLIC SAFETY DEPT	8	-	870	1,659	200	116

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received
22.7	22.8	22.10	22.11	22.12

Schedule No.	DP#	Name	Office of State Procurement (fmrly Materials Management Division)			Office of Enterprise Continuous Improvement		Grants Management
			Real Property	Central Mail				
	P78	CORRECTIONS DEPT	2,431	1,891	12	407	9	
	P7T	PEACE OFFICERS BOARD (POST)	-	4	2	1	0	
	P9E	SENTENCING GUIDELINES COMM	-	1	0	1	-	
	R28	MINN CONSERVATION CORPS	-	1	-	-	-	
	R29	NATURAL RESOURCES DEPT	1,189	2,945	207	511	98	
	R32	POLLUTION CONTROL AGENCY	10	234	30	101	24	
	R9P	WATER & SOIL RESOURCES BOARD	-	175	2	24	60	
	T79	TRANSPORTATION DEPT	2,648	6,990	51	794	95	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	3	0	-	-	
	0	OTHER	598	-	23	-	-	
	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 2017 - Actual

Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
24.2	24.3	24.4	26.2	26.3

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
24.2	24.3	24.4	26.2	26.3

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
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					
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	Office of State Procurement (fmrly Materials Management					
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	(2,029)				
G46-6.3	G46-6.3	IT Spend	-	-			
G46-6.4	G46-6.4	Enterprise IT Security	2,029		(2,029)		
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	37	(2,307,307)	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	103,220	(103,220)
G10-9.2	G10-9.2	Debt Management Division	-	-	-	38,540	-
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	-	-	-	369,316	-
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	-	-	-	516,109	-
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	-	-	-	868,699	-
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	-	-	-	411,422	-
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	-	2
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Net Administrative
Expenditures by Division
24.2

IT Central Serv Revenue
24.3

IT Central Serv Revenue
24.4

Net Administrative
Expenditures by Division
26.2

Accounting & Procurement
Accounting Transactions - FY
(Actual)
26.3

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	0	-	8
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	0	-	0
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	0	-	1
	G02-0003	Public Broadcasting	-	-	-	-	0
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	-	0	-	4
	G02-0009	Real Estate and Construction Services	-	-	1	-	41
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	0
	G02-0012	STAR	-	-	0	-	21
	G02-0013	School Trust Lands	-	-	-	-	1
	G02-0014	Capital Group Parking	-	-	0	-	72
	G02-0015a	Fleet Services	-	-	2	-	381
	G02-0016	Development Disabilities	-	-	1	-	12
	G02-0017a	Risk Management	-	-	1	-	29
	G02-0017b	Risk Management - Workers Compensation	-	-	1	-	177
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	0
	G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	-	4	-	284
	G02-0021b	Facilities Management (Repairs) (Fmrly Plant Management (Repairs))	-	-	-	-	13
	G02-0021c	Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))	-	-	-	-	0
	G02-0021d	Facilities Management (Energy) (Fmrly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrly Plant Management FR & R)	-	-	-	-	3
	G02-0024	MN Bookstore	-	-	0	-	21
	G02-0028	Office of Enterprise Sustainability	-	-	0	-	1
	G02-0029a	Cooperative Purchasing (CPV)	-	-	0	-	8
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	3	-	12
	G02-0031	Central Mail	-	-	0	-	120
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	-	0	-	2
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Net Administrative
Expenditures by Division
24.2

IT Central Serv Revenue
24.3

IT Central Serv Revenue
24.4

Net Administrative
Expenditures by Division
26.2

Accounting & Procurement
Accounting Transactions - FY
(Actual)
26.3

Schedule No.	DP#	Name	Minnesota Information			MINNESOTA	Enterprise
			Technology	IT Spend	Enterprise IT Security	MANAGEMENT & BUDGET	Communications & Planning (fmrlly IC&A)
		Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
	G02-0038	Surplus Services	-	-	1	-	23
	G02-0042	Surplus Services - Federal	-	-	-	-	0
	G02-0043	RECS - Energy	-	-	-	-	0
	G02-0044	SmART FMR	-	-	0	-	3
	G02-0045	SmART HR	-	-	0	-	4
	G02-0046	SHPO	-	-	-	-	0
	G02-0047	Arts & Cultural Heritage	-	-	0	-	5
	G02-0048	Office of State Procurement (fmrlly Materials Management)	-	-	2	-	11
	B04	AGRICULTURE DEPT	-	-	19	-	554
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	1	-	34
	B13	COMMERCE DEPT	-	-	14	-	710
	B14	ANIMAL HEALTH BOARD	-	-	2	-	23
	B15	BARBER EXAMINERS BOARD	-	-	0	-	7
	B20	EXPLORE MINNESOTA TOURISM	-	-	3	-	37
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	103	-	7,413
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	22
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	1	-	181
	B41	WORKERS COMP COURT OF APPEALS	-	-	0	-	4
	B42	LABOR AND INDUSTRY DEPT	-	-	17	-	1,197
	B43	IRON RANGE RESOURCES	-	-	1	-	78
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	0	-	18
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0
	B7P	ACCOUNTANCY BOARD	-	-	0	-	17
	B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	2
	B82	PUBLIC UTILITIES COMM	-	-	2	-	152
	B9D	AMATEUR SPORTS COMM	-	-	-	-	2
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0
	E25	CENTER FOR ARTS EDUCATION	-	-	2	-	79
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	29	-	12,582
	E37	EDUCATION DEPARTMENT	-	-	39	-	1,218
	E39	BOARD OF TEACHING	-	-	0	-	4
	E40	HISTORICAL SOCIETY	-	-	1	-	1
	E44	MINNESOTA STATE ACADEMIES	-	-	2	-	83
	E50	ARTS BOARD	-	-	1	-	68
	E60	OFFICE OF HIGHER EDUCATION	-	-	6	-	103
	E77	ZOOLOGICAL BOARD	-	-	3	-	198
	E81	UNIVERSITY OF MINNESOTA	-	-	3	-	7
	E95	HUMANITIES COMMISSION	-	-	-	-	1
	E97	SCIENCE MUSEUM	-	-	-	-	0
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	0
	G03	LOTTERY	-	-	1	-	14
	G05	RACING COMMISSION	-	-	0	-	31
	G06	ATTORNEY GENERAL	-	-	1	-	86
	G09	GAMBLING CONTROL BOARD	-	-	0	-	11
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	33	-	112
	G17	HUMAN RIGHTS DEPT	-	-	2	-	18
	G19	INDIAN AFFAIRS COUNCIL	-	-	0	-	8
	G38	INVESTMENT BOARD	-	-	0	-	14
	G39	GOVERNORS OFFICE	-	-	0	-	12
	G45	MEDIATION SERVICES DEPT	-	-	0	-	5

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Net Administrative
Expenditures by Division
24.2

IT Central Serv Revenue
24.3

IT Central Serv Revenue
24.4

Net Administrative
Expenditures by Division
26.2

Accounting & Procurement
Accounting Transactions - FY
(Actual)
26.3

Schedule No.	DP#	Name	Minnesota Information			MINNESOTA	Enterprise
			Technology	IT Spend	Enterprise IT Security	MANAGEMENT & BUDGET	Communications & Planning (fmrlly IC&A)
	G46	MN.IT	-	-	3	-	1,048
	G53	SECRETARY OF STATE	-	-	2	-	74
	G61	OFFICE OF THE STATE AUDITOR	-	-	0	-	24
	G62	MINN STATE RETIREMENT SYSTEM	-	-	3	-	247
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1	-	348
	G67	REVENUE DEPT	-	-	144	-	175
	G69	TEACHERS RETIREMENT ASSOC	-	-	1	-	342
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	5,680
	G92	OMBUDSPERSON FOR FAMILIES	-	-	0	-	3
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0
	G9J	CAMPAIGN FINANCE BOARD	-	-	0	-	13
	G9K	ADMINISTRATIVE HEARINGS	-	-	5	-	55
	G9L	BLACK MINNESOTANS COUNCIL	-	-	0	-	5
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	0	-	3
	G9N	ASIAN-PACIFIC COUNCIL	-	-	0	-	4
	G9Q	MMB DEBT SERVICE	-	-	-	-	14
	G9R	MMB NON-OPERATING	-	-	-	-	12,614
	G9X	CAPITOL AREA ARCHITECT	-	-	0	-	3
	G9Y	DISABILITY COUNCIL	-	-	0	-	5
	GPR	PAYROLL CLEARING	-	-	-	-	0
	H12	HEALTH DEPT	-	-	95	-	1,443
	H55	HUMAN SERVICES DEPT	-	-	575	-	16,411
	H55b	HUMAN SERVICES SOS	-	-	10	-	1,110
	H55c	HUMAN SERVICES MSOP	-	-	2	-	121
	H60	MMB - MnSURE	-	-	27	-	101
	H75	VETERANS AFFAIRS DEPT	-	-	22	-	446
	H7B	MEDICAL PRACTICE BOARD	-	-	1	-	28
	H7C	NURSING BOARD	-	-	3	-	32
	H7D	PHARMACY BOARD	-	-	2	-	29
	H7F	DENTISTRY BOARD	-	-	0	-	23
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	0	-	10
	H7J	OPTOMETRY BOARD	-	-	0	-	5
	H7K	NURSING HOME ADMIN BOARD	-	-	2	-	12
	H7L	SOCIAL WORK BOARD	-	-	1	-	26
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	0	-	8
	H7Q	PODIATRIC MEDICINE	-	-	0	-	5
	H7R	VETERINARY MEDICINE BOARD	-	-	0	-	9
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	0	-	14
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	4
	H7V	PSYCHOLOGY BOARD	-	-	0	-	12
	H7W	PHYSICAL THERAPY BOARD	-	-	0	-	16
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	0	-	18
	H9G	OMBUDSMAN MH/DD	-	-	1	-	5
	J33	TRIAL COURTS	-	-	1	-	2,472
	J50	GUARDIAN AD LITEM BOARD	-	-	0	-	43
	J52	PUBLIC DEFENSE BOARD	-	-	2	-	72
	J58	COURT OF APPEALS	-	-	0	-	6
	J65	SUPREME COURT	-	-	9	-	155
	J68	TAX COURT	-	-	0	-	3
	J70	JUDICIAL STANDARDS BOARD	-	-	0	-	3
	L10	LEGISLATURE	-	-	1	-	55
	L49	LEGISLATIVE AUDITOR	-	-	-	-	0
	P01	MILITARY AFFAIRS DEPT	-	-	5	-	749
	P07	PUBLIC SAFETY DEPT	-	-	259	-	4,278

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
24.2	24.3	24.4	26.2	26.3

Schedule No.	DP#	Name	Minnesota Information			MINNESOTA	Enterprise
			Technology	IT Spend	Enterprise IT Security	MANAGEMENT & BUDGET	Communications & Planning (fmrly IC&A)
	P78	CORRECTIONS DEPT	-	-	71	-	1,176
	P7T	PEACE OFFICERS BOARD (POST)	-	-	0	-	10
	P9E	SENTENCING GUIDELINES COMM	-	-	0	-	3
	R28	MINN CONSERVATION CORPS	-	-	-	-	0
	R29	NATURAL RESOURCES DEPT	-	-	87	-	4,678
	R32	POLLUTION CONTROL AGENCY	-	-	49	-	558
	R9P	WATER & SOIL RESOURCES BOARD	-	-	6	-	133
	T79	TRANSPORTATION DEPT	-	-	260	-	21,771
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	3	-	143
	0	OTHER	-	-	36	-	4
	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 2017 - 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)
27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - 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)
27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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					
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	Office of State Procurement (fmrlly Materials Management					
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	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	G10-9.2	Debt Management Division	(38,540)				
G10-9.3	G10-9.3	Debt Management	38,540	(38,540)			
G10-9.4	G10-9.4	Debt Management - Other	-	-			
G10-10.2	G10-10.2	MMB - Budget Division	-	-	(369,316)		
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	111,748	(111,748)	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	32,769	-	(32,769)
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	224,798	-	-
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	-	-	-	2	2
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - 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)
27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	8	13
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	-	-	-	0	1
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	1	2
	G02-0003	Public Broadcasting	-	-	-	1	1
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	5	6
	G02-0009	Real Estate and Construction Services	-	-	-	45	23
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	0	0
	G02-0012	STAR	-	-	-	23	9
	G02-0013	School Trust Lands	-	-	-	1	4
	G02-0014	Capital Group Parking	-	-	-	78	22
	G02-0015a	Fleet Services	-	-	-	413	14
	G02-0016	Development Disabilities	-	-	-	14	13
	G02-0017a	Risk Management	-	-	-	32	9
	G02-0017b	Risk Management - Workers Compensation	-	-	-	191	24
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	0	0
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	307	46
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	14	5
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	0	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	3	6
	G02-0024	MN Bookstore	-	-	-	22	26
	G02-0028	Office of Enterprise Sustainability	-	-	-	1	7
	G02-0029a	Cooperative Purchasing (CPV)	-	-	-	8	8
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	13	8
	G02-0031	Central Mail	-	-	-	129	19
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	-	-	2	5
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - 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)
27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
		Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
	G02-0038	Surplus Services	-	-	-	25	11
	G02-0042	Surplus Services - Federal	-	-	-	0	0
	G02-0043	RECS - Energy	-	-	-	0	1
	G02-0044	SmART FMR	-	-	-	4	5
	G02-0045	SmART HR	-	-	-	4	8
	G02-0046	SHPO	-	-	-	0	1
	G02-0047	Arts & Cultural Heritage	-	-	-	5	15
	G02-0048	Office of State Procurement (fmrlly Materials Management)	-	-	-	12	12
	B04	AGRICULTURE DEPT	-	310	-	599	1,286
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	36	26
	B13	COMMERCE DEPT	-	-	-	768	407
	B14	ANIMAL HEALTH BOARD	-	-	-	25	51
	B15	BARBER EXAMINERS BOARD	-	-	-	8	17
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	40	128
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	8,026	1,154
	B24	PUBLIC FACILITIES AUTHORITY	-	228	-	24	157
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	1,840	-	196	136
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	4	3
	B42	LABOR AND INDUSTRY DEPT	-	-	-	1,296	285
	B43	IRON RANGE RESOURCES	-	-	-	84	97
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	20	6
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	1
	B7P	ACCOUNTANCY BOARD	-	-	-	18	5
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	2	11
	B82	PUBLIC UTILITIES COMM	-	-	-	165	16
	B9D	AMATEUR SPORTS COMM	-	-	-	2	7
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	0
	E25	CENTER FOR ARTS EDUCATION	-	-	-	85	288
	E26	MN STATE COLLEGES/UNIVERSITIES	-	303	-	13,621	935
	E37	EDUCATION DEPARTMENT	-	3,501	-	1,319	667
	E39	BOARD OF TEACHING	-	-	-	5	7
	E40	HISTORICAL SOCIETY	-	-	-	1	5
	E44	MINNESOTA STATE ACADEMIES	-	-	-	89	216
	E50	ARTS BOARD	-	-	-	74	45
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	111	188
	E77	ZOOLOGICAL BOARD	-	-	-	215	242
	E81	UNIVERSITY OF MINNESOTA	-	879	-	8	36
	E95	HUMANITIES COMMISSION	-	-	-	1	1
	E97	SCIENCE MUSEUM	-	-	-	0	3
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	2
	G03	LOTTERY	-	-	-	15	20
	G05	RACING COMMISSION	-	-	-	34	41
	G06	ATTORNEY GENERAL	-	-	-	93	152
	G09	GAMBLING CONTROL BOARD	-	-	-	12	16
	G10	MINNESOTA MANAGEMENT & BUDGET	-	55	-	121	119
	G17	HUMAN RIGHTS DEPT	-	-	-	19	21
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	9	13
	G38	INVESTMENT BOARD	-	-	-	15	6
	G39	GOVERNORS OFFICE	-	-	-	13	19
	G45	MEDIATION SERVICES DEPT	-	-	-	5	18

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - 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)
27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G46	MN.IT	-	38	-	1,134	745
	G53	SECRETARY OF STATE	-	-	-	80	85
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	26	27
	G62	MINN STATE RETIREMENT SYSTEM	-	12	-	267	21
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	16	-	377	21
	G67	REVENUE DEPT	-	-	-	190	560
	G69	TEACHERS RETIREMENT ASSOC	-	17	-	370	7
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	6,149	133
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	4	6
	G96	UNIFORM LAWS COMMISSION	-	-	-	0	1
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	14	14
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	60	45
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	5	10
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	3	8
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	4	7
	G9Q	MMB DEBT SERVICE	-	-	-	16	114
	G9R	MMB NON-OPERATING	-	-	-	13,657	114
	G9X	CAPITOL AREA ARCHITECT	-	-	-	3	6
	G9Y	DISABILITY COUNCIL	-	-	-	6	14
	GPR	PAYROLL CLEARING	-	-	-	0	-
	H12	HEALTH DEPT	-	-	-	1,562	1,560
	H55	HUMAN SERVICES DEPT	-	155	-	17,767	1,557
	H55b	HUMAN SERVICES SOS	-	-	-	1,202	1,598
	H55c	HUMAN SERVICES MSOP	-	-	-	130	351
	H60	MMB - MnSURE	-	-	-	110	43
	H75	VETERANS AFFAIRS DEPT	-	-	-	483	767
	H7B	MEDICAL PRACTICE BOARD	-	-	-	30	42
	H7C	NURSING BOARD	-	-	-	35	24
	H7D	PHARMACY BOARD	-	-	-	31	46
	H7F	DENTISTRY BOARD	-	-	-	25	29
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	11	22
	H7J	OPTOMETRY BOARD	-	-	-	5	16
	H7K	NURSING HOME ADMIN BOARD	-	-	-	13	49
	H7L	SOCIAL WORK BOARD	-	-	-	28	28
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	9	17
	H7Q	PODIATRIC MEDICINE	-	-	-	6	21
	H7R	VETERINARY MEDICINE BOARD	-	-	-	10	16
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	16	48
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	4	14
	H7V	PSYCHOLOGY BOARD	-	-	-	13	20
	H7W	PHYSICAL THERAPY BOARD	-	-	-	17	25
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	19	22
	H9G	OMBUDSMAN MH/DD	-	-	-	5	4
	J33	TRIAL COURTS	-	-	-	2,676	1,350
	J50	GUARDIAN AD LITEM BOARD	-	-	-	47	68
	J52	PUBLIC DEFENSE BOARD	-	-	-	78	165
	J58	COURT OF APPEALS	-	-	-	6	10
	J65	SUPREME COURT	-	-	-	168	219
	J68	TAX COURT	-	-	-	3	4
	J70	JUDICIAL STANDARDS BOARD	-	-	-	4	12
	L10	LEGISLATURE	-	-	-	59	70
	L49	LEGISLATIVE AUDITOR	-	-	-	0	1
	P01	MILITARY AFFAIRS DEPT	-	-	-	811	91
	P07	PUBLIC SAFETY DEPT	-	245	-	4,631	3,076

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State Fiscal Year 2017 - 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)
27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	P78	CORRECTIONS DEPT	-	-	-	1,273	2,085
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	11	34
	P9E	SENTENCING GUIDELINES COMM	-	-	-	3	7
	R28	MINN CONSERVATION CORPS	-	-	-	0	2
	R29	NATURAL RESOURCES DEPT	-	3	-	5,064	5,143
	R32	POLLUTION CONTROL AGENCY	-	-	-	604	940
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	144	658
	T79	TRANSPORTATION DEPT	-	10,359	-	23,570	3,383
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	155	13
	0	OTHER	-	20,580	-	5	-
	0	Total	-	-	0	0	0
	0	Source					
	0	Difference (Total - Source)					

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)
29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

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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)
29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
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					
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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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	(984,494)				
G10-11.3	G10-11.3	Central Payroll	272,253	(272,253)			
G10-11.4	G10-11.4	Accounting Services	281,974		(281,974)		
G10-11.5	G10-11.5	Financial Reporting	423,712			(423,712)	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	6,555				(6,555)
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	-		6	8	
G45-14.3	G45-14.3	Mediation Services	-				

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29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	21	32	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	1	1	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	6	2	3	-
	G02-0003	Public Broadcasting	-	-	1	2	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	18	11	17	-
	G02-0009	Real Estate and Construction Services	-	12	113	169	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	0	0	-
	G02-0012	STAR	-	15	57	86	-
	G02-0013	School Trust Lands	-	1	3	5	-
	G02-0014	Capital Group Parking	-	128	197	296	-
	G02-0015a	Fleet Services	-	32	1,041	1,564	-
	G02-0016	Development Disabilities	-	17	34	51	-
	G02-0017a	Risk Management	-	45	80	120	-
	G02-0017b	Risk Management - Workers Compensation	-	69	482	725	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	0	0	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	938	775	1,164	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	22	34	51	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	0	0	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	8	12	-
	G02-0024	MN Bookstore	-	40	56	84	-
	G02-0028	Office of Enterprise Sustainability	-	1	2	3	-
	G02-0029a	Cooperative Purchasing (CPV)	-	77	21	31	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	86	32	48	-
	G02-0031	Central Mail	-	38	327	491	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	16	5	8	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

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29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION				Financial Reporting - Single Audit
			Central Payroll	Accounting Services	Financial Reporting		
		Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
	G02-0042	Surplus Services	36	62	94	-	-
	G02-0043	Surplus Services - Federal	-	0	0	-	-
	G02-0044	RECS - Energy	-	0	0	-	-
	G02-0045	SmART FMR	58	9	13	-	-
	G02-0046	SmART HR	64	11	17	-	-
	G02-0047	SHPO	-	0	0	-	-
	G02-0048	Arts & Cultural Heritage	11	13	19	-	-
	G02-0049	Office of State Procurement (fmrly Materials Management)	19	29	44	-	-
	B04	AGRICULTURE DEPT	2,908	1,512	2,272	-	5
	B11	COSMETOLOGIST EXAMINERS BOARD	81	92	138	-	-
	B13	COMMERCE DEPT	2,071	1,938	2,913	-	61
	B14	ANIMAL HEALTH BOARD	220	62	93	-	0
	B15	BARBER EXAMINERS BOARD	12	20	29	-	-
	B20	EXPLORE MINNESOTA TOURISM	219	101	152	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	7,057	20,252	30,432	-	515
	B24	PUBLIC FACILITIES AUTHORITY	56	61	92	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	1,342	494	743	-	-
	B41	WORKERS COMP COURT OF APPEALS	44	10	14	-	-
	B42	LABOR AND INDUSTRY DEPT	1,847	3,270	4,913	-	3
	B43	IRON RANGE RESOURCES	378	213	320	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	32	50	75	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-	-
	B7P	ACCOUNTANCY BOARD	24	45	68	-	-
	B7S	PRIVATE DETECTIVES BOARD	10	6	9	-	-
	B82	PUBLIC UTILITIES COMM	743	416	625	-	-
	B9D	AMATEUR SPORTS COMM	11	5	8	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-	-
	E25	CENTER FOR ARTS EDUCATION	505	215	323	-	0
	E26	MN STATE COLLEGES/UNIVERSITIES	62,576	34,370	51,647	-	443
	E37	EDUCATION DEPARTMENT	1,968	3,327	4,999	-	407
	E39	BOARD OF TEACHING	46	12	17	-	-
	E40	HISTORICAL SOCIETY	-	3	5	-	-
	E44	MINNESOTA STATE ACADEMIES	961	226	339	-	-
	E50	ARTS BOARD	111	186	279	-	0
	E60	OFFICE OF HIGHER EDUCATION	320	281	423	-	-
	E77	ZOOLOGICAL BOARD	1,369	541	814	-	0
	E81	UNIVERSITY OF MINNESOTA	-	20	31	-	-
	E95	HUMANITIES COMMISSION	-	1	2	-	-
	E97	SCIENCE MUSEUM	-	0	1	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	6	1	1	-	-
	G03	LOTTERY	631	38	58	-	-
	G05	RACING COMMISSION	153	85	128	-	-
	G06	ATTORNEY GENERAL	1,369	236	354	-	1
	G09	GAMBLING CONTROL BOARD	134	30	45	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	1,029	306	460	-	-
	G17	HUMAN RIGHTS DEPT	206	49	74	-	-
	G19	INDIAN AFFAIRS COUNCIL	22	22	33	-	-
	G38	INVESTMENT BOARD	91	37	56	-	-
	G39	GOVERNORS OFFICE	222	32	48	-	-
	G45	MEDIATION SERVICES DEPT	62	13	20	-	-

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29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION				Financial Reporting - Single Audit
			Central Payroll	Accounting Services	Financial Reporting		
	G46	MN.IT	-	10,674	2,862	4,300	-
	G53	SECRETARY OF STATE	-	393	202	303	-
	G61	OFFICE OF THE STATE AUDITOR	-	399	66	99	-
	G62	MINN STATE RETIREMENT SYSTEM	-	500	675	1,014	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	364	952	1,430	-
	G67	REVENUE DEPT	-	5,756	478	719	-
	G69	TEACHERS RETIREMENT ASSOC	-	324	934	1,404	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	15,517	23,316	-
	G92	OMBUDSPERSON FOR FAMILIES	-	19	9	14	-
	G96	UNIFORM LAWS COMMISSION	-	-	0	1	-
	G9J	CAMPAIGN FINANCE BOARD	-	33	35	53	-
	G9K	ADMINISTRATIVE HEARINGS	-	292	150	226	-
	G9L	BLACK MINNESOTANS COUNCIL	-	13	13	19	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	18	8	12	-
	G9N	ASIAN-PACIFIC COUNCIL	-	14	11	16	-
	G9Q	MMB DEBT SERVICE	-	-	39	59	-
	G9R	MMB NON-OPERATING	-	-	34,459	51,781	4
	G9X	CAPITOL AREA ARCHITECT	-	18	7	10	-
	G9Y	DISABILITY COUNCIL	-	39	14	21	-
	GPR	PAYROLL CLEARING	-	-	1	1	-
	H12	HEALTH DEPT	-	7,657	3,942	5,923	135
	H55	HUMAN SERVICES DEPT	-	20,111	44,832	67,367	4,483
	H55b	HUMAN SERVICES SOS	-	9,217	3,032	4,556	-
	H55c	HUMAN SERVICES MSOP	-	1,815	329	495	-
	H60	MMB - MnSURE	-	873	277	416	8
	H75	VETERANS AFFAIRS DEPT	-	6,525	1,218	1,831	11
	H7B	MEDICAL PRACTICE BOARD	-	91	77	115	-
	H7C	NURSING BOARD	-	118	88	133	-
	H7D	PHARMACY BOARD	-	84	79	119	0
	H7F	DENTISTRY BOARD	-	41	64	96	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	21	27	40	-
	H7J	OPTOMETRY BOARD	-	4	12	18	-
	H7K	NURSING HOME ADMIN BOARD	-	41	34	51	-
	H7L	SOCIAL WORK BOARD	-	40	72	108	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	9	22	34	-
	H7Q	PODIATRIC MEDICINE	-	5	14	21	-
	H7R	VETERINARY MEDICINE BOARD	-	7	24	37	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	66	39	59	0
	H7U	DIETETICS & NUTRITION PRACTICE	-	3	10	15	-
	H7V	PSYCHOLOGY BOARD	-	33	34	51	-
	H7W	PHYSICAL THERAPY BOARD	-	32	44	66	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	18	48	73	-
	H9G	OMBUDSMAN MH/DD	-	69	13	20	-
	J33	TRIAL COURTS	-	9,484	6,752	10,147	1
	J50	GUARDIAN AD LITEM BOARD	-	1,037	118	178	-
	J52	PUBLIC DEFENSE BOARD	-	2,681	196	295	-
	J58	COURT OF APPEALS	-	354	16	24	-
	J65	SUPREME COURT	-	1,742	424	636	0
	J68	TAX COURT	-	34	8	12	-
	J70	JUDICIAL STANDARDS BOARD	-	13	9	13	-
	L10	LEGISLATURE	-	374	149	224	-
	L49	LEGISLATIVE AUDITOR	-	233	0	1	-
	P01	MILITARY AFFAIRS DEPT	-	1,734	2,046	3,075	31
	P07	PUBLIC SAFETY DEPT	-	9,629	11,685	17,559	50

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29.2	29.3	29.4	29.5	29.6

Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	P78	CORRECTIONS DEPT	-	19,613	3,212	4,827	1
	P7T	PEACE OFFICERS BOARD (POST)	-	40	28	42	-
	P9E	SENTENCING GUIDELINES COMM	-	25	7	10	-
	R28	MINN CONSERVATION CORPS	-	-	0	1	-
	R29	NATURAL RESOURCES DEPT	-	24,601	12,779	19,203	26
	R32	POLLUTION CONTROL AGENCY	-	4,890	1,524	2,291	11
	R9P	WATER & SOIL RESOURCES BOARD	-	1,170	364	547	1
	T79	TRANSPORTATION DEPT	-	38,278	59,474	89,369	358
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	390	587	-
	0	OTHER	-	-	12	18	-
	0	Total	0	0	0	(0)	(0)
	0	Source					
	0	Difference (Total - Source)					

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

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

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

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
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					
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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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	(868,699)				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Supp	438,232	(438,232)			
G10-12.5	G10-12.5	Personnel Operations and System Support	412,353	-	(412,353)		
G10-12.6	G10-12.6	Budget Service - Computer Operations	18,114	-	-	(18,114)	
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	-	9	-	1	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

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

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	33	-	7	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	1	-	0	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	3	10	1	-
	G02-0003	Public Broadcasting	-	2	-	1	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	18	27	3	-
	G02-0009	Real Estate and Construction Services	-	175	18	13	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	0	-	0	-
	G02-0012	STAR	-	88	23	5	-
	G02-0013	School Trust Lands	-	5	1	2	-
	G02-0014	Capital Group Parking	-	306	194	12	-
	G02-0015a	Fleet Services	-	1,618	49	8	-
	G02-0016	Development Disabilities	-	53	25	7	-
	G02-0017a	Risk Management	-	124	68	5	-
	G02-0017b	Risk Management - Workers Compensation	-	749	104	13	-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	0	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	1,204	1,421	25	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	53	33	3	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	0	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	13	-	3	-
	G02-0024	MN Bookstore	-	87	61	14	-
	G02-0028	Office of Enterprise Sustainability	-	3	2	4	-
	G02-0029a	Cooperative Purchasing (CPV)	-	32	117	4	-
	G02-0029b	Cooperative Purchasing (MMCAP)	-	49	130	5	-
	G02-0031	Central Mail	-	508	57	10	-
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	8	24	3	-
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Net Administrative Expenditures by
Division
30.2

Accounting & Procurement
Transactions - FY (Actual)
30.4

SUM OF PERCENT
30.5

Number of Budget
Transactions - FY (Actual)
30.6

SUM OF PERCENT
30.7

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
	G02-0042	Surplus Services	-	97	55	6	-
	G02-0043	Surplus Services - Federal	-	0	-	0	-
	G02-0044	RECS - Energy	-	0	-	0	-
	G02-0045	SmART FMR	-	14	88	3	-
	G02-0046	SmART HR	-	18	97	4	-
	G02-0047	SHPO	-	0	-	0	-
	G02-0048	Arts & Cultural Heritage	-	20	17	8	-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	45	28	7	-
	B04	AGRICULTURE DEPT	-	2,350	4,404	711	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	143	123	14	-
	B13	COMMERCE DEPT	-	3,013	3,136	225	-
	B14	ANIMAL HEALTH BOARD	-	96	333	28	-
	B15	BARBER EXAMINERS BOARD	-	30	18	9	-
	B20	EXPLORE MINNESOTA TOURISM	-	157	332	71	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	31,475	10,689	638	-
	B24	PUBLIC FACILITIES AUTHORITY	-	95	86	87	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	768	2,033	75	-
	B41	WORKERS COMP COURT OF APPEALS	-	15	67	2	-
	B42	LABOR AND INDUSTRY DEPT	-	5,082	2,798	157	-
	B43	IRON RANGE RESOURCES	-	331	573	54	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	77	48	4	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	0	-
	B7P	ACCOUNTANCY BOARD	-	70	36	3	-
	B7S	PRIVATE DETECTIVES BOARD	-	10	16	6	-
	B82	PUBLIC UTILITIES COMM	-	647	1,126	9	-
	B9D	AMATEUR SPORTS COMM	-	8	17	4	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	0	-
	E25	CENTER FOR ARTS EDUCATION	-	334	765	159	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	53,417	94,777	517	-
	E37	EDUCATION DEPARTMENT	-	5,171	2,981	369	-
	E39	BOARD OF TEACHING	-	18	69	4	-
	E40	HISTORICAL SOCIETY	-	5	-	3	-
	E44	MINNESOTA STATE ACADEMIES	-	351	1,455	119	-
	E50	ARTS BOARD	-	289	168	25	-
	E60	OFFICE OF HIGHER EDUCATION	-	437	484	104	-
	E77	ZOOLOGICAL BOARD	-	841	2,073	134	-
	E81	UNIVERSITY OF MINNESOTA	-	32	-	20	-
	E95	HUMANITIES COMMISSION	-	2	-	1	-
	E97	SCIENCE MUSEUM	-	1	-	2	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	1	9	1	-
	G03	LOTTERY	-	60	956	11	-
	G05	RACING COMMISSION	-	132	231	22	-
	G06	ATTORNEY GENERAL	-	366	2,074	84	-
	G09	GAMBLING CONTROL BOARD	-	46	202	9	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	475	1,559	66	-
	G17	HUMAN RIGHTS DEPT	-	76	312	12	-
	G19	INDIAN AFFAIRS COUNCIL	-	34	33	7	-
	G38	INVESTMENT BOARD	-	58	138	3	-
	G39	GOVERNORS OFFICE	-	50	336	11	-
	G45	MEDIATION SERVICES DEPT	-	20	93	10	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

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

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	G46	MN.IT	-	4,448	16,166	412	-
	G53	SECRETARY OF STATE	-	313	595	47	-
	G61	OFFICE OF THE STATE AUDITOR	-	102	604	15	-
	G62	MINN STATE RETIREMENT SYSTEM	-	1,049	758	12	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	1,479	552	12	-
	G67	REVENUE DEPT	-	743	8,718	309	-
	G69	TEACHERS RETIREMENT ASSOC	-	1,452	491	4	-
	G90	REVENUE INTERGOVT PAYMENTS	-	24,115	-	74	-
	G92	OMBUDSPERSON FOR FAMILIES	-	14	29	3	-
	G96	UNIFORM LAWS COMMISSION	-	1	-	1	-
	G9J	CAMPAIGN FINANCE BOARD	-	55	50	8	-
	G9K	ADMINISTRATIVE HEARINGS	-	233	443	25	-
	G9L	BLACK MINNESOTANS COUNCIL	-	20	20	5	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	12	27	5	-
	G9N	ASIAN-PACIFIC COUNCIL	-	17	22	4	-
	G9Q	MMB DEBT SERVICE	-	61	-	63	-
	G9R	MMB NON-OPERATING	-	53,555	-	63	-
	G9X	CAPITOL AREA ARCHITECT	-	11	27	3	-
	G9Y	DISABILITY COUNCIL	-	22	58	8	-
	GPR	PAYROLL CLEARING	-	1	-	-	-
	H12	HEALTH DEPT	-	6,126	11,598	862	-
	H55	HUMAN SERVICES DEPT	-	69,676	30,460	861	-
	H55b	HUMAN SERVICES SOS	-	4,712	13,960	883	-
	H55c	HUMAN SERVICES MSOP	-	512	2,750	194	-
	H60	MMB - MnSURE	-	430	1,322	24	-
	H75	VETERANS AFFAIRS DEPT	-	1,893	9,883	424	-
	H7B	MEDICAL PRACTICE BOARD	-	119	138	23	-
	H7C	NURSING BOARD	-	137	179	13	-
	H7D	PHARMACY BOARD	-	123	127	25	-
	H7F	DENTISTRY BOARD	-	100	62	16	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	41	32	12	-
	H7J	OPTOMETRY BOARD	-	19	5	9	-
	H7K	NURSING HOME ADMIN BOARD	-	53	62	27	-
	H7L	SOCIAL WORK BOARD	-	111	61	15	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	35	14	9	-
	H7Q	PODIATRIC MEDICINE	-	22	7	12	-
	H7R	VETERINARY MEDICINE BOARD	-	38	10	9	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	61	100	27	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	16	5	8	-
	H7V	PSYCHOLOGY BOARD	-	53	50	11	-
	H7W	PHYSICAL THERAPY BOARD	-	68	48	14	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	75	27	12	-
	H9G	OMBUDSMAN MH/DD	-	21	105	2	-
	J33	TRIAL COURTS	-	10,494	14,364	746	-
	J50	GUARDIAN AD LITEM BOARD	-	184	1,571	37	-
	J52	PUBLIC DEFENSE BOARD	-	305	4,060	91	-
	J58	COURT OF APPEALS	-	25	535	6	-
	J65	SUPREME COURT	-	658	2,638	121	-
	J68	TAX COURT	-	13	52	2	-
	J70	JUDICIAL STANDARDS BOARD	-	14	20	7	-
	L10	LEGISLATURE	-	232	566	39	-
	L49	LEGISLATIVE AUDITOR	-	1	354	1	-
	P01	MILITARY AFFAIRS DEPT	-	3,180	2,627	50	-
	P07	PUBLIC SAFETY DEPT	-	18,161	14,585	1,700	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

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

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	P78	CORRECTIONS DEPT	-	4,993	29,706	1,153	-
	P7T	PEACE OFFICERS BOARD (POST)	-	44	60	19	-
	P9E	SENTENCING GUIDELINES COMM	-	11	38	4	-
	R28	MINN CONSERVATION CORPS	-	1	-	1	-
	R29	NATURAL RESOURCES DEPT	-	19,861	37,260	2,843	-
	R32	POLLUTION CONTROL AGENCY	-	2,369	7,406	520	-
	R9P	WATER & SOIL RESOURCES BOARD	-	565	1,772	364	-
	T79	TRANSPORTATION DEPT	-	92,432	57,976	1,870	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	607	-	7	-
	0	OTHER	-	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 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
30.8	31.2	31.3	32.2	32.3

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation 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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
30.8	31.2	31.3	32.2	32.3

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
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					
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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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	-	(411,422)			
G10-13.3	G10-13.3	Personnel Administration	-	411,422	(411,422)		
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-		
G45-14.2	G45-14.2	Mediation Services	-	-	-	(169)	
G45-14.3	G45-14.3	Mediation Services	-	-	-	169	(169)

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
30.8	31.2	31.3	32.2	32.3

Schedule No.	DP#	Name	Accounting & Procurement Operations	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
			Special Billing				
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	10	-	0
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	27	-	0
	G02-0009	Real Estate and Construction Services	-	-	18	-	0
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	23	-	0
	G02-0013	School Trust Lands	-	-	1	-	0
	G02-0014	Capital Group Parking	-	-	194	-	0
	G02-0015a	Fleet Services	-	-	49	-	0
	G02-0016	Development Disabilities	-	-	25	-	0
	G02-0017a	Risk Management	-	-	68	-	0
	G02-0017b	Risk Management - Workers Compensation	-	-	104	-	0
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	1,418	-	1
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	33	-	0
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
	G02-0024	MN Bookstore	-	-	60	-	0
	G02-0028	Office of Enterprise Sustainability	-	-	2	-	0
	G02-0029a	Cooperative Purchasing (CPV)	-	-	117	-	0
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-	130	-	0
	G02-0031	Central Mail	-	-	57	-	0
	G02-0034	Other Non-Allocable	-	-	-	-	-
	G02-0036	Demography	-	-	24	-	0
	G02-0037	Mn Geospatial Information Office	-	-	-	-	-
	G02-0037a	MnGeo Service Bureau	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
30.8	31.2	31.3	32.2	32.3

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	G02-0038	Environmental Quality Board (transferred to MPCA in FY12	-	-	-	-	-
	G02-0042	Surplus Services	-	-	55	-	0
	G02-0043	Surplus Services - Federal	-	-	-	-	-
	G02-0044	RECS - Energy	-	-	-	-	-
	G02-0045	SmART FMR	-	-	88	-	0
	G02-0046	SmART HR	-	-	97	-	0
	G02-0047	SHPO	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	16	-	0
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	28	-	0
	B04	AGRICULTURE DEPT	-	-	4,395	-	2
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	123	-	0
	B13	COMMERCE DEPT	-	-	3,129	-	1
	B14	ANIMAL HEALTH BOARD	-	-	332	-	0
	B15	BARBER EXAMINERS BOARD	-	-	18	-	0
	B20	EXPLORE MINNESOTA TOURISM	-	-	331	-	0
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	10,665	-	4
	B24	PUBLIC FACILITIES AUTHORITY	-	-	85	-	0
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	2,028	-	1
	B41	WORKERS COMP COURT OF APPEALS	-	-	67	-	0
	B42	LABOR AND INDUSTRY DEPT	-	-	2,791	-	1
	B43	IRON RANGE RESOURCES	-	-	571	-	0
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	48	-	0
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	36	-	0
	B7S	PRIVATE DETECTIVES BOARD	-	-	16	-	0
	B82	PUBLIC UTILITIES COMM	-	-	1,123	-	0
	B9D	AMATEUR SPORTS COMM	-	-	17	-	0
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	763	-	0
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	94,563	-	39
	E37	EDUCATION DEPARTMENT	-	-	2,974	-	1
	E39	BOARD OF TEACHING	-	-	69	-	0
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	1,452	-	1
	E50	ARTS BOARD	-	-	167	-	0
	E60	OFFICE OF HIGHER EDUCATION	-	-	483	-	0
	E77	ZOOLOGICAL BOARD	-	-	2,068	-	1
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	9	-	0
	G03	LOTTERY	-	-	953	-	0
	G05	RACING COMMISSION	-	-	231	-	0
	G06	ATTORNEY GENERAL	-	-	2,069	-	1
	G09	GAMBLING CONTROL BOARD	-	-	202	-	0
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	1,555	-	1
	G17	HUMAN RIGHTS DEPT	-	-	311	-	0
	G19	INDIAN AFFAIRS COUNCIL	-	-	33	-	0
	G38	INVESTMENT BOARD	-	-	138	-	0
	G39	GOVERNORS OFFICE	-	-	335	-	0
	G45	MEDIATION SERVICES DEPT	-	-	93	-	0

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
30.8	31.2	31.3	32.2	32.3

Schedule No.	DP#	Name	Accounting & Procurement Operations		State HR, Benefits & Labor Relations		Personnel Administration		MEDIATION SERVICES		Mediation Services	
			Special Billing									
	G46	MN.IT	-	-	-	-	16,130	-	-	-	-	7
	G53	SECRETARY OF STATE	-	-	-	-	593	-	-	-	-	0
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	603	-	-	-	-	0
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	756	-	-	-	-	0
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	550	-	-	-	-	0
	G67	REVENUE DEPT	-	-	-	-	8,698	-	-	-	-	4
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	490	-	-	-	-	0
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	29	-	-	-	-	0
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	50	-	-	-	-	0
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	442	-	-	-	-	0
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	20	-	-	-	-	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	27	-	-	-	-	0
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	22	-	-	-	-	0
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	27	-	-	-	-	0
	G9Y	DISABILITY COUNCIL	-	-	-	-	58	-	-	-	-	0
	GPR	PAYROLL CLEARING	-	-	-	-	-	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	11,571	-	-	-	-	5
	H55	HUMAN SERVICES DEPT	-	-	-	-	30,391	-	-	-	-	12
	H55b	HUMAN SERVICES SOS	-	-	-	-	13,928	-	-	-	-	6
	H55c	HUMAN SERVICES MSOP	-	-	-	-	2,743	-	-	-	-	1
	H60	MMB - MnSURE	-	-	-	-	1,319	-	-	-	-	1
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	9,861	-	-	-	-	4
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	137	-	-	-	-	0
	H7C	NURSING BOARD	-	-	-	-	178	-	-	-	-	0
	H7D	PHARMACY BOARD	-	-	-	-	127	-	-	-	-	0
	H7F	DENTISTRY BOARD	-	-	-	-	62	-	-	-	-	0
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	32	-	-	-	-	0
	H7J	OPTOMETRY BOARD	-	-	-	-	5	-	-	-	-	0
	H7K	NURSING HOME ADMIN BOARD	-	-	-	-	62	-	-	-	-	0
	H7L	SOCIAL WORK BOARD	-	-	-	-	61	-	-	-	-	0
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	14	-	-	-	-	0
	H7Q	PODIATRIC MEDICINE	-	-	-	-	7	-	-	-	-	0
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	10	-	-	-	-	0
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	99	-	-	-	-	0
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	4	-	-	-	-	0
	H7V	PSYCHOLOGY BOARD	-	-	-	-	50	-	-	-	-	0
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	48	-	-	-	-	0
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	27	-	-	-	-	0
	H9G	OMBUDSMAN MH/DD	-	-	-	-	105	-	-	-	-	0
	J33	TRIAL COURTS	-	-	-	-	14,332	-	-	-	-	6
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	1,567	-	-	-	-	1
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	4,051	-	-	-	-	2
	J58	COURT OF APPEALS	-	-	-	-	534	-	-	-	-	0
	J65	SUPREME COURT	-	-	-	-	2,632	-	-	-	-	1
	J68	TAX COURT	-	-	-	-	52	-	-	-	-	0
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	20	-	-	-	-	0
	L10	LEGISLATURE	-	-	-	-	565	-	-	-	-	0
	L49	LEGISLATIVE AUDITOR	-	-	-	-	353	-	-	-	-	0
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	2,621	-	-	-	-	1
	P07	PUBLIC SAFETY DEPT	-	-	-	-	14,552	-	-	-	-	6

Statewide Cost Allocation Plan
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Allocation of General Support Costs
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State Fiscal Year 2017 - Actual

Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
30.8	31.2	31.3	32.2	32.3

Schedule No.	DP#	Name	Accounting & Procurement Operations		State HR, Benefits & Labor Relations		Personnel Administration	MEDIATION SERVICES	Mediation Services
			Special Billing						
	P78	CORRECTIONS DEPT	-	-	-	-	29,639	-	12
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	60	-	0
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	38	-	0
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	37,176	-	15
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	7,389	-	3
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	1,768	-	1
	T79	TRANSPORTATION DEPT	-	-	-	-	57,845	-	24
	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 2017 - Actual

			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan

**Exhibit B - Step-Down Calculation
Allocation of General Support Costs**

Multiple Rate Method

State Fiscal Year 2017 - Actual

			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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					
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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	(648)				
L49-15.3	L49-15.3	Financial Audits	300	(300)			
L49-15.4	L49-15.4	Program Audits	188	-	(188)		
L49-15.5	L49-15.5	Single Audits	121	-	-	(121)	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	2	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	2	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	1	-	-	-	-
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	35	-	-	-	-
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	-	-	-	-	-
0	0	0	-	-	-	-	-
0	99YYY	Consumer Agencies	-	-	-	-	-
	G02-0002	State Archaeology	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-
	G02-0013	School Trust Lands	-	-	-	-	-
	G02-0014	Capital Group Parking	-	0	-	-	-
	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	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	-	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-	-
	G02-0028	Office of Enterprise Sustainability	-	-	-	-	-
	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	-	-	-	-	-

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	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	SHPO	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-	-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	-	-	-
	B04	AGRICULTURE DEPT	-	7	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	-	3	-	1	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	2	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	11	6	12	-
	B24	PUBLIC FACILITIES AUTHORITY	-	0	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	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	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	0	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-
	B9D	AMATEUR SPORTS COMM	-	0	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	3	0	-	-
	E25	CENTER FOR ARTS EDUCATION	-	9	18	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	9	-	-	-
	E37	EDUCATION DEPARTMENT	-	5	36	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	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	-	1	-	-	-
	E95	HUMANITIES COMMISSION	-	0	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G03	LOTTERY	-	17	-	-	-
	G05	RACING COMMISSION	-	6	-	-	-
	G06	ATTORNEY GENERAL	-	8	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	2	-	-	-
	G17	HUMAN RIGHTS DEPT	-	3	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	22	-	-	-
	G39	GOVERNORS OFFICE	-	5	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-

Statewide Cost Allocation Plan
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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G46	MN.IT	-	16	-	-	-
	G53	SECRETARY OF STATE	-	6	6	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	4	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	11	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	9	-	-	-
	G67	REVENUE DEPT	-	4	29	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	7	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	0	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	0	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	0	-	-	-
	G9Y	DISABILITY COUNCIL	-	0	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	7	13	15	-
	H55	HUMAN SERVICES DEPT	-	35	43	70	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	1	-	5	-
	H75	VETERANS AFFAIRS DEPT	-	16	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	1	-	-	-
	H7C	NURSING BOARD	-	1	-	-	-
	H7D	PHARMACY BOARD	-	1	-	-	-
	H7F	DENTISTRY BOARD	-	1	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	1	-	-	-
	H7J	OPTOMETRY BOARD	-	0	-	-	-
	H7K	NURSING HOME ADMIN BOARD	-	1	-	-	-
	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	-	-	-	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	1	-	-	-
	H7V	PSYCHOLOGY BOARD	-	1	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	0	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1	-	-	-
	H9G	OMBUDSMAN MH/DD	-	0	-	-	-
	J33	TRIAL COURTS	-	8	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	6	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	0	-	-	-
	L10	LEGISLATURE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	0	-	1	-
	P07	PUBLIC SAFETY DEPT	-	7	-	5	-

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	P78	CORRECTIONS DEPT	-	5	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	0	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	11	0	12	-
	R32	POLLUTION CONTROL AGENCY	-	1	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	6	-	-	-
	T79	TRANSPORTATION DEPT	-	7	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2	-	-	-
	0	OTHER	-	11	29	-	-
	0	Total	-	0	-	(0)	-
	0	Source					
	0	Difference (Total - Source)					

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Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.7	33.8	33.9	33.10	33.11

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program 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	Office of State Procurement (fmrlly Materials Management					
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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
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State Fiscal Year 2017 - Actual

Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.7	33.8	33.9	33.10	33.11

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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					
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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

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Multiple Rate Method
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Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
33.7	33.8	33.9	33.10	33.11

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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		(2)			
L49-15.8	L49-15.8	Financial Audit- Art	-	(2)			
L49-15.9	L49-15.9	Financial Audit- Clean Water	-		-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-		-	(1)	
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	-		-		-
0	0	0	-		-		-
0	99YYY	Consumer Agencies	-		-		-
	G02-0002	State Archaeology	-		-		-
	G02-0003	Public Broadcasting	-		-		-
	G02-0005	Materials Service and Distribution	-		-		-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-		-		-
	G02-0009	Real Estate and Construction Services	-		-		-
	G02-0010	Oil Overcharge (Stripper Wells)	-		-		-
	G02-0012	STAR	-		-		-
	G02-0013	School Trust Lands	-		-		-
	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	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-		-		-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-		-		-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-		-		-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-		-		-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-		-		-
	G02-0024	MN Bookstore	-		-		-
	G02-0028	Office of Enterprise Sustainability	-		-		-
	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	-		-		-

Statewide Cost Allocation Plan
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Multiple Rate Method
State Fiscal Year 2017 - Actual

Financial Audits Outdoor **33.7** Financial Audits Art **33.8** Financial Audits Clean Water **33.9** Financial Audits Parks & Trails **33.10** Program Audits Outdoor **33.11**

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
		Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
	G02-0038	Surplus Services	-	-	-	-	-
	G02-0042	Surplus Services - Federal	-	-	-	-	-
	G02-0043	RECS - Energy	-	-	-	-	-
	G02-0044	SmART FMR	-	-	-	-	-
	G02-0045	SmART HR	-	-	-	-	-
	G02-0046	SHPO	-	-	-	-	-
	G02-0047	Arts & Cultural Heritage	-	1	-	-	-
	G02-0048	Office of State Procurement (fmrly Materials Management)	-	-	-	-	-
	G02-0049	AGRICULTURE DEPT	-	-	-	-	-
	B04	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B11	COMMERCE DEPT	-	-	-	-	-
	B13	ANIMAL HEALTH BOARD	-	-	-	-	-
	B14	BARBER EXAMINERS BOARD	-	-	-	-	-
	B15	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B20	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-
	B22	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B24	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B25	HOUSING FINANCE AGENCY	-	-	-	-	-
	B34	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
	B41	LABOR AND INDUSTRY DEPT	-	-	-	-	-
	B42	IRON RANGE RESOURCES	-	-	-	-	-
	B43	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
	B7E	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7G	ACCOUNTANCY BOARD	-	-	-	-	-
	B7P	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B7S	PUBLIC UTILITIES COMM	-	-	-	-	-
	B82	AMATEUR SPORTS COMM	-	-	-	-	-
	B9D	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	B9V	CENTER FOR ARTS EDUCATION	-	-	-	-	-
	E25	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E26	EDUCATION DEPARTMENT	-	-	-	-	-
	E37	BOARD OF TEACHING	-	-	-	-	-
	E39	HISTORICAL SOCIETY	-	0	-	-	-
	E40	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E44	ARTS BOARD	-	1	-	-	-
	E50	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E60	ZOOLOGICAL BOARD	-	-	-	-	-
	E77	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E81	HUMANITIES COMMISSION	-	-	-	-	-
	E87	SCIENCE MUSEUM	-	-	-	-	-
	E97	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	E9W	LOTTERY	-	-	-	-	-
	G03	RACING COMMISSION	-	-	-	-	-
	G05	ATTORNEY GENERAL	-	-	-	-	-
	G06	GAMBLING CONTROL BOARD	-	-	-	-	-
	G09	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G10	HUMAN RIGHTS DEPT	-	-	-	-	-
	G17	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G19	INVESTMENT BOARD	-	-	-	-	-
	G38	GOVERNORS OFFICE	-	-	-	-	-
	G39	MEDIATION SERVICES DEPT	-	-	-	-	-
	G45		-	-	-	-	-

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Multiple Rate Method
State Fiscal Year 2017 - Actual

Financial Audits Outdoor **33.7** Financial Audits Art **33.8** Financial Audits Clean Water **33.9** Financial Audits Parks & Trails **33.10** Program Audits Outdoor **33.11**

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	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	-	-	-	-	-

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Multiple Rate Method
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Financial Audits Outdoor **33.7** Finacial Audits Art **33.8** Financial Audits Clean Water **33.9** Financial Audits Parks & Trails **33.10** Program Audits Outdoor **33.11**

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	P78	CORRECTIONS DEPT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	2	-	-	0	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1	-
	0	OTHER	-	-	-	-	-
	0	Total	-	(0)	-	-	-
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
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Multiple Rate Method
State Fiscal Year 2017 - Actual

Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.12	33.13	33.14	34.2	35.0

**SWIFT (Internally
 Developed Software
 Automated over 10 years,
 BFY13 to BFY22)**

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE 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	Office of State Procurement (fmrly Materials Management				
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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.12	33.13	33.14	34.2	35.0

				SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	

Schedule No.	DP#	Name
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
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	Office of State Procurement (fmrlly Materials Management
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	Enterprise Communications & Planning (fmrlly IC&A)
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

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.12	33.13	33.14	34.2	35.0

SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	
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	-	(35)			
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-				
G61-16.2	G61-16.2	State Auditor	-				(20)
G61-16.3	G61-16.3	State Auditor General	-				
17	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	Data Practices Office (Fmrlly Information Policy Analysis)	-				
	G02-0009	Real Estate and Construction Services	-				
	G02-0010	Oil Overcharge (Stripper Wells)	-				
	G02-0012	STAR	-				
	G02-0013	School Trust Lands	-				
	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	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-				
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-				
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-				
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-				
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-				
	G02-0024	MN Bookstore	-				
	G02-0028	Office of Enterprise Sustainability	-				
	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	-				

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.12	33.13	33.14	34.2	35.0

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
		Environmental Quality Board (transferred to MPCA in FY12)	-	-	-	-	-
	G02-0038	Surplus Services	-	-	-	-	-
	G02-0042	Surplus Services - Federal	-	-	-	-	-
	G02-0043	RECS - Energy	-	-	-	-	-
	G02-0044	SmART FMR	-	-	-	-	-
	G02-0045	SmART HR	-	-	-	-	-
	G02-0046	SHPO	-	-	-	-	-
	G02-0047	Arts & Cultural Heritage	-	-	-	-	-
	G02-0048	Office of State Procurement (fmrlly Materials Management)	-	-	-	-	-
	G02-0049	AGRICULTURE DEPT	-	-	-	0	-
	B04	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B11	COMMERCE DEPT	-	-	-	0	-
	B13	ANIMAL HEALTH BOARD	-	-	-	0	-
	B14	BARBER EXAMINERS BOARD	-	-	-	-	-
	B15	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B20	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	2	-
	B22	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B24	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B25	HOUSING FINANCE AGENCY	-	-	-	-	-
	B34	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
	B41	LABOR AND INDUSTRY DEPT	-	-	-	0	-
	B42	IRON RANGE RESOURCES	-	-	-	-	-
	B43	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
	B7E	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7G	ACCOUNTANCY BOARD	-	-	-	-	-
	B7P	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B7S	PUBLIC UTILITIES COMM	-	-	-	-	-
	B82	AMATEUR SPORTS COMM	-	-	-	-	-
	B82	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	B9D	CENTER FOR ARTS EDUCATION	-	-	-	0	-
	B9D	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1	-
	B9V	EDUCATION DEPARTMENT	-	-	-	1	-
	E25	BOARD OF TEACHING	-	-	-	-	-
	E26	HISTORICAL SOCIETY	-	-	-	-	-
	E37	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E39	ARTS BOARD	-	-	-	0	-
	E40	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E44	ZOOLOGICAL BOARD	-	-	-	0	-
	E50	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E57	HUMANITIES COMMISSION	-	-	-	-	-
	E77	SCIENCE MUSEUM	-	-	-	-	-
	E81	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	E95	LOTTERY	-	-	-	-	-
	E97	RACING COMMISSION	-	-	-	-	-
	E9W	ATTORNEY GENERAL	-	-	-	0	-
	G03	GAMBLING CONTROL BOARD	-	-	-	-	-
	G05	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G06	HUMAN RIGHTS DEPT	-	-	-	-	-
	G09	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G10	INVESTMENT BOARD	-	-	-	-	-
	G17	GOVERNORS OFFICE	-	-	-	-	-
	G19	MEDIATION SERVICES DEPT	-	-	-	-	-
	G38		-	-	-	-	-
	G39		-	-	-	-	-
	G45		-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.12	33.13	33.14	34.2	35.0

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
	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	-	-	-	0	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	0	-
	H55	HUMAN SERVICES DEPT	-	-	-	14	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MMB - MnSURE	-	-	-	0	-
	H75	VETERANS AFFAIRS DEPT	-	-	-	0	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	0	-
	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	-	-	-	0	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V	PSYCHOLOGY BOARD	-	-	-	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	0	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	0	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	0	-
	P07	PUBLIC SAFETY DEPT	-	-	-	0	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
33.12	33.13	33.14	34.2	35.0

Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
	P78	CORRECTIONS DEPT	-	-	-	0	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	0	-
	R32	POLLUTION CONTROL AGENCY	-	21	-	0	-
	R9P	WATER & SOIL RESOURCES BOARD	-	14	-	0	-
	T79	TRANSPORTATION DEPT	-	-	-	1	-
	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 2017 - Actual

Schedule No.	DP#	Name	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	Office of State Procurement (fmrly Materials Management	-
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	Enterprise Communications & Planning (fmrly IC&A)	-
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	334,373
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	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Schedule No.	DP#	Name	Total
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	-
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	Office of State Procurement (fmrly Materials Management	-
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	Enterprise Communications & Planning (fmrly IC&A)	-
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	224,798
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	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
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Schedule No.	DP#	Name	Total
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	-
0	0	0	-
0	99YYY	Consumer Agencies	-
	G02-0002	State Archaeology	5,705
	G02-0003	Public Broadcasting	33,411
	G02-0005	Materials Service and Distribution	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	14,841
	G02-0009	Real Estate and Construction Services	74,470
	G02-0010	Oil Overcharge (Stripper Wells)	13
	G02-0012	STAR	33,047
	G02-0013	School Trust Lands	2,115
	G02-0014	Capital Group Parking	151,056
	G02-0015a	Fleet Services	444,534
	G02-0016	Development Disabilities	24,807
	G02-0017a	Risk Management	67,854
	G02-0017b	Risk Management - Workers Compensation	259,163
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	60
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	872,110
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	25,328
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	6
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	8,790
	G02-0024	MN Bookstore	45,938
	G02-0028	Office of Enterprise Sustainability	1,699
	G02-0029a	Cooperative Purchasing (CPV)	52,565
	G02-0029b	Cooperative Purchasing (MMCAP)	68,918
	G02-0031	Central Mail	159,610
	G02-0034	Other Non-Allocable	-
	G02-0036	Demography	11,336
	G02-0037	Mn Geospatial Information Office	-
	G02-0037a	MnGeo Service Bureau	-

Statewide Cost Allocation Plan Exhibit B - Step-Down Calculation Allocation of General Support Costs Multiple Rate Method State Fiscal Year 2017 - Actual			
Schedule No.	DP#	Name	Total
		Environmental Quality Board (transferred to MPCA in FY12)	-
	G02-0038		-
	G02-0042	Surplus Services	46,794
	G02-0043	Surplus Services - Federal	34
	G02-0044	RECS - Energy	110
	G02-0045	SmART FMR	34,610
	G02-0046	SmART HR	38,419
	G02-0047	SHPO	21
	G02-0048	Arts & Cultural Heritage	21,275
	G02-0049	Office of State Procurement (fmrly Materials Management)	28,169
	B04	AGRICULTURE DEPT	459,424
	B11	COSMETOLOGIST EXAMINERS BOARD	16,186
	B13	COMMERCE DEPT	366,981
	B14	ANIMAL HEALTH BOARD	25,835
	B15	BARBER EXAMINERS BOARD	3,073
	B20	EXPLORE MINNESOTA TOURISM	53,106
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,790,803
	B24	PUBLIC FACILITIES AUTHORITY	20,084
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-
	B34	HOUSING FINANCE AGENCY	157,496
	B41	WORKERS COMP COURT OF APPEALS	6,287
	B42	LABOR AND INDUSTRY DEPT	425,893
	B43	IRON RANGE RESOURCES	61,897
	B7E	ARCHITECTURE, ENGINEERING BD	9,821
	B7G	COMBATIVE SPORTS COMMISSION	18
	B7P	ACCOUNTANCY BOARD	6,220
	B7S	PRIVATE DETECTIVES BOARD	1,508
	B82	PUBLIC UTILITIES COMM	81,178
	B9D	AMATEUR SPORTS COMM	26,719
	B9V	AGRICULTURE UTILIZATION RESRCH	26,966
	E25	CENTER FOR ARTS EDUCATION	331,686
	E26	MN STATE COLLEGES/UNIVERSITIES	6,503,850
	E37	EDUCATION DEPARTMENT	915,903
	E39	BOARD OF TEACHING	4,246
	E40	HISTORICAL SOCIETY	59,579
	E44	MINNESOTA STATE ACADEMIES	106,231
	E50	ARTS BOARD	43,289
	E60	OFFICE OF HIGHER EDUCATION	61,420
	E77	ZOOLOGICAL BOARD	165,127
	E81	UNIVERSITY OF MINNESOTA	21,664
	E95	HUMANITIES COMMISSION	991
	E97	SCIENCE MUSEUM	155
	E9W	HIGHER ED FACILITIES AUTHORITY	500
	G03	LOTTERY	192,708
	G05	RACING COMMISSION	64,212
	G06	ATTORNEY GENERAL	187,932
	G09	GAMBLING CONTROL BOARD	12,435
	G10	MINNESOTA MANAGEMENT & BUDGET	155,577
	G17	HUMAN RIGHTS DEPT	51,256
	G19	INDIAN AFFAIRS COUNCIL	6,293
	G38	INVESTMENT BOARD	192,060
	G39	GOVERNORS OFFICE	57,384
	G45	MEDIATION SERVICES DEPT	6,806

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2017 - Actual

Schedule No.	DP#	Name	Total
	G46	MN.IT	1,068,268
	G53	SECRETARY OF STATE	167,082
	G61	OFFICE OF THE STATE AUDITOR	69,101
	G62	MINN STATE RETIREMENT SYSTEM	200,130
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	191,627
	G67	REVENUE DEPT	995,547
	G69	TEACHERS RETIREMENT ASSOC	154,475
	G90	REVENUE INTERGOVT PAYMENTS	1,238,938
	G92	OMBUDSPERSON FOR FAMILIES	5,725
	G96	UNIFORM LAWS COMMISSION	73
	G9J	CAMPAIGN FINANCE BOARD	7,050
	G9K	ADMINISTRATIVE HEARINGS	44,477
	G9L	BLACK MINNESOTANS COUNCIL	4,801
	G9M	CHICANO LATINO AFFAIRS COUNCIL	3,362
	G9N	ASIAN-PACIFIC COUNCIL	3,432
	G9Q	MMB DEBT SERVICE	5,833
	G9R	MMB NON-OPERATING	2,747,341
	G9X	CAPITOL AREA ARCHITECT	5,899
	G9Y	DISABILITY COUNCIL	10,540
	GPR	PAYROLL CLEARING	62
	H12	HEALTH DEPT	1,379,687
	H55	HUMAN SERVICES DEPT	7,178,018
	H55b	HUMAN SERVICES SOS	851,842
	H55c	HUMAN SERVICES MSOP	145,204
	H60	MMB - MnSURE	169,573
	H75	VETERANS AFFAIRS DEPT	721,180
	H7B	MEDICAL PRACTICE BOARD	27,245
	H7C	NURSING BOARD	29,256
	H7D	PHARMACY BOARD	23,580
	H7F	DENTISTRY BOARD	16,799
	H7H	CHIROPRACTIC EXAMINERS BOARD	15,345
	H7J	OPTOMETRY BOARD	5,700
	H7K	NURSING HOME ADMIN BOARD	17,775
	H7L	SOCIAL WORK BOARD	11,699
	H7M	MARRIAGE & FAMILY THERAPY BD	4,290
	H7Q	PODIATRIC MEDICINE	5,814
	H7R	VETERINARY MEDICINE BOARD	4,213
	H7S	EMERGENCY MEDICAL SERVICES BD	9,651
	H7U	DIETETICS & NUTRITION PRACTICE	9,053
	H7V	PSYCHOLOGY BOARD	11,906
	H7W	PHYSICAL THERAPY BOARD	8,598
	H7X	BEHAVIORAL HEALTH & THERAPY BD	11,467
	H9G	OMBUDSMAN MH/DD	8,572
	J33	TRIAL COURTS	1,219,136
	J50	GUARDIAN AD LITEM BOARD	136,739
	J52	PUBLIC DEFENSE BOARD	181,809
	J58	COURT OF APPEALS	23,718
	J65	SUPREME COURT	167,243
	J68	TAX COURT	3,487
	J70	JUDICIAL STANDARDS BOARD	2,083
	L10	LEGISLATURE	43,459
	L49	LEGISLATIVE AUDITOR	13,821
	P01	MILITARY AFFAIRS DEPT	501,626
	P07	PUBLIC SAFETY DEPT	2,231,468

Statewide Cost Allocation Plan Exhibit B - Step-Down Calculation Allocation of General Support Costs Multiple Rate Method State Fiscal Year 2017 - Actual			
Schedule No.	DP#	Name	Total
	P78	CORRECTIONS DEPT	1,939,513
	P7T	PEACE OFFICERS BOARD (POST)	7,135
	P9E	SENTENCING GUIDELINES COMM	5,844
	R28	MINN CONSERVATION CORPS	131
	R29	NATURAL RESOURCES DEPT	3,307,394
	R32	POLLUTION CONTROL AGENCY	738,597
	R9P	WATER & SOIL RESOURCES BOARD	334,138
	T79	TRANSPORTATION DEPT	8,334,542
	T9B	METROPOLITAN COUNCIL/TRANSPORT	56,368
	0	OTHER	718,508
	0	Total	54,323,769
	0	Source	
	0	Difference (Total - Source)	0



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 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, 2017.

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 2017
 First Stepdown**

FIXED ASSET DEPRECIATION

Schedule No. 1.1

1.2

	Fixed Asset Depreciation	General Support Allocation
Total Eligible Direct Costs:	1,967,867	1,967,867
Add: Allocated Costs		
Sum of Allocated Costs	1,967,867	1,967,867
Distribution of Allocated Costs	0	
Total Allocated Costs	1,967,867	1,967,867
Less: Disallowed Costs	0	
Net Allocable Costs	1,967,867	1,967,867

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 2017.
- > 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 2017.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2017 net cost of these sub-centers.

Exhibit C

**State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2017
 First Stepdown**

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.2

	3.3	3.4	3.5	3.6	
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>	Fiscal Agent - Non <u>Allocable</u>
Total Eligible Direct Costs:	1,910,264	608,434	436,381	865,449	
Add: Allocated Costs					
Fixed Asset Depreciation	0				
Sum of Allocated Costs	1,910,264	608,434	436,381	865,449	0
Distribution of Allocated Costs	0				
Total Allocated Costs	1,910,264	608,434	436,381	865,449	0
Less: Disallowed Costs	0				
Net Allocable Costs	1,910,264	608,434	436,381	865,449	0



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

SCHEDULE 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 2017 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 2017.
- > 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.
- > Office of State Procurement (fmrly Materials Mgmt) 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 2017 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 2017 postage charges. Costs of postage are directly charged through a revolving fund.
- > Office of Enterprise Continuous 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 2017.
- > Grants Management standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.
- > 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 2017 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 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	Office of State Procurement (fmrlly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:	4,456,375		473,000	1,020,336	1,941,805	439,152	470,274	111,808
Add: Allocated Costs								
3.3 Admin Mgmt-Commissioner's Office	37,727	37,727						
3.4 Admin Mgmt-Human Resources	27,059	27,059						
3.5 Admin Mgmt-Financial Mgmt & Rptg	2,837	2,837						
Sum of Allocated Costs	4,523,998	67,623	473,000	1,020,336	1,941,805	439,152	470,274	111,808
Distribution of Allocated Costs	0	(67,623)	7,178	15,483	29,466	6,664	7,136	1,697
Total Allocated Costs	4,523,998	0	480,178	1,035,819	1,971,271	445,816	477,410	113,505
Less: Disallowed Costs	0							
Net Allocable Costs	4,523,998	0	480,178	1,035,819	1,971,271	445,816	477,410	113,505



**State of Minnesota
Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 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 FY 2017 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 2017
 First Stepdown**

Schedule No. 6.1

Minnesota Information Technology

	6.2	6.3	6.4
	Minnesota Information Technology	General Support	Enterprise IT Security
Total Eligible Direct Costs:	1,983,534	1,538,253	445,281
Add: Allocated Costs			
1.2 Fixed Asset Depreciation	346,903	272,587	74,316
4.8 Office of State Procurement (fmrly Materials Mgmt)	612	612	
Sum of Allocated Costs	2,331,049	1,811,452	0 519,597
Distribution of Allocated Costs	0	(1,811,452)	0 1,811,452
Total Allocated Costs	2,331,049	0	0 2,331,049
Less: Disallowed Costs	0		
Net Allocable Costs	2,331,049	0	0 2,331,049



**State of Minnesota
Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes Enterprise Communications & Planning, 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 2017, allocated as follows:

- > Services related to economic analysis 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 2017 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 2017
 First Stepdown

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

Schedule No. 8.1

	8.2	8.3	9.2	10.2	11.2	12.2	12.9	13.2
	Minnesota Management & Budget	Enterprise Communcations & Planning (fmrlly IC&A)	Debt Management Division	MMB - Budget Division	MMB - Accounting Division	MMB - IT Mgmt & Administration	Other Non-Allocable	State HR, Benefits & Labor Rel
Total Eligible Direct Costs:	3,385,437	3,385,437						
Add: Allocated Costs								
1.2 Fixed Asset Depreciation	2,247	2,247						
4.8 Office of State Procurement (fmrlly Materials Mgmt)	2,154	2,154						
6.4 Enterprise IT Security	42,135	42,135						
Sum of Allocated Costs	3,431,973	3,431,973	0	0	0	0	0	0
Distribution of Allocated Costs	0	(3,431,973)	153,534	57,326	549,334	767,680	1,292,135	0 611,964
Total Allocated Costs	3,431,973	0	153,534	57,326	549,334	767,680	1,292,135	0 611,964
Less: Disallowed Costs	0							
Net Allocable Costs	3,431,973	0	153,534	57,326	549,334	767,680	1,292,135	0 611,964



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.3

MINNESOTA MANAGEMENT & BUDGET (MMB) -- ENTERPRISE COMMUNICATIONS AND PLANNING

The Enterprise Communications and Planning Division provides critical services to the enterprise to ensure employees, agencies, and agency leaders have the tools and information they need to effectively do their work. Members of the team focus their work on proactive and inclusive strategies to create a culture of collaboration, communication, and information-sharing across the enterprise.

This division is made up of five units, all of which play key roles in ensuring strategic planning and communications to and on behalf of the enterprise: Management Analysis and Development (MAD), Enterprise Resource Planning, Business Continuity, Communications, and Internal Control and Accountability. These units support activities required by law.

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 2017 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 2017
 First Stepdown**

MMB - Enterprise Communications & Planning

Schedule No. 8.3.1

8.3	14.2	15.2	16.2	
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	<u>Enterprise Communications & Planning (fmrly IC&A)</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:	990,507	990,507				
Add: Allocated Costs						
8.2 Minnesota Management & Budget	153,534	153,534				
Sum of Allocated Costs	1,144,041	1,144,041	0	0	0	0
Distribution of Allocated Costs	0	(1,144,041)	23	86	3	1,143,930
Total Allocated Costs	1,144,041	0	23	86	3	1,143,930
Less: Disallowed Costs	0					
Net Allocable Costs	1,144,041	0	23	86	3	1,143,930



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 Actual**

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —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 2017
 First Stepdown**

MMB - Debt Management Division

Schedule No. 9.1

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

	<u>MMB - Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	369,835		369,835	
Add: Allocated Costs				
8.2 Minnesota Management & Budget	57,326		57,326	
Sum of Allocated Costs	427,161	0	427,161	0
Distribution of Allocated Costs	0	0	(427,161)	427,161
Total Allocated Costs	427,161	0	0	427,161
Less: Disallowed Costs	0			
Net Allocable Costs	427,161	0	0	427,161



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2017. 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 2017.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2017 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 2017
First Stepdown**

MMB - Budget Division

Schedule No. 10.1

	10.2	10.3	10.4	14.2	15.2	16.2		
	<u>MMB - Budget Division</u>	<u>General Support</u>	<u>Analysis & Control</u>	<u>Budget Operations & Planning</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	1,386,798		1,072,342	314,456				
Add: Allocated Costs								
1.2 Fixed Asset Depreciation	214,355			214,355				
8.2 Minnesota Management & Budget	214,960		166,218	48,742				
Sum of Allocated Costs	1,816,113	0	1,238,560	577,553	0	0	0	0
Distribution of Allocated Costs	0	0						
Distribution of Allocated Costs	0		(1,238,560)		25	93	3	1,238,440
Distribution of Allocated Costs	0			(577,553)	32	221	13	577,288
Total Allocated Costs	1,816,113	0	0	0	57	314	16	1,815,728
Less: Disallowed Costs	0							
Net Allocable Costs	1,816,113	0	0	0	57	314	16	1,815,728



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2017 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, SWIFT Systems Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report (CAFR). General Accounting 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 2017.

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 2017.

The cost of central payroll is allowable and has been allocated based on total FY 2017 FTE's.

SWIFT Systems 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 2017.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2017 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 - Accounting Division

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2		
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	4,952,613		1,369,600	1,418,504	2,131,535	32,974					
Add: Allocated Costs											
8.2 Minnesota Management & Budget	767,680		212,295	219,875	330,399	5,111					
Sum of Allocated Costs	5,720,293	0	1,581,895	1,638,379	2,461,934	38,085	0	0	0	0	0
Distribution of Allocated Costs	0		(1,581,895)								1,581,895
Distribution of Allocated Costs	0			(1,638,379)				33	123	4	1,638,220
Distribution of Allocated Costs	0				(2,461,934)			49	184	6	2,461,695
Distribution of Allocated Costs	0					(38,085)					38,085
Total Allocated Costs	5,720,293	0	0	0	0	0	0	82	307	10	5,719,895
Less: Disallowed Costs	0										
Net Allocable Costs	5,720,293	0	0	0	0	0	0	82	307	10	5,719,895



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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 Information Technology 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 2017 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 - 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 - Information Systems	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:	15,224,358	1,943,082	3,225,068	3,034,622	133,307	2,934,964	3,953,315						
Add: Allocated Costs													
1.2 Fixed Asset Depreciation	385,191	41,273	81,275	81,275		181,368							
8.2 Minnesota Management & Budget	1,292,135	301,188	499,902	470,382	20,663								
Sum of Allocated Costs	16,901,684	2,285,543	3,806,245	3,586,279	153,970	3,116,332	3,953,315	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,285,543)	0	0	0	0	0	0	0	0	0	2,285,543	0
Sum of Allocated Costs	16,901,684	0	3,806,245	3,586,279	153,970	3,116,332	3,953,315	0	0	0	0	2,285,543	0
Distribution of Allocated Costs	0		(3,806,245)						76	285	9		3,805,876
Distribution of Allocated Costs	0			(3,586,279)									3,586,279
Distribution of Allocated Costs	0				(153,970)				8	59	3		153,899
Distribution of Allocated Costs	0					(3,116,332)							3,116,332
Distribution of Allocated Costs	0						(3,953,315)		79	296	9		3,952,931
Total Allocated Costs	16,901,684	0	0	0	0	0	0	0	163	640	21	2,285,543	14,615,317
Less: Disallowed Costs	0								0	0	0	0	0
Net Allocable Costs	16,901,684	0	0	0	0	0	0	0	163	640	21	2,285,543	14,615,317



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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 2017.
- > 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 2017 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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MMB - HR, Benefits & Labor Relations

Schedule No. 13.1

	13.2	13.3	13.5	
	<u>HR, Benefits & Labor Relations</u>	<u>General Support</u>	<u>Personnel Administration</u>	<u>Employee Relations Non-Alloc</u>
				<u>Consumer Activities</u>
Total Eligible Direct Costs:	3,948,023		3,948,023	
Add: Allocated Costs				
1.2 Fixed Asset Depreciation	1,006,696		1,006,696	
8.2 Minnesota Management & Budget	611,964		611,964	
Sum of Allocated Costs	5,566,683	0	5,566,683	0
Distribution of Allocated Costs	0	0	(5,566,683)	5,566,683
Total Allocated Costs	5,566,683	0	0	5,566,683
Less: Disallowed Costs	0			
Net Allocable Costs	5,566,683	0	0	5,566,683



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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 2017.

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 2017 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:	420,447		420,447		
Add: Allocated Costs					
4.8 Office of State Procurement (fmrly Materials Mgmt)	105	105			
6.4 Enterprise IT Security	218	218			
8.3 Enterprise Communications & Planning (fmrly IC&A)	23	23			
10.3 Analysis & Control (EBO's)	25	25			
10.4 Budget Operations & Planning	32	32			
11.4 Accounting Services	33	33			
11.5 Financial Reporting	49	49			
12.4 Accounting & Procurement Ops & Sys Support	76	76			
12.6 Budget Service - Computer Operations	8	8			
12.8 Accounting & Procurement Ops Special Billing	79	79			
Sum of Allocated Costs	421,094	647	420,447	0	0
Distribution of Allocated Costs	0	(647)	647	0	
Distribution of Allocated Costs	0		(421,094)		421,094
Total Allocated Costs	421,094	0	0	0	421,094
Less: Disallowed Costs	0			0	
Net Allocable Costs	421,094	0	0	0	421,094



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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 2017 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 2017.

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 2017 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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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		
	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	Consumer Activities
Total Eligible Direct Costs:	6,436,983	1,548,682	2,259,166	1,414,678	913,537		14,326	17,372		6,295			262,927		
Add: Allocated Costs															
4.8 Office of State Procurement (fmrlly Materials Mgmt)	1,118	1,118													
6.4 Enterprise IT Security	357	357													
8.3 Enterprise Communications & Planning (fmrlly IC&A)	86	86													
10.3 Analysis & Control (EBO's)	93	93													
10.4 Budget Operations & Planning	221	221													
11.4 Accounting Services	123	123													
11.5 Financial Reporting	184	184													
12.4 Accounting & Procurement Ops & Sys Support	285	285													
12.6 Budget Service - Computer Operations	59	59													
12.8 Accounting & Procurement Ops Special Billing	296	296													
Sum of Allocated Costs	6,439,805	1,551,502	2,259,166	1,414,678	913,537	0	14,326	17,372	0	6,295	0	0	262,927	0	0
Distribution of Allocated Costs	0	(1,551,502)	717,039	449,006	289,948	0	4,547	5,514	0	1,998	0	0	83,451	0	0
Sum of Allocated Costs	6,439,805	0	2,976,205	1,863,684	1,203,485	0	18,873	22,886	0	8,293	0	0	346,378	0	0
Distribution of Allocated Costs	0		(2,976,205)												2,976,205
Distribution of Allocated Costs	0			(1,863,684)											1,863,684
Distribution of Allocated Costs	0				(1,203,485)										1,203,485
Distribution of Allocated Costs	0					0									0
Distribution of Allocated Costs	0						(18,873)								18,873
Distribution of Allocated Costs	0							(22,886)							22,886
Distribution of Allocated Costs	0								0						0
Distribution of Allocated Costs	0									(8,293)					8,293
Total Allocated Costs	6,439,805	0	0	0	0	0	0	0	0	0	0	0	346,378	0	6,093,426
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	6,439,805	0	0	0	0	0	0	0	0	0	0	0	346,378	0	6,093,426



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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 2017.

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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 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:	26,040	26,040	
Add: Allocated Costs			
1.2 Fixed Asset Depreciation	12,475	12,475	
4.8 Office of State Procurement (fmrly Materials Mgmt)	5	5	
6.4 Enterprise IT Security	57	57	
8.3 Enterprise Communications & Planning (fmrly IC&A)	3	3	
10.3 Analysis & Control (EBO's)	3	3	
10.4 Budget Operations & Planning	13	13	
11.4 Accounting Services	4	4	
11.5 Financial Reporting	6	6	
12.4 Accounting & Procurement Ops & Sys Support	9	9	
12.6 Budget Service - Computer Operations	3	3	
12.8 Accounting & Procurement Ops Special Billing	9	9	
Sum of Allocated Costs	38,627	38,626	0
Distribution of Allocated Costs	0	(38,626)	38,626
Total Allocated Costs	38,627	0	38,626
Less: Disallowed Costs	0		
Net Allocable Costs	38,627	0	38,626



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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 2017. 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	
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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	6,864,688	6,864,688	0
Distribution of Allocated Costs	0	(6,864,688)	6,864,688
Total Allocated Costs	6,864,688	0	6,864,688
Less: Disallowed Costs	0		
Net Allocable Costs	6,864,688	0	6,864,688



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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 2017
 Second Stepdown**

Administration

Schedule No. 20.1

	20.0	21.2	22.2		
	<u>Dept of Administration</u>	<u>General Support</u>	<u>Admin - Management Services</u>	<u>Government & Citizen Services</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
4.5 Real Estate & Construction Services	3,335	3,335			
4.7 Real Property	119,707	119,707			
9.3 Debt Management	3,884	3,884			
10.3 Analysis & Control (EBO's)	122	122			
10.4 Budget Operations & Planning	381	381			
11.3 Central Payroll	7,289	7,289			
11.4 Accounting Services	161	161			
11.5 Financial Reporting	242	242			
11.6 Financial Reporting - Single Audit	6	6			
12.4 Accounting & Procurement Ops & Sys Support	374	374			
12.8 Accounting & Procurement Ops Special Billing	388	388			
15.3 Financial Audits	14,884	14,884			
16.2 State Auditor	7	7			
17 SWIFT	674	674			
Sum of Allocated Costs	151,454	151,451	0	0	0
Distribution of Allocated Costs	0	(151,451)	1,852	4,320	145,280
Total Allocated Costs	151,454	0	1,852	4,320	145,280
Less: Disallowed Costs	0				
Net Allocable Costs	151,454	0	1,852	4,320	145,280



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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.

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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									
3.3	Commissioner's Office	239,079	239,079						
3.4	Human Resources	171,472	171,472						
3.5	Financial Management & Reporting	6,953	6,953						
4.5	Real Estate & Construction Services	10,004	10,004						
4.8	Materials Management	1,201	1,201						
4.10	Central Mail	80		9	65	6			
4.11	Office of Enterprise Continuous Improvement	2,200	2,200						
4.12	Grants Management	4	4						
6.4	Enterprise IT Security	785	785						
8.3	Internal Controls & Accountability	112	112						
12.5	Personnel Operations & Sys Support	16,526	16,526						
12.6	Budget Service - Computer Operations	101	101						
12.7	Personnel Operations Special Billing	14,360	14,360						
13.3	Personnel Administration	25,651	25,651						
14.3	State Agencies	1,940	1,940						
20	Department of Administration	1,852	1,852						
Sum of Allocated Costs		492,320	492,241	9	65	6	0	0	0
Distribution of Allocated Costs		0	(492,241)	156,783	112,448	223,011	0	0	0
Sum of Allocated Costs		492,320	0	156,792	112,513	223,017	0	0	0
Distribution of Allocated Costs		0		(156,792)				16,015	140,777
Distribution of Allocated Costs		0			(112,513)			11,493	101,021
Distribution of Allocated Costs		0				(223,017)		737	222,280
Total Allocated Costs		492,320	0	0	0	0	0	28,245	464,078
Less: Disallowed Costs		0					0	0	0
Net Allocable Costs		492,320	0	0	0	0	0	28,245	464,078



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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.

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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	32.2	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	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0													
Add: Allocated Costs														
4.5 Real Estate & Construction Services	5,558	5,558												
4.8 Office of State Procurement (fmrlly Materials Mgmt)	229	229												
4.10 Central Mail	239				239									
4.11 Office of Enterprise Continuous Improvement	347	347												
6.4 Enterprise IT Security	3,363	3,363												
8.3 Enterprise Communications & Planning (fmrlly IC&A)	46	46												
10.3 Analysis & Control (EBO's)	50	50												
10.4 Budget Operations & Planning	199	199												
11.3 Central Payroll	1,150	1,150												
11.4 Accounting Services	66	66												
11.5 Financial Reporting	99	99												
12.4 Accounting & Procurement Ops & Sys Support	152	152												
12.5 Personnel Operations & Sys Support	2,608	2,608												
12.6 Budget Service - Computer Operations	53	53												
12.7 Personnel Operations Special Billing	2,266	2,266												
12.8 Accounting & Procurement Ops Special Billing	158	158												
13.3 Personnel Administration	4,048	4,048												
14.3 Mediation Services - State Agencies	306	306												
17 SWIFT	275	275												
20 Department of Administration	4,320	4,320												
21.3 Commissioner's Office	16,015	16,015												
21.4 Human Resources	11,493	11,493												
21.5 Financial Management & Reporting	737	737												
Sum of Allocated Costs	53,777	53,537	0	0	239	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(53,537)	5,682	12,258	23,328	5,276	5,650	1,343						
Sum of Allocated Costs	53,777	0	5,682	12,258	23,567	5,276	5,650	1,343	0	0	0	0	0	0
Distribution of Allocated Costs	0		(5,682)											5,682
Distribution of Allocated Costs	0			(12,258)										12,258
Distribution of Allocated Costs	0				(23,567)				7	26	1	13	0	23,520
Distribution of Allocated Costs	0					(5,276)								5,276
Distribution of Allocated Costs	0						(5,650)							5,650
Distribution of Allocated Costs	0							(1,343)						1,343
Total Allocated Costs	53,777	0	0	0	0	0	0	0	7	26	1	13	0	53,729
Less: Disallowed Costs	0													
Net Allocable Costs	53,777	0	0	0	0	0	0	0	7	26	1	13	0	53,729



**State of Minnesota
Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 24.0

MN.IT

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

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

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 2017
 Second Stepdown

Minnesota Information Technology

Schedule No. 24.1

	24.2	24.4	24.5	26.2	32.2	33.2	34.2		
	<u>Minnesota Information Technology</u>	<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>
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
6.4 Enterprise IT Security	573	573							
8.3 Enterprise Communications & Planning (fmrlly IC&A)	64	64							
10.3 Analysis & Control (EBO's)	69	69							
10.4 Budget Operations & Planning	217	217							
11.4 Accounting Services	91	91							
11.5 Financial Reporting	137	137							
12.4 Accounting & Procurement Ops & Sys Support	212	212							
12.6 Budget Service - Computer Operations	58	58							
12.8 Accounting & Procurement Ops Special Billing	220	220							
17 SWIFT	382	382							
22.8 Office of State Procurement (fmrlly Materials Mgmt)	7	7							
Sum of Allocated Costs	2,029	2,029	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,029)	2,029						
Sum of Allocated Costs	2,029	0	2,029	0	0	0	0	0	0
Distribution of Allocated Costs	0		(2,029)		37	0	0	0	1,992
Total Allocated Costs	2,029	0	0	0	37	0	0	0	1,992
Less: Disallowed Costs	0								
Net Allocable Costs	2,029	0	0	0	37	0	0	0	1,992



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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
 Actual State Fiscal Year 2016
 Second Stepdown

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

Schedule No. 26.1

		26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
		Minnesota Management & Budget	Enterprise Communications & Planning &	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
		General Support							
Total Eligible Direct Costs:		0							
Add: Allocated Costs									
8.3	Enterprise Communications & Planning	270	270						
10.3	Analysis & Control (EBO's)	292	292						
10.4	Budget Operations & Planning	1,066	1,066						
11.4	Accounting Services	387	387						
11.5	Financial Reporting	581	581						
12.2	MnIT @ MMB - Mgmt & Admin	2,285,543	2,285,543						
12.4	Accounting & Procurement Ops & Sys Support	899	899						
12.6	Budget Service - Computer Operations	284	284						
12.8	Accounting & Procurement Ops Special Billing	933	933						
15.3	Financial Audits	445,049	15,367			429,682			
15.5	Single Audits	38,702				38,702			
17	SWIFT	1,621	1,621						
22.8	Office of State Procurement (fmrly Materials Mgmt)	26	26						
22.1	Central Mail	0							
24.4	Enterprise IT Security	37	37						
Sum of Allocated Costs		2,775,690	2,307,307	0	0	468,384	0	0	0
Distribution of Allocated Costs		0	(2,307,307)	103,220	38,540	369,316	516,109	868,699	411,422
Total Allocated Costs		2,775,690	0	103,220	38,540	369,316	984,494	868,699	0
Less: Disallowed Costs		0							0
Net Allocable Costs		2,775,690	0	103,220	38,540	369,316	984,494	868,699	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) --- Enterprise Communications & Planning (fmrly IC&A)

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 2017
Second Stepdown**

MMB - Enterprise Communications & Planning (fmrly IC&A)

Schedule No. 26.3.1

26.3	32.2	33.2	34.2	
------	------	------	------	--

	Enterprise Communications & Planning (fmrly IC&A)	General Support	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
26.2 Minnesota Management & Budget	103,220	103,220				
Sum of Allocated Costs	103,220	103,220	0	0	0	0
Distribution of Allocated Costs	0	(103,220)	2	8	0	103,210
Total Allocated Costs	103,220	0	2	8	0	103,210
Less: Disallowed Costs	0					
Net Allocable Costs	103,220	0	2	8	0	103,210



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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 2017
 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						
26.2 Minnesota Management & Budget	38,540	38,540				
Sum of Allocated Costs	38,540	38,540	0	0	0	0
Distribution of Allocated Costs	0	(38,540)	38,540	0	0	0
Sum of Allocated Costs	38,540	0	38,540	0	0	0
Distribution of Allocated Costs	0	0	(38,540)	0	0	38,540
Total Allocated Costs	38,540	0	0	0	0	38,540
Less: Disallowed Costs	0					
Net Allocable Costs	38,540	0	0	0	0	38,540



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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
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 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									
26.2 Minnesota Management & Budget	369,316	369,316							
Sum of Allocated Costs	369,316	369,316	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(369,316)	111,748	32,769	224,798				
Sum of Allocated Costs	369,316	0	111,748	32,769	224,798	0	0	0	0
Distribution of Allocated Costs	0		(111,748)			2	8	0	111,737
Distribution of Allocated Costs	0			(32,769)		2	13	1	32,754
Total Allocated Costs	369,316	0	0	0	224,798	4	21	1	144,491
Less: Disallowed Costs	(224,798)				(224,798)				
Net Allocable Costs	144,519	0	0	0	0	4	21	1	144,491



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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		
	Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
15.3 Financial Audits	429,682	429,682								
15.5 Single Audits	38,702	38,702								
26.2 Minnesota Management & Budget	516,109	516,109								
Sum of Allocated Costs	984,494	984,494	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(984,494)	272,253	281,974	423,712	6,555				
Sum of Allocated Costs	984,494	0	272,253	281,974	423,712	6,555	0	0	0	0
Distribution of Allocated Costs	0		(272,253)							272,253
Distribution of Allocated Costs	0			(281,974)			6	21	1	281,947
Distribution of Allocated Costs	0				(423,712)		8	32	1	423,671
Distribution of Allocated Costs	0					(6,555)				6,555
Total Allocated Costs	984,494	0	0	0	0	0	14	53	2	984,426
Less: Disallowed Costs	0									
Net Allocable Costs	984,494	0	0	0	0	0	14	53	2	984,426



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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.

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 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 Sys Support	Personnel Operations Sys 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												
26.2 Minnesota Management & Budget	868,699	868,699										
Sum of Allocated Costs	868,699	868,699	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(868,699)	438,232	412,353	18,114	0	0	0	0	0	0	0
Sum of Allocated Costs	868,699	0	438,232	412,353	18,114	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(438,232)						9	33	1	438,189
Distribution of Allocated Costs	0			(412,353)								412,353
Distribution of Allocated Costs	0				(18,114)				1	7		18,106
Distribution of Allocated Costs	0					0						0
Distribution of Allocated Costs	0						0					0
Total Allocated Costs	868,699	0	0	0	0	0	0	0	10	40	1	868,648
Less: Disallowed Costs	0								0			
Net Allocable Costs	868,699	0	0	0	0	0	0	0	10	40	1	868,648



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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
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 Second Stepdown**

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				
26.2 Minnesota Management & Budget	411,422	411,422		
Sum of Allocated Costs	411,422	411,422	0	0
Distribution of Allocated Costs	0	(411,422)	411,422	
Sum of Allocated Costs	411,422	0	411,422	0
Distribution of Allocated Costs	0		(411,422)	411,422
Total Allocated Costs	411,422	0	0	411,422
Less: Disallowed Costs	0			
Net Allocable Costs	411,422	0	0	411,422



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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.

Exhibit C

**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	137	137		
22.8 Office of State Procurement (fmrly Materials Mgmt)	1	1		
26.3 Enterprise Communications & Planning	2	2		
28.3 Analysis & Control (EBO's)	2	2		
28.4 Budget Operations & Planning	2	2		
29.4 Accounting Services	6	6		
29.5 Financial Reporting	8	8		
30.4 Accounting & Procurement Operations & Systems Support	9	9		
30.6 Budget Service - Computer Operations	1	1		
Sum of Allocated Costs	169	169	0	0
Distribution of Allocated Costs	0	(169)	169	0
Sum of Allocated Costs	169	0	169	0
Distribution of Allocated Costs	0		(169)	169
Total Allocated Costs	169	0	0	169
Less: Disallowed Costs	0			0
Net Allocable Costs	169	0	0	169



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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
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 Second Stepdown

Schedule No. 34.1

State Auditor

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	16	16	
28.4 Budget Operations & Planning	1	1	
29.4 Accounting Services	1	1	
29.5 Financial Reporting	1	1	
30.4 Accounting & Procurement Operations and System Support	1	1	
Sum of Allocated Costs	20	20	0
Distribution of Allocated Costs	0	(20)	20
Total Allocated Costs	20	0	20
Less: Disallowed Costs	0		
Net Allocable Costs	20	0	20

Total Allocated Costs	
\$ 54,323,769.00	Sum of Total Eligible Direct Costs (1.1 - 17.1)
\$ 54,323,769.00	Allocated Costs from Ex.B Stepdown
<u>0</u>	Variance (S/B 0)

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2017 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2	Fixed Asset Depreciation	1,967,867					
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	608,434	0	608,434			
G02-3.4	G02-3.4	Human Resources	436,381	0	436,381			
G02-3.5	G02-3.5	Financial Management and Reporting	865,449	0	865,449			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0			
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.07%	0.07%	3,012
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	473,000	0				
G02-4.7	G02-4.7	Real Property	1,020,336	0				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,941,805	0				
G02-4.10	G02-4.10	Central Mail	439,152	0				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	470,274	0				
G02-4.12	G02-4.12	Grants Management	111,808	0				
G46-6.2	G46-6.2	Minnesota Information Technology	1,538,253	272,587				
G46-6.3	G46-6.3	IT Spend	0	0				
G46-6.4	G46-6.4	Enterprise IT Security	445,281	74,316				
G46-6.5	G46-6.5	MnIT - Non allocable	0	0				
G10-8.2	G10-8.2	Minnesota Management & Budget	3,385,437	2,247				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	990,507	0				
G10-9.2	G10-9.2	Debt Management Division	0	0				
G10-9.3	G10-9.3	Debt Management	369,835	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)	1,072,342	0				
G10-10.4	G10-10.4	Budget Operations and Planning	314,456	214,355				
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	1,369,600	0				
G10-11.4	G10-11.4	Accounting Services	1,418,504	0				
G10-11.5	G10-11.5	Financial Reporting	2,131,535	0				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	32,974	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	1,943,082	41,273				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	3,225,068	81,275				
G10-12.5	G10-12.5	Personnel Operations and System Support	3,034,622	81,275				
G10-12.6	G10-12.6	Budget Service - Computer Operations	133,307	0				
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,934,964	181,368				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	3,953,315	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	3,948,023	1,006,696				
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	420,447	0				
G45-14.4	G45-14.4	Mediation/Representation	0	0				
L49-15.2	L49-15.2	Legislative Auditor	1,548,682	0				
L49-15.3	L49-15.3	Financial Audits	2,259,166	0				
L49-15.4	L49-15.4	Program Audits	1,414,678	0				
L49-15.5	L49-15.5	Single Audits	913,537	0				
L49-15.6	L49-15.6	Audit Comm	0	0				
L49-15.7	L49-15.7	Financial Audit- Outdoors	14,326	0				
L49-15.8	L49-15.8	Financial Audit- Art	17,372	0				

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2017 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	6,295	0				
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	262,927	0				
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0	0				
G61-16.2	G61-16.2	State Auditor	26,040	12,475				
G61-16.3	G61-16.3	State Auditor General	0	0				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	6,864,688	0				
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				0.46%	0.46%	7,382
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)						
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						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2017 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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						
17.0	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%	593
	G02-0003	Public Broadcasting				0.00%	0.00%	355
	G02-0005	Materials Service and Distribution						-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)				0.01%	0.01%	3,056
	G02-0009	Real Estate and Construction Services				0.00%	0.00%	30,021
	G02-0010	Oil Overcharge (Stripper Wells)				0.00%	0.00%	3
	G02-0012	STAR				0.01%	0.01%	15,183
	G02-0013	School Trust Lands				0.00%	0.00%	890
	G02-0014	Capital Group Parking				0.05%	0.05%	52,554
	G02-0015a	Fleet Services				0.01%	0.01%	277,602
	G02-0016	Development Disabilities				0.01%	0.01%	9,090
	G02-0017a	Risk Management				0.02%	0.02%	21,323
	G02-0017b	Risk Management - Workers Compensation				0.03%	0.03%	128,590
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				0.00%	0.00%	35
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))				0.34%	0.34%	206,634
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))				0.01%	0.01%	9,119
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))				0.00%	0.00%	4
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))				0.00%	0.00%	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)				0.00%	0.00%	2,155
	G02-0024	MN Bookstore				0.01%	0.01%	14,955
	G02-0028	Office of Enterprise Sustainability				0.00%	0.00%	462
	G02-0029a	Cooperative Purchasing (CPV)				0.03%	0.03%	5,477
	G02-0029b	Cooperative Purchasing (MMCAP)				0.03%	0.03%	8,461
	G02-0031	Central Mail				0.01%	0.01%	87,131
	G02-0034	Other Non-Allocable				0.00%	0.00%	-
	G02-0036	Demography				0.01%	0.01%	1,399
	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%	16,645
	G02-0043	Surplus Services - Federal				0.00%	0.00%	21

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2017 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	G02-0044	RECS - Energy				0.00%	0.00%	61
	G02-0045	SmART FMR				0.02%	0.02%	2,394
	G02-0046	SmART HR				0.02%	0.02%	3,012
	G02-0047	SHPO				0.00%	0.00%	5
	G02-0048	Arts & Cultural Heritage				0.00%	0.00%	3,428
	G02-0049	Office of State Procurement (fmrlly Materials Management)				0.01%	0.01%	7,801
	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						
	E39	BOARD OF TEACHING						
	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						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2017 Actual Allocable costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
				Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
				1.2	3.2	3.3	3.4	3.5
	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						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2017 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	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	54,323,769	1,967,867	1,910,264	1.17%	1.17%	918,854
		Source	54,323,769	1,967,867	1,910,264	1.17%	1.17%	918,854
		Difference (Total - Source)	0	0	0	0.00%	0.00%	0

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly 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	473,000				
G02-4.7	G02-4.7	Real Property	1,020,336				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,941,805				
G02-4.10	G02-4.10	Central Mail	439,152				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	470,274				
G02-4.12	G02-4.12	Grants Management	111,808				
G46-6.2	G46-6.2	Minnesota Information Technology				133	
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				468	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
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				23	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor				243	
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					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
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 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration		3	3,986,733	-	-
G02-3.2	G02-3.2	Admin Management Services		9	-	261	-
G02-3.3	G02-3.3	Commissioner's Office					177
G02-3.4	G02-3.4	Human Resources					1,249
G02-3.5	G02-3.5	Financial Management and Reporting					112
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services		5	-	50	-
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	Office of State Procurement (fmrly Materials Management Division)					4,563
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	Enterprise Communications & Planning (fmrly IC&A)					-
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					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
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					-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					-
0.0	0.0						-
99YYY		Consumer Agencies					-
G02-0002		State Archaeology		1	-	13	-
G02-0003		Public Broadcasting		29	-	-	-
G02-0005		Materials Service and Distribution		-	-	-	-
G02-0007		Data Practices Office (Fmrly Information Policy Analysis)		-	-	24	-
G02-0009		Real Estate and Construction Services		3	-	631	1,567.00
G02-0010		Oil Overcharge (Stripper Wells)		-	-	-	-
G02-0012		STAR		-	-	295	149.00
G02-0013		School Trust Lands		-	-	2	-
G02-0014		Capital Group Parking		-	-	360	4,143.00
G02-0015a		Fleet Services		-	46,395	705	1,886.00
G02-0016		Development Disabilities		-	-	107	3,021.00
G02-0017a		Risk Management		1	-	71	1,697.00
G02-0017b		Risk Management - Workers Compensation		-	-	95	21,324.00
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)		-	-	-	-
G02-0021a		Facilities Management (Leases) (Fmrly Plant Mangement (Leases))		8	-	3,222	741.00
G02-0021b		Facilities Management (Repairs) (Fmrly Plant Management (Repairs))		-	-	31	-
G02-0021c		Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))		-	-	-	-
G02-0021d		Facilities Management (Energy) (Fmrly Plant Management (Energy))		-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrly Plant Management FR & R)		-	-	69	-
G02-0024		MN Bookstore		-	-	97	4,801.00
G02-0028		Office of Enterprise Sustainability		-	-	11	-
G02-0029a		Cooperative Purchasing (CPV)		-	-	121	3,227.00
G02-0029b		Cooperative Purchasing (MMCAP)		-	-	161	6,277.00
G02-0031		Central Mail		-	-	61	-
G02-0034		Other Non-Allocable		-	-	-	-
G02-0036		Demography		-	-	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		-	-	95	-
G02-0043		Surplus Services - Federal		-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlly Materials Management Division)	Central Mail
	G02-0044	RECS - Energy		-	-	-	-
	G02-0045	SmART FMR		-	-	24	1,389.00
	G02-0046	SmART HR		-	-	27	287.00
	G02-0047	SHPO		-	-	-	-
	G02-0048	Arts & Cultural Heritage		-	-	15	2,619.00
	G02-0049	Office of State Procurement (fmrlly Materials Management)		-	-	158	-
	B04	AGRICULTURE DEPT		6	8,304	9,013	116,894.00
	B11	COSMETOLOGIST EXAMINERS BOARD		1	-	223	11,596.00
	B13	COMMERCE DEPT		3	3,216	3,074	190,582.00
	B14	ANIMAL HEALTH BOARD		3	-	292	2,029.00
	B15	BARBER EXAMINERS BOARD		-	-	41	2,878.00
	B20	EXPLORE MINNESOTA TOURISM		2	-	733	24,958.00
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		54	49,087	57,506	-
	B24	PUBLIC FACILITIES AUTHORITY		-	-	362	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-
	B34	HOUSING FINANCE AGENCY		3	-	1,744	21,534.00
	B41	WORKERS COMP COURT OF APPEALS		1	-	47	1,300.00
	B42	LABOR AND INDUSTRY DEPT		5	-	3,563	171,580.00
	B43	IRON RANGE RESOURCES		-	282,190	1,401	-
	B7E	ARCHITECTURE, ENGINEERING BD		2	-	86	15,956.00
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-
	B7P	ACCOUNTANCY BOARD		-	-	56	10,764.00
	B7S	PRIVATE DETECTIVES BOARD		-	-	29	-
	B82	PUBLIC UTILITIES COMM		-	-	468	-
	B9D	AMATEUR SPORTS COMM		-	807,054	4	-
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	1	-
	E25	CENTER FOR ARTS EDUCATION		7	304,811	1,366	-
	E26	MN STATE COLLEGES/UNIVERSITIES		-	-	-	10,256.00
	E37	EDUCATION DEPARTMENT		-	-	3,789	37,602.00
	E39	BOARD OF TEACHING		-	-	102	292.00
	E40	HISTORICAL SOCIETY		-	1,728,651	16	-
	E44	MINNESOTA STATE ACADEMIES		-	388,202	2,206	-
	E50	ARTS BOARD		1	-	1,375	1,850.00
	E60	OFFICE OF HIGHER EDUCATION		1	-	862	56,774.00
	E77	ZOOLOGICAL BOARD		-	648,413	2,890	-
	E81	UNIVERSITY OF MINNESOTA		-	-	49	-
	E95	HUMANITIES COMMISSION		-	-	9	-
	E97	SCIENCE MUSEUM		-	-	10	-
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-	-
	G03	LOTTERY		4	-	-	2,074.00
	G05	RACING COMMISSION		-	-	165	-
	G06	ATTORNEY GENERAL		2	-	2,378	77,188.00
	G09	GAMBLING CONTROL BOARD		1	-	110	-
	G10	MINNESOTA MANAGEMENT & BUDGET		5	-	631	121,336.00
	G17	HUMAN RIGHTS DEPT		2	-	314	16,943.00
	G19	INDIAN AFFAIRS COUNCIL		2	-	127	6.00
	G38	INVESTMENT BOARD		-	-	88	1,552.00
	G39	GOVERNORS OFFICE		1	-	129	3,702.00
	G45	MEDIATION SERVICES DEPT		1	-	74	578.00
	G46	MN.IT		3	-	13,816	555.00
	G53	SECRETARY OF STATE		1	-	754	38,022.00
	G61	OFFICE OF THE STATE AUDITOR		3	-	508	2,736.00
	G62	MINN STATE RETIREMENT SYSTEM		3	145,147	353	224,718.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlr Materials Management Division)	Central Mail
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		-	-	125	337,208.00
	G67	REVENUE DEPT		12	-	2,162	1,758,786.00
	G69	TEACHERS RETIREMENT ASSOC		-	-	325	66,653.00
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		1	-	60	7.00
	G96	UNIFORM LAWS COMMISSION		-	-	1	-
	G9J	CAMPAIGN FINANCE BOARD		1	-	69	9,479.00
	G9K	ADMINISTRATIVE HEARINGS		2	-	426	81,756.00
	G9L	BLACK MINNESOTANS COUNCIL		1	-	109	38.00
	G9M	CHICANO LATINO AFFAIRS COUNCIL		1	-	74	13.00
	G9N	ASIAN-PACIFIC COUNCIL		1	-	66	193.00
	G9Q	MMB DEBT SERVICE		-	-	1	-
	G9R	MMB NON-OPERATING		-	-	32	-
	G9X	CAPITOL AREA ARCHITECT		2	-	50	162.00
	G9Y	DISABILITY COUNCIL		3	-	105	872.00
	GPR	PAYROLL CLEARING		-	-	-	-
	H12	HEALTH DEPT		14	-	15,218	676,797.00
	H55	HUMAN SERVICES DEPT		74	3,358,960	10,806	657,448.00
	H55b	HUMAN SERVICES SOS		-	-	5,825	-
	H55c	HUMAN SERVICES MSOP		-	-	694	-
	H60	MMB - MnSURE		3	-	175	138,457.00
	H75	VETERANS AFFAIRS DEPT		3	992,361	7,923	6,814.00
	H7B	MEDICAL PRACTICE BOARD		-	-	180	46,633.00
	H7C	NURSING BOARD		-	-	99	55,533.00
	H7D	PHARMACY BOARD		1	-	199	28,175.00
	H7F	DENTISTRY BOARD		-	-	81	12,697.00
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	70	7,402.00
	H7J	OPTOMETRY BOARD		-	-	24	1,031.00
	H7K	NURSING HOME ADMIN BOARD		-	-	189	1,497.00
	H7L	SOCIAL WORK BOARD		-	-	81	13,793.00
	H7M	MARRIAGE & FAMILY THERAPY BD		-	-	42	2,560.00
	H7Q	PODIATRIC MEDICINE		-	-	31	206.00
	H7R	VETERINARY MEDICINE BOARD		-	-	39	2,861.00
	H7S	EMERGENCY MEDICAL SERVICES BD		-	-	203	3,457.00
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	18	1,155.00
	H7V	PSYCHOLOGY BOARD		-	-	56	1,692.00
	H7W	PHYSICAL THERAPY BOARD		-	-	96	10,052.00
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	37	5,562.00
	H9G	OMBUDSMAN MH/DD		1	-	74	1,059.00
	J33	TRIAL COURTS		-	-	6,624	15,180.00
	J50	GUARDIAN AD LITEM BOARD		-	-	229	126.00
	J52	PUBLIC DEFENSE BOARD		-	-	1,087	-
	J58	COURT OF APPEALS		1	-	66	5,152.00
	J65	SUPREME COURT		5	-	2,015	26,485.00
	J68	TAX COURT		-	-	39	2,560.00
	J70	JUDICIAL STANDARDS BOARD		-	-	38	-
	L10	LEGISLATURE		2	-	1	97,797.00
	L49	LEGISLATIVE AUDITOR		-	-	-	4,340.00
	P01	MILITARY AFFAIRS DEPT		2	4,610,503	15,928	1.00
	P07	PUBLIC SAFETY DEPT		27	20,360	15,807	2,671,722.00
	P78	CORRECTIONS DEPT		25	6,051,981	34,343	19,307.00
	P7T	PEACE OFFICERS BOARD (POST)		1	-	65	2,914.00
	P9E	SENTENCING GUIDELINES COMM		2	-	19	310.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlly Materials Management Division)	Central Mail
	R28	MINN CONSERVATION CORPS			-	12	-
	R29	NATURAL RESOURCES DEPT		45	2,960,042	53,479	333,225.00
	R32	POLLUTION CONTROL AGENCY		12	25,198	4,252	48,677.00
	R9P	WATER & SOIL RESOURCES BOARD		7	-	3,187	2,699.00
	T79	TRANSPORTATION DEPT		6	6,590,926	126,955	81,972.00
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	54	9.00
		OTHER		1	1,488,597	-	36,547
		Total	4,456,375	432	34,497,131	428,332	8,504,555
		Source	4,456,375	432	34,497,131	428,332	8,504,555
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
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	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	0.00%	-	-	-	-
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security			445,281	-	-
G46-6.5	G46-6.5	MnIT - Non allocable			-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	0.00%	-		8,281,770	8,281,770
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	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 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	0.00%	-		-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.00%	-		-	-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	0.00%	-		42,766	42,766
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	0.00%	-		70,113	70,113
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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	0.00%	-		11,301	11,301
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	0.00%	-		-	-
G02-3.2	G02-3.2	Admin Management Services	0.46%	50,000		154,264	154,264
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	0.07%			661,047	661,047
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	Office of State Procurement (fmrlly 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				112,662	112,662
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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

Statewide Cost Allocation Plan
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			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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					
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	0.00%			12,321	12,321
	G02-0003	Public Broadcasting	0.00%	2,499,858		-	-
	G02-0005	Materials Service and Distribution		-		-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	0.01%	-		25,368	25,368
	G02-0009	Real Estate and Construction Services	0.00%	-		247,800	247,800
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	-		-	-
	G02-0012	STAR	0.01%	-		54,359	54,359
	G02-0013	School Trust Lands	0.00%	-		-	-
	G02-0014	Capital Group Parking	0.05%	-		73,458	73,458
	G02-0015a	Fleet Services	0.01%	-		494,620	494,620
	G02-0016	Development Disabilities	0.01%	288,196		119,982	119,982
	G02-0017a	Risk Management	0.02%	-		204,215	204,215
	G02-0017b	Risk Management - Workers Compensation	0.03%	-		209,112	209,112
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	-		-	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	0.34%	-		879,053	879,053
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	0.01%	-		-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0.00%	-		-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))		-		-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	0.00%	-		-	-
	G02-0024	MN Bookstore	0.01%	-		81,294	81,294
	G02-0028	Office of Enterprise Sustainability	0.00%	-		17,630	17,630
	G02-0029a	Cooperative Purchasing (CPV)	0.03%	-		87,660	87,660
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%	-		747,317	747,317
	G02-0031	Central Mail	0.01%	-		90,599	90,599
	G02-0034	Other Non-Allocable	0.00%	-		-	-
	G02-0036	Demography	0.01%	-		28,992	28,992
	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%	-		217,437	217,437
	G02-0043	Surplus Services - Federal		-		-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	G02-0044	RECS - Energy	0.00%	-	-	-	-
	G02-0045	SmART FMR	0.02%	-	-	7,346	7,346
	G02-0046	SmART HR	0.02%	-	-	979	979
	G02-0047	SHPO	0.00%	-	-	-	-
	G02-0048	Arts & Cultural Heritage	0.00%	8,133,248	-	7,836	7,836
	G02-0049	Office of State Procurement (fmrlly Materials Management)	0.01%	-	-	474,542	474,542
	B04	AGRICULTURE DEPT	1.06%	10,453,891	-	4,194,411	4,194,411
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	-	-	154,323	154,323
	B13	COMMERCE DEPT	0.76%	43,459,105	-	3,224,537	3,224,537
	B14	ANIMAL HEALTH BOARD	0.08%	-	-	411,521	411,521
	B15	BARBER EXAMINERS BOARD	0.00%	-	-	15,804	15,804
	B20	EXPLORE MINNESOTA TOURISM	0.08%	71,220	-	585,451	585,451
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.58%	235,476,608	-	23,116,155	23,116,155
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	31,206,173	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	-	-	-
	B34	HOUSING FINANCE AGENCY	0.49%	-	-	275,584	275,584
	B41	WORKERS COMP COURT OF APPEALS	0.02%	-	-	18,424	18,424
	B42	LABOR AND INDUSTRY DEPT	0.67%	1,181,028	-	3,753,974	3,753,974
	B43	IRON RANGE RESOURCES	0.14%	30,385,009	-	170,798	170,798
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-	-	73,276	73,276
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-	-	-	-
	B7P	ACCOUNTANCY BOARD	0.01%	-	-	57,414	57,414
	B7S	PRIVATE DETECTIVES BOARD	0.00%	-	-	571	571
	B82	PUBLIC UTILITIES COMM	0.27%	-	-	474,926	474,926
	B9D	AMATEUR SPORTS COMM	0.00%	4,298,000	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	0.18%	-	-	371,681	371,681
	E26	MN STATE COLLEGES/UNIVERSITIES	22.86%	-	-	6,551,038	6,551,038
	E37	EDUCATION DEPARTMENT	0.72%	120,990,871	-	8,843,595	8,843,595
	E39	BOARD OF TEACHING	0.02%	-	-	2,766	2,766
	E40	HISTORICAL SOCIETY	0.00%	-	-	167,843	167,843
	E44	MINNESOTA STATE ACADEMIES	0.35%	-	-	479,246	479,246
	E50	ARTS BOARD	0.04%	36,618,104	-	182,737	182,737
	E60	OFFICE OF HIGHER EDUCATION	0.12%	9,650,996	-	1,247,863	1,247,863
	E77	ZOOLOGICAL BOARD	0.50%	-	-	718,081	718,081
	E81	UNIVERSITY OF MINNESOTA	0.00%	-	-	736,076	736,076
	E95	HUMANITIES COMMISSION	0.00%	-	-	-	-
	E97	SCIENCE MUSEUM	0.00%	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-	-	4,738	4,738
	G03	LOTTERY	0.23%	-	-	226,294	226,294
	G05	RACING COMMISSION	0.06%	-	-	46,690	46,690
	G06	ATTORNEY GENERAL	0.50%	-	-	233,800	233,800
	G09	GAMBLING CONTROL BOARD	0.05%	-	-	61,126	61,126
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%	-	-	7,344,212	7,344,212
	G17	HUMAN RIGHTS DEPT	0.08%	-	-	358,115	358,115
	G19	INDIAN AFFAIRS COUNCIL	0.01%	725,155	-	12,827	12,827
	G38	INVESTMENT BOARD	0.03%	-	-	39,875	39,875
	G39	GOVERNORS OFFICE	0.08%	-	-	78,250	78,250
	G45	MEDIATION SERVICES DEPT	0.02%	-	-	52,269	52,269
	G46	MN.IT	3.90%	-	-	638,421	638,421
	G53	SECRETARY OF STATE	0.14%	-	-	349,460	349,460
	G61	OFFICE OF THE STATE AUDITOR	0.15%	-	-	37,834	37,834
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	-	-	708,934	708,934

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	-	-	203,490	203,490
	G67	REVENUE DEPT	2.10%	268,598	-	32,486,780	32,486,780
	G69	TEACHERS RETIREMENT ASSOC	0.12%	-	-	150,647	150,647
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-	-	12,805	12,805
	G96	UNIFORM LAWS COMMISSION	0.00%	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-	-	11,536	11,536
	G9K	ADMINISTRATIVE HEARINGS	0.11%	-	-	1,163,370	1,163,370
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-	-	16,341	16,341
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-	-	9,597	9,597
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-	-	22,240	22,240
	G9Q	MMB DEBT SERVICE	0.00%	-	-	-	-
	G9R	MMB NON-OPERATING	0.00%	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-	-	12,808	12,808
	G9Y	DISABILITY COUNCIL	0.01%	-	-	18,301	18,301
	GPR	PAYROLL CLEARING	0.00%	-	-	-	-
	H12	HEALTH DEPT	2.80%	207,535,756	-	21,462,941	21,462,941
	H55	HUMAN SERVICES DEPT	7.35%	156,207,471	-	129,583,710	129,583,710
	H55b	HUMAN SERVICES SOS	3.37%	-	-	2,208,212	2,208,212
	H55c	HUMAN SERVICES MSOP	0.66%	-	-	436,353	436,353
	H60	MMB - MnSURE	0.32%	4,704,656	-	5,994,486	5,994,486
	H75	VETERANS AFFAIRS DEPT	2.38%	1,171,512	-	4,866,916	4,866,916
	H7B	MEDICAL PRACTICE BOARD	0.03%	-	-	241,686	241,686
	H7C	NURSING BOARD	0.04%	-	-	568,659	568,659
	H7D	PHARMACY BOARD	0.03%	-	-	360,240	360,240
	H7F	DENTISTRY BOARD	0.01%	-	-	44,797	44,797
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-	-	5,824	5,824
	H7J	OPTOMETRY BOARD	0.00%	-	-	892	892
	H7K	NURSING HOME ADMIN BOARD	0.01%	-	-	450,998	450,998
	H7L	SOCIAL WORK BOARD	0.01%	-	-	157,777	157,777
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-	-	3,263	3,263
	H7Q	PODIATRIC MEDICINE	0.00%	-	-	2,175	2,175
	H7R	VETERINARY MEDICINE BOARD	0.00%	-	-	4,447	4,447
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	-	-	83,291	83,291
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-	-	980	980
	H7V	PSYCHOLOGY BOARD	0.01%	-	-	25,873	25,873
	H7W	PHYSICAL THERAPY BOARD	0.01%	-	-	23,804	23,804
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-	-	13,031	13,031
	H9G	OMBUDSMAN MH/DD	0.03%	-	-	183,601	183,601
	J33	TRIAL COURTS	3.46%	-	-	121,802	121,802
	J50	GUARDIAN AD LITEM BOARD	0.38%	-	-	5,937	5,937
	J52	PUBLIC DEFENSE BOARD	0.98%	-	-	367,500	367,500
	J58	COURT OF APPEALS	0.13%	-	-	4,431	4,431
	J65	SUPREME COURT	0.64%	850,000	-	2,139,175	2,139,175
	J68	TAX COURT	0.01%	-	-	85,388	85,388
	J70	JUDICIAL STANDARDS BOARD	0.00%	-	-	2,929	2,929
	L10	LEGISLATURE	0.14%	-	-	156,292	156,292
	L49	LEGISLATIVE AUDITOR	0.09%	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	0.63%	-	-	1,187,343	1,187,343
	P07	PUBLIC SAFETY DEPT	3.52%	111,540,337	-	58,464,208	58,464,208
	P78	CORRECTIONS DEPT	7.17%	9,144,501	-	15,945,436	15,945,436
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	102,884	-	33,665	33,665
	P9E	SENTENCING GUIDELINES COMM	0.01%	-	-	29,168	29,168

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	R28	MINN CONSERVATION CORPS	0.00%	-		-	-
	R29	NATURAL RESOURCES DEPT	8.99%	94,127,112		19,539,306	19,539,306
	R32	POLLUTION CONTROL AGENCY	1.79%	22,879,164		11,093,903	11,093,903
	R9P	WATER & SOIL RESOURCES BOARD	0.43%	57,609,001		1,375,514	1,375,514
	T79	TRANSPORTATION DEPT	13.98%	91,861,689		58,561,622	58,561,622
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		582,629	582,629
		OTHER	0.00%	-		8,205,978	8,205,978
		Total	100.00%	1,293,490,143	445,281	458,170,880	458,170,880
		Source	100.00%	1,293,490,143	445,281	458,170,880	458,170,880
		Difference (Total - Source)	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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	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	Office of State Procurement (fmrlly 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	Enterprise Communications & Planning (fmrlly IC&A)	990,507				
G10-9.2	G10-9.2	Debt Management Division	-				
G10-9.3	G10-9.3	Debt Management	369,835		369,835		
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)	1,072,342				1,072,342
G10-10.4	G10-10.4	Budget Operations and Planning	314,456				314,456
G10-10.5	G10-10.5	Budget Division - Non Allocable	2,157,177				2,157,177
G10-11.2	G10-11.2	MMB - Accounting Division	-				
G10-11.3	G10-11.3	Central Payroll	1,369,600				
G10-11.4	G10-11.4	Accounting Services	1,418,504				
G10-11.5	G10-11.5	Financial Reporting	2,131,535				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	32,974				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,943,082				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	3,225,068				
G10-12.5	G10-12.5	Personnel Operations and System Support	3,034,622				
G10-12.6	G10-12.6	Budget Service - Computer Operations	133,307				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-				
G10-13.3	G10-13.3	Personnel Administration	3,948,023				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		1,505			
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		5,626			
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					

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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
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			172		
G61-16.3	G61-16.3	State Auditor General			-		
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)			-		
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration				107,361,458	
G02-3.2	G02-3.2	Admin Management Services			7,382		
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			3,012		
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	Office of State Procurement (fmrlly 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			4,184		
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			17,763		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)			-		
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					

Statewide Cost Allocation Plan
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			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
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					-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					-
0.0	0.0						-
	99YYY	Consumer Agencies					-
	G02-0002	State Archaeology			593		-
	G02-0003	Public Broadcasting			355		-
	G02-0005	Materials Service and Distribution			-		-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)			3,056		-
	G02-0009	Real Estate and Construction Services			30,021		-
	G02-0010	Oil Overcharge (Stripper Wells)			3		-
	G02-0012	STAR			15,183		-
	G02-0013	School Trust Lands			890		-
	G02-0014	Capital Group Parking			52,554		-
	G02-0015a	Fleet Services			277,602		-
	G02-0016	Development Disabilities			9,090		-
	G02-0017a	Risk Management			21,323		-
	G02-0017b	Risk Management - Workers Compensation			128,590		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)			35		-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))			206,634		-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))			9,119		-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))			4		-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))			-		-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)			2,155		-
	G02-0024	MN Bookstore			14,955		-
	G02-0028	Office of Enterprise Sustainability			462		-
	G02-0029a	Cooperative Purchasing (CPV)			5,477		-
	G02-0029b	Cooperative Purchasing (MMCAP)			8,461		-
	G02-0031	Central Mail			87,131		-
	G02-0034	Other Non-Allocable			-		-
	G02-0036	Demography			1,399		-
	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			16,645		-
	G02-0043	Surplus Services - Federal			21		-

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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	G02-0044	RECS - Energy		61		-	
	G02-0045	SmART FMR		2,394		-	
	G02-0046	SmART HR		3,012		-	
	G02-0047	SHPO		5		-	
	G02-0048	Arts & Cultural Heritage		3,428		-	
	G02-0049	Office of State Procurement (fmrlly Materials Management)		7,801		-	
	B04	AGRICULTURE DEPT		403,226		94,118,133	
	B11	COSMETOLOGIST EXAMINERS BOARD		24,492		-	
	B13	COMMERCE DEPT		516,929		-	
	B14	ANIMAL HEALTH BOARD		16,558		-	
	B15	BARBER EXAMINERS BOARD		5,208		-	
	B20	EXPLORE MINNESOTA TOURISM		26,944		-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		5,400,676		-	
	B24	PUBLIC FACILITIES AUTHORITY		16,368		69,110,000	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	
	B34	HOUSING FINANCE AGENCY		131,865		558,543,192	
	B41	WORKERS COMP COURT OF APPEALS		2,557		-	
	B42	LABOR AND INDUSTRY DEPT		871,967		-	
	B43	IRON RANGE RESOURCES		56,801		-	
	B7E	ARCHITECTURE, ENGINEERING BD		13,232		-	
	B7G	COMBATIVE SPORTS COMMISSION		6		-	
	B7P	ACCOUNTANCY BOARD		12,038		-	
	B7S	PRIVATE DETECTIVES BOARD		1,670		-	
	B82	PUBLIC UTILITIES COMM		110,967		-	
	B9D	AMATEUR SPORTS COMM		1,388		-	
	B9V	AGRICULTURE UTILIZATION RESRCH		12		-	
	E25	CENTER FOR ARTS EDUCATION		57,394		-	
	E26	MN STATE COLLEGES/UNIVERSITIES		9,165,744		92,020,422	
	E37	EDUCATION DEPARTMENT		887,244		1,062,725,995	
	E39	BOARD OF TEACHING		3,077		-	
	E40	HISTORICAL SOCIETY		830		-	
	E44	MINNESOTA STATE ACADEMIES		60,211		-	
	E50	ARTS BOARD		49,529		-	
	E60	OFFICE OF HIGHER EDUCATION		74,984		-	
	E77	ZOOLOGICAL BOARD		144,373		-	
	E81	UNIVERSITY OF MINNESOTA		5,435		266,791,070	
	E95	HUMANITIES COMMISSION		371		-	
	E97	SCIENCE MUSEUM		132		-	
	E9W	HIGHER ED FACILITIES AUTHORITY		222		-	
	G03	LOTTERY		10,251		-	
	G05	RACING COMMISSION		22,628		-	
	G06	ATTORNEY GENERAL		62,847		-	
	G09	GAMBLING CONTROL BOARD		7,939		-	
	G10	MINNESOTA MANAGEMENT & BUDGET		81,587		16,675,000	
	G17	HUMAN RIGHTS DEPT		13,045		-	
	G19	INDIAN AFFAIRS COUNCIL		5,860		-	
	G38	INVESTMENT BOARD		9,969		-	
	G39	GOVERNORS OFFICE		8,543		-	
	G45	MEDIATION SERVICES DEPT		3,473		-	
	G46	MN.IT		763,146		11,610,363	
	G53	SECRETARY OF STATE		53,738		-	
	G61	OFFICE OF THE STATE AUDITOR		17,571		-	
	G62	MINN STATE RETIREMENT SYSTEM		179,934		3,774,375	

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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		253,799		4,941,000	
	G67	REVENUE DEPT		127,533		-	
	G69	TEACHERS RETIREMENT ASSOC		249,112		5,009,625	
	G90	REVENUE INTERGOVT PAYMENTS		4,137,879		-	
	G92	OMBUDSPERSON FOR FAMILIES		2,461		-	
	G96	UNIFORM LAWS COMMISSION		127		-	
	G9J	CAMPAIGN FINANCE BOARD		9,396		-	
	G9K	ADMINISTRATIVE HEARINGS		40,057		-	
	G9L	BLACK MINNESOTANS COUNCIL		3,418		-	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,068		-	
	G9N	ASIAN-PACIFIC COUNCIL		2,927		-	
	G9Q	MMB DEBT SERVICE		10,454		-	
	G9R	MMB NON-OPERATING		9,189,495		-	
	G9X	CAPITOL AREA ARCHITECT		1,842		-	
	G9Y	DISABILITY COUNCIL		3,728		-	
	GPR	PAYROLL CLEARING		208		-	
	H12	HEALTH DEPT		1,051,198		-	
	H55	HUMAN SERVICES DEPT		11,955,553		46,970,000	
	H55b	HUMAN SERVICES SOS		808,519		-	
	H55c	HUMAN SERVICES MSOP		87,797		-	
	H60	MMB - MnSURE		73,801		-	
	H75	VETERANS AFFAIRS DEPT		324,884		-	
	H7B	MEDICAL PRACTICE BOARD		20,490		-	
	H7C	NURSING BOARD		23,537		-	
	H7D	PHARMACY BOARD		21,124		-	
	H7F	DENTISTRY BOARD		17,092		-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,075		-	
	H7J	OPTOMETRY BOARD		3,281		-	
	H7K	NURSING HOME ADMIN BOARD		9,045		-	
	H7L	SOCIAL WORK BOARD		19,102		-	
	H7M	MARRIAGE & FAMILY THERAPY BD		5,971		-	
	H7Q	PODIATRIC MEDICINE		3,731		-	
	H7R	VETERINARY MEDICINE BOARD		6,480		-	
	H7S	EMERGENCY MEDICAL SERVICES BD		10,503		-	
	H7U	DIETETICS & NUTRITION PRACTICE		2,686		-	
	H7V	PSYCHOLOGY BOARD		9,080		-	
	H7W	PHYSICAL THERAPY BOARD		11,682		-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		12,877		-	
	H9G	OMBUDSMAN MH/DD		3,563		-	
	J33	TRIAL COURTS		1,800,700		-	
	J50	GUARDIAN AD LITEM BOARD		31,562		-	
	J52	PUBLIC DEFENSE BOARD		52,354		-	
	J58	COURT OF APPEALS		4,242		-	
	J65	SUPREME COURT		112,943		-	
	J68	TAX COURT		2,171		-	
	J70	JUDICIAL STANDARDS BOARD		2,393		-	
	L10	LEGISLATURE		39,836		-	
	L49	LEGISLATIVE AUDITOR		109		-	
	P01	MILITARY AFFAIRS DEPT		545,647		-	
	P07	PUBLIC SAFETY DEPT		3,116,221		74,305,000	
	P78	CORRECTIONS DEPT		856,663		-	
	P7T	PEACE OFFICERS BOARD (POST)		7,506		-	
	P9E	SENTENCING GUIDELINES COMM		1,829		-	

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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	R28	MINN CONSERVATION CORPS		123		-	
	R29	NATURAL RESOURCES DEPT		3,407,837		768,665	
	R32	POLLUTION CONTROL AGENCY		406,536		-	
	R9P	WATER & SOIL RESOURCES BOARD		97,022		-	
	T79	TRANSPORTATION DEPT		15,860,238		3,144,366,900	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,122		-	
		OTHER		3,125		6,247,200,400	
		Total	22,141,032	75,227,839	369,835	11,806,291,598	3,543,975
		Source	22,141,032	75,227,839	369,835	11,806,291,598	3,543,975
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			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)
			10.3	10.4	11.2	11.3	11.4
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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				1,369,600	
G10-11.4	G10-11.4	Accounting Services				1,418,504	
G10-11.5	G10-11.5	Financial Reporting				2,131,535	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				32,974	
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	1,505	16			1,505
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	5,626	108			5,626
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					

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			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)
			10.3	10.4	11.2	11.3	11.4
Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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	172	6		0.00%	172
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	7,382	186		0.46%	7,382
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	3,012	97		0.07%	3,012
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	Office of State Procurement (fmrlly 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	4,184	106		0.00%	4,184
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	17,763	521		0.00%	17,763
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-		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 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	-	-		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					

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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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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					
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
99YYY		Consumer Agencies					
G02-0002		State Archaeology	593	19		0.00%	593
G02-0003		Public Broadcasting	355	11		0.00%	355
G02-0005		Materials Service and Distribution	-	-			-
G02-0007		Data Practices Office (Fmly Information Policy Analysis)	3,056	50		0.01%	3,056
G02-0009		Real Estate and Construction Services	30,021	197		0.00%	30,021
G02-0010		Oil Overcharge (Stripper Wells)	3	3		0.00%	3
G02-0012		STAR	15,183	73		0.01%	15,183
G02-0013		School Trust Lands	890	31		0.00%	890
G02-0014		Capital Group Parking	52,554	192		0.05%	52,554
G02-0015a		Fleet Services	277,602	123		0.01%	277,602
G02-0016		Development Disabilities	9,090	113		0.01%	9,090
G02-0017a		Risk Management	21,323	74		0.02%	21,323
G02-0017b		Risk Management - Workers Compensation	128,590	207		0.03%	128,590
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	35	3		0.00%	35
G02-0021a		Facilities Management (Leases) (Fmly Plant Management (Leases))	206,634	395		0.34%	206,634
G02-0021b		Facilities Management (Repairs) (Fmly Plant Management (Repairs))	9,119	39		0.01%	9,119
G02-0021c		Facilities Management (Materials Transfer) (Fmly Plant Management (Materials Transfer))	4	-		0.00%	4
G02-0021d		Facilities Management (Energy) (Fmly Plant Management (Energy))	-	-			-
G02-0021f		Facilities Management FR & R (Fmly Plant Management FR & R)	2,155	54		0.00%	2,155
G02-0024		MN Bookstore	14,955	221		0.01%	14,955
G02-0028		Office of Enterprise Sustainability	462	64		0.00%	462
G02-0029a		Cooperative Purchasing (CPV)	5,477	68		0.03%	5,477
G02-0029b		Cooperative Purchasing (MMCAP)	8,461	72		0.03%	8,461
G02-0031		Central Mail	87,131	163		0.01%	87,131
G02-0034		Other Non-Allocable	-	-		0.00%	-
G02-0036		Demography	1,399	40		0.01%	1,399
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	16,645	96		0.01%	16,645
G02-0043		Surplus Services - Federal	21	1			21

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G02-0044	RECS - Energy	61	7		0.00%	61
	G02-0045	SmART FMR	2,394	43		0.02%	2,394
	G02-0046	SmART HR	3,012	66		0.02%	3,012
	G02-0047	SHPO	5	5		0.00%	5
	G02-0048	Arts & Cultural Heritage	3,428	130		0.00%	3,428
	G02-0049	Office of State Procurement (fmrlr Materials Management)	7,801	101		0.01%	7,801
	B04	AGRICULTURE DEPT	403,226	11,038		1.06%	403,226
	B11	COSMETOLOGIST EXAMINERS BOARD	24,492	220		0.03%	24,492
	B13	COMMERCE DEPT	516,929	3,496		0.76%	516,929
	B14	ANIMAL HEALTH BOARD	16,558	437		0.08%	16,558
	B15	BARBER EXAMINERS BOARD	5,208	147		0.00%	5,208
	B20	EXPLORE MINNESOTA TOURISM	26,944	1,102		0.08%	26,944
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,400,676	9,905		2.58%	5,400,676
	B24	PUBLIC FACILITIES AUTHORITY	16,368	1,347		0.02%	16,368
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		0.00%	-
	B34	HOUSING FINANCE AGENCY	131,865	1,167		0.49%	131,865
	B41	WORKERS COMP COURT OF APPEALS	2,557	29		0.02%	2,557
	B42	LABOR AND INDUSTRY DEPT	871,967	2,445		0.67%	871,967
	B43	IRON RANGE RESOURCES	56,801	834		0.14%	56,801
	B7E	ARCHITECTURE, ENGINEERING BD	13,232	55		0.01%	13,232
	B7G	COMBATIVE SPORTS COMMISSION	6	6		0.00%	6
	B7P	ACCOUNTANCY BOARD	12,038	39		0.01%	12,038
	B7S	PRIVATE DETECTIVES BOARD	1,670	95		0.00%	1,670
	B82	PUBLIC UTILITIES COMM	110,967	136		0.27%	110,967
	B9D	AMATEUR SPORTS COMM	1,388	59		0.00%	1,388
	B9V	AGRICULTURE UTILIZATION RESRCH	12	3		0.00%	12
	E25	CENTER FOR ARTS EDUCATION	57,394	2,473		0.18%	57,394
	E26	MN STATE COLLEGES/UNIVERSITIES	9,165,744	8,027		22.86%	9,165,744
	E37	EDUCATION DEPARTMENT	887,244	5,726		0.72%	887,244
	E39	BOARD OF TEACHING	3,077	63		0.02%	3,077
	E40	HISTORICAL SOCIETY	830	46		0.00%	830
	E44	MINNESOTA STATE ACADEMIES	60,211	1,853		0.35%	60,211
	E50	ARTS BOARD	49,529	383		0.04%	49,529
	E60	OFFICE OF HIGHER EDUCATION	74,984	1,618		0.12%	74,984
	E77	ZOOLOGICAL BOARD	144,373	2,081		0.50%	144,373
	E81	UNIVERSITY OF MINNESOTA	5,435	308		0.00%	5,435
	E95	HUMANITIES COMMISSION	371	10		0.00%	371
	E97	SCIENCE MUSEUM	132	25		0.00%	132
	E9W	HIGHER ED FACILITIES AUTHORITY	222	17		0.00%	222
	G03	LOTTERY	10,251	174		0.23%	10,251
	G05	RACING COMMISSION	22,628	349		0.06%	22,628
	G06	ATTORNEY GENERAL	62,847	1,304		0.50%	62,847
	G09	GAMBLING CONTROL BOARD	7,939	137		0.05%	7,939
	G10	MINNESOTA MANAGEMENT & BUDGET	81,587	1,019		0.38%	81,587
	G17	HUMAN RIGHTS DEPT	13,045	179		0.08%	13,045
	G19	INDIAN AFFAIRS COUNCIL	5,860	115		0.01%	5,860
	G38	INVESTMENT BOARD	9,969	54		0.03%	9,969
	G39	GOVERNORS OFFICE	8,543	165		0.08%	8,543
	G45	MEDIATION SERVICES DEPT	3,473	157		0.02%	3,473
	G46	MN.IT	763,146	6,400		3.90%	763,146
	G53	SECRETARY OF STATE	53,738	733		0.14%	53,738
	G61	OFFICE OF THE STATE AUDITOR	17,571	234		0.15%	17,571
	G62	MINN STATE RETIREMENT SYSTEM	179,934	181		0.18%	179,934

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10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,799	179		0.13%	253,799
	G67	REVENUE DEPT	127,533	4,806		2.10%	127,533
	G69	TEACHERS RETIREMENT ASSOC	249,112	64		0.12%	249,112
	G90	REVENUE INTERGOVT PAYMENTS	4,137,879	1,143		0.00%	4,137,879
	G92	OMBUDSPERSON FOR FAMILIES	2,461	48		0.01%	2,461
	G96	UNIFORM LAWS COMMISSION	127	11		0.00%	127
	G9J	CAMPAIGN FINANCE BOARD	9,396	121		0.01%	9,396
	G9K	ADMINISTRATIVE HEARINGS	40,057	390		0.11%	40,057
	G9L	BLACK MINNESOTANS COUNCIL	3,418	84		0.00%	3,418
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,068	70		0.01%	2,068
	G9N	ASIAN-PACIFIC COUNCIL	2,927	62		0.01%	2,927
	G9Q	MMB DEBT SERVICE	10,454	976		0.00%	10,454
	G9R	MMB NON-OPERATING	9,189,495	982		0.00%	9,189,495
	G9X	CAPITOL AREA ARCHITECT	1,842	51		0.01%	1,842
	G9Y	DISABILITY COUNCIL	3,728	123		0.01%	3,728
	GPR	PAYROLL CLEARING	208	-		0.00%	208
	H12	HEALTH DEPT	1,051,198	13,390		2.80%	1,051,198
	H55	HUMAN SERVICES DEPT	11,955,553	13,368		7.35%	11,955,553
	H55b	HUMAN SERVICES SOS	808,519	13,722		3.37%	808,519
	H55c	HUMAN SERVICES MSOP	87,797	3,014		0.66%	87,797
	H60	MMB - MnSURE	73,801	368		0.32%	73,801
	H75	VETERANS AFFAIRS DEPT	324,884	6,589		2.38%	324,884
	H7B	MEDICAL PRACTICE BOARD	20,490	362		0.03%	20,490
	H7C	NURSING BOARD	23,537	209		0.04%	23,537
	H7D	PHARMACY BOARD	21,124	392		0.03%	21,124
	H7F	DENTISTRY BOARD	17,092	252		0.01%	17,092
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,075	186		0.01%	7,075
	H7J	OPTOMETRY BOARD	3,281	135		0.00%	3,281
	H7K	NURSING HOME ADMIN BOARD	9,045	422		0.01%	9,045
	H7L	SOCIAL WORK BOARD	19,102	238		0.01%	19,102
	H7M	MARRIAGE & FAMILY THERAPY BD	5,971	144		0.00%	5,971
	H7Q	PODIATRIC MEDICINE	3,731	180		0.00%	3,731
	H7R	VETERINARY MEDICINE BOARD	6,480	141		0.00%	6,480
	H7S	EMERGENCY MEDICAL SERVICES BD	10,503	416		0.02%	10,503
	H7U	DIETETICS & NUTRITION PRACTICE	2,686	117		0.00%	2,686
	H7V	PSYCHOLOGY BOARD	9,080	171		0.01%	9,080
	H7W	PHYSICAL THERAPY BOARD	11,682	216		0.01%	11,682
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,877	191		0.01%	12,877
	H9G	OMBUDSMAN MH/DD	3,563	33		0.03%	3,563
	J33	TRIAL COURTS	1,800,700	11,587		3.46%	1,800,700
	J50	GUARDIAN AD LITEM BOARD	31,562	580		0.38%	31,562
	J52	PUBLIC DEFENSE BOARD	52,354	1,417		0.98%	52,354
	J58	COURT OF APPEALS	4,242	87		0.13%	4,242
	J65	SUPREME COURT	112,943	1,883		0.64%	112,943
	J68	TAX COURT	2,171	33		0.01%	2,171
	J70	JUDICIAL STANDARDS BOARD	2,393	105		0.00%	2,393
	L10	LEGISLATURE	39,836	600		0.14%	39,836
	L49	LEGISLATIVE AUDITOR	109	12		0.09%	109
	P01	MILITARY AFFAIRS DEPT	545,647	781		0.63%	545,647
	P07	PUBLIC SAFETY DEPT	3,116,221	26,408		3.52%	3,116,221
	P78	CORRECTIONS DEPT	856,663	17,904		7.17%	856,663
	P7T	PEACE OFFICERS BOARD (POST)	7,506	295		0.01%	7,506
	P9E	SENTENCING GUIDELINES COMM	1,829	58		0.01%	1,829

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10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	R28	MINN CONSERVATION CORPS	123	14		0.00%	123
	R29	NATURAL RESOURCES DEPT	3,407,837	44,161		8.99%	3,407,837
	R32	POLLUTION CONTROL AGENCY	406,536	8,074		1.79%	406,536
	R9P	WATER & SOIL RESOURCES BOARD	97,022	5,652		0.43%	97,022
	T79	TRANSPORTATION DEPT	15,860,238	29,047		13.98%	15,860,238
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,122	112		0.00%	104,122
		OTHER	3,125	-		0.00%	3,125
		Total	75,227,839	282,269	4,952,613	100.00%	75,227,839
		Source	75,227,839	282,269	4,952,613	100.00%	75,227,839
		Difference (Total - Source)	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
			11.5	11.6	12.2	12.4	12.5
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	Office of State Procurement (fmrlly 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	MnlIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
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	1,505	-		1,505	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	5,626	-		5,626	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					

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			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
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
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		172	-	172	0.00%
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	7,382	2,146,360		7,382	0.00%
G02-3.2	G02-3.2	Admin Management Services					0.46%
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	3,012	-		3,012	0.07%
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	Office of State Procurement (fmrly 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	4,184	-		4,184	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	17,763	-	3,385,437	17,763	0.00%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-		-	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 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	-	-		-	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					

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			11.5	11.6	12.2	12.4	12.5
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
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					
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
99YYY		Consumer Agencies					
G02-0002		State Archaeology	593	-		593	0.00%
G02-0003		Public Broadcasting	355	-		355	0.00%
G02-0005		Materials Service and Distribution	-	-		-	
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	3,056	-		3,056	0.01%
G02-0009		Real Estate and Construction Services	30,021	-		30,021	0.00%
G02-0010		Oil Overcharge (Stripper Wells)	3	-		3	0.00%
G02-0012		STAR	15,183	-		15,183	0.01%
G02-0013		School Trust Lands	890	-		890	0.00%
G02-0014		Capital Group Parking	52,554	-		52,554	0.05%
G02-0015a		Fleet Services	277,602	-		277,602	0.01%
G02-0016		Development Disabilities	9,090	-		9,090	0.01%
G02-0017a		Risk Management	21,323	-		21,323	0.02%
G02-0017b		Risk Management - Workers Compensation	128,590	-		128,590	0.03%
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	35	-		35	0.00%
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	206,634	-		206,634	0.34%
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	9,119	-		9,119	0.01%
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	4	-		4	0.00%
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-		-	
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	2,155	-		2,155	0.00%
G02-0024		MN Bookstore	14,955	-		14,955	0.01%
G02-0028		Office of Enterprise Sustainability	462	-		462	0.00%
G02-0029a		Cooperative Purchasing (CPV)	5,477	-		5,477	0.03%
G02-0029b		Cooperative Purchasing (MMCAP)	8,461	-		8,461	0.03%
G02-0031		Central Mail	87,131	-		87,131	0.01%
G02-0034		Other Non-Allocable	-	-		-	0.00%
G02-0036		Demography	1,399	-		1,399	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	16,645	-		16,645	0.01%
G02-0043		Surplus Services - Federal	21	-		21	

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
			11.5	11.6	12.2	12.4	12.5
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
	G02-0044	RECS - Energy	61	-	-	61	0.00%
	G02-0045	SmART FMR	2,394	-	-	2,394	0.02%
	G02-0046	SmART HR	3,012	-	-	3,012	0.02%
	G02-0047	SHPO	5	-	-	5	0.00%
	G02-0048	Arts & Cultural Heritage	3,428	-	-	3,428	0.00%
	G02-0049	Office of State Procurement (fmrly Materials Management)	7,801	-	-	7,801	0.01%
	B04	AGRICULTURE DEPT	403,226	10,423,204	-	403,226	1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD	24,492	-	-	24,492	0.03%
	B13	COMMERCE DEPT	516,929	119,174,276	-	516,929	0.76%
	B14	ANIMAL HEALTH BOARD	16,558	438,112	-	16,558	0.08%
	B15	BARBER EXAMINERS BOARD	5,208	-	-	5,208	0.00%
	B20	EXPLORE MINNESOTA TOURISM	26,944	-	-	26,944	0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,400,676	997,152,829	-	5,400,676	2.58%
	B24	PUBLIC FACILITIES AUTHORITY	16,368	-	-	16,368	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	0.00%
	B34	HOUSING FINANCE AGENCY	131,865	-	-	131,865	0.49%
	B41	WORKERS COMP COURT OF APPEALS	2,557	-	-	2,557	0.02%
	B42	LABOR AND INDUSTRY DEPT	871,967	5,127,128	-	871,967	0.67%
	B43	IRON RANGE RESOURCES	56,801	-	-	56,801	0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	13,232	-	-	13,232	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	6	-	-	6	0.00%
	B7P	ACCOUNTANCY BOARD	12,038	-	-	12,038	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,670	-	-	1,670	0.00%
	B82	PUBLIC UTILITIES COMM	110,967	-	-	110,967	0.27%
	B9D	AMATEUR SPORTS COMM	1,388	-	-	1,388	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	12	-	-	12	0.00%
	E25	CENTER FOR ARTS EDUCATION	57,394	750	-	57,394	0.18%
	E26	MN STATE COLLEGES/UNIVERSITIES	9,165,744	858,294,479	-	9,165,744	22.86%
	E37	EDUCATION DEPARTMENT	887,244	788,037,000	-	887,244	0.72%
	E39	BOARD OF TEACHING	3,077	-	-	3,077	0.02%
	E40	HISTORICAL SOCIETY	830	-	-	830	0.00%
	E44	MINNESOTA STATE ACADEMIES	60,211	-	-	60,211	0.35%
	E50	ARTS BOARD	49,529	790,420	-	49,529	0.04%
	E60	OFFICE OF HIGHER EDUCATION	74,984	-	-	74,984	0.12%
	E77	ZOOLOGICAL BOARD	144,373	10,281	-	144,373	0.50%
	E81	UNIVERSITY OF MINNESOTA	5,435	-	-	5,435	0.00%
	E95	HUMANITIES COMMISSION	371	-	-	371	0.00%
	E97	SCIENCE MUSEUM	132	-	-	132	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	222	-	-	222	0.00%
	G03	LOTTERY	10,251	-	-	10,251	0.23%
	G05	RACING COMMISSION	22,628	-	-	22,628	0.06%
	G06	ATTORNEY GENERAL	62,847	1,969,956	-	62,847	0.50%
	G09	GAMBLING CONTROL BOARD	7,939	-	-	7,939	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	81,587	-	-	81,587	0.38%
	G17	HUMAN RIGHTS DEPT	13,045	-	-	13,045	0.08%
	G19	INDIAN AFFAIRS COUNCIL	5,860	-	-	5,860	0.01%
	G38	INVESTMENT BOARD	9,969	-	-	9,969	0.03%
	G39	GOVERNORS OFFICE	8,543	-	-	8,543	0.08%
	G45	MEDIATION SERVICES DEPT	3,473	-	-	3,473	0.02%
	G46	MN.IT	763,146	-	-	763,146	3.90%
	G53	SECRETARY OF STATE	53,738	-	-	53,738	0.14%
	G61	OFFICE OF THE STATE AUDITOR	17,571	-	-	17,571	0.15%
	G62	MINN STATE RETIREMENT SYSTEM	179,934	-	-	179,934	0.18%

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			11.5	11.6	12.2	12.4	12.5
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
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,799	-		253,799	0.13%
	G67	REVENUE DEPT	127,533	-		127,533	2.10%
	G69	TEACHERS RETIREMENT ASSOC	249,112	-		249,112	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	4,137,879	-		4,137,879	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	2,461	-		2,461	0.01%
	G96	UNIFORM LAWS COMMISSION	127	-		127	0.00%
	G9J	CAMPAIGN FINANCE BOARD	9,396	-		9,396	0.01%
	G9K	ADMINISTRATIVE HEARINGS	40,057	-		40,057	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	3,418	-		3,418	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,068	-		2,068	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	2,927	-		2,927	0.01%
	G9Q	MMB DEBT SERVICE	10,454	-		10,454	0.00%
	G9R	MMB NON-OPERATING	9,189,495	7,022,873		9,189,495	0.00%
	G9X	CAPITOL AREA ARCHITECT	1,842	-		1,842	0.01%
	G9Y	DISABILITY COUNCIL	3,728	-		3,728	0.01%
	GPR	PAYROLL CLEARING	208	-		208	0.00%
	H12	HEALTH DEPT	1,051,198	261,321,672		1,051,198	2.80%
	H55	HUMAN SERVICES DEPT	11,955,553	8,687,788,003		11,955,553	7.35%
	H55b	HUMAN SERVICES SOS	808,519	-		808,519	3.37%
	H55c	HUMAN SERVICES MSOP	87,797	-		87,797	0.66%
	H60	MMB - MnSURE	73,801	15,570,916		73,801	0.32%
	H75	VETERANS AFFAIRS DEPT	324,884	21,261,694		324,884	2.38%
	H7B	MEDICAL PRACTICE BOARD	20,490	-		20,490	0.03%
	H7C	NURSING BOARD	23,537	-		23,537	0.04%
	H7D	PHARMACY BOARD	21,124	183,336		21,124	0.03%
	H7F	DENTISTRY BOARD	17,092	-		17,092	0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,075	-		7,075	0.01%
	H7J	OPTOMETRY BOARD	3,281	-		3,281	0.00%
	H7K	NURSING HOME ADMIN BOARD	9,045	-		9,045	0.01%
	H7L	SOCIAL WORK BOARD	19,102	-		19,102	0.01%
	H7M	MARRIAGE & FAMILY THERAPY BD	5,971	-		5,971	0.00%
	H7Q	PODIATRIC MEDICINE	3,731	-		3,731	0.00%
	H7R	VETERINARY MEDICINE BOARD	6,480	-		6,480	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	10,503	118,265		10,503	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	2,686	-		2,686	0.00%
	H7V	PSYCHOLOGY BOARD	9,080	-		9,080	0.01%
	H7W	PHYSICAL THERAPY BOARD	11,682	-		11,682	0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,877	-		12,877	0.01%
	H9G	OMBUDSMAN MH/DD	3,563	-		3,563	0.03%
	J33	TRIAL COURTS	1,800,700	2,724,752		1,800,700	3.46%
	J50	GUARDIAN AD LITEM BOARD	31,562	-		31,562	0.38%
	J52	PUBLIC DEFENSE BOARD	52,354	-		52,354	0.98%
	J58	COURT OF APPEALS	4,242	-		4,242	0.13%
	J65	SUPREME COURT	112,943	375,862		112,943	0.64%
	J68	TAX COURT	2,171	-		2,171	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,393	-		2,393	0.00%
	L10	LEGISLATURE	39,836	-		39,836	0.14%
	L49	LEGISLATIVE AUDITOR	109	-		109	0.09%
	P01	MILITARY AFFAIRS DEPT	545,647	59,141,600		545,647	0.63%
	P07	PUBLIC SAFETY DEPT	3,116,221	97,542,963		3,116,221	3.52%
	P78	CORRECTIONS DEPT	856,663	1,702,344		856,663	7.17%
	P7T	PEACE OFFICERS BOARD (POST)	7,506	-		7,506	0.01%
	P9E	SENTENCING GUIDELINES COMM	1,829	-		1,829	0.01%

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			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
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
	R28	MINN CONSERVATION CORPS	123	-		123	0.00%
	R29	NATURAL RESOURCES DEPT	3,407,837	50,440,264		3,407,837	8.99%
	R32	POLLUTION CONTROL AGENCY	406,536	20,583,598		406,536	1.79%
	R9P	WATER & SOIL RESOURCES BOARD	97,022	1,693,796		97,022	0.43%
	T79	TRANSPORTATION DEPT	15,860,238	693,551,108		15,860,238	13.98%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,122	-		104,122	0.00%
		OTHER	3,125	-		3,125	0.00%
		Total	75,227,839	12,704,587,841	3,385,437	75,227,839	100.00%
		Source	75,227,839	12,704,587,841	3,385,437	75,227,839	100.00%
		Difference (Total - Source)	0	0	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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				3,948,023	
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-	
G45-14.2	G45-14.2	Mediation Services	16	0.00%	1,505		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	108	0.00%	5,626		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					

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			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	6	0.00%	172		0.00%
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration		0.00%	7,382		0.00%
G02-3.2	G02-3.2	Admin Management Services	186	0.46%			0.46%
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	97	0.07%	3,012		0.07%
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	Office of State Procurement (fmrly 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	106	0.00%	4,184		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	521	0.00%	17,763		0.00%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	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 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	-	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					

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			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
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					
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
99YYY		Consumer Agencies					
G02-0002		State Archaeology	19	0.00%	593		0.00%
G02-0003		Public Broadcasting	11	0.00%	355		0.00%
G02-0005		Materials Service and Distribution	-		-		
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	50	0.01%	3,056		0.01%
G02-0009		Real Estate and Construction Services	197	0.00%	30,021		0.00%
G02-0010		Oil Overcharge (Stripper Wells)	3	0.00%	3		0.00%
G02-0012		STAR	73	0.01%	15,183		0.01%
G02-0013		School Trust Lands	31	0.00%	890		0.00%
G02-0014		Capital Group Parking	192	0.05%	52,554		0.05%
G02-0015a		Fleet Services	123	0.01%	277,602		0.01%
G02-0016		Development Disabilities	113	0.01%	9,090		0.01%
G02-0017a		Risk Management	74	0.02%	21,323		0.02%
G02-0017b		Risk Management - Workers Compensation	207	0.03%	128,590		0.03%
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	3	0.00%	35		0.00%
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	395	0.34%	206,634		0.34%
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	39	0.01%	9,119		0.01%
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	0.00%	4		0.00%
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-		-		
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	54	0.00%	2,155		0.00%
G02-0024		MN Bookstore	221	0.01%	14,955		0.01%
G02-0028		Office of Enterprise Sustainability	64	0.00%	462		0.00%
G02-0029a		Cooperative Purchasing (CPV)	68	0.03%	5,477		0.03%
G02-0029b		Cooperative Purchasing (MMCAP)	72	0.03%	8,461		0.03%
G02-0031		Central Mail	163	0.01%	87,131		0.01%
G02-0034		Other Non-Allocable	-	0.00%	-		0.00%
G02-0036		Demography	40	0.01%	1,399		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	96	0.01%	16,645		0.01%
G02-0043		Surplus Services - Federal	1		21		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Personnel				
			Budget Service - Computer Operations	Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	G02-0044	RECS - Energy	7	0.00%	61		0.00%
	G02-0045	SmART FMR	43	0.02%	2,394		0.02%
	G02-0046	SmART HR	66	0.02%	3,012		0.02%
	G02-0047	SHPO	5	0.00%	5		0.00%
	G02-0048	Arts & Cultural Heritage	130	0.00%	3,428		0.00%
	G02-0049	Office of State Procurement (fmrlly Materials Management)	101	0.01%	7,801		0.01%
	B04	AGRICULTURE DEPT	11,038	1.06%	403,226		1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD	220	0.03%	24,492		0.03%
	B13	COMMERCE DEPT	3,496	0.76%	516,929		0.76%
	B14	ANIMAL HEALTH BOARD	437	0.08%	16,558		0.08%
	B15	BARBER EXAMINERS BOARD	147	0.00%	5,208		0.00%
	B20	EXPLORE MINNESOTA TOURISM	1,102	0.08%	26,944		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	9,905	2.58%	5,400,676		2.58%
	B24	PUBLIC FACILITIES AUTHORITY	1,347	0.02%	16,368		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		0.00%
	B34	HOUSING FINANCE AGENCY	1,167	0.49%	131,865		0.49%
	B41	WORKERS COMP COURT OF APPEALS	29	0.02%	2,557		0.02%
	B42	LABOR AND INDUSTRY DEPT	2,445	0.67%	871,967		0.67%
	B43	IRON RANGE RESOURCES	834	0.14%	56,801		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	55	0.01%	13,232		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	6	0.00%	6		0.00%
	B7P	ACCOUNTANCY BOARD	39	0.01%	12,038		0.01%
	B7S	PRIVATE DETECTIVES BOARD	95	0.00%	1,670		0.00%
	B82	PUBLIC UTILITIES COMM	136	0.27%	110,967		0.27%
	B9D	AMATEUR SPORTS COMM	59	0.00%	1,388		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	3	0.00%	12		0.00%
	E25	CENTER FOR ARTS EDUCATION	2,473	0.18%	57,394		0.18%
	E26	MN STATE COLLEGES/UNIVERSITIES	8,027	22.86%	9,165,744		22.86%
	E37	EDUCATION DEPARTMENT	5,726	0.72%	887,244		0.72%
	E39	BOARD OF TEACHING	63	0.02%	3,077		0.02%
	E40	HISTORICAL SOCIETY	46	0.00%	830		0.00%
	E44	MINNESOTA STATE ACADEMIES	1,853	0.35%	60,211		0.35%
	E50	ARTS BOARD	383	0.04%	49,529		0.04%
	E60	OFFICE OF HIGHER EDUCATION	1,618	0.12%	74,984		0.12%
	E77	ZOOLOGICAL BOARD	2,081	0.50%	144,373		0.50%
	E81	UNIVERSITY OF MINNESOTA	308	0.00%	5,435		0.00%
	E95	HUMANITIES COMMISSION	10	0.00%	371		0.00%
	E97	SCIENCE MUSEUM	25	0.00%	132		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	17	0.00%	222		0.00%
	G03	LOTTERY	174	0.23%	10,251		0.23%
	G05	RACING COMMISSION	349	0.06%	22,628		0.06%
	G06	ATTORNEY GENERAL	1,304	0.50%	62,847		0.50%
	G09	GAMBLING CONTROL BOARD	137	0.05%	7,939		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	1,019	0.38%	81,587		0.38%
	G17	HUMAN RIGHTS DEPT	179	0.08%	13,045		0.08%
	G19	INDIAN AFFAIRS COUNCIL	115	0.01%	5,860		0.01%
	G38	INVESTMENT BOARD	54	0.03%	9,969		0.03%
	G39	GOVERNORS OFFICE	165	0.08%	8,543		0.08%
	G45	MEDIATION SERVICES DEPT	157	0.02%	3,473		0.02%
	G46	MN.IT	6,400	3.90%	763,146		3.90%
	G53	SECRETARY OF STATE	733	0.14%	53,738		0.14%
	G61	OFFICE OF THE STATE AUDITOR	234	0.15%	17,571		0.15%
	G62	MINN STATE RETIREMENT SYSTEM	181	0.18%	179,934		0.18%

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			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Personnel		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
			Budget Service - Computer Operations	Operations Special Billing			
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	179	0.13%	253,799		0.13%
	G67	REVENUE DEPT	4,806	2.10%	127,533		2.10%
	G69	TEACHERS RETIREMENT ASSOC	64	0.12%	249,112		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	1,143	0.00%	4,137,879		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	48	0.01%	2,461		0.01%
	G96	UNIFORM LAWS COMMISSION	11	0.00%	127		0.00%
	G9J	CAMPAIGN FINANCE BOARD	121	0.01%	9,396		0.01%
	G9K	ADMINISTRATIVE HEARINGS	390	0.11%	40,057		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	84	0.00%	3,418		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	70	0.01%	2,068		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	62	0.01%	2,927		0.01%
	G9Q	MMB DEBT SERVICE	976	0.00%	10,454		0.00%
	G9R	MMB NON-OPERATING	982	0.00%	9,189,495		0.00%
	G9X	CAPITOL AREA ARCHITECT	51	0.01%	1,842		0.01%
	G9Y	DISABILITY COUNCIL	123	0.01%	3,728		0.01%
	GPR	PAYROLL CLEARING	-	0.00%	208		0.00%
	H12	HEALTH DEPT	13,390	2.80%	1,051,198		2.80%
	H55	HUMAN SERVICES DEPT	13,368	7.35%	11,955,553		7.35%
	H55b	HUMAN SERVICES SOS	13,722	3.37%	808,519		3.37%
	H55c	HUMAN SERVICES MSOP	3,014	0.66%	87,797		0.66%
	H60	MMB - MnSURE	368	0.32%	73,801		0.32%
	H75	VETERANS AFFAIRS DEPT	6,589	2.38%	324,884		2.38%
	H7B	MEDICAL PRACTICE BOARD	362	0.03%	20,490		0.03%
	H7C	NURSING BOARD	209	0.04%	23,537		0.04%
	H7D	PHARMACY BOARD	392	0.03%	21,124		0.03%
	H7F	DENTISTRY BOARD	252	0.01%	17,092		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	186	0.01%	7,075		0.01%
	H7J	OPTOMETRY BOARD	135	0.00%	3,281		0.00%
	H7K	NURSING HOME ADMIN BOARD	422	0.01%	9,045		0.01%
	H7L	SOCIAL WORK BOARD	238	0.01%	19,102		0.01%
	H7M	MARRIAGE & FAMILY THERAPY BD	144	0.00%	5,971		0.00%
	H7Q	PODIATRIC MEDICINE	180	0.00%	3,731		0.00%
	H7R	VETERINARY MEDICINE BOARD	141	0.00%	6,480		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	416	0.02%	10,503		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	117	0.00%	2,686		0.00%
	H7V	PSYCHOLOGY BOARD	171	0.01%	9,080		0.01%
	H7W	PHYSICAL THERAPY BOARD	216	0.01%	11,682		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	191	0.01%	12,877		0.01%
	H9G	OMBUDSMAN MH/DD	33	0.03%	3,563		0.03%
	J33	TRIAL COURTS	11,587	3.46%	1,800,700		3.46%
	J50	GUARDIAN AD LITEM BOARD	580	0.38%	31,562		0.38%
	J52	PUBLIC DEFENSE BOARD	1,417	0.98%	52,354		0.98%
	J58	COURT OF APPEALS	87	0.13%	4,242		0.13%
	J65	SUPREME COURT	1,883	0.64%	112,943		0.64%
	J68	TAX COURT	33	0.01%	2,171		0.01%
	J70	JUDICIAL STANDARDS BOARD	105	0.00%	2,393		0.00%
	L10	LEGISLATURE	600	0.14%	39,836		0.14%
	L49	LEGISLATIVE AUDITOR	12	0.09%	109		0.09%
	P01	MILITARY AFFAIRS DEPT	781	0.63%	545,647		0.63%
	P07	PUBLIC SAFETY DEPT	26,408	3.52%	3,116,221		3.52%
	P78	CORRECTIONS DEPT	17,904	7.17%	856,663		7.17%
	P7T	PEACE OFFICERS BOARD (POST)	295	0.01%	7,506		0.01%
	P9E	SENTENCING GUIDELINES COMM	58	0.01%	1,829		0.01%

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			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	R28	MINN CONSERVATION CORPS	14	0.00%	123		0.00%
	R29	NATURAL RESOURCES DEPT	44,161	8.99%	3,407,837		8.99%
	R32	POLLUTION CONTROL AGENCY	8,074	1.79%	406,536		1.79%
	R9P	WATER & SOIL RESOURCES BOARD	5,652	0.43%	97,022		0.43%
	T79	TRANSPORTATION DEPT	29,047	13.98%	15,860,238		13.98%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	112	0.00%	104,122		0.00%
		OTHER	-	0.00%	3,125		0.00%
		Total	282,269	100.00%	75,227,839	3,948,023	100.00%
		Source	282,269	100.00%	75,227,839	3,948,023	100.00%
		Difference (Total - Source)	0	0.00%	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)							
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	420,447						
G45-14.4	G45-14.4	Mediation/Representation	-						
L49-15.2	L49-15.2	Legislative Auditor		0.00%					
L49-15.3	L49-15.3	Financial Audits			2,259,166				2,259,166
L49-15.4	L49-15.4	Program Audits			1,414,678				1,414,678
L49-15.5	L49-15.5	Single Audits			913,537				913,537
L49-15.6	L49-15.6	Audit Comm			-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors			14,326				14,326
L49-15.8	L49-15.8	Financial Audit- Art			17,372				17,372

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.9	L49-15.9	Financial Audit- Clean Water			-				-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			6,295				6,295
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			262,927				262,927
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-				-
G61-16.2	G61-16.2	State Auditor		0.00%		-	-	-	
G61-16.3	G61-16.3	State Auditor General				-	-	-	
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration		0.00%		129	-	-	
G02-3.2	G02-3.2	Admin Management Services		0.46%		-	-	-	
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		0.07%		-	-	-	
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	Office of State Procurement (fmrly Materials Management Division)							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology		0.00%		-	-	-	
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget		0.00%		133.50	-	-	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		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%		3,732.75	-	364.00	
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 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		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							

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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							
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%		-	-	-	
	G02-0003	Public Broadcasting		0.00%		-	-	-	
	G02-0005	Materials Service and Distribution				-	-	-	
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)		0.01%		-	-	-	
	G02-0009	Real Estate and Construction Services		0.00%		-	-	-	
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%		-	-	-	
	G02-0012	STAR		0.01%		-	-	-	
	G02-0013	School Trust Lands		0.00%		-	-	-	
	G02-0014	Capital Group Parking		0.05%		1.50	-	-	
	G02-0015a	Fleet Services		0.01%		-	-	-	
	G02-0016	Development Disabilities		0.01%		-	-	-	
	G02-0017a	Risk Management		0.02%		-	-	-	
	G02-0017b	Risk Management - Workers Compensation		0.03%		-	-	-	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%		-	-	-	
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))		0.34%		-	-	-	
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))		0.01%		-	-	-	
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))		0.00%		-	-	-	
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))				-	-	-	
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)		0.00%		-	-	-	
	G02-0024	MN Bookstore		0.01%		-	-	-	
	G02-0028	Office of Enterprise Sustainability		0.00%		-	-	-	
	G02-0029a	Cooperative Purchasing (CPV)		0.03%		-	-	-	
	G02-0029b	Cooperative Purchasing (MMCAP)		0.03%		-	-	-	
	G02-0031	Central Mail		0.01%		-	-	-	
	G02-0034	Other Non-Allocable		0.00%		-	-	-	
	G02-0036	Demography		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		0.01%		-	-	-	
	G02-0043	Surplus Services - Federal				-	-	-	

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G02-0044	RECS - Energy		0.00%		-	-	-	
	G02-0045	SmART FMR		0.02%		-	-	-	
	G02-0046	SmART HR		0.02%		-	-	-	
	G02-0047	SHPO		0.00%		-	-	-	
	G02-0048	Arts & Cultural Heritage		0.00%		-	-	-	
	G02-0049	Office of State Procurement (fmrly Materials Management)		0.01%		-	-	-	
	B04	AGRICULTURE DEPT		1.06%		509.66	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%		-	-	-	
	B13	COMMERCE DEPT		0.76%		195.04	-	108.50	
	B14	ANIMAL HEALTH BOARD		0.08%		-	-	-	
	B15	BARBER EXAMINERS BOARD		0.00%		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM		0.08%		167.98	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.58%		810.11	752.00	1,050.83	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		8.73	-	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		-	-	-	
	B34	HOUSING FINANCE AGENCY		0.49%		9.00	-	-	
	B41	WORKERS COMP COURT OF APPEALS		0.02%		12.00	-	-	
	B42	LABOR AND INDUSTRY DEPT		0.67%		9.73	-	-	
	B43	IRON RANGE RESOURCES		0.14%		17.73	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%		-	-	-	
	B7G	COMBATIVE SPORTS COMMISSION		0.00%		-	-	-	
	B7P	ACCOUNTANCY BOARD		0.01%		0.25	-	-	
	B7S	PRIVATE DETECTIVES BOARD		0.00%		-	-	-	
	B82	PUBLIC UTILITIES COMM		0.27%		-	-	-	
	B9D	AMATEUR SPORTS COMM		0.00%		4.56	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		227.00	10.00	-	
	E25	CENTER FOR ARTS EDUCATION		0.18%		684.94	2,135.00	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.86%		658.57	-	-	
	E37	EDUCATION DEPARTMENT		0.72%		377.17	4,353.00	-	
	E39	BOARD OF TEACHING		0.02%		-	-	-	
	E40	HISTORICAL SOCIETY		0.00%		7.04	-	-	
	E44	MINNESOTA STATE ACADEMIES		0.35%		25.50	-	-	
	E50	ARTS BOARD		0.04%		1.00	-	-	
	E60	OFFICE OF HIGHER EDUCATION		0.12%		5.63	-	-	
	E77	ZOOLOGICAL BOARD		0.50%		0.83	-	-	
	E81	UNIVERSITY OF MINNESOTA		0.00%		40.64	-	-	
	E95	HUMANITIES COMMISSION		0.00%		7.04	-	-	
	E97	SCIENCE MUSEUM		0.00%		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%		-	-	-	
	G03	LOTTERY		0.23%		1,275.56	-	-	
	G05	RACING COMMISSION		0.06%		405.00	-	-	
	G06	ATTORNEY GENERAL		0.50%		587.06	-	-	
	G09	GAMBLING CONTROL BOARD		0.05%		-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		0.38%		136.34	-	-	
	G17	HUMAN RIGHTS DEPT		0.08%		247.50	-	-	
	G19	INDIAN AFFAIRS COUNCIL		0.01%		-	-	-	
	G38	INVESTMENT BOARD		0.03%		1,589.06	-	-	
	G39	GOVERNORS OFFICE		0.08%		340.56	-	-	
	G45	MEDIATION SERVICES DEPT		0.02%		-	-	-	
	G46	MN.IT		3.90%		1,153.38	-	-	
	G53	SECRETARY OF STATE		0.14%		462.94	791.00	-	
	G61	OFFICE OF THE STATE AUDITOR		0.15%		295.50	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		0.18%		797.39	-	-	

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%		647.44	-	-	
	G67	REVENUE DEPT		2.10%		325.54	3,566.00	-	
	G69	TEACHERS RETIREMENT ASSOC		0.12%		478.52	-	-	
	G90	REVENUE INTERGOVT PAYMENTS		0.00%		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES		0.01%		19.75	-	-	
	G96	UNIFORM LAWS COMMISSION		0.00%		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD		0.01%		-	-	-	
	G9K	ADMINISTRATIVE HEARINGS		0.11%		-	-	-	
	G9L	BLACK MINNESOTANS COUNCIL		0.00%		9.38	-	-	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		0.01%		-	-	-	
	G9N	ASIAN-PACIFIC COUNCIL		0.01%		-	-	-	
	G9Q	MMB DEBT SERVICE		0.00%		-	-	-	
	G9R	MMB NON-OPERATING		0.00%		-	-	-	
	G9X	CAPITOL AREA ARCHITECT		0.01%		14.13	-	-	
	G9Y	DISABILITY COUNCIL		0.01%		24.75	-	-	
	GPR	PAYROLL CLEARING		0.00%		-	-	-	
	H12	HEALTH DEPT		2.80%		526.34	1,598.00	1,336.33	
	H55	HUMAN SERVICES DEPT		7.35%		2,569.16	5,263.00	6,366.83	
	H55b	HUMAN SERVICES SOS		3.37%		-	-	-	
	H55c	HUMAN SERVICES MSOP		0.66%		-	-	-	
	H60	MMB - MnSURE		0.32%		38.23	-	460.33	
	H75	VETERANS AFFAIRS DEPT		2.38%		1,146.53	-	-	
	H7B	MEDICAL PRACTICE BOARD		0.03%		89.55	-	-	
	H7C	NURSING BOARD		0.04%		73.86	-	-	
	H7D	PHARMACY BOARD		0.03%		51.51	-	-	
	H7F	DENTISTRY BOARD		0.01%		63.92	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%		93.26	-	-	
	H7J	OPTOMETRY BOARD		0.00%		34.48	-	-	
	H7K	NURSING HOME ADMIN BOARD		0.01%		71.94	-	-	
	H7L	SOCIAL WORK BOARD		0.01%		9.44	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%		10.63	-	-	
	H7Q	PODIATRIC MEDICINE		0.00%		32.69	-	-	
	H7R	VETERINARY MEDICINE BOARD		0.00%		9.85	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.02%		-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		66.05	-	-	
	H7V	PSYCHOLOGY BOARD		0.01%		54.90	-	-	
	H7W	PHYSICAL THERAPY BOARD		0.01%		13.56	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		47.88	-	-	
	H9G	OMBUDSMAN MH/DD		0.03%		8.13	-	-	
	J33	TRIAL COURTS		3.46%		586.31	-	-	
	J50	GUARDIAN AD LITEM BOARD		0.38%		-	791.00	-	
	J52	PUBLIC DEFENSE BOARD		0.98%		-	-	-	
	J58	COURT OF APPEALS		0.13%		-	-	-	
	J65	SUPREME COURT		0.64%		-	-	-	
	J68	TAX COURT		0.01%		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%		1.00	-	-	
	L10	LEGISLATURE		0.14%		-	-	-	
	L49	LEGISLATIVE AUDITOR		0.09%		-	-	-	
	P01	MILITARY AFFAIRS DEPT		0.63%		36.05	-	82.00	
	P07	PUBLIC SAFETY DEPT		3.52%		522.70	-	489.33	
	P78	CORRECTIONS DEPT		7.17%		368.95	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		0.01%		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%		10.38	-	-	

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	R28	MINN CONSERVATION CORPS		0.00%		-	-	-	
	R29	NATURAL RESOURCES DEPT		8.99%		782.53	16.00	1,060.83	
	R32	POLLUTION CONTROL AGENCY		1.79%		54.38	-	-	
	R9P	WATER & SOIL RESOURCES BOARD		0.43%		436.42	-	-	
	T79	TRANSPORTATION DEPT		13.98%		536.90	-	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		144.99	-	-	
		OTHER		0.00%		775.48	3,574.00	-	
		Total	420,447	100.00%	4,888,301	25,855.00	22,849.00	11,318.98	4,888,301
		Source	420,447	100.00%	4,888,301	25,855.00	22,849.00	11,318.98	4,888,301
		Difference (Total - Source)	0	0.00%	0	-	-	-	-

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			Financial Audits Outdoor	Fiencial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.7	15.8	15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financials 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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)							
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							

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.7	15.8	15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.9	L49-15.9	Financial Audit- Clean Water	-						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-						
L49-15.11	L49-15.11	Program Audit- Outdoors	-						
L49-15.12	L49-15.12	Program Audit- Art	-						
L49-15.13	L49-15.13	Program Audit- Clean Water	-						
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-						
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-	-
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-	-	-
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							

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			Financial Audits Outdoor	Fiencial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.7	15.8	15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financials Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
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							
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology	-	-	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-	-	-
	G02-0013	School Trust Lands	-	-	-	-	-	-	-
	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	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	-	-	-	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-	-	-	-
	G02-0028	Office of Enterprise Sustainability	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.7	15.8	15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	G02-0044	RECS - Energy	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-	-	-
	G02-0047	SHPO	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	84.00	-	-	-	-	-
	G02-0049	Office of State Procurement (fmly 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	-	-	-	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	45.75	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-
	E50	ARTS BOARD	-	85.50	-	-	-	-	-
	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	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
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Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
15.7	15.8	15.9	15.10	15.11	15.12	15.13

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	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	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.7	15.8	15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	177.50	-	-	30.50	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	2,574.00
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	1,673.00
	T79	TRANSPORTATION DEPT	-	-	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	47.50	-	-	-
		OTHER	-	-	-	-	-	-	-
		Total	177.50	215.25	-	78.00	-	-	4,247.00
		Source	177.50	215.25	-	78.00	-	-	4,247.00
		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
			15.14	16.2	17.0	20	21.2
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
	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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					

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			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
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
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-			
G61-16.3	G61-16.3	State Auditor General	-	-			
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	2,146,360	7,382	-	
G02-3.2	G02-3.2	Admin Management Services	-	-		1,910,264	-
G02-3.3	G02-3.3	Commissioner's Office					608,434
G02-3.4	G02-3.4	Human Resources					436,381
G02-3.5	G02-3.5	Financial Management and Reporting					865,449
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	3,012	4,456,375	
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	Office of State Procurement (fmrly 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	-	-	4,184		
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	-	-	17,763		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-			
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					

Statewide Cost Allocation Plan
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			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
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
G45-14.2	G45-14.2	Mediation Services				1,505	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor				5,626	
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				172	
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	-	-		593	236,233.00
	G02-0003	Public Broadcasting	-	-		355	-
	G02-0005	Materials Service and Distribution	-	-		-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-		3,056	520,843.00
	G02-0009	Real Estate and Construction Services	-	-		30,021	15,821,961.00
	G02-0010	Oil Overcharge (Stripper Wells)	-	-		3	-
	G02-0012	STAR	-	-		15,183	679,821.00
	G02-0013	School Trust Lands	-	-		890	417,790.00
	G02-0014	Capital Group Parking	-	-		52,554	3,327,668.00
	G02-0015a	Fleet Services	-	-		277,602	8,018,813.00
	G02-0016	Development Disabilities	-	-		9,090	980,415.00
	G02-0017a	Risk Management	-	-		21,323	10,114,098.00
	G02-0017b	Risk Management - Workers Compensation	-	-		128,590	30,071,857.00
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-		35	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-		206,634	47,538,980.00
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-		9,119	175,173.00
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-		4	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-		-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-		2,155	5,280,063.00
	G02-0024	MN Bookstore	-	-		14,955	1,175,820.00
	G02-0028	Office of Enterprise Sustainability	-	-		462	149,179.00
	G02-0029a	Cooperative Purchasing (CPV)	-	-		5,477	2,744,020.00
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-		8,461	6,631,750.00
	G02-0031	Central Mail	-	-		87,131	9,644,388.00
	G02-0034	Other Non-Allocable	-	-		-	-
	G02-0036	Demography	-	-		1,399	570,661.00
	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	-	-		16,645	1,286,750.00
	G02-0043	Surplus Services - Federal	-	-		21	

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
15.14	16.2	17.0	20	21.2

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
	G02-0044	RECS - Energy	-	-	61	-	
	G02-0045	SmART FMR	-	-	2,394	402,708.00	
	G02-0046	SmART HR	-	-	3,012	272,514.00	
	G02-0047	SHPO	-	-	5	-	
	G02-0048	Arts & Cultural Heritage	-	-	3,428	234,336.00	
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	7,801	3,585,079.00	
	B04	AGRICULTURE DEPT	-	10,423,204.00	403,226	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	24,492	-	
	B13	COMMERCE DEPT	-	119,174,276.00	516,929	-	
	B14	ANIMAL HEALTH BOARD	-	438,112.00	16,558	-	
	B15	BARBER EXAMINERS BOARD	-	-	5,208	-	
	B20	EXPLORE MINNESOTA TOURISM	-	-	26,944	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	997,152,829.00	5,400,676	-	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	16,368	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	
	B34	HOUSING FINANCE AGENCY	-	-	131,865	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,557	-	
	B42	LABOR AND INDUSTRY DEPT	-	5,127,128.00	871,967	-	
	B43	IRON RANGE RESOURCES	-	-	56,801	-	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	13,232	-	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	6	-	
	B7P	ACCOUNTANCY BOARD	-	-	12,038	-	
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,670	-	
	B82	PUBLIC UTILITIES COMM	-	-	110,967	-	
	B9D	AMATEUR SPORTS COMM	-	-	1,388	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	12	-	
	E25	CENTER FOR ARTS EDUCATION	-	750.00	57,394	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	-	858,294,479.00	9,165,744	-	
	E37	EDUCATION DEPARTMENT	-	788,037,000.00	887,244	-	
	E39	BOARD OF TEACHING	-	-	3,077	-	
	E40	HISTORICAL SOCIETY	-	-	830	-	
	E44	MINNESOTA STATE ACADEMIES	-	-	60,211	-	
	E50	ARTS BOARD	-	790,420.00	49,529	-	
	E60	OFFICE OF HIGHER EDUCATION	-	-	74,984	-	
	E77	ZOOLOGICAL BOARD	-	10,281.00	144,373	-	
	E81	UNIVERSITY OF MINNESOTA	-	-	5,435	-	
	E95	HUMANITIES COMMISSION	-	-	371	-	
	E97	SCIENCE MUSEUM	-	-	132	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	222	-	
	G03	LOTTERY	-	-	10,251	-	
	G05	RACING COMMISSION	-	-	22,628	-	
	G06	ATTORNEY GENERAL	-	1,969,956.00	62,847	-	
	G09	GAMBLING CONTROL BOARD	-	-	7,939	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	81,587	-	
	G17	HUMAN RIGHTS DEPT	-	-	13,045	-	
	G19	INDIAN AFFAIRS COUNCIL	-	-	5,860	-	
	G38	INVESTMENT BOARD	-	-	9,969	-	
	G39	GOVERNORS OFFICE	-	-	8,543	-	
	G45	MEDIATION SERVICES DEPT	-	-	3,473	-	
	G46	MN.IT	-	-	763,146	-	
	G53	SECRETARY OF STATE	-	-	53,738	-	
	G61	OFFICE OF THE STATE AUDITOR	-	-	17,571	-	
	G62	MINN STATE RETIREMENT SYSTEM	-	-	179,934	-	

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
15.14	16.2	17.0	20	21.2

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
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	253,799	-	-
	G67	REVENUE DEPT	-	-	127,533	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	249,112	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,137,879	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,461	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	127	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	9,396	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	40,057	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	3,418	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2,068	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	2,927	-	-
	G9Q	MMB DEBT SERVICE	-	-	10,454	-	-
	G9R	MMB NON-OPERATING	-	7,022,873.00	9,189,495	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	1,842	-	-
	G9Y	DISABILITY COUNCIL	-	-	3,728	-	-
	GPR	PAYROLL CLEARING	-	-	208	-	-
	H12	HEALTH DEPT	-	261,321,672.00	1,051,198	-	-
	H55	HUMAN SERVICES DEPT	-	8,687,788,003.00	11,955,553	-	-
	H55b	HUMAN SERVICES SOS	-	-	808,519	-	-
	H55c	HUMAN SERVICES MSOP	-	-	87,797	-	-
	H60	MMB - MnSURE	-	15,570,916.00	73,801	-	-
	H75	VETERANS AFFAIRS DEPT	-	21,261,694.00	324,884	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	20,490	-	-
	H7C	NURSING BOARD	-	-	23,537	-	-
	H7D	PHARMACY BOARD	-	183,336.00	21,124	-	-
	H7F	DENTISTRY BOARD	-	-	17,092	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,075	-	-
	H7J	OPTOMETRY BOARD	-	-	3,281	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	9,045	-	-
	H7L	SOCIAL WORK BOARD	-	-	19,102	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	5,971	-	-
	H7Q	PODIATRIC MEDICINE	-	-	3,731	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	6,480	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	118,265.00	10,503	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	2,686	-	-
	H7V	PSYCHOLOGY BOARD	-	-	9,080	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	11,682	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	12,877	-	-
	H9G	OMBUDSMAN MH/DD	-	-	3,563	-	-
	J33	TRIAL COURTS	-	2,724,752.00	1,800,700	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	31,562	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	52,354	-	-
	J58	COURT OF APPEALS	-	-	4,242	-	-
	J65	SUPREME COURT	-	375,862.00	112,943	-	-
	J68	TAX COURT	-	-	2,171	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	2,393	-	-
	L10	LEGISLATURE	-	-	39,836	-	-
	L49	LEGISLATIVE AUDITOR	-	-	109	-	-
	P01	MILITARY AFFAIRS DEPT	-	59,141,600.00	545,647	-	-
	P07	PUBLIC SAFETY DEPT	-	97,542,963.00	3,116,221	-	-
	P78	CORRECTIONS DEPT	-	1,702,344.00	856,663	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	7,506	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	1,829	-	-

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
15.14	16.2	17.0	20	21.2

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
	R28	MINN CONSERVATION CORPS	-	-	123	-	-
	R29	NATURAL RESOURCES DEPT	-	50,440,264.00	3,407,837	-	-
	R32	POLLUTION CONTROL AGENCY	-	20,583,598.00	406,536	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	1,693,796.00	97,022	-	-
	T79	TRANSPORTATION DEPT	-	693,551,108.00	15,860,238	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	104,122	-	-
		OTHER	-	-	3,125	-	-
		Total	-	12,704,587,841	75,227,839	156,247,559	1,910,264
		Source	-	12,704,587,841	75,227,839	156,247,559	1,910,264
		Difference (Total - Source)	-	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen 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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
				21.3	21.4	21.5	22.2
Schedule No.	DP#	Name		COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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		0.07%	0.07%	3,012	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					473,000
G02-4.7	G02-4.7	Real Property					1,020,336
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					1,941,805
G02-4.10	G02-4.10	Central Mail					439,152
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					470,274
G02-4.12	G02-4.12	Grants Management					111,808
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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
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				
17.0	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%		593
G02-0003		Public Broadcasting	0.00%	0.00%		355
G02-0005		Materials Service and Distribution				-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	0.01%	0.01%		3,056
G02-0009		Real Estate and Construction Services	0.00%	0.00%		30,021
G02-0010		Oil Overcharge (Stripper Wells)	0.00%	0.00%		3
G02-0012		STAR	0.01%	0.01%		15,183
G02-0013		School Trust Lands	0.00%	0.00%		890
G02-0014		Capital Group Parking	0.05%	0.05%		52,554
G02-0015a		Fleet Services	0.01%	0.01%		277,602
G02-0016		Development Disabilities	0.01%	0.01%		9,090
G02-0017a		Risk Management	0.02%	0.02%		21,323
G02-0017b		Risk Management - Workers Compensation	0.03%	0.03%		128,590
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	0.00%		35
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	0.34%	0.34%		206,634
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	0.01%	0.01%		9,119
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0.00%	0.00%		4
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))				-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	0.00%	0.00%		2,155
G02-0024		MN Bookstore	0.01%	0.01%		14,955
G02-0028		Office of Enterprise Sustainability	0.00%	0.00%		462
G02-0029a		Cooperative Purchasing (CPV)	0.03%	0.03%		5,477
G02-0029b		Cooperative Purchasing (MMCAP)	0.03%	0.03%		8,461
G02-0031		Central Mail	0.01%	0.01%		87,131
G02-0034		Other Non-Allocable	0.00%	0.00%		-
G02-0036		Demography	0.01%	0.01%		1,399
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%		16,645
G02-0043		Surplus Services - Federal				21

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	G02-0044	RECS - Energy	0.00%		0.00%	61
	G02-0045	SmART FMR	0.02%		0.02%	2,394
	G02-0046	SmART HR	0.02%		0.02%	3,012
	G02-0047	SHPO	0.00%		0.00%	5
	G02-0048	Arts & Cultural Heritage	0.00%		0.00%	3,428
	G02-0049	Office of State Procurement (fmrly Materials Management)	0.01%		0.01%	7,801
	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				
	E39	BOARD OF TEACHING				
	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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	
			21.3	21.4	21.5	22.2	
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	
	R28	MINN CONSERVATION CORPS					
	R29	NATURAL RESOURCES DEPT					
	R32	POLLUTION CONTROL AGENCY					
	R9P	WATER & SOIL RESOURCES BOARD					
	T79	TRANSPORTATION DEPT					
	T9B	METROPOLITAN COUNCIL/TRANSPORT					
		OTHER					
		Total		0.71%		911,472	4,456,375
		Source		0.71%		911,472	4,456,375
		Difference (Total - Source)		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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly 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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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	-	-	133	-
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	-	-	468	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-
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	-	-	-	-

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
G45-14.2	G45-14.2	Mediation Services	-	-	23	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	243	-
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	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
0.0	0.0					
99YYY		Consumer Agencies				
G02-0002		State Archaeology	1	-	13	-
G02-0003		Public Broadcasting	29	-	-	-
G02-0005		Materials Service and Distribution	-	-	-	-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	-	-	24	-
G02-0009		Real Estate and Construction Services	3	-	631	1,567
G02-0010		Oil Overcharge (Stripper Wells)	-	-	-	-
G02-0012		STAR	-	-	295	149
G02-0013		School Trust Lands	-	-	2	-
G02-0014		Capital Group Parking	-	-	360	4,143
G02-0015a		Fleet Services	-	46,395	705	1,886
G02-0016		Development Disabilities	-	-	107	3,021
G02-0017a		Risk Management	1	-	71	1,697
G02-0017b		Risk Management - Workers Compensation	-	-	95	21,324
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Management (Leases))	8	-	3,222	741
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	31	-
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	69	-
G02-0024		MN Bookstore	-	-	97	4,801
G02-0028		Office of Enterprise Sustainability	-	-	11	-
G02-0029a		Cooperative Purchasing (CPV)	-	-	121	3,227
G02-0029b		Cooperative Purchasing (MMCAP)	-	-	161	6,277
G02-0031		Central Mail	-	-	61	-
G02-0034		Other Non-Allocable	-	-	-	-
G02-0036		Demography	-	-	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	-	-	95	-
G02-0043		Surplus Services - Federal	-	-	-	-

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlly Materials Management Division)	Central Mail
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	-	-	24	1,389
	G02-0046	SmART HR	-	-	27	287
	G02-0047	SHPO	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	15	2,619
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	158	-
	B04	AGRICULTURE DEPT	6	8,304	9,013	116,894
	B11	COSMETOLOGIST EXAMINERS BOARD	1	-	223	11,596
	B13	COMMERCE DEPT	3	3,216	3,074	190,582
	B14	ANIMAL HEALTH BOARD	3	-	292	2,029
	B15	BARBER EXAMINERS BOARD	-	-	41	2,878
	B20	EXPLORE MINNESOTA TOURISM	2	-	733	24,958
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	54	49,087	57,506	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	362	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	3	-	1,744	21,534
	B41	WORKERS COMP COURT OF APPEALS	1	-	47	1,300
	B42	LABOR AND INDUSTRY DEPT	5	-	3,563	171,580
	B43	IRON RANGE RESOURCES	-	282,190	1,401	-
	B7E	ARCHITECTURE, ENGINEERING BD	2	-	86	15,956
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	56	10,764
	B7S	PRIVATE DETECTIVES BOARD	-	-	29	-
	B82	PUBLIC UTILITIES COMM	-	-	468	-
	B9D	AMATEUR SPORTS COMM	-	807,054	4	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-
	E25	CENTER FOR ARTS EDUCATION	7	304,811	1,366	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	10,256
	E37	EDUCATION DEPARTMENT	-	-	3,789	37,602
	E39	BOARD OF TEACHING	-	-	102	292
	E40	HISTORICAL SOCIETY	-	1,728,651	16	-
	E44	MINNESOTA STATE ACADEMIES	-	388,202	2,206	-
	E50	ARTS BOARD	1	-	1,375	1,850
	E60	OFFICE OF HIGHER EDUCATION	1	-	862	56,774
	E77	ZOOLOGICAL BOARD	-	648,413	2,890	-
	E81	UNIVERSITY OF MINNESOTA	-	-	49	-
	E95	HUMANITIES COMMISSION	-	-	9	-
	E97	SCIENCE MUSEUM	-	-	10	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
	G03	LOTTERY	4	-	-	2,074
	G05	RACING COMMISSION	-	-	165	-
	G06	ATTORNEY GENERAL	2	-	2,378	77,188
	G09	GAMBLING CONTROL BOARD	1	-	110	-
	G10	MINNESOTA MANAGEMENT & BUDGET	5	-	631	121,336
	G17	HUMAN RIGHTS DEPT	2	-	314	16,943
	G19	INDIAN AFFAIRS COUNCIL	2	-	127	6
	G38	INVESTMENT BOARD	-	-	88	1,552
	G39	GOVERNORS OFFICE	1	-	129	3,702
	G45	MEDIATION SERVICES DEPT	1	-	74	578
	G46	MN.IT	3	-	13,816	555
	G53	SECRETARY OF STATE	1	-	754	38,022
	G61	OFFICE OF THE STATE AUDITOR	3	-	508	2,736
	G62	MINN STATE RETIREMENT SYSTEM	3	145,147	353	224,718

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	125	337,208
	G67	REVENUE DEPT	12	-	2,162	1,758,786
	G69	TEACHERS RETIREMENT ASSOC	-	-	325	66,653
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	1	-	60	7
	G96	UNIFORM LAWS COMMISSION	-	-	1	-
	G9J	CAMPAIGN FINANCE BOARD	1	-	69	9,479
	G9K	ADMINISTRATIVE HEARINGS	2	-	426	81,756
	G9L	BLACK MINNESOTANS COUNCIL	1	-	109	38
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1	-	74	13
	G9N	ASIAN-PACIFIC COUNCIL	1	-	66	193
	G9Q	MMB DEBT SERVICE	-	-	1	-
	G9R	MMB NON-OPERATING	-	-	32	-
	G9X	CAPITOL AREA ARCHITECT	2	-	50	162
	G9Y	DISABILITY COUNCIL	3	-	105	872
	GPR	PAYROLL CLEARING	-	-	-	-
	H12	HEALTH DEPT	14	-	15,218	676,797
	H55	HUMAN SERVICES DEPT	74	3,358,960	10,806	657,448
	H55b	HUMAN SERVICES SOS	-	-	5,825	-
	H55c	HUMAN SERVICES MSOP	-	-	694	-
	H60	MMB - MnSURE	3	-	175	138,457
	H75	VETERANS AFFAIRS DEPT	3	992,361	7,923	6,814
	H7B	MEDICAL PRACTICE BOARD	-	-	180	46,633
	H7C	NURSING BOARD	-	-	99	55,533
	H7D	PHARMACY BOARD	1	-	199	28,175
	H7F	DENTISTRY BOARD	-	-	81	12,697
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	70	7,402
	H7J	OPTOMETRY BOARD	-	-	24	1,031
	H7K	NURSING HOME ADMIN BOARD	-	-	189	1,497
	H7L	SOCIAL WORK BOARD	-	-	81	13,793
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	42	2,560
	H7Q	PODIATRIC MEDICINE	-	-	31	206
	H7R	VETERINARY MEDICINE BOARD	-	-	39	2,861
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	203	3,457
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	18	1,155
	H7V	PSYCHOLOGY BOARD	-	-	56	1,692
	H7W	PHYSICAL THERAPY BOARD	-	-	96	10,052
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	37	5,562
	H9G	OMBUDSMAN MH/DD	1	-	74	1,059
	J33	TRIAL COURTS	-	-	6,624	15,180
	J50	GUARDIAN AD LITEM BOARD	-	-	229	126
	J52	PUBLIC DEFENSE BOARD	-	-	1,087	-
	J58	COURT OF APPEALS	1	-	66	5,152
	J65	SUPREME COURT	5	-	2,015	26,485
	J68	TAX COURT	-	-	39	2,560
	J70	JUDICIAL STANDARDS BOARD	-	-	38	-
	L10	LEGISLATURE	2	-	1	97,797
	L49	LEGISLATIVE AUDITOR	-	-	-	4,340
	P01	MILITARY AFFAIRS DEPT	2	4,610,503	15,928	1
	P07	PUBLIC SAFETY DEPT	27	20,360	15,807	2,671,722
	P78	CORRECTIONS DEPT	25	6,051,981	34,343	19,307
	P7T	PEACE OFFICERS BOARD (POST)	1	-	65	2,914
	P9E	SENTENCING GUIDELINES COMM	2	-	19	310

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmly Materials Management Division)	Central Mail
	R28	MINN CONSERVATION CORPS	-	-	12	-
	R29	NATURAL RESOURCES DEPT	45	2,960,042	53,479	333,225
	R32	POLLUTION CONTROL AGENCY	12	25,198	4,252	48,677
	R9P	WATER & SOIL RESOURCES BOARD	7	-	3,187	2,699
	T79	TRANSPORTATION DEPT	6	6,590,926	126,955	81,972
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	54	9
		OTHER	1	1,488,597	-	36,547
		Total	415	30,510,398	428,021	8,498,454
		Source	415	30,510,398	428,021	8,498,454
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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		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%	445,281	
G46-6.5	G46-6.5	MnIT - Non allocable		0.00%	-	
G10-8.2	G10-8.2	Minnesota Management & Budget		0.00%		8,281,770
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		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 Support		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%		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
G45-14.2	G45-14.2	Mediation Services	0.00%			42,766
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%			70,113
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%			11,301
G61-16.3	G61-16.3	State Auditor General	0.00%			-
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%	-		12,321
G02-0003		Public Broadcasting	0.00%	2,499,858		-
G02-0005		Materials Service and Distribution	0.00%	-		-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	0.01%	-		25,368
G02-0009		Real Estate and Construction Services	0.00%	-		247,800
G02-0010		Oil Overcharge (Stripper Wells)	0.00%	-		-
G02-0012		STAR	0.01%	-		54,359
G02-0013		School Trust Lands	0.00%	-		-
G02-0014		Capital Group Parking	0.05%	-		73,458
G02-0015a		Fleet Services	0.01%	-		494,620
G02-0016		Development Disabilities	0.01%	288,196		119,982
G02-0017a		Risk Management	0.02%	-		204,215
G02-0017b		Risk Management - Workers Compensation	0.03%	-		209,112
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	-		-
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	0.34%	-		879,053
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	0.01%	-		-
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0.00%	-		-
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	0.00%	-		-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	0.00%	-		-
G02-0024		MN Bookstore	0.01%	-		81,294
G02-0028		Office of Enterprise Sustainability	0.00%	-		17,630
G02-0029a		Cooperative Purchasing (CPV)	0.03%	-		87,660
G02-0029b		Cooperative Purchasing (MMCAP)	0.03%	-		747,317
G02-0031		Central Mail	0.01%	-		90,599
G02-0034		Other Non-Allocable	0.00%	-		-
G02-0036		Demography	0.01%	-		28,992
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%	-		217,437
G02-0043		Surplus Services - Federal	0.00%	-		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	G02-0044	RECS - Energy	0.00%	-	-	-
	G02-0045	SmART FMR	0.02%	-	-	7,346
	G02-0046	SmART HR	0.02%	-	-	979
	G02-0047	SHPO	0.00%	-	-	-
	G02-0048	Arts & Cultural Heritage	0.00%	8,133,248	-	7,836
	G02-0049	Office of State Procurement (fmrlly Materials Management)	0.01%	-	-	474,542
	B04	AGRICULTURE DEPT	1.06%	10,453,891	-	4,194,411
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	-	-	154,323
	B13	COMMERCE DEPT	0.76%	43,459,105	-	3,224,537
	B14	ANIMAL HEALTH BOARD	0.08%	-	-	411,521
	B15	BARBER EXAMINERS BOARD	0.00%	-	-	15,804
	B20	EXPLORE MINNESOTA TOURISM	0.08%	71,220	-	585,451
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.58%	235,476,608	-	23,116,155
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	31,206,173	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	-	-
	B34	HOUSING FINANCE AGENCY	0.49%	-	-	275,584
	B41	WORKERS COMP COURT OF APPEALS	0.02%	-	-	18,424
	B42	LABOR AND INDUSTRY DEPT	0.67%	1,181,028	-	3,753,974
	B43	IRON RANGE RESOURCES	0.14%	30,385,009	-	170,798
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-	-	73,276
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-	-	-
	B7P	ACCOUNTANCY BOARD	0.01%	-	-	57,414
	B7S	PRIVATE DETECTIVES BOARD	0.00%	-	-	571
	B82	PUBLIC UTILITIES COMM	0.27%	-	-	474,926
	B9D	AMATEUR SPORTS COMM	0.00%	4,298,000	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-	-	-
	E25	CENTER FOR ARTS EDUCATION	0.18%	-	-	371,681
	E26	MN STATE COLLEGES/UNIVERSITIES	22.86%	-	-	6,551,038
	E37	EDUCATION DEPARTMENT	0.72%	120,990,871	-	8,843,595
	E39	BOARD OF TEACHING	0.02%	-	-	2,766
	E40	HISTORICAL SOCIETY	0.00%	-	-	167,843
	E44	MINNESOTA STATE ACADEMIES	0.35%	-	-	479,246
	E50	ARTS BOARD	0.04%	36,618,104	-	182,737
	E60	OFFICE OF HIGHER EDUCATION	0.12%	9,650,996	-	1,247,863
	E77	ZOOLOGICAL BOARD	0.50%	-	-	718,081
	E81	UNIVERSITY OF MINNESOTA	0.00%	-	-	736,076
	E95	HUMANITIES COMMISSION	0.00%	-	-	-
	E97	SCIENCE MUSEUM	0.00%	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-	-	4,738
	G03	LOTTERY	0.23%	-	-	226,294
	G05	RACING COMMISSION	0.06%	-	-	46,690
	G06	ATTORNEY GENERAL	0.50%	-	-	233,800
	G09	GAMBLING CONTROL BOARD	0.05%	-	-	61,126
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%	-	-	7,344,212
	G17	HUMAN RIGHTS DEPT	0.08%	-	-	358,115
	G19	INDIAN AFFAIRS COUNCIL	0.01%	725,155	-	12,827
	G38	INVESTMENT BOARD	0.03%	-	-	39,875
	G39	GOVERNORS OFFICE	0.08%	-	-	78,250
	G45	MEDIATION SERVICES DEPT	0.02%	-	-	52,269
	G46	MN.IT	3.90%	-	-	638,421
	G53	SECRETARY OF STATE	0.14%	-	-	349,460
	G61	OFFICE OF THE STATE AUDITOR	0.15%	-	-	37,834
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	-	-	708,934

Statewide Cost Allocation Plan
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			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	-	-	203,490
	G67	REVENUE DEPT	2.10%	268,598	-	32,486,780
	G69	TEACHERS RETIREMENT ASSOC	0.12%	-	-	150,647
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-	-	12,805
	G96	UNIFORM LAWS COMMISSION	0.00%	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-	-	11,536
	G9K	ADMINISTRATIVE HEARINGS	0.11%	-	-	1,163,370
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-	-	16,341
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-	-	9,597
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-	-	22,240
	G9Q	MMB DEBT SERVICE	0.00%	-	-	-
	G9R	MMB NON-OPERATING	0.00%	-	-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-	-	12,808
	G9Y	DISABILITY COUNCIL	0.01%	-	-	18,301
	GPR	PAYROLL CLEARING	0.00%	-	-	-
	H12	HEALTH DEPT	2.80%	207,535,756	-	21,462,941
	H55	HUMAN SERVICES DEPT	7.35%	156,207,471	-	129,583,710
	H55b	HUMAN SERVICES SOS	3.37%	-	-	2,208,212
	H55c	HUMAN SERVICES MSOP	0.66%	-	-	436,353
	H60	MMB - MnSURE	0.32%	4,704,656	-	5,994,486
	H75	VETERANS AFFAIRS DEPT	2.38%	1,171,512	-	4,866,916
	H7B	MEDICAL PRACTICE BOARD	0.03%	-	-	241,686
	H7C	NURSING BOARD	0.04%	-	-	568,659
	H7D	PHARMACY BOARD	0.03%	-	-	360,240
	H7F	DENTISTRY BOARD	0.01%	-	-	44,797
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-	-	5,824
	H7J	OPTOMETRY BOARD	0.00%	-	-	892
	H7K	NURSING HOME ADMIN BOARD	0.01%	-	-	450,998
	H7L	SOCIAL WORK BOARD	0.01%	-	-	157,777
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-	-	3,263
	H7Q	PODIATRIC MEDICINE	0.00%	-	-	2,175
	H7R	VETERINARY MEDICINE BOARD	0.00%	-	-	4,447
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	-	-	83,291
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-	-	980
	H7V	PSYCHOLOGY BOARD	0.01%	-	-	25,873
	H7W	PHYSICAL THERAPY BOARD	0.01%	-	-	23,804
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-	-	13,031
	H9G	OMBUDSMAN MH/DD	0.03%	-	-	183,601
	J33	TRIAL COURTS	3.46%	-	-	121,802
	J50	GUARDIAN AD LITEM BOARD	0.38%	-	-	5,937
	J52	PUBLIC DEFENSE BOARD	0.98%	-	-	367,500
	J58	COURT OF APPEALS	0.13%	-	-	4,431
	J65	SUPREME COURT	0.64%	850,000	-	2,139,175
	J68	TAX COURT	0.01%	-	-	85,388
	J70	JUDICIAL STANDARDS BOARD	0.00%	-	-	2,929
	L10	LEGISLATURE	0.14%	-	-	156,292
	L49	LEGISLATIVE AUDITOR	0.09%	-	-	-
	P01	MILITARY AFFAIRS DEPT	0.63%	-	-	1,187,343
	P07	PUBLIC SAFETY DEPT	3.52%	111,540,337	-	58,464,208
	P78	CORRECTIONS DEPT	7.17%	9,144,501	-	15,945,436
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	102,884	-	33,665
	P9E	SENTENCING GUIDELINES COMM	0.01%	-	-	29,168

Statewide Cost Allocation Plan
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			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	R28	MINN CONSERVATION CORPS	0.00%	-		-
	R29	NATURAL RESOURCES DEPT	8.99%	94,127,112		19,539,306
	R32	POLLUTION CONTROL AGENCY	1.79%	22,879,164		11,093,903
	R9P	WATER & SOIL RESOURCES BOARD	0.43%	57,609,001		1,375,514
	T79	TRANSPORTATION DEPT	13.98%	91,861,689		58,561,622
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		582,629
		OTHER	0.00%	-		8,205,978
		Total	99.47%	1,293,440,143	445,281	457,242,907
		Source	99.47%	1,293,440,143	445,281	457,242,907
		Difference (Total - Source)	0.00%	0	0	0

Statewide Cost Allocation Plan
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			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt 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	Office of State Procurement (fmrlly 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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

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			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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	Office of State Procurement (fmrlly 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	8,281,770				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	990,507			
G10-9.2	G10-9.2	Debt Management Division	-	369,835			
G10-9.3	G10-9.3	Debt Management	-			369,835	
G10-9.4	G10-9.4	Debt Management - Other	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	3,543,975			
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	-	4,952,613			
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	-	8,336,079			
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	-	3,948,023			
G10-13.3	G10-13.3	Personnel Administration	-				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				

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			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
G45-14.2	G45-14.2	Mediation Services	42,766		1,505		-
G45-14.3	G45-14.3	Mediation Services	-				-
G45-14.4	G45-14.4	Mediation/Representation	-				-
L49-15.2	L49-15.2	Legislative Auditor	70,113		5,626		-
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	11,301		172		-
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	12,321		593		-
G02-0003		Public Broadcasting	-		355		-
G02-0005		Materials Service and Distribution	-		-		-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	25,368		3,056		-
G02-0009		Real Estate and Construction Services	247,800		30,021		-
G02-0010		Oil Overcharge (Stripper Wells)	-		3		-
G02-0012		STAR	54,359		15,183		-
G02-0013		School Trust Lands	-		890		-
G02-0014		Capital Group Parking	73,458		52,554		-
G02-0015a		Fleet Services	494,620		277,602		-
G02-0016		Development Disabilities	119,982		9,090		-
G02-0017a		Risk Management	204,215		21,323		-
G02-0017b		Risk Management - Workers Compensation	209,112		128,590		-
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	-		35		-
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	879,053		206,634		-
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-		9,119		-
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-		4		-
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-		-		-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	-		2,155		-
G02-0024		MN Bookstore	81,294		14,955		-
G02-0028		Office of Enterprise Sustainability	17,630		462		-
G02-0029a		Cooperative Purchasing (CPV)	87,660		5,477		-
G02-0029b		Cooperative Purchasing (MMCAP)	747,317		8,461		-
G02-0031		Central Mail	90,599		87,131		-
G02-0034		Other Non-Allocable	-		-		-
G02-0036		Demography	28,992		1,399		-
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	217,437		16,645		-
G02-0043		Surplus Services - Federal	-		21		-

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			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
	G02-0044	RECS - Energy	-		61		-
	G02-0045	SmART FMR	7,346		2,394		-
	G02-0046	SmART HR	979		3,012		-
	G02-0047	SHPO	-		5		-
	G02-0048	Arts & Cultural Heritage	7,836		3,428		-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	474,542		7,801		-
	B04	AGRICULTURE DEPT	4,194,411		403,226		94,118,133
	B11	COSMETOLOGIST EXAMINERS BOARD	154,323		24,492		-
	B13	COMMERCE DEPT	3,224,537		516,929		-
	B14	ANIMAL HEALTH BOARD	411,521		16,558		-
	B15	BARBER EXAMINERS BOARD	15,804		5,208		-
	B20	EXPLORE MINNESOTA TOURISM	585,451		26,944		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	23,116,155		5,400,676		-
	B24	PUBLIC FACILITIES AUTHORITY	-		16,368		69,110,000
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B34	HOUSING FINANCE AGENCY	275,584		131,865		558,543,192
	B41	WORKERS COMP COURT OF APPEALS	18,424		2,557		-
	B42	LABOR AND INDUSTRY DEPT	3,753,974		871,967		-
	B43	IRON RANGE RESOURCES	170,798		56,801		-
	B7E	ARCHITECTURE, ENGINEERING BD	73,276		13,232		-
	B7G	COMBATIVE SPORTS COMMISSION	-		6		-
	B7P	ACCOUNTANCY BOARD	57,414		12,038		-
	B7S	PRIVATE DETECTIVES BOARD	571		1,670		-
	B82	PUBLIC UTILITIES COMM	474,926		110,967		-
	B9D	AMATEUR SPORTS COMM	-		1,388		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		12		-
	E25	CENTER FOR ARTS EDUCATION	371,681		57,394		-
	E26	MN STATE COLLEGES/UNIVERSITIES	6,551,038		9,165,744		92,020,422
	E37	EDUCATION DEPARTMENT	8,843,595		887,244		1,062,725,995
	E39	BOARD OF TEACHING	2,766		3,077		-
	E40	HISTORICAL SOCIETY	167,843		830		-
	E44	MINNESOTA STATE ACADEMIES	479,246		60,211		-
	E50	ARTS BOARD	182,737		49,529		-
	E60	OFFICE OF HIGHER EDUCATION	1,247,863		74,984		-
	E77	ZOOLOGICAL BOARD	718,081		144,373		-
	E81	UNIVERSITY OF MINNESOTA	736,076		5,435		266,791,070
	E95	HUMANITIES COMMISSION	-		371		-
	E97	SCIENCE MUSEUM	-		132		-
	E9W	HIGHER ED FACILITIES AUTHORITY	4,738		222		-
	G03	LOTTERY	226,294		10,251		-
	G05	RACING COMMISSION	46,690		22,628		-
	G06	ATTORNEY GENERAL	233,800		62,847		-
	G09	GAMBLING CONTROL BOARD	61,126		7,939		-
	G10	MINNESOTA MANAGEMENT & BUDGET	7,344,212		81,587		16,675,000
	G17	HUMAN RIGHTS DEPT	358,115		13,045		-
	G19	INDIAN AFFAIRS COUNCIL	12,827		5,860		-
	G38	INVESTMENT BOARD	39,875		9,969		-
	G39	GOVERNORS OFFICE	78,250		8,543		-
	G45	MEDIATION SERVICES DEPT	52,269		3,473		-
	G46	MN.IT	638,421		763,146		11,610,363
	G53	SECRETARY OF STATE	349,460		53,738		-
	G61	OFFICE OF THE STATE AUDITOR	37,834		17,571		-
	G62	MINN STATE RETIREMENT SYSTEM	708,934		179,934		3,774,375

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		24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division	Debt Management
			Enterprise IT Security			
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	203,490	253,799		4,941,000
	G67	REVENUE DEPT	32,486,780	127,533		-
	G69	TEACHERS RETIREMENT ASSOC	150,647	249,112		5,009,625
	G90	REVENUE INTERGOVT PAYMENTS	-	4,137,879		-
	G92	OMBUDSPERSON FOR FAMILIES	12,805	2,461		-
	G96	UNIFORM LAWS COMMISSION	-	127		-
	G9J	CAMPAIGN FINANCE BOARD	11,536	9,396		-
	G9K	ADMINISTRATIVE HEARINGS	1,163,370	40,057		-
	G9L	BLACK MINNESOTANS COUNCIL	16,341	3,418		-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	9,597	2,068		-
	G9N	ASIAN-PACIFIC COUNCIL	22,240	2,927		-
	G9Q	MMB DEBT SERVICE	-	10,454		-
	G9R	MMB NON-OPERATING	-	9,189,495		-
	G9X	CAPITOL AREA ARCHITECT	12,808	1,842		-
	G9Y	DISABILITY COUNCIL	18,301	3,728		-
	GPR	PAYROLL CLEARING	-	208		-
	H12	HEALTH DEPT	21,462,941	1,051,198		-
	H55	HUMAN SERVICES DEPT	129,583,710	11,955,553		46,970,000
	H55b	HUMAN SERVICES SOS	2,208,212	808,519		-
	H55c	HUMAN SERVICES MSOP	436,353	87,797		-
	H60	MMB - MnSURE	5,994,486	73,801		-
	H75	VETERANS AFFAIRS DEPT	4,866,916	324,884		-
	H7B	MEDICAL PRACTICE BOARD	241,686	20,490		-
	H7C	NURSING BOARD	568,659	23,537		-
	H7D	PHARMACY BOARD	360,240	21,124		-
	H7F	DENTISTRY BOARD	44,797	17,092		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,824	7,075		-
	H7J	OPTOMETRY BOARD	892	3,281		-
	H7K	NURSING HOME ADMIN BOARD	450,998	9,045		-
	H7L	SOCIAL WORK BOARD	157,777	19,102		-
	H7M	MARRIAGE & FAMILY THERAPY BD	3,263	5,971		-
	H7Q	PODIATRIC MEDICINE	2,175	3,731		-
	H7R	VETERINARY MEDICINE BOARD	4,447	6,480		-
	H7S	EMERGENCY MEDICAL SERVICES BD	83,291	10,503		-
	H7U	DIETETICS & NUTRITION PRACTICE	980	2,686		-
	H7V	PSYCHOLOGY BOARD	25,873	9,080		-
	H7W	PHYSICAL THERAPY BOARD	23,804	11,682		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	13,031	12,877		-
	H9G	OMBUDSMAN MH/DD	183,601	3,563		-
	J33	TRIAL COURTS	121,802	1,800,700		-
	J50	GUARDIAN AD LITEM BOARD	5,937	31,562		-
	J52	PUBLIC DEFENSE BOARD	367,500	52,354		-
	J58	COURT OF APPEALS	4,431	4,242		-
	J65	SUPREME COURT	2,139,175	112,943		-
	J68	TAX COURT	85,388	2,171		-
	J70	JUDICIAL STANDARDS BOARD	2,929	2,393		-
	L10	LEGISLATURE	156,292	39,836		-
	L49	LEGISLATIVE AUDITOR	-	109		-
	P01	MILITARY AFFAIRS DEPT	1,187,343	545,647		-
	P07	PUBLIC SAFETY DEPT	58,464,208	3,116,221		74,305,000
	P78	CORRECTIONS DEPT	15,945,436	856,663		-
	P7T	PEACE OFFICERS BOARD (POST)	33,665	7,506		-
	P9E	SENTENCING GUIDELINES COMM	29,168	1,829		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
24.4	26.2	26.3	27.2	27.3

Schedule No.	DP#	Name	MINNESOTA			Debt Management Division	Debt Management
			Enterprise IT Security	MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)		
	R28	MINN CONSERVATION CORPS	-		123		-
	R29	NATURAL RESOURCES DEPT	19,539,306		3,407,837		768,665
	R32	POLLUTION CONTROL AGENCY	11,093,903		406,536		-
	R9P	WATER & SOIL RESOURCES BOARD	1,375,514		97,022		-
	T79	TRANSPORTATION DEPT	58,561,622		15,860,238		3,144,366,900
	T9B	METROPOLITAN COUNCIL/TRANSPORT	582,629		104,122		-
		OTHER	8,205,978		3,125		6,247,200,400
		Total	457,242,907	22,141,032	75,195,497	369,835	11,698,930,140
		Source	457,242,907	22,141,032	75,195,497	369,835	11,698,930,140
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
	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	Office of State Procurement (fmrlly 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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

Statewide Cost Allocation Plan
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			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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)		1,072,342			
G10-10.4	G10-10.4	Budget Operations and Planning		314,456			
G10-10.5	G10-10.5	Budget Division - Non Allocable		2,157,177			
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					1,369,600
G10-11.5	G10-11.5	Financial Reporting					1,418,504
G10-11.6	G10-11.6	Financial Reporting - Single Audit					2,131,535
G10-11.7	G10-11.7	Accounting Services - Non Allocable					32,974
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					

Statewide Cost Allocation Plan
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			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
G45-14.2	G45-14.2	Mediation Services		1,505	16		0.00%
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		5,626	108		0.00%
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		172	6		0.00%
G61-16.3	G61-16.3	State Auditor General			-		0.00%
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies			-		0.00%
	G02-0002	State Archaeology		593	19		0.00%
	G02-0003	Public Broadcasting		355	11		0.00%
	G02-0005	Materials Service and Distribution		-	-		
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)		3,056	50		0.01%
	G02-0009	Real Estate and Construction Services		30,021	197		0.00%
	G02-0010	Oil Overcharge (Stripper Wells)		3	3		0.00%
	G02-0012	STAR		15,183	73		0.01%
	G02-0013	School Trust Lands		890	31		0.00%
	G02-0014	Capital Group Parking		52,554	192		0.05%
	G02-0015a	Fleet Services		277,602	123		0.01%
	G02-0016	Development Disabilities		9,090	113		0.01%
	G02-0017a	Risk Management		21,323	74		0.02%
	G02-0017b	Risk Management - Workers Compensation		128,590	207		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		35	3		0.00%
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))		206,634	395		0.34%
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))		9,119	39		0.01%
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))		4	-		0.00%
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))		-	-		
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)		2,155	54		0.00%
	G02-0024	MN Bookstore		14,955	221		0.01%
	G02-0028	Office of Enterprise Sustainability		462	64		0.00%
	G02-0029a	Cooperative Purchasing (CPV)		5,477	68		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)		8,461	72		0.03%
	G02-0031	Central Mail		87,131	163		0.01%
	G02-0034	Other Non-Allocable		-	-		0.00%
	G02-0036	Demography		1,399	40		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		16,645	96		0.01%
	G02-0043	Surplus Services - Federal		21	1		

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			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
	G02-0044	RECS - Energy		61	7		0.00%
	G02-0045	SmART FMR		2,394	43		0.02%
	G02-0046	SmART HR		3,012	66		0.02%
	G02-0047	SHPO		5	5		0.00%
	G02-0048	Arts & Cultural Heritage		3,428	130		0.00%
	G02-0049	Office of State Procurement (fmrlly Materials Management)		7,801	101		0.01%
	B04	AGRICULTURE DEPT		403,226	11,038		1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,492	220		0.03%
	B13	COMMERCE DEPT		516,929	3,496		0.76%
	B14	ANIMAL HEALTH BOARD		16,558	437		0.08%
	B15	BARBER EXAMINERS BOARD		5,208	147		0.00%
	B20	EXPLORE MINNESOTA TOURISM		26,944	1,102		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		5,400,676	9,905		2.58%
	B24	PUBLIC FACILITIES AUTHORITY		16,368	1,347		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B34	HOUSING FINANCE AGENCY		131,865	1,167		0.49%
	B41	WORKERS COMP COURT OF APPEALS		2,557	29		0.02%
	B42	LABOR AND INDUSTRY DEPT		871,967	2,445		0.67%
	B43	IRON RANGE RESOURCES		56,801	834		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD		13,232	55		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		6	6		0.00%
	B7P	ACCOUNTANCY BOARD		12,038	39		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,670	95		0.00%
	B82	PUBLIC UTILITIES COMM		110,967	136		0.27%
	B9D	AMATEUR SPORTS COMM		1,388	59		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		12	3		0.00%
	E25	CENTER FOR ARTS EDUCATION		57,394	2,473		0.18%
	E26	MN STATE COLLEGES/UNIVERSITIES		9,165,744	8,027		22.86%
	E37	EDUCATION DEPARTMENT		887,244	5,726		0.72%
	E39	BOARD OF TEACHING		3,077	63		0.02%
	E40	HISTORICAL SOCIETY		830	46		0.00%
	E44	MINNESOTA STATE ACADEMIES		60,211	1,853		0.35%
	E50	ARTS BOARD		49,529	383		0.04%
	E60	OFFICE OF HIGHER EDUCATION		74,984	1,618		0.12%
	E77	ZOOLOGICAL BOARD		144,373	2,081		0.50%
	E81	UNIVERSITY OF MINNESOTA		5,435	308		0.00%
	E95	HUMANITIES COMMISSION		371	10		0.00%
	E97	SCIENCE MUSEUM		132	25		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		222	17		0.00%
	G03	LOTTERY		10,251	174		0.23%
	G05	RACING COMMISSION		22,628	349		0.06%
	G06	ATTORNEY GENERAL		62,847	1,304		0.50%
	G09	GAMBLING CONTROL BOARD		7,939	137		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET		81,587	1,019		0.38%
	G17	HUMAN RIGHTS DEPT		13,045	179		0.08%
	G19	INDIAN AFFAIRS COUNCIL		5,860	115		0.01%
	G38	INVESTMENT BOARD		9,969	54		0.03%
	G39	GOVERNORS OFFICE		8,543	165		0.08%
	G45	MEDIATION SERVICES DEPT		3,473	157		0.02%
	G46	MN.IT		763,146	6,400		3.90%
	G53	SECRETARY OF STATE		53,738	733		0.14%
	G61	OFFICE OF THE STATE AUDITOR		17,571	234		0.15%
	G62	MINN STATE RETIREMENT SYSTEM		179,934	181		0.18%

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			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		253,799	179		0.13%
	G67	REVENUE DEPT		127,533	4,806		2.10%
	G69	TEACHERS RETIREMENT ASSOC		249,112	64		0.12%
	G90	REVENUE INTERGOVT PAYMENTS		4,137,879	1,143		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,461	48		0.01%
	G96	UNIFORM LAWS COMMISSION		127	11		0.00%
	G9J	CAMPAIGN FINANCE BOARD		9,396	121		0.01%
	G9K	ADMINISTRATIVE HEARINGS		40,057	390		0.11%
	G9L	BLACK MINNESOTANS COUNCIL		3,418	84		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,068	70		0.01%
	G9N	ASIAN-PACIFIC COUNCIL		2,927	62		0.01%
	G9Q	MMB DEBT SERVICE		10,454	976		0.00%
	G9R	MMB NON-OPERATING		9,189,495	982		0.00%
	G9X	CAPITOL AREA ARCHITECT		1,842	51		0.01%
	G9Y	DISABILITY COUNCIL		3,728	123		0.01%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPT		1,051,198	13,390		2.80%
	H55	HUMAN SERVICES DEPT		11,955,553	13,368		7.35%
	H55b	HUMAN SERVICES SOS		808,519	13,722		3.37%
	H55c	HUMAN SERVICES MSOP		87,797	3,014		0.66%
	H60	MMB - MnSURE		73,801	368		0.32%
	H75	VETERANS AFFAIRS DEPT		324,884	6,589		2.38%
	H7B	MEDICAL PRACTICE BOARD		20,490	362		0.03%
	H7C	NURSING BOARD		23,537	209		0.04%
	H7D	PHARMACY BOARD		21,124	392		0.03%
	H7F	DENTISTRY BOARD		17,092	252		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,075	186		0.01%
	H7J	OPTOMETRY BOARD		3,281	135		0.00%
	H7K	NURSING HOME ADMIN BOARD		9,045	422		0.01%
	H7L	SOCIAL WORK BOARD		19,102	238		0.01%
	H7M	MARRIAGE & FAMILY THERAPY BD		5,971	144		0.00%
	H7Q	PODIATRIC MEDICINE		3,731	180		0.00%
	H7R	VETERINARY MEDICINE BOARD		6,480	141		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD		10,503	416		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		2,686	117		0.00%
	H7V	PSYCHOLOGY BOARD		9,080	171		0.01%
	H7W	PHYSICAL THERAPY BOARD		11,682	216		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		12,877	191		0.01%
	H9G	OMBUDSMAN MH/DD		3,563	33		0.03%
	J33	TRIAL COURTS		1,800,700	11,587		3.46%
	J50	GUARDIAN AD LITEM BOARD		31,562	580		0.38%
	J52	PUBLIC DEFENSE BOARD		52,354	1,417		0.98%
	J58	COURT OF APPEALS		4,242	87		0.13%
	J65	SUPREME COURT		112,943	1,883		0.64%
	J68	TAX COURT		2,171	33		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,393	105		0.00%
	L10	LEGISLATURE		39,836	600		0.14%
	L49	LEGISLATIVE AUDITOR		109	12		0.09%
	P01	MILITARY AFFAIRS DEPT		545,647	781		0.63%
	P07	PUBLIC SAFETY DEPT		3,116,221	26,408		3.52%
	P78	CORRECTIONS DEPT		856,663	17,904		7.17%
	P7T	PEACE OFFICERS BOARD (POST)		7,506	295		0.01%
	P9E	SENTENCING GUIDELINES COMM		1,829	58		0.01%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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
28.2	28.3	28.4	29.2	29.3

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
	R28	MINN CONSERVATION CORPS		123	14		0.00%
	R29	NATURAL RESOURCES DEPT		3,407,837	44,161		8.99%
	R32	POLLUTION CONTROL AGENCY		406,536	8,074		1.79%
	R9P	WATER & SOIL RESOURCES BOARD		97,022	5,652		0.43%
	T79	TRANSPORTATION DEPT		15,860,238	29,047		13.98%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,122	112		0.00%
		OTHER		3,125	-		0.00%
		Total	3,543,975	75,195,497	281,358	4,952,613	99.47%
		Source	3,543,975	75,195,497	281,358	4,952,613	99.47%
		Difference (Total - Source)	0	0	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
			29.4	29.5	29.6	30.2	30.4
G02-3.0	G02-3.0	1.2 Fixed Asset Depreciation					
G02-3.2	G02-3.2	Department of Administration					
G02-3.3	G02-3.3	Admin Management Services					
G02-3.4	G02-3.4	Commissioner's Office					
G02-3.5	G02-3.5	Human Resources					
G02-3.6	G02-3.6	Financial Management and Reporting					
G02-4.2	G02-4.2	Fiscal Agent - Non allocable					
G02-4.5	G02-4.5	Government & Citizen Services					
G02-4.7	G02-4.7	Real Estate and Construction Services - Leasing					
G02-4.8	G02-4.8	Real Property					
G02-4.10	G02-4.10	Office of State Procurement (fmrly Materials Management Division)					
G02-4.11	G02-4.11	Central Mail					
G02-4.12	G02-4.12	Office of Enterprise Continuous Improvement					
G46-6.2	G46-6.2	Grants Management					
G46-6.3	G46-6.3	Minnesota Information Technology					
G46-6.4	G46-6.4	IT Spend					
G46-6.5	G46-6.5	Enterprise IT Security					
G10-8.2	G10-8.2	MnIT - Non allocable					
G10-8.3	G10-8.3	Minnesota Management & Budget					
G10-9.2	G10-9.2	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.3	G10-9.3	Debt Management Division					
G10-9.4	G10-9.4	Debt Management					
G10-10.2	G10-10.2	Debt Management - Other					
G10-10.3	G10-10.3	MMB - Budget Division					
G10-10.4	G10-10.4	Analysis & Control (EBO's)					
G10-10.5	G10-10.5	Budget Operations and Planning					
G10-11.2	G10-11.2	Budget Division - Non Allocable					
G10-11.3	G10-11.3	MMB - Accounting Division					
G10-11.4	G10-11.4	Central Payroll					
G10-11.5	G10-11.5	Accounting Services					
G10-11.6	G10-11.6	Financial Reporting					
G10-11.7	G10-11.7	Financial Reporting - Single Audit					
G10-12.2	G10-12.2	Accounting Services - Non Allocable					
G10-12.4	G10-12.4	MMB I.T - Management and Administration					
G10-12.5	G10-12.5	Accounting & Procurement Operations and System Support					
G10-12.6	G10-12.6	Personnel Operations and System Support					
G10-12.7	G10-12.7	Budget Service - Computer Operations					
G10-12.8	G10-12.8	Personnel Operations Special Billing					
G10-12.9	G10-12.9	Accounting & Procurement Operations Special Billing					
G10-13.2	G10-13.2	MMB - OTHER - Non-Allocable					
G10-13.3	G10-13.3	State HR, Benefits & Labor Relations					
G10-13.5	G10-13.5	Personnel Administration					
G45-14.2	G45-14.2	Employee Relations - Non Allocable					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation Services					
L49-15.2	L49-15.2	Mediation/Representation					
L49-15.3	L49-15.3	Legislative Auditor					
L49-15.4	L49-15.4	Financial Audits					
L49-15.5	L49-15.5	Program Audits					
L49-15.6	L49-15.6	Single Audits					
L49-15.7	L49-15.7	Audit Comm					
L49-15.8	L49-15.8	Financial Audit- Outdoors					
		Financial Audit- Art					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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				3,225,068	
G10-12.5	G10-12.5	Personnel Operations and System Support				3,034,622	
G10-12.6	G10-12.6	Budget Service - Computer Operations				133,307	
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					

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
G45-14.2	G45-14.2	Mediation Services	1,505	1,505	-	-	1,505
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	5,626	5,626	-	-	5,626
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	172	172	-	-	172
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	593	593	-	-	593
G02-0003		Public Broadcasting	355	355	-	-	355
G02-0005		Materials Service and Distribution	-	-	-	-	-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	3,056	3,056	-	-	3,056
G02-0009		Real Estate and Construction Services	30,021	30,021	-	-	30,021
G02-0010		Oil Overcharge (Stripper Wells)	3	3	-	-	3
G02-0012		STAR	15,183	15,183	-	-	15,183
G02-0013		School Trust Lands	890	890	-	-	890
G02-0014		Capital Group Parking	52,554	52,554	-	-	52,554
G02-0015a		Fleet Services	277,602	277,602	-	-	277,602
G02-0016		Development Disabilities	9,090	9,090	-	-	9,090
G02-0017a		Risk Management	21,323	21,323	-	-	21,323
G02-0017b		Risk Management - Workers Compensation	128,590	128,590	-	-	128,590
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	35	35	-	-	35
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Management (Leases))	206,634	206,634	-	-	206,634
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	9,119	9,119	-	-	9,119
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	4	4	-	-	4
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	2,155	2,155	-	-	2,155
G02-0024		MN Bookstore	14,955	14,955	-	-	14,955
G02-0028		Office of Enterprise Sustainability	462	462	-	-	462
G02-0029a		Cooperative Purchasing (CPV)	5,477	5,477	-	-	5,477
G02-0029b		Cooperative Purchasing (MMCAP)	8,461	8,461	-	-	8,461
G02-0031		Central Mail	87,131	87,131	-	-	87,131
G02-0034		Other Non-Allocable	-	-	-	-	-
G02-0036		Demography	1,399	1,399	-	-	1,399
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	16,645	16,645	-	-	16,645
G02-0043		Surplus Services - Federal	21	21	-	-	21

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			29.4	29.5	29.6	30.2	30.4
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
G02-0044		RECS - Energy	61	61	-		61
G02-0045		SmART FMR	2,394	2,394	-		2,394
G02-0046		SmART HR	3,012	3,012	-		3,012
G02-0047		SHPO	5	5	-		5
G02-0048		Arts & Cultural Heritage	3,428	3,428	-		3,428
G02-0049		Office of State Procurement (fmrlly Materials Management)	7,801	7,801	-		7,801
B04		AGRICULTURE DEPT	403,226	403,226	10,423,204		403,226
B11		COSMETOLOGIST EXAMINERS BOARD	24,492	24,492	-		24,492
B13		COMMERCE DEPT	516,929	516,929	119,174,276		516,929
B14		ANIMAL HEALTH BOARD	16,558	16,558	438,112		16,558
B15		BARBER EXAMINERS BOARD	5,208	5,208	-		5,208
B20		EXPLORE MINNESOTA TOURISM	26,944	26,944	-		26,944
B22		EMPLOYMENT & ECONOMIC DEVELPMT	5,400,676	5,400,676	997,152,829		5,400,676
B24		PUBLIC FACILITIES AUTHORITY	16,368	16,368	-		16,368
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
B34		HOUSING FINANCE AGENCY	131,865	131,865	-		131,865
B41		WORKERS COMP COURT OF APPEALS	2,557	2,557	-		2,557
B42		LABOR AND INDUSTRY DEPT	871,967	871,967	5,127,128		871,967
B43		IRON RANGE RESOURCES	56,801	56,801	-		56,801
B7E		ARCHITECTURE, ENGINEERING BD	13,232	13,232	-		13,232
B7G		COMBATIVE SPORTS COMMISSION	6	6	-		6
B7P		ACCOUNTANCY BOARD	12,038	12,038	-		12,038
B7S		PRIVATE DETECTIVES BOARD	1,670	1,670	-		1,670
B82		PUBLIC UTILITIES COMM	110,967	110,967	-		110,967
B9D		AMATEUR SPORTS COMM	1,388	1,388	-		1,388
B9V		AGRICULTURE UTILIZATION RESRCH	12	12	-		12
E25		CENTER FOR ARTS EDUCATION	57,394	57,394	750		57,394
E26		MN STATE COLLEGES/UNIVERSITIES	9,165,744	9,165,744	858,294,479		9,165,744
E37		EDUCATION DEPARTMENT	887,244	887,244	788,037,000		887,244
E39		BOARD OF TEACHING	3,077	3,077	-		3,077
E40		HISTORICAL SOCIETY	830	830	-		830
E44		MINNESOTA STATE ACADEMIES	60,211	60,211	-		60,211
E50		ARTS BOARD	49,529	49,529	790,420		49,529
E60		OFFICE OF HIGHER EDUCATION	74,984	74,984	-		74,984
E77		ZOOLOGICAL BOARD	144,373	144,373	10,281		144,373
E81		UNIVERSITY OF MINNESOTA	5,435	5,435	-		5,435
E95		HUMANITIES COMMISSION	371	371	-		371
E97		SCIENCE MUSEUM	132	132	-		132
E9W		HIGHER ED FACILITIES AUTHORITY	222	222	-		222
G03		LOTTERY	10,251	10,251	-		10,251
G05		RACING COMMISSION	22,628	22,628	-		22,628
G06		ATTORNEY GENERAL	62,847	62,847	1,969,956		62,847
G09		GAMBLING CONTROL BOARD	7,939	7,939	-		7,939
G10		MINNESOTA MANAGEMENT & BUDGET	81,587	81,587	-		81,587
G17		HUMAN RIGHTS DEPT	13,045	13,045	-		13,045
G19		INDIAN AFFAIRS COUNCIL	5,860	5,860	-		5,860
G38		INVESTMENT BOARD	9,969	9,969	-		9,969
G39		GOVERNORS OFFICE	8,543	8,543	-		8,543
G45		MEDIATION SERVICES DEPT	3,473	3,473	-		3,473
G46		MN.IT	763,146	763,146	-		763,146
G53		SECRETARY OF STATE	53,738	53,738	-		53,738
G61		OFFICE OF THE STATE AUDITOR	17,571	17,571	-		17,571
G62		MINN STATE RETIREMENT SYSTEM	179,934	179,934	-		179,934

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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			29.4	29.5	29.6	30.2	30.4
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
G63		PUBLIC EMPLOYEES RETIRE ASSOC	253,799	253,799	-		253,799
G67		REVENUE DEPT	127,533	127,533	-		127,533
G69		TEACHERS RETIREMENT ASSOC	249,112	249,112	-		249,112
G90		REVENUE INTERGOVT PAYMENTS	4,137,879	4,137,879	-		4,137,879
G92		OMBUDSPERSON FOR FAMILIES	2,461	2,461	-		2,461
G96		UNIFORM LAWS COMMISSION	127	127	-		127
G9J		CAMPAIGN FINANCE BOARD	9,396	9,396	-		9,396
G9K		ADMINISTRATIVE HEARINGS	40,057	40,057	-		40,057
G9L		BLACK MINNESOTANS COUNCIL	3,418	3,418	-		3,418
G9M		CHICANO LATINO AFFAIRS COUNCIL	2,068	2,068	-		2,068
G9N		ASIAN-PACIFIC COUNCIL	2,927	2,927	-		2,927
G9Q		MMB DEBT SERVICE	10,454	10,454	-		10,454
G9R		MMB NON-OPERATING	9,189,495	9,189,495	7,022,873		9,189,495
G9X		CAPITOL AREA ARCHITECT	1,842	1,842	-		1,842
G9Y		DISABILITY COUNCIL	3,728	3,728	-		3,728
GPR		PAYROLL CLEARING	208	208	-		208
H12		HEALTH DEPT	1,051,198	1,051,198	261,321,672		1,051,198
H55		HUMAN SERVICES DEPT	11,955,553	11,955,553	8,687,788,003		11,955,553
H55b		HUMAN SERVICES SOS	808,519	808,519	-		808,519
H55c		HUMAN SERVICES MSOP	87,797	87,797	-		87,797
H60		MMB - MnSURE	73,801	73,801	15,570,916		73,801
H75		VETERANS AFFAIRS DEPT	324,884	324,884	21,261,694		324,884
H7B		MEDICAL PRACTICE BOARD	20,490	20,490	-		20,490
H7C		NURSING BOARD	23,537	23,537	-		23,537
H7D		PHARMACY BOARD	21,124	21,124	183,336		21,124
H7F		DENTISTRY BOARD	17,092	17,092	-		17,092
H7H		CHIROPRACTIC EXAMINERS BOARD	7,075	7,075	-		7,075
H7J		OPTOMETRY BOARD	3,281	3,281	-		3,281
H7K		NURSING HOME ADMIN BOARD	9,045	9,045	-		9,045
H7L		SOCIAL WORK BOARD	19,102	19,102	-		19,102
H7M		MARRIAGE & FAMILY THERAPY BD	5,971	5,971	-		5,971
H7Q		PODIATRIC MEDICINE	3,731	3,731	-		3,731
H7R		VETERINARY MEDICINE BOARD	6,480	6,480	-		6,480
H7S		EMERGENCY MEDICAL SERVICES BD	10,503	10,503	118,265		10,503
H7U		DIETETICS & NUTRITION PRACTICE	2,686	2,686	-		2,686
H7V		PSYCHOLOGY BOARD	9,080	9,080	-		9,080
H7W		PHYSICAL THERAPY BOARD	11,682	11,682	-		11,682
H7X		BEHAVIORAL HEALTH & THERAPY BD	12,877	12,877	-		12,877
H9G		OMBUDSMAN MH/DD	3,563	3,563	-		3,563
J33		TRIAL COURTS	1,800,700	1,800,700	2,724,752		1,800,700
J50		GUARDIAN AD LITEM BOARD	31,562	31,562	-		31,562
J52		PUBLIC DEFENSE BOARD	52,354	52,354	-		52,354
J58		COURT OF APPEALS	4,242	4,242	-		4,242
J65		SUPREME COURT	112,943	112,943	375,862		112,943
J68		TAX COURT	2,171	2,171	-		2,171
J70		JUDICIAL STANDARDS BOARD	2,393	2,393	-		2,393
L10		LEGISLATURE	39,836	39,836	-		39,836
L49		LEGISLATIVE AUDITOR	109	109	-		109
P01		MILITARY AFFAIRS DEPT	545,647	545,647	59,141,600		545,647
P07		PUBLIC SAFETY DEPT	3,116,221	3,116,221	97,542,963		3,116,221
P78		CORRECTIONS DEPT	856,663	856,663	1,702,344		856,663
P7T		PEACE OFFICERS BOARD (POST)	7,506	7,506	-		7,506
P9E		SENTENCING GUIDELINES COMM	1,829	1,829	-		1,829

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			29.4	29.5	29.6	30.2	30.4
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
	R28	MINN CONSERVATION CORPS	123	123	-		123
	R29	NATURAL RESOURCES DEPT	3,407,837	3,407,837	50,440,264		3,407,837
	R32	POLLUTION CONTROL AGENCY	406,536	406,536	20,583,598		406,536
	R9P	WATER & SOIL RESOURCES BOARD	97,022	97,022	1,693,796		97,022
	T79	TRANSPORTATION DEPT	15,860,238	15,860,238	693,551,108		15,860,238
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,122	104,122	-		104,122
		OTHER	3,125	3,125	-		3,125
		Total	75,195,497	75,195,497	12,702,441,481	6,392,997	75,195,497
		Source	75,195,497	75,195,497	12,702,441,481	6,392,997	75,195,497
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				1,505
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				

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
G45-14.2	G45-14.2	Mediation Services	0.00%	16	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	0.00%	108	0.00%	5,626
L49-15.3	L49-15.3	Financial Audits	0.00%	-	0.00%	
L49-15.4	L49-15.4	Program Audits	0.00%	-	0.00%	
L49-15.5	L49-15.5	Single Audits	0.00%	-	0.00%	
L49-15.6	L49-15.6	Audit Comm	0.00%	-	0.00%	
L49-15.7	L49-15.7	Financial Audit- Outdoors	0.00%	-	0.00%	
L49-15.8	L49-15.8	Financial Audit- Art	0.00%	-	0.00%	
L49-15.9	L49-15.9	Financial Audit- Clean Water	0.00%	-	0.00%	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0.00%	-	0.00%	
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor	0.00%	6	0.00%	172
G61-16.3	G61-16.3	State Auditor General	0.00%	-	0.00%	
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		-		
0.0	0.0					
	99YYY	Consumer Agencies	0.00%	-	0.00%	
	G02-0002	State Archaeology	0.00%	19	0.00%	593
	G02-0003	Public Broadcasting	0.00%	11	0.00%	355
	G02-0005	Materials Service and Distribution		-		-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	0.01%	50	0.01%	3,056
	G02-0009	Real Estate and Construction Services	0.00%	197	0.00%	30,021
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	3	0.00%	3
	G02-0012	STAR	0.01%	73	0.01%	15,183
	G02-0013	School Trust Lands	0.00%	31	0.00%	890
	G02-0014	Capital Group Parking	0.05%	192	0.05%	52,554
	G02-0015a	Fleet Services	0.01%	123	0.01%	277,602
	G02-0016	Development Disabilities	0.01%	113	0.01%	9,090
	G02-0017a	Risk Management	0.02%	74	0.02%	21,323
	G02-0017b	Risk Management - Workers Compensation	0.03%	207	0.03%	128,590
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	3	0.00%	35
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))	0.34%	395	0.34%	206,634
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	0.01%	39	0.01%	9,119
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0.00%	-	0.00%	4
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))		-		-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	0.00%	54	0.00%	2,155
	G02-0024	MN Bookstore	0.01%	221	0.01%	14,955
	G02-0028	Office of Enterprise Sustainability	0.00%	64	0.00%	462
	G02-0029a	Cooperative Purchasing (CPV)	0.03%	68	0.03%	5,477
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%	72	0.03%	8,461
	G02-0031	Central Mail	0.01%	163	0.01%	87,131
	G02-0034	Other Non-Allocable	0.00%	-	0.00%	-
	G02-0036	Demography	0.01%	40	0.01%	1,399
	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%	96	0.01%	16,645
	G02-0043	Surplus Services - Federal		1		21

Statewide Cost Allocation Plan
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			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	G02-0044	RECS - Energy	0.00%	7	0.00%	61
	G02-0045	SmART FMR	0.02%	43	0.02%	2,394
	G02-0046	SmART HR	0.02%	66	0.02%	3,012
	G02-0047	SHPO	0.00%	5	0.00%	5
	G02-0048	Arts & Cultural Heritage	0.00%	130	0.00%	3,428
	G02-0049	Office of State Procurement (fmrlly Materials Management)	0.01%	101	0.01%	7,801
	B04	AGRICULTURE DEPT	1.06%	11,038	1.06%	403,226
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	220	0.03%	24,492
	B13	COMMERCE DEPT	0.76%	3,496	0.76%	516,929
	B14	ANIMAL HEALTH BOARD	0.08%	437	0.08%	16,558
	B15	BARBER EXAMINERS BOARD	0.00%	147	0.00%	5,208
	B20	EXPLORE MINNESOTA TOURISM	0.08%	1,102	0.08%	26,944
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.58%	9,905	2.58%	5,400,676
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	1,347	0.02%	16,368
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	0.49%	1,167	0.49%	131,865
	B41	WORKERS COMP COURT OF APPEALS	0.02%	29	0.02%	2,557
	B42	LABOR AND INDUSTRY DEPT	0.67%	2,445	0.67%	871,967
	B43	IRON RANGE RESOURCES	0.14%	834	0.14%	56,801
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	55	0.01%	13,232
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	6	0.00%	6
	B7P	ACCOUNTANCY BOARD	0.01%	39	0.01%	12,038
	B7S	PRIVATE DETECTIVES BOARD	0.00%	95	0.00%	1,670
	B82	PUBLIC UTILITIES COMM	0.27%	136	0.27%	110,967
	B9D	AMATEUR SPORTS COMM	0.00%	59	0.00%	1,388
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	3	0.00%	12
	E25	CENTER FOR ARTS EDUCATION	0.18%	2,473	0.18%	57,394
	E26	MN STATE COLLEGES/UNIVERSITIES	22.86%	8,027	22.86%	9,165,744
	E37	EDUCATION DEPARTMENT	0.72%	5,726	0.72%	887,244
	E39	BOARD OF TEACHING	0.02%	63	0.02%	3,077
	E40	HISTORICAL SOCIETY	0.00%	46	0.00%	830
	E44	MINNESOTA STATE ACADEMIES	0.35%	1,853	0.35%	60,211
	E50	ARTS BOARD	0.04%	383	0.04%	49,529
	E60	OFFICE OF HIGHER EDUCATION	0.12%	1,618	0.12%	74,984
	E77	ZOOLOGICAL BOARD	0.50%	2,081	0.50%	144,373
	E81	UNIVERSITY OF MINNESOTA	0.00%	308	0.00%	5,435
	E95	HUMANITIES COMMISSION	0.00%	10	0.00%	371
	E97	SCIENCE MUSEUM	0.00%	25	0.00%	132
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	17	0.00%	222
	G03	LOTTERY	0.23%	174	0.23%	10,251
	G05	RACING COMMISSION	0.06%	349	0.06%	22,628
	G06	ATTORNEY GENERAL	0.50%	1,304	0.50%	62,847
	G09	GAMBLING CONTROL BOARD	0.05%	137	0.05%	7,939
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%	1,019	0.38%	81,587
	G17	HUMAN RIGHTS DEPT	0.08%	179	0.08%	13,045
	G19	INDIAN AFFAIRS COUNCIL	0.01%	115	0.01%	5,860
	G38	INVESTMENT BOARD	0.03%	54	0.03%	9,969
	G39	GOVERNORS OFFICE	0.08%	165	0.08%	8,543
	G45	MEDIATION SERVICES DEPT	0.02%	157	0.02%	3,473
	G46	MN.IT	3.90%	6,400	3.90%	763,146
	G53	SECRETARY OF STATE	0.14%	733	0.14%	53,738
	G61	OFFICE OF THE STATE AUDITOR	0.15%	234	0.15%	17,571
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	181	0.18%	179,934

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	179	0.13%	253,799
	G67	REVENUE DEPT	2.10%	4,806	2.10%	127,533
	G69	TEACHERS RETIREMENT ASSOC	0.12%	64	0.12%	249,112
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,143	0.00%	4,137,879
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	48	0.01%	2,461
	G96	UNIFORM LAWS COMMISSION	0.00%	11	0.00%	127
	G9J	CAMPAIGN FINANCE BOARD	0.01%	121	0.01%	9,396
	G9K	ADMINISTRATIVE HEARINGS	0.11%	390	0.11%	40,057
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	84	0.00%	3,418
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	70	0.01%	2,068
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	62	0.01%	2,927
	G9Q	MMB DEBT SERVICE	0.00%	976	0.00%	10,454
	G9R	MMB NON-OPERATING	0.00%	982	0.00%	9,189,495
	G9X	CAPITOL AREA ARCHITECT	0.01%	51	0.01%	1,842
	G9Y	DISABILITY COUNCIL	0.01%	123	0.01%	3,728
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208
	H12	HEALTH DEPT	2.80%	13,390	2.80%	1,051,198
	H55	HUMAN SERVICES DEPT	7.35%	13,368	7.35%	11,955,553
	H55b	HUMAN SERVICES SOS	3.37%	13,722	3.37%	808,519
	H55c	HUMAN SERVICES MSOP	0.66%	3,014	0.66%	87,797
	H60	MMB - MnSURE	0.32%	368	0.32%	73,801
	H75	VETERANS AFFAIRS DEPT	2.38%	6,589	2.38%	324,884
	H7B	MEDICAL PRACTICE BOARD	0.03%	362	0.03%	20,490
	H7C	NURSING BOARD	0.04%	209	0.04%	23,537
	H7D	PHARMACY BOARD	0.03%	392	0.03%	21,124
	H7F	DENTISTRY BOARD	0.01%	252	0.01%	17,092
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	186	0.01%	7,075
	H7J	OPTOMETRY BOARD	0.00%	135	0.00%	3,281
	H7K	NURSING HOME ADMIN BOARD	0.01%	422	0.01%	9,045
	H7L	SOCIAL WORK BOARD	0.01%	238	0.01%	19,102
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	144	0.00%	5,971
	H7Q	PODIATRIC MEDICINE	0.00%	180	0.00%	3,731
	H7R	VETERINARY MEDICINE BOARD	0.00%	141	0.00%	6,480
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	416	0.02%	10,503
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	117	0.00%	2,686
	H7V	PSYCHOLOGY BOARD	0.01%	171	0.01%	9,080
	H7W	PHYSICAL THERAPY BOARD	0.01%	216	0.01%	11,682
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	191	0.01%	12,877
	H9G	OMBUDSMAN MH/DD	0.03%	33	0.03%	3,563
	J33	TRIAL COURTS	3.46%	11,587	3.46%	1,800,700
	J50	GUARDIAN AD LITEM BOARD	0.38%	580	0.38%	31,562
	J52	PUBLIC DEFENSE BOARD	0.98%	1,417	0.98%	52,354
	J58	COURT OF APPEALS	0.13%	87	0.13%	4,242
	J65	SUPREME COURT	0.64%	1,883	0.64%	112,943
	J68	TAX COURT	0.01%	33	0.01%	2,171
	J70	JUDICIAL STANDARDS BOARD	0.00%	105	0.00%	2,393
	L10	LEGISLATURE	0.14%	600	0.14%	39,836
	L49	LEGISLATIVE AUDITOR	0.09%	12	0.09%	109
	P01	MILITARY AFFAIRS DEPT	0.63%	781	0.63%	545,647
	P07	PUBLIC SAFETY DEPT	3.52%	26,408	3.52%	3,116,221
	P78	CORRECTIONS DEPT	7.17%	17,904	7.17%	856,663
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	295	0.01%	7,506
	P9E	SENTENCING GUIDELINES COMM	0.01%	58	0.01%	1,829

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	R28	MINN CONSERVATION CORPS	0.00%	14	0.00%	123
	R29	NATURAL RESOURCES DEPT	8.99%	44,161	8.99%	3,407,837
	R32	POLLUTION CONTROL AGENCY	1.79%	8,074	1.79%	406,536
	R9P	WATER & SOIL RESOURCES BOARD	0.43%	5,652	0.43%	97,022
	T79	TRANSPORTATION DEPT	13.98%	29,047	13.98%	15,860,238
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	112	0.00%	104,122
		OTHER	0.00%	-	0.00%	3,125
		Total	99.47%	281,358	99.47%	75,195,497
		Source	99.47%	281,358	99.47%	75,195,497
		Difference (Total - Source)	0.00%	0	0.00%	0

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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					

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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		3,948,023			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
G45-14.2	G45-14.2	Mediation Services			0.00%	-	0.00%
G45-14.3	G45-14.3	Mediation Services			0.00%	420,447	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%
L49-15.3	L49-15.3	Financial Audits			0.00%		2,259,166
L49-15.4	L49-15.4	Program Audits			0.00%		1,414,678
L49-15.5	L49-15.5	Single Audits			0.00%		913,537
L49-15.6	L49-15.6	Audit Comm			0.00%		-
L49-15.7	L49-15.7	Financial Audit- Outdoors			0.00%		14,326
L49-15.8	L49-15.8	Financial Audit- Art			0.00%		17,372
L49-15.9	L49-15.9	Financial Audit- Clean Water			0.00%		-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0.00%		6,295
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					262,927
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor			0.00%		0.00%
G61-16.3	G61-16.3	State Auditor General			0.00%		0.00%
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
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	Data Practices Office (Fmrlly Information Policy Analysis)			0.01%		0.01%
	G02-0009	Real Estate and Construction Services			0.00%		0.00%
	G02-0010	Oil Overcharge (Stripper Wells)			0.00%		0.00%
	G02-0012	STAR			0.01%		0.01%
	G02-0013	School Trust Lands			0.00%		0.00%
	G02-0014	Capital Group Parking			0.05%		0.05%
	G02-0015a	Fleet Services			0.01%		0.01%
	G02-0016	Development Disabilities			0.01%		0.01%
	G02-0017a	Risk Management			0.02%		0.02%
	G02-0017b	Risk Management - Workers Compensation			0.03%		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)			0.00%		0.00%
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))			0.34%		0.34%
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))			0.01%		0.01%
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))			0.00%		0.00%
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))					
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)			0.00%		0.00%
	G02-0024	MN Bookstore			0.01%		0.01%
	G02-0028	Office of Enterprise Sustainability			0.00%		0.00%
	G02-0029a	Cooperative Purchasing (CPV)			0.03%		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)			0.03%		0.03%
	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					

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	G02-0044	RECS - Energy			0.00%		0.00%
	G02-0045	SmART FMR			0.02%		0.02%
	G02-0046	SmART HR			0.02%		0.02%
	G02-0047	SHPO			0.00%		0.00%
	G02-0048	Arts & Cultural Heritage			0.00%		0.00%
	G02-0049	Office of State Procurement (fmrlly Materials Management)			0.01%		0.01%
	B04	AGRICULTURE DEPT			1.06%		1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD			0.03%		0.03%
	B13	COMMERCE DEPT			0.76%		0.76%
	B14	ANIMAL HEALTH BOARD			0.08%		0.08%
	B15	BARBER EXAMINERS BOARD			0.00%		0.00%
	B20	EXPLORE MINNESOTA TOURISM			0.08%		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT			2.58%		2.58%
	B24	PUBLIC FACILITIES AUTHORITY			0.02%		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY			0.00%		0.00%
	B34	HOUSING FINANCE AGENCY			0.49%		0.49%
	B41	WORKERS COMP COURT OF APPEALS			0.02%		0.02%
	B42	LABOR AND INDUSTRY DEPT			0.67%		0.67%
	B43	IRON RANGE RESOURCES			0.14%		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD			0.01%		0.01%
	B7G	COMBATIVE SPORTS COMMISSION			0.00%		0.00%
	B7P	ACCOUNTANCY BOARD			0.01%		0.01%
	B7S	PRIVATE DETECTIVES BOARD			0.00%		0.00%
	B82	PUBLIC UTILITIES COMM			0.27%		0.27%
	B9D	AMATEUR SPORTS COMM			0.00%		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH			0.00%		0.00%
	E25	CENTER FOR ARTS EDUCATION			0.18%		0.18%
	E26	MN STATE COLLEGES/UNIVERSITIES			22.86%		22.86%
	E37	EDUCATION DEPARTMENT			0.72%		0.72%
	E39	BOARD OF TEACHING			0.02%		0.02%
	E40	HISTORICAL SOCIETY			0.00%		0.00%
	E44	MINNESOTA STATE ACADEMIES			0.35%		0.35%
	E50	ARTS BOARD			0.04%		0.04%
	E60	OFFICE OF HIGHER EDUCATION			0.12%		0.12%
	E77	ZOOLOGICAL BOARD			0.50%		0.50%
	E81	UNIVERSITY OF MINNESOTA			0.00%		0.00%
	E95	HUMANITIES COMMISSION			0.00%		0.00%
	E97	SCIENCE MUSEUM			0.00%		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY			0.00%		0.00%
	G03	LOTTERY			0.23%		0.23%
	G05	RACING COMMISSION			0.06%		0.06%
	G06	ATTORNEY GENERAL			0.50%		0.50%
	G09	GAMBLING CONTROL BOARD			0.05%		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET			0.38%		0.38%
	G17	HUMAN RIGHTS DEPT			0.08%		0.08%
	G19	INDIAN AFFAIRS COUNCIL			0.01%		0.01%
	G38	INVESTMENT BOARD			0.03%		0.03%
	G39	GOVERNORS OFFICE			0.08%		0.08%
	G45	MEDIATION SERVICES DEPT			0.02%		0.02%
	G46	MN.IT			3.90%		3.90%
	G53	SECRETARY OF STATE			0.14%		0.14%
	G61	OFFICE OF THE STATE AUDITOR			0.15%		0.15%
	G62	MINN STATE RETIREMENT SYSTEM			0.18%		0.18%

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			0.13%		0.13%
	G67	REVENUE DEPT			2.10%		2.10%
	G69	TEACHERS RETIREMENT ASSOC			0.12%		0.12%
	G90	REVENUE INTERGOVT PAYMENTS			0.00%		0.00%
	G92	OMBUDSPERSON FOR FAMILIES			0.01%		0.01%
	G96	UNIFORM LAWS COMMISSION			0.00%		0.00%
	G9J	CAMPAIGN FINANCE BOARD			0.01%		0.01%
	G9K	ADMINISTRATIVE HEARINGS			0.11%		0.11%
	G9L	BLACK MINNESOTANS COUNCIL			0.00%		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL			0.01%		0.01%
	G9N	ASIAN-PACIFIC COUNCIL			0.01%		0.01%
	G9Q	MMB DEBT SERVICE			0.00%		0.00%
	G9R	MMB NON-OPERATING			0.00%		0.00%
	G9X	CAPITOL AREA ARCHITECT			0.01%		0.01%
	G9Y	DISABILITY COUNCIL			0.01%		0.01%
	GPR	PAYROLL CLEARING			0.00%		0.00%
	H12	HEALTH DEPT			2.80%		2.80%
	H55	HUMAN SERVICES DEPT			7.35%		7.35%
	H55b	HUMAN SERVICES SOS			3.37%		3.37%
	H55c	HUMAN SERVICES MSOP			0.66%		0.66%
	H60	MMB - MnSURE			0.32%		0.32%
	H75	VETERANS AFFAIRS DEPT			2.38%		2.38%
	H7B	MEDICAL PRACTICE BOARD			0.03%		0.03%
	H7C	NURSING BOARD			0.04%		0.04%
	H7D	PHARMACY BOARD			0.03%		0.03%
	H7F	DENTISTRY BOARD			0.01%		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD			0.01%		0.01%
	H7J	OPTOMETRY BOARD			0.00%		0.00%
	H7K	NURSING HOME ADMIN BOARD			0.01%		0.01%
	H7L	SOCIAL WORK BOARD			0.01%		0.01%
	H7M	MARRIAGE & FAMILY THERAPY BD			0.00%		0.00%
	H7Q	PODIATRIC MEDICINE			0.00%		0.00%
	H7R	VETERINARY MEDICINE BOARD			0.00%		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD			0.02%		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE			0.00%		0.00%
	H7V	PSYCHOLOGY BOARD			0.01%		0.01%
	H7W	PHYSICAL THERAPY BOARD			0.01%		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD			0.01%		0.01%
	H9G	OMBUDSMAN MH/DD			0.03%		0.03%
	J33	TRIAL COURTS			3.46%		3.46%
	J50	GUARDIAN AD LITEM BOARD			0.38%		0.38%
	J52	PUBLIC DEFENSE BOARD			0.98%		0.98%
	J58	COURT OF APPEALS			0.13%		0.13%
	J65	SUPREME COURT			0.64%		0.64%
	J68	TAX COURT			0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD			0.00%		0.00%
	L10	LEGISLATURE			0.14%		0.14%
	L49	LEGISLATIVE AUDITOR			0.09%		0.09%
	P01	MILITARY AFFAIRS DEPT			0.63%		0.63%
	P07	PUBLIC SAFETY DEPT			3.52%		3.52%
	P78	CORRECTIONS DEPT			7.17%		7.17%
	P7T	PEACE OFFICERS BOARD (POST)			0.01%		0.01%
	P9E	SENTENCING GUIDELINES COMM			0.01%		0.01%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	R28	MINN CONSERVATION CORPS			0.00%		0.00%
	R29	NATURAL RESOURCES DEPT			8.99%		8.99%
	R32	POLLUTION CONTROL AGENCY			1.79%		1.79%
	R9P	WATER & SOIL RESOURCES BOARD			0.43%		0.43%
	T79	TRANSPORTATION DEPT			13.98%		13.98%
	T9B	METROPOLITAN COUNCIL/TRANSPORT			0.00%		0.00%
		OTHER			0.00%		0.00%
		Total	3,948,023		99.47%	420,447	99.47%
		Source	3,948,023		99.47%	420,447	99.47%
		Difference (Total - Source)	0		0.00%	0	0.00%
							4,888,301
							4,888,301
							0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
	33.3	33.4	33.5	33.6
Schedule No.	Financial Audits	Program Audits	Single Audits	Audit Committee

Schedule No.	DP#	Name
	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)
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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
	33.3	33.4	33.5	33.6
Schedule No.	Financial Audits	Program Audits	Single Audits	Audit Committee

Schedule No.	DP#	Name
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
99YYY	99YYY	Consumer Agencies
G02-3.0	G02-3.0	Department of Administration
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)
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

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
	33.3	33.4	33.5	33.6
Schedule	Financial Audits	Program Audits	Single Audits	Audit Committee
No.	DP#	Name		

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				2,259,166
L49-15.4	L49-15.4	Program Audits				1,414,678
L49-15.5	L49-15.5	Single Audits				913,537
L49-15.6	L49-15.6	Audit Comm				-
L49-15.7	L49-15.7	Financial Audit- Outdoors				14,326
L49-15.8	L49-15.8	Financial Audit- Art				17,372
L49-15.9	L49-15.9	Financial Audit- Clean Water				-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				6,295
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				262,927
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	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-
	G02-0012	STAR	-	-	-	-
	G02-0013	School Trust Lands	-	-	-	-
	G02-0014	Capital Group Parking	2	-	-	-
	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	Facilities Management (Leases) (Fmrlly Plant Management (Leases))	-	-	-	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-
	G02-0028	Office of Enterprise Sustainability	-	-	-	-
	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	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Financial Audits

Program Audits

Single Audits

Legislative Auditor General
Support

33.3

33.4

33.5

33.6

Schedule

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-
	G02-0046	SmART HR	-	-	-	-
	G02-0047	SHPO	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	-	-
	B04	AGRICULTURE DEPT	510	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-
	B13	COMMERCE DEPT	195	-	-	109
	B14	ANIMAL HEALTH BOARD	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	168	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	810	752	-	1,051
	B24	PUBLIC FACILITIES AUTHORITY	9	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	9	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	12	-	-	-
	B42	LABOR AND INDUSTRY DEPT	10	-	-	-
	B43	IRON RANGE RESOURCES	18	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
	B7P	ACCOUNTANCY BOARD	0	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-
	B9D	AMATEUR SPORTS COMM	5	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	227	10	-	-
	E25	CENTER FOR ARTS EDUCATION	685	2,135	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	659	-	-	-
	E37	EDUCATION DEPARTMENT	377	4,353	-	-
	E39	BOARD OF TEACHING	-	-	-	-
	E40	HISTORICAL SOCIETY	7	-	-	-
	E44	MINNESOTA STATE ACADEMIES	26	-	-	-
	E50	ARTS BOARD	1	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	6	-	-	-
	E77	ZOOLOGICAL BOARD	1	-	-	-
	E81	UNIVERSITY OF MINNESOTA	41	-	-	-
	E95	HUMANITIES COMMISSION	7	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
	G03	LOTTERY	1,276	-	-	-
	G05	RACING COMMISSION	405	-	-	-
	G06	ATTORNEY GENERAL	587	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	136	-	-	-
	G17	HUMAN RIGHTS DEPT	248	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-
	G38	INVESTMENT BOARD	1,589	-	-	-
	G39	GOVERNORS OFFICE	341	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-
	G46	MN.IT	1,153	-	-	-
	G53	SECRETARY OF STATE	463	791	-	-
	G61	OFFICE OF THE STATE AUDITOR	296	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	797	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
33.3	33.4	33.5	33.6

Financial Audits	Program Audits	Single Audits	Audit Committee
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Schedule No.	DP#	Name
	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

	647	-	-	-
	326	3,566	-	-
	479	-	-	-
	-	-	-	-
	20	-	-	-
	-	-	-	-
	-	-	-	-
	9	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	14	-	-	-
	25	-	-	-
	-	-	-	-
	526	1,598	1,336	-
	2,569	5,263	6,367	-
	-	-	-	-
	-	-	-	-
	38	-	460	-
	1,147	-	-	-
	90	-	-	-
	74	-	-	-
	52	-	-	-
	64	-	-	-
	93	-	-	-
	34	-	-	-
	72	-	-	-
	9	-	-	-
	11	-	-	-
	33	-	-	-
	10	-	-	-
	-	-	-	-
	66	-	-	-
	55	-	-	-
	14	-	-	-
	48	-	-	-
	8	-	-	-
	586	-	-	-
	-	791	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	36	-	82	-
	523	-	489	-
	369	-	-	-
	-	-	-	-
	10	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
33.3	33.4	33.5	33.6

Schedule
No.

DP#	Name
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
	Source
	Difference (Total - Source)

Financial Audits	Program Audits	Single Audits	Audit Committee
-	-	-	-
783	16	1,061	
54	-	-	
436	-	-	
537	-	-	
145	-	-	
775	3,574	-	
21,859	22,849	10,955	4,888,301
21,859	22,849	10,955	4,888,301
0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial 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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
				33.7	33.8	33.9	33.10
Schedule No.	DP#	Name		Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan
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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	-	-	-	-
0.0	0.0					
99YYY		Consumer Agencies	-	-	-	-
G02-0002		State Archaeology	-	-	-	-
G02-0003		Public Broadcasting	-	-	-	-
G02-0005		Materials Service and Distribution	-	-	-	-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-
G02-0009		Real Estate and Construction Services	-	-	-	-
G02-0010		Oil Overcharge (Stripper Wells)	-	-	-	-
G02-0012		STAR	-	-	-	-
G02-0013		School Trust Lands	-	-	-	-
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		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	-
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-
G02-0024		MN Bookstore	-	-	-	-
G02-0028		Office of Enterprise Sustainability	-	-	-	-
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	-	-	-	-

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			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-
	G02-0046	SmART HR	-	-	-	-
	G02-0047	SHPO	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	84	-	-
	G02-0049	Office of State Procurement (fmrlly 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	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-
	E40	HISTORICAL SOCIETY	-	46	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-
	E50	ARTS BOARD	-	86	-	-
	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	-	-	-	-

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Exhibit D - Allocation Statistics

Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
33.7	33.8	33.9	33.10

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	178	-	-	31
	R32	POLLUTION CONTROL AGENCY	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	48
		OTHER	-	-	-	-
		Total	178	215	0	78
		Source	178	215	-	78
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
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Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	-	-	-	-
0.0	0.0					
99YYY		Consumer Agencies	-	-	-	-
G02-0002		State Archaeology	-	-	-	-
G02-0003		Public Broadcasting	-	-	-	-
G02-0005		Materials Service and Distribution	-	-	-	-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-
G02-0009		Real Estate and Construction Services	-	-	-	-
G02-0010		Oil Overcharge (Stripper Wells)	-	-	-	-
G02-0012		STAR	-	-	-	-
G02-0013		School Trust Lands	-	-	-	-
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		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	-
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-
G02-0024		MN Bookstore	-	-	-	-
G02-0028		Office of Enterprise Sustainability	-	-	-	-
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	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-
	G02-0046	SmART HR	-	-	-	-
	G02-0047	SHPO	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-
	G02-0049	Office of State Procurement (fmrlly 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	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-
	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	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	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	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	2,574	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	1,673	-
	T79	TRANSPORTATION DEPT	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
		OTHER	-	-	-	-
		Total	0	0	4,247	0
		Source	-	-	4,247	-
		Difference (Total - Source)	0	0	0	0

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
	1.2	Fixed Asset Depreciation			3,271,137
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			1,911,368
G02-3.4	G02-3.4	Human Resources			1,317,543
G02-3.5	G02-3.5	Financial Management and Reporting			2,601,748
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			3,012
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,419,000
G02-4.7	G02-4.7	Real Property			3,035,784
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)			5,821,110
G02-4.10	G02-4.10	Central Mail			1,316,304
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			1,357,548
G02-4.12	G02-4.12	Grants Management			353,616
G46-6.2	G46-6.2	Minnesota Information Technology			3,107,073
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			1,399,878
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			22,754,962
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)			3,055,014
G10-9.2	G10-9.2	Debt Management Division			0
G10-9.3	G10-9.3	Debt Management			1,584,505
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)			4,373,530
G10-10.4	G10-10.4	Budget Operations and Planning			1,496,859
G10-10.5	G10-10.5	Budget Division - Non Allocable			4,314,354
G10-11.2	G10-11.2	MMB - Accounting Division			0
G10-11.3	G10-11.3	Central Payroll			5,393,277
G10-11.4	G10-11.4	Accounting Services			5,641,976
G10-11.5	G10-11.5	Financial Reporting			8,750,690
G10-11.6	G10-11.6	Financial Reporting - Single Audit			131,896
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			6,495,041
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			9,176,955
G10-12.5	G10-12.5	Personnel Operations and System Support			6,444,859
G10-12.6	G10-12.6	Budget Service - Computer Operations			445,156
G10-12.7	G10-12.7	Personnel Operations Special Billing			5,643,070
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			12,985,392
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			17,442,765
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			94,615
G45-14.3	G45-14.3	Mediation Services			1,378,225
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			3,545,449
L49-15.3	L49-15.3	Financial Audits			10,028,161
L49-15.4	L49-15.4	Program Audits			4,244,034
L49-15.5	L49-15.5	Single Audits			2,740,611
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			42,978
L49-15.8	L49-15.8	Financial Audit- Art			52,116

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
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			18,885
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			788,781
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor			91,161
G61-16.3	G61-16.3	State Auditor General			0
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)			13,729,376
					0
99YYY	99YYY	Consumer Agencies			0
G02-3.0	G02-3.0	Department of Administration	2,146,360		117,831,881
G02-3.2	G02-3.2	Admin Management Services			2,284,012
G02-3.3	G02-3.3	Commissioner's Office			608,611
G02-3.4	G02-3.4	Human Resources			437,630
G02-3.5	G02-3.5	Financial Management and Reporting			865,561
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			5,802,816
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			473,000
G02-4.7	G02-4.7	Real Property			1,020,336
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			1,946,368
G02-4.10	G02-4.10	Central Mail			439,152
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			470,274
G02-4.12	G02-4.12	Grants Management			111,808
G46-6.2	G46-6.2	Minnesota Information Technology			254,957
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			445,281
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			20,074,962
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			990,507
G10-9.2	G10-9.2	Debt Management Division			369,835
G10-9.3	G10-9.3	Debt Management			369,835
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			3,543,975
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,072,342
G10-10.4	G10-10.4	Budget Operations and Planning			314,456
G10-10.5	G10-10.5	Budget Division - Non Allocable			2,157,177
G10-11.2	G10-11.2	MMB - Accounting Division			4,956,710
G10-11.3	G10-11.3	Central Payroll			1,369,600
G10-11.4	G10-11.4	Accounting Services			1,418,504
G10-11.5	G10-11.5	Financial Reporting			2,131,535
G10-11.6	G10-11.6	Financial Reporting - Single Audit			32,974
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			8,336,079
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			3,225,068
G10-12.5	G10-12.5	Personnel Operations and System Support			3,034,622
G10-12.6	G10-12.6	Budget Service - Computer Operations			133,307
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			1,505
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			3,948,023
G10-13.3	G10-13.3	Personnel Administration			3,948,023
G10-13.5	G02-13.5	Employee Relations - Non Allocable			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
G45-14.2	G45-14.2	Mediation Services			94,615
G45-14.3	G45-14.3	Mediation Services			420,447
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			180,067
L49-15.3	L49-15.3	Financial Audits			4,518,332
L49-15.4	L49-15.4	Program Audits			2,829,356
L49-15.5	L49-15.5	Single Audits			1,827,074
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			28,652
L49-15.8	L49-15.8	Financial Audit- Art			34,744
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			12,590
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			525,854
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor	-		23,817
G61-16.3	G61-16.3	State Auditor General	-		0
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	-		0
0.0	0.0				0
99YYY		Consumer Agencies	-		0
G02-0002		State Archaeology	-	593	295,115
G02-0003		Public Broadcasting	-	355	5,005,498
G02-0005		Materials Service and Distribution	-	-	0
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	-	3,056	671,466
G02-0009		Real Estate and Construction Services	-	30,021	17,298,687
G02-0010		Oil Overcharge (Stripper Wells)	-	3	60
G02-0012		STAR	-	15,183	1,141,365
G02-0013		School Trust Lands	-	890	432,158
G02-0014		Capital Group Parking	-	52,554	4,472,141
G02-0015a		Fleet Services	-	277,602	14,537,389
G02-0016		Development Disabilities	-	9,090	2,188,883
G02-0017a		Risk Management	-	21,323	11,275,960
G02-0017b		Risk Management - Workers Compensation	-	128,590	33,009,411
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	-	35	572
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	206,634	54,370,858
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	9,119	321,295
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	4	64
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	0
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	2,155	5,314,897
G02-0024		MN Bookstore	-	14,955	1,750,956
G02-0028		Office of Enterprise Sustainability	-	462	227,369
G02-0029a		Cooperative Purchasing (CPV)	-	5,477	3,189,260
G02-0029b		Cooperative Purchasing (MMCAP)	-	8,461	9,769,558
G02-0031		Central Mail	-	87,131	11,401,654
G02-0034		Other Non-Allocable	-	-	0
G02-0036		Demography	-	1,399	709,234
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	-	16,645	2,423,392
G02-0043		Surplus Services - Federal	-	21	340

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
	G02-0044	RECS - Energy	-	61	1,004
	G02-0045	SmART FMR	-	2,394	473,394
	G02-0046	SmART HR	-	3,012	325,514
	G02-0047	SHPO	-	5	100
	G02-0048	Arts & Cultural Heritage	-	3,428	16,592,980
	G02-0049	Office of State Procurement (fmrly Materials Management)	-	7,801	5,608,783
	B04	AGRICULTURE DEPT	10,423,204	403,226	273,573,277
	B11	COSMETOLOGIST EXAMINERS BOARD	-	24,492	984,700
	B13	COMMERCE DEPT	119,174,276	516,929	584,158,809
	B14	ANIMAL HEALTH BOARD	438,112	16,558	3,636,740
	B15	BARBER EXAMINERS BOARD	-	5,208	142,554
	B20	EXPLORE MINNESOTA TOURISM	-	26,944	2,917,590
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	997,152,829	5,400,676	4,627,896,756
	B24	PUBLIC FACILITIES AUTHORITY	-	16,368	200,867,627
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0
	B34	HOUSING FINANCE AGENCY	-	131,865	1,120,086,078
	B41	WORKERS COMP COURT OF APPEALS	-	2,557	112,330
	B42	LABOR AND INDUSTRY DEPT	5,127,128	871,967	50,454,098
	B43	IRON RANGE RESOURCES	-	56,801	62,818,977
	B7E	ARCHITECTURE, ENGINEERING BD	-	13,232	510,660
	B7G	COMBATIVE SPORTS COMMISSION	-	6	108
	B7P	ACCOUNTANCY BOARD	-	12,038	419,985
	B7S	PRIVATE DETECTIVES BOARD	-	1,670	26,102
	B82	PUBLIC UTILITIES COMM	-	110,967	3,454,722
	B9D	AMATEUR SPORTS COMM	-	1,388	10,229,793
	B9V	AGRICULTURE UTILIZATION RESRCH	-	12	656
	E25	CENTER FOR ARTS EDUCATION	750	57,394	2,921,140
	E26	MN STATE COLLEGES/UNIVERSITIES	858,294,479	9,165,744	3,771,797,268
	E37	EDUCATION DEPARTMENT	788,037,000	887,244	5,567,492,674
	E39	BOARD OF TEACHING	-	3,077	55,182
	E40	HISTORICAL SOCIETY	-	830	4,140,616
	E44	MINNESOTA STATE ACADEMIES	-	60,211	3,548,217
	E50	ARTS BOARD	790,420	49,529	77,830,399
	E60	OFFICE OF HIGHER EDUCATION	-	74,984	25,464,977
	E77	ZOOLOGICAL BOARD	10,281	144,373	6,245,602
	E81	UNIVERSITY OF MINNESOTA	-	5,435	536,603,945
	E95	HUMANITIES COMMISSION	-	371	5,266
	E97	SCIENCE MUSEUM	-	132	1,968
	E9W	HIGHER ED FACILITIES AUTHORITY	-	222	22,128
	G03	LOTTERY	-	10,251	1,056,093
	G05	RACING COMMISSION	-	22,628	506,088
	G06	ATTORNEY GENERAL	1,969,956	62,847	9,860,408
	G09	GAMBLING CONTROL BOARD	-	7,939	356,420
	G10	MINNESOTA MANAGEMENT & BUDGET	-	81,587	64,117,359
	G17	HUMAN RIGHTS DEPT	-	13,045	1,650,819
	G19	INDIAN AFFAIRS COUNCIL	-	5,860	1,584,388
	G38	INVESTMENT BOARD	-	9,969	305,740
	G39	GOVERNORS OFFICE	-	8,543	441,607
	G45	MEDIATION SERVICES DEPT	-	3,473	259,632
	G46	MN.IT	-	763,146	36,515,109
	G53	SECRETARY OF STATE	-	53,738	2,233,166
	G61	OFFICE OF THE STATE AUDITOR	-	17,571	405,351
	G62	MINN STATE RETIREMENT SYSTEM	-	179,934	13,646,323

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
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	253,799	14,925,823
	G67	REVENUE DEPT	-	127,533	135,818,705
	G69	TEACHERS RETIREMENT ASSOC	-	249,112	14,244,575
	G90	REVENUE INTERGOVT PAYMENTS	-	4,137,879	57,934,878
	G92	OMBUDSPERSON FOR FAMILIES	-	2,461	86,042
	G96	UNIFORM LAWS COMMISSION	-	127	1,824
	G9J	CAMPAIGN FINANCE BOARD	-	9,396	197,270
	G9K	ADMINISTRATIVE HEARINGS	-	40,057	5,380,206
	G9L	BLACK MINNESOTANS COUNCIL	-	3,418	113,867
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,068	67,796
	G9N	ASIAN-PACIFIC COUNCIL	-	2,927	130,706
	G9Q	MMB DEBT SERVICE	-	10,454	150,262
	G9R	MMB NON-OPERATING	7,022,873	9,189,495	156,748,414
	G9X	CAPITOL AREA ARCHITECT	-	1,842	77,680
	G9Y	DISABILITY COUNCIL	-	3,728	127,898
	GPR	PAYROLL CLEARING	-	208	2,912
	H12	HEALTH DEPT	261,321,672	1,051,198	1,562,371,276
	H55	HUMAN SERVICES DEPT	8,687,788,003	11,955,553	35,851,355,982
	H55b	HUMAN SERVICES SOS	-	808,519	20,218,652
	H55c	HUMAN SERVICES MSOP	-	87,797	2,988,014
	H60	MMB - MnSURE	15,570,916	73,801	96,983,873
	H75	VETERANS AFFAIRS DEPT	21,261,694	324,884	113,448,691
	H7B	MEDICAL PRACTICE BOARD	-	20,490	1,348,857
	H7C	NURSING BOARD	-	23,537	2,716,402
	H7D	PHARMACY BOARD	183,336	21,124	2,528,461
	H7F	DENTISTRY BOARD	-	17,092	445,168
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,075	138,221
	H7J	OPTOMETRY BOARD	-	3,281	52,221
	H7K	NURSING HOME ADMIN BOARD	-	9,045	1,935,826
	H7L	SOCIAL WORK BOARD	-	19,102	927,255
	H7M	MARRIAGE & FAMILY THERAPY BD	-	5,971	102,447
	H7Q	PODIATRIC MEDICINE	-	3,731	62,193
	H7R	VETERINARY MEDICINE BOARD	-	6,480	114,892
	H7S	EMERGENCY MEDICAL SERVICES BD	118,265	10,503	962,250
	H7U	DIETETICS & NUTRITION PRACTICE	-	2,686	44,470
	H7V	PSYCHOLOGY BOARD	-	9,080	234,902
	H7W	PHYSICAL THERAPY BOARD	-	11,682	279,951
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	12,877	244,460
	H9G	OMBUDSMAN MH/DD	-	3,563	786,702
	J33	TRIAL COURTS	2,724,752	1,800,700	36,687,145
	J50	GUARDIAN AD LITEM BOARD	-	31,562	470,228
	J52	PUBLIC DEFENSE BOARD	-	52,354	2,210,798
	J58	COURT OF APPEALS	-	4,242	87,898
	J65	SUPREME COURT	375,862	112,943	13,405,892
	J68	TAX COURT	-	2,171	377,276
	J70	JUDICIAL STANDARDS BOARD	-	2,393	45,716
	L10	LEGISLATURE	-	39,836	1,380,872
	L49	LEGISLATIVE AUDITOR	-	109	10,254
	P01	MILITARY AFFAIRS DEPT	59,141,600	545,647	258,211,058
	P07	PUBLIC SAFETY DEPT	97,542,963	3,116,221	1,044,869,940
	P78	CORRECTIONS DEPT	1,702,344	856,663	113,157,071
	P7T	PEACE OFFICERS BOARD (POST)	-	7,506	452,652
	P9E	SENTENCING GUIDELINES COMM	-	1,829	143,193

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		
	R28	MINN CONSERVATION CORPS	-	123	1,802
	R29	NATURAL RESOURCES DEPT	50,440,264	3,407,837	524,293,914
	R32	POLLUTION CONTROL AGENCY	20,583,598	406,536	178,353,667
	R9P	WATER & SOIL RESOURCES BOARD	1,693,796	97,022	128,892,163
	T79	TRANSPORTATION DEPT	693,551,108	15,860,238	9,716,668,411
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	104,122	3,789,183
		OTHER	-	3,125	12,530,327,451
		Total	12,704,587,841	75,188,195	80,259,021,502
		Source	12,704,587,841	75,188,195	80,259,021,502
		Difference (Total - Source)	0	0	0

	A	B	C	D			F	G	H			I	J	K	L	M	N	O	P	Q	R	S	T
	SWACAP			Schedule	Appro	Alltmt	ALLTMT			Total	Salaries	Other	Prior	Unallowable or	Capital	Net	Schedule	FY17	Allocable	FY17	Non-alloc		
	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Adjustment	Non-allocable	Non-allocable	Accounts	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line		
90	G10	G10-11.3	1000	Central Payroll	G100001	G1021100	PAYROLL SERVICES	1,369,600	1,327,865	41,735						1,369,600		1,369,600			0		
91	Total	G10-11.3		Central Payroll															1,369,600			0	
92																							
93	G10	G10-11.4	1000	Accounting Services	G100001	G1021300	AGENCY SUPPORT	1,418,504	1,330,464	88,040						1,418,504		1,418,504			0		
94	Total	G10-11.4		Accounting Services															1,418,504			0	
95																							
96	G10	G10-11.5	1000	Financial Reporting	G100001	G1021200	FINANCIAL REPORTING	2,116,628	2,080,655	35,973						2,116,628	-32,974	2,083,654			0		
97	G10	G10-11.5	1000	Financial Reporting	G100001	G1021251	Bank Fees	47,881	0	47,881						47,881		47,881			0		
98	Total	G10-11.5		Financial Reporting															2,131,535			0	
99																							
100	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100001	G1021251	SINGLE AUDIT										32,974	32,974			0		
101	Total	G10-11.6		Financial Reporting - Single Audit															32,974			0	
102																							
103	G10	G10-12.2	1000	MMB IT - Management and Administration	G100004	G1024000	Mn.IT @ MMB Management	3,213,406	0	3,213,406						3,213,406	-1,271,442	1,941,964			0		
104	G10	G10-12.2	1000	MMB IT - Management and Administration	G100104	G1024000	Upgrade Statewide Systems	2,480,864	0	2,480,864						2,480,864	-2,479,746	1,118			0		
105	G10	G10-12.2	1000	MMB IT - Management and Administration	G100027	G1029300	Upgrade Statewide Systems	0	0	0						0		0			0		
106	G10	G10-12.2	1000	MMB IT - Management and Administration	G100115	G1024000	Mn.IT @ MMB Management	0	0	0						0		0			0		
107	G10	G10-12.2	1000	MMB IT - Management and Administration	G100004	G1034400	Non-allocable portions of INFO SERV	0	0	0						0		0			0		
108	Total	G10-12.2		MMB IT - Management and Administration															1,943,082			0	
109																							
110	G10	G10-12.4	1000	Accounting and Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management	0	0	0						0	614,593	614,593			0		
111	G10	G10-12.4	1000	Accounting and Procurement Operations and System Support	G100004	G1024200	MN.IT SWIFT	0	0	0						0		0			0		
112	G10	G10-12.4	1000	Accounting and Procurement Operations and System Support	G100004	G1024400	MN.IT Data Warehouse	0	0	0						0		0			0		
113	G10	G10-12.4	3610	Accounting and Procurement Operations and System Support	G100090	G1021410	MAPS Replacement Project	0	0	0						0		0			0		
114	G10	G10-12.4	3610	Accounting and Procurement Operations and System Support	G100090	G1021410	Non-allocable portions of MAPS REPL PROJ	0	0	0						0		0			0		
115	G10	G10-12.4	1000	Accounting and Procurement Operations and System Support	G100027	G1029300	Upgrade Statewide Systems	0	0	0						0		0			0		
116	G10	G10-12.4	1000	Accounting and Procurement Operations and System Support	G100104	G1024000	Upgrade Statewide Systems	0	0	0						0		0			0		
117	G10	G10-12.4	1000	Accounting and Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management	0	0	0						0	1,183,898	1,183,898			0		
118	G10	G10-12.4	1000	Accounting and Procurement Operations and System Support	G100115	G1024000	Mn.IT @ MMB Management	0	0	0						0		0			0		
119	G10	G10-12.4	1000	Accounting and Procurement Operations and System Support	G100009	G1029000	Management Services Admin	0	0	0						0	1,426,577	1,426,577			0		
120	Total	G10-12.4		Accounting and Procurement Operations and System Support															3,225,068			0	
121																							
122	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management	0	0	0						0	523,542	523,542			0		
123	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024200	MN.IT SWIFT	0	0	0						0		0			0		
124	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024400	MN.IT Data Warehouse	0	0	0						0		0			0		
125	G10	G10-12.5	1000	Personnel Operations and System Support	G100104	G1024000	Upgrade Statewide Systems	0	0	0						0	1,295,848	1,295,848			0		
126	G10	G10-12.5	1000	Personnel Operations and System Support	G100009	G1029000	Management Services Admin	0	0	0						0	1,215,232	1,215,232			0		
127	Total	G10-12.5		Personnel Operations and System Support															3,034,622			0	
128																							
129	G10	G10-12.6	1000	Budget Service Computer Operations	G100001	G1024000	Mn.IT @ MMB Management	0	0	0						0	133,307	133,307			0		
130	Total	G10-12.6		Budget Service Computer Operations															133,307			0	
131																							
132	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1021110	Payroll Services SEMA4 Upgrade	0	0	0						0		0			0		
133	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024100	MN.IT ERP All Modules	1,601,810	0	1,601,810						1,601,810	-870,622	345,976			0		
134	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024110	MN.IT SEMA4 Upgrade	0	0	0						0		0			0		
135	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024120	MN.IT SEMA4	1,203,906	0	1,203,906						1,203,906		1,203,906			0		
136	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1027600	SWIFT ELM	189,838	184,408	5,430						189,838		189,838			0		
137	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1027650	MN.IT ELM	23,285	0	23,285						23,285		23,285			0		
138	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1021300	Agency Support Reclassify to 12.7	0	0	0						0	764,364	764,364			0		
139	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024400	MN.IT Data Warehouse Reclassify to 12.7	0	0	0						0	407,594	407,594			0		
140	Total	G10-12.7		Personnel Operations - Special Billing															2,934,964			0	
141																							
142	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021300	Agency Support	1,674,490	1,554,771	119,719						1,674,490	-764,364	910,126			0		
143	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021400	SWIFT Procurement	456,315	440,881	15,434						456,315		456,315			0		
144	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021410	MAPS Replacement Project	0	0	0						0		0			0		
145	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021410	Non-allocable portions of MAPS REPL PROJ	0	0	0						0		0			0		
146	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024200	MN.IT SWIFT	1,230,932	0	1,230,932						1,230,932		1,230,932			0		
147	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024400	MN.IT Data Warehouse	892,915	0	892,915						892,915	-407,594	485,321			0		
148	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024100	MN.IT ERP All Modules Reclassify to 12.8	0	0	0						0	870,622	870,622			0		
149	Total	G10-12.8		Accounting & Procurement Operations - Special Billing															3,953,315			0	
150																							
151	G10	G10-12.90	1000	MMB Other - Non-Allocable	G100003	G1023000	Economic Analysis	552,590	307,137	245,453						552,590		0		552,590			
152	Total	G10-12.90		MMB Other - Non-Allocable															0		552,590		
153																			0		552,590		
154																							
155	G10	G10-13.3	1000	Personnel Administration	G100007	G1027000	Agency & Applicant Svcs Ops	3,172,526	3,110,224	62,302						3,172,526		3,172,526			0		
156	G10	G10-13.3	1000	Personnel Administration	G100008	G1028000	Labor Relations Operations	775,497	757,927	17,570						775,497		775,497			0		
157	G10	G10-13.3	1000	Personnel Administration	G100023	G102																	

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
2	SWACAP			Schedule	Appro	Alltmt	ALLTMT	Total	Salaries	Other	Prior	Unallowable or	Capital	Net	Schedule	FY17	Allocable	FY17	Non-alloc
3	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Period	Non-allocable	Non-allocable	Allotment	Reclassifications	(Actual)	by SWACAP	Non-	by SWACAP
4											Adjustment	Accounts	Expenses			Allocable	Line	Allocable	Line
176	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office	300,758	239,339	61,419				300,758					300,758
177	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice	70,814	531	70,283				70,814	-26,040				44,774
178	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice	0		0				0					0
179	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations	335,955	289,838	46,117				335,955					335,955
180	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information	563,386	478,006	85,380				563,386					563,386
181	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Gov Performance Measures	1,609	1,609	0				1,609					1,609
182	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension	415,844	358,766	57,078				415,844					415,844
183	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management Statewide	325,840	202,908	122,932				325,840					325,840
184	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt	0		0				0					0
185	G61	G61-16.2	1000	STATE AUDITOR	G616000	G6126000	JOBZ	0		0				0					0
186	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT	0		0				0	26,040	26,040			0
187	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131020	Non-Audit Activities	0		0				0					0
188	G61	G61-16.2	1000	STATE AUDITOR			COMMUNICATIONS	0		0				0					0
189	G61	G61-16.2	1000	STATE AUDITOR			FIELD OFFICE SUPPORT	0		0				0					0
190	G61	G61-16.2	1000	STATE AUDITOR			OPERATIONS MANAGEMENT STATEWID	0		0				0					0
191	G61	G61-16.2	1000	STATE AUDITOR			TAX INCREMENT FINANCING	0		0				0					0
192	G61	G61-16.2	1000	STATE AUDITOR				0		0				0					0
193	Total	G61-16.2		STATE AUDITOR													26,040		1,988,166
194																			
195	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L490000	L4921300	SUPPORT SERVICES DIVISION	1,529,764	1,061,582	468,182				1,529,764		1,529,764			0
196	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L491000	L4922000	OLA CARRY FORWARD	71,294	0	71,294			52,376	18,918		18,918			52,376
197	Total	L49-15.2		LEGISLATIVE AUDITOR													1,548,682		52,376
198																			
199	L49	L49-15.3	1000	Financial Audits	L490000	L4921100	FINANCIAL AUDIT DIVISION	3,210,696	3,176,333	34,363				3,210,696	-951,530	2,259,166	2,259,166		0
200	L49	L49-15.5	1000	Single Audits			SINGLE AUDIT	0		0				0	913,537	913,537	913,537		0
201	L49	L49-15.7		Financial Audits - Outdoors			Legacy Fin Audit- Outdoors	0		14,326				0	14,326	14,326	14,326		0
202	L49	L49-15.8		Financial Audits - Arts			Legacy Fin Audit- Arts	0		17,372				0	17,372	17,372	17,372		0
203	L49	L49-15.9		Financial Audits - Clean Water			Legacy Fin Audit- Clean Water	0		0				0	0	0	0		0
204	L49	L49-15.10		Financial Audits - Parks & Trails			Legacy Fin Audit- Parks & Trails	0		6,295				0	6,295	6,295	6,295		0
205	L49	L49-15.4	1000	Program Audits	L490000	L4921200	PROGRAM EVALUATION DIVISION	1,677,605	1,671,025	6,580				1,677,605	-262,927	1,414,678	1,414,678		0
206	L49	L49-15.11		Program Audits - Outdoors			Legacy Prog Audit- Outdoors	0		0				0	0	0	0		0
207	L49	L49-15.12		Program Audits - Arst			Legacy Prog Audit- Arts	0		0				0	0	0	0		0
208	L49	L49-15.13		Program Audits - Clean Water			Legacy Prog Audit- Clean Water	0		262,927				0	262,927	262,927	262,927		0
209	L49	L49-15.14		Program Audits - Parks and Trails			Legacy Prog Audit- Parks & Trails	0		0				0	0	0	0		0
210																			
211	L49	L49-15.6	1000	Audit Comm	L490000	L4921000	Legislative Audit Commission	0		0				0					0
212	Total	L49-15.6		Audit Comm															0
213				SWIFT(amortize 10 years, BFY13 to BFY22)				6,864,688						6,864,688		6,864,688	6,864,688		0
214				Subtotal				72,282,323	33,742,309	29,321,656	101,691	242,098	52,376	71,987,849	0	54,323,769	54,323,769	17,573,342	17,573,342

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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.



Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations
 Fiscal Year 2017 - 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 OMB 2 CFR 200 Retained Earnings Balance	5,614	29	419	2,040	15,755	24,327
Current 2 CFR 200 Ending Retained Earnings Balance Before Imputed Interest	5,541	665	788	1,711	14,640	22,103
Average OMB 2 CFR Retained Earnings Balance	5,578	347	604	1,876	15,198	23,215
FY 2016 ITC Interest Rate *	1.01%	1.01%	1.01%	1.01%	1.01%	1.01%
Estimated Interest Earnings	56	4	6	19	Accumulates interest No imputed interest calculated	235

Monthly	ITC Interest Rate FY 2017	FY 2017
YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
2016/07	0.0007028370	0.8434%
2016/08	0.0007219680	0.8664%
2016/09	0.0007241540	0.8690%
2016/10	0.0007740290	0.9288%
2016/11	0.0010023460	1.2028%
2016/12	0.0007947920	0.9538%
2017/01	0.0008606460	1.0328%
2017/02	0.0008135890	0.9763%
2017/03	0.0009027650	1.0833%
2017/04	0.0009126380	1.0952%
2017/05	0.0009615360	1.1538%
2017/06	0.0009512390	1.1415%
Average		1.0123%

2017
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, 2017
(IN THOUSANDS)**

ASSETS	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Current Assets:			
Cash and Cash Equivalents.....	\$ 1,858	\$ 2,127	\$ 259,472
Accounts Receivable.....	1,592	3,107	18,334
Inventories.....	-	2	-
Prepaid Expenses.....	1	797	-
Total Current Assets.....	<u>\$ 3,451</u>	<u>\$ 6,033</u>	<u>\$ 277,806</u>
Noncurrent Assets:			
Depreciable Capital Assets (Net).....	\$ 27,340	\$ 545	\$ -
Nondepreciable Capital Assets.....	-	-	-
Prepaid Expenses.....	-	-	-
Total Noncurrent Assets.....	<u>\$ 27,340</u>	<u>\$ 545</u>	<u>\$ -</u>
Total Assets.....	<u>\$ 30,791</u>	<u>\$ 6,578</u>	<u>\$ 277,806</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows.....	\$ 1,455	\$ 10,639	\$ 8,989
Total Deferred Outflows of Resources.....	<u>\$ 1,455</u>	<u>\$ 10,639</u>	<u>\$ 8,989</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable.....	\$ 2,645	\$ 1,597	\$ 17,962
Interfund Payables.....	-	1,042	-
Unearned Revenue.....	-	-	5,506
Accrued Interest Payable.....	17	-	-
Bonds and Notes Payable.....	5,190	-	-
Claims Payable.....	-	-	80,876
Compensated Absences Payable.....	11	35	42
Total Current Liabilities.....	<u>\$ 7,863</u>	<u>\$ 2,674</u>	<u>\$ 104,386</u>
Noncurrent Liabilities:			
Bonds and Notes Payable.....	\$ 8,386	\$ -	\$ -
Compensated Absences Payable.....	69	415	378
Other Postemployment Benefits.....	12	62	54
Net Pension Liability.....	2,078	15,190	12,837
Total Noncurrent Liabilities.....	<u>\$ 10,545</u>	<u>\$ 15,667</u>	<u>\$ 13,269</u>
Total Liabilities.....	<u>\$ 18,408</u>	<u>\$ 18,341</u>	<u>\$ 117,655</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows.....	\$ 152	\$ 1,110	\$ 938
Total Deferred Inflows of Resources.....	<u>\$ 152</u>	<u>\$ 1,110</u>	<u>\$ 938</u>
NET POSITION			
Net Investment in Capital Assets.....	\$ 13,764	\$ 545	\$ -
Unrestricted	<u>\$ (78)</u>	<u>\$ (2,779)</u>	<u>\$ 168,202</u>
Total Net Position.....	<u>\$ 13,686</u>	<u>\$ (2,234)</u>	<u>\$ 168,202</u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 47,640	\$ 6,974	\$ 23,367	\$ 341,438
96,578	4,700	66	124,377
-	234	-	236
20,995	1	74	21,868
<u>\$ 165,213</u>	<u>\$ 11,909</u>	<u>\$ 23,507</u>	<u>\$ 487,919</u>
\$ 28,625	\$ 7,306	\$ 259	\$ 64,075
48,054	261	-	48,315
5,667	-	-	5,667
<u>\$ 82,346</u>	<u>\$ 7,567</u>	<u>\$ 259</u>	<u>\$ 118,057</u>
<u>\$ 247,559</u>	<u>\$ 19,476</u>	<u>\$ 23,766</u>	<u>\$ 605,976</u>
\$ 574,332	\$ 32,935	\$ 2,562	\$ 630,912
<u>\$ 574,332</u>	<u>\$ 32,935</u>	<u>\$ 2,562</u>	<u>\$ 630,912</u>
\$ 33,309	\$ 3,751	\$ 197	\$ 59,461
97,668	-	-	98,710
38,179	5	169	43,859
10	-	-	27
4,035	-	-	9,225
-	-	8,816	89,692
3,218	242	36	3,584
<u>\$ 176,419</u>	<u>\$ 3,998</u>	<u>\$ 9,218</u>	<u>\$ 304,558</u>
\$ 4,872	\$ -	\$ -	\$ 13,258
26,224	1,365	214	28,665
996	333	16	1,473
820,159	47,032	3,658	900,954
<u>\$ 852,251</u>	<u>\$ 48,730</u>	<u>\$ 3,888</u>	<u>\$ 944,350</u>
<u>\$ 1,028,670</u>	<u>\$ 52,728</u>	<u>\$ 13,106</u>	<u>\$ 1,248,908</u>
\$ 59,874	\$ 3,434	\$ 267	\$ 65,775
<u>\$ 59,874</u>	<u>\$ 3,434</u>	<u>\$ 267</u>	<u>\$ 65,775</u>
\$ 67,772	\$ 7,567	\$ 259	\$ 89,907
<u>\$ (334,425)</u>	<u>\$ (11,318)</u>	<u>\$ 12,696</u>	<u>\$ (167,702)</u>
<u><u>\$ (266,653)</u></u>	<u><u>\$ (3,751)</u></u>	<u><u>\$ 12,955</u></u>	<u><u>\$ (77,795)</u></u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales.....	\$ 11,800	\$ 18,139	\$ -
Insurance Premiums.....	-	-	895,039
Other Income.....	-	2,077	7,437
Total Operating Revenues.....	\$ 11,800	\$ 20,216	\$ 902,476
Operating Expenses:			
Purchased Services.....	\$ 1,517	\$ 14,046	\$ 75,415
Salaries and Fringe Benefits.....	961	6,829	5,974
Claims.....	-	-	802,403
Depreciation and Amortization.....	4,538	61	-
Supplies and Materials.....	3,239	176	38
Repairs and Maintenance.....	1,408	291	5
Indirect Costs.....	337	62	26
Other Expenses.....	329	13	2,110
Total Operating Expenses.....	\$ 12,329	\$ 21,478	\$ 885,971
Operating Income (Loss).....	\$ (529)	\$ (1,262)	\$ 16,505
Nonoperating Revenues (Expenses):			
Investment Income.....	\$ 148	\$ -	\$ 2,486
Other Nonoperating Revenues.....	-	-	-
Interest and Financing Costs.....	(201)	-	-
Other Nonoperating Expenses.....	(220)	-	-
Gain (Loss) on Disposal of Capital Assets.....	494	2	-
Total Nonoperating Revenues (Expenses).....	\$ 221	\$ 2	\$ 2,486
Income (Loss) Before Transfers and Contributions.....	\$ (308)	\$ (1,260)	\$ 18,991
Transfers-Out.....	-	-	(20)
Change in Net Position.....	\$ (308)	\$ (1,260)	\$ 18,971
Net Position, Beginning, as Reported.....	\$ 13,994	\$ (974)	\$ 149,231
Net Position, Ending.....	\$ 13,686	\$ (2,234)	\$ 168,202

<u>MN.IT SERVICES</u>	<u>PLANT MANAGEMENT</u>	<u>RISK MANAGEMENT</u>	<u>TOTAL</u>
\$ 446,026	\$ 70,632	\$ 42	\$ 546,639
-	-	11,432	906,471
-	1,056	-	10,570
<u>\$ 446,026</u>	<u>\$ 71,688</u>	<u>\$ 11,474</u>	<u>\$ 1,463,680</u>
\$ 113,035	\$ 12,129	\$ 4,718	\$ 220,860
376,720	22,623	1,652	414,759
-	-	3,429	805,832
11,018	750	37	16,404
17,497	2,680	8	23,638
8,819	7,385	-	17,908
900	947	256	2,528
33	242	2	2,729
<u>\$ 528,022</u>	<u>\$ 46,756</u>	<u>\$ 10,102</u>	<u>\$ 1,504,658</u>
<u>\$ (81,996)</u>	<u>\$ 24,932</u>	<u>\$ 1,372</u>	<u>\$ (40,978)</u>
\$ 113	\$ -	\$ 246	\$ 2,993
-	334	-	334
(689)	-	-	(890)
(4,158)	-	(3,151)	(7,529)
-	(903)	-	(407)
<u>\$ (4,734)</u>	<u>\$ (569)</u>	<u>\$ (2,905)</u>	<u>\$ (5,499)</u>
\$ (86,730)	\$ 24,363	\$ (1,533)	\$ (46,477)
(39)	(32,901)	-	(32,960)
<u>\$ (86,769)</u>	<u>\$ (8,538)</u>	<u>\$ (1,533)</u>	<u>\$ (79,437)</u>
\$ (179,884)	\$ 4,787	\$ 14,488	\$ 1,642
<u>\$ (266,653)</u>	<u>\$ (3,751)</u>	<u>\$ 12,955</u>	<u>\$ (77,795)</u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2017
(IN THOUSANDS)**

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers.....	\$ 11,455	\$ 18,120	\$ 894,199
Receipts from Other Revenues.....	-	2,077	7,436
Payments to Claimants.....	-	-	(790,640)
Payments to Suppliers.....	(6,434)	(14,201)	(73,642)
Payments to Employees.....	(710)	(4,892)	(4,157)
Payments to Others.....	(220)	-	(4,545)
Net Cash Flows from Operating Activities.....	<u>\$ 4,091</u>	<u>\$ 1,104</u>	<u>\$ 28,651</u>
Cash Flows from Noncapital Financing Activities:			
Transfers-Out.....	\$ -	\$ -	\$ (20)
Advances from Other Funds.....	-	-	-
Net Cash Flows from Noncapital Financing Activities.....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (20)</u>
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets.....	\$ (7,777)	\$ (27)	\$ -
Proceeds from Disposal of Capital Assets.....	2,057	6	-
Proceeds from Loans.....	6,953	-	-
Repayment of Loan Principal.....	(6,746)	-	-
Interest Paid.....	(200)	-	-
Net Cash Flows from Capital and Related Financing Activities.....	<u>\$ (5,713)</u>	<u>\$ (21)</u>	<u>\$ -</u>
Cash Flows from Investing Activities:			
Investment Earnings.....	\$ 148	\$ -	\$ 2,486
Net Cash Flows from Investing Activities.....	<u>\$ 148</u>	<u>\$ -</u>	<u>\$ 2,486</u>
Net Increase (Decrease) in Cash and Cash Equivalents.....	<u>\$ (1,474)</u>	<u>\$ 1,083</u>	<u>\$ 31,117</u>
Cash and Cash Equivalents, Beginning, as Reported.....	3,332	1,044	228,355
Cash and Cash Equivalents, Ending.....	<u>\$ 1,858</u>	<u>\$ 2,127</u>	<u>\$ 259,472</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss).....	\$ (529)	\$ (1,262)	\$ 16,505
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization.....	\$ 4,538	\$ 61	\$ -
Miscellaneous Nonoperating Revenues.....	-	-	-
Miscellaneous Nonoperating Expenses.....	(220)	-	-
Accounts Receivable.....	(345)	(24)	(1,803)
Inventories.....	-	3	-
Other Assets.....	-	341	-
Deferred Pension Outflows.....	(1,419)	(10,392)	(8,788)
Accounts Payable.....	397	33	1,456
Claims Payable.....	-	-	10,489
Compensated Absences Payable.....	15	16	11
Unearned Revenues.....	-	-	224
Net Pension Liability.....	1,798	13,261	11,269
Other Liabilities.....	-	(3)	9
Deferred Pension Inflows.....	(144)	(930)	(721)
Net Reconciling Items to be Added to (Deducted from) Operating Income.....	<u>\$ 4,620</u>	<u>\$ 2,366</u>	<u>\$ 12,146</u>
Net Cash Flows from Operating Activities.....	<u>\$ 4,091</u>	<u>\$ 1,104</u>	<u>\$ 28,651</u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 443,057	\$ 66,991	\$ 11,451	\$ 1,445,273
-	946	-	10,459
-	-	(3,858)	(794,498)
(139,766)	(25,143)	(5,076)	(264,262)
(247,880)	(16,115)	(1,209)	(274,963)
(4,158)	(2,000)	(3,151)	(14,074)
<u>\$ 51,253</u>	<u>\$ 24,679</u>	<u>\$ (1,843)</u>	<u>\$ 107,935</u>
\$ (39)	\$ (32,901)	\$ -	\$ (32,960)
37,651	-	-	37,651
<u>\$ 37,612</u>	<u>\$ (32,901)</u>	<u>\$ -</u>	<u>\$ 4,691</u>
\$ (53,128)	\$ (445)	\$ -	\$ (61,377)
-	23	-	2,086
4,664	-	-	11,617
(5,725)	-	-	(12,471)
(689)	-	-	(889)
<u>\$ (54,878)</u>	<u>\$ (422)</u>	<u>\$ -</u>	<u>\$ (61,034)</u>
\$ 113	\$ -	\$ 246	\$ 2,993
\$ 113	\$ -	\$ 246	\$ 2,993
<u>\$ 34,100</u>	<u>\$ (8,644)</u>	<u>\$ (1,597)</u>	<u>\$ 54,585</u>
13,540	15,618	24,964	286,853
<u>\$ 47,640</u>	<u>\$ 6,974</u>	<u>\$ 23,367</u>	<u>\$ 341,438</u>
<u>\$ (81,996)</u>	<u>\$ 24,932</u>	<u>\$ 1,372</u>	<u>\$ (40,978)</u>
\$ 11,018	\$ 750	\$ 37	\$ 16,404
-	334	-	334
(4,158)	-	(3,151)	(7,529)
(8,156)	(3,798)	(47)	(14,173)
-	(81)	-	(78)
(10,780)	-	(35)	(10,474)
(562,212)	(32,192)	(2,499)	(617,502)
11,298	(3,841)	230	9,573
-	-	(707)	9,782
5,781	25	13	5,861
5,187	5	24	5,440
725,334	41,219	3,168	796,049
329	39	3	377
(40,392)	(2,713)	(251)	(45,151)
<u>\$ 133,249</u>	<u>\$ (253)</u>	<u>\$ (3,215)</u>	<u>\$ 148,913</u>
<u>\$ 51,253</u>	<u>\$ 24,679</u>	<u>\$ (1,843)</u>	<u>\$ 107,935</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - Central services single fund report YEAR ENDED JUNE 30, 2017 (IN THOUSANDS)

	5200	5201	5202
Operating Revenues:			
Net Sales.....	\$ 6,029	\$ 2,893	\$ 8
Insurance Premiums.....	-	-	-
Other Income.....	2,077	-	-
Total Operating Revenues.....	<u>\$ 8,106</u>	<u>\$ 2,893</u>	<u>\$ 8</u>
Less: Cost of Goods Sold.....	-	-	-
Gross Margin.....	<u>\$ 8,106</u>	<u>\$ 2,893</u>	<u>\$ 8</u>
Operating Expenses:			
Purchased Services.....	\$ 5,095	\$ 424	\$ 4
Salaries and Fringe Benefits.....	2,832	3,121	(1)
Claims.....	-	-	-
Depreciation and Amortization.....	-	-	-
Supplies and Materials.....	109	10	-
Repairs and Maintenance.....	3	1	-
Indirect Costs.....	17	29	1
Other Expenses.....	2	-	-
Total Operating Expenses.....	<u>\$ 8,058</u>	<u>\$ 3,585</u>	<u>\$ 4</u>
Operating Income (Loss).....	<u>\$ 48</u>	<u>\$ (692)</u>	<u>\$ 4</u>
Nonoperating Revenues (Expenses):			
Investment Income.....	\$ -	\$ -	\$ -
Federal Grants.....	-	-	-
Private Grants.....	-	-	-
Grants and Subsidies.....	-	-	-
Securities Lending Income.....	-	-	-
Other Nonoperating Revenues.....	-	-	-
Interest and Financing Costs.....	-	-	-
Grants, Aids and Subsidies.....	-	-	-
Securities Lending Rebates and Fees.....	-	-	-
Other Nonoperating Expenses.....	-	-	-
Gain (Loss) on Disposal of Capital Assets.....	-	-	-
Total Nonoperating Revenues (Expenses).....	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Income (Loss) Before Transfers and Contributions.....	\$ 48	\$ (692)	\$ 4
Capital Contributions.....	-	-	-
Transfers-In.....	-	-	-
Transfers-Out.....	-	-	-
Total Income (Loss).....	<u>\$ 48</u>	<u>\$ (692)</u>	<u>\$ 4</u>
Special Item.....	\$ -	\$ -	\$ -
Change in Net Position.....	<u>\$ 48</u>	<u>\$ (692)</u>	<u>\$ 4</u>
Net Position, Beginning, as Reported.....	\$ (1,213)	\$ (1,239)	\$ 45
Prior Period Adjustment.....	-	-	-
Change in Accounting Principle.....	-	-	-
Change in Reporting Entity.....	-	-	-
Change in Fund Structure.....	-	-	-
Net Position, Beginning, as Restated.....	<u>\$ (1,213)</u>	<u>\$ (1,239)</u>	<u>\$ 45</u>
Net Position, Ending.....	<u>\$ (1,165)</u>	<u>\$ (1,931)</u>	<u>\$ 49</u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - Central services single fund report
YEAR ENDED JUNE 30, 2017
(IN THOUSANDS)**

	5203	TOTAL
Operating Revenues:		
Net Sales.....	\$ 9,209	\$ 18,139
Insurance Premiums.....	-	-
Other Income.....	-	2,077
Total Operating Revenues.....	\$ 9,209	\$ 20,216
Less: Cost of Goods Sold.....	-	-
Gross Margin.....	\$ 9,209	\$ 20,216
Operating Expenses:		
Purchased Services.....	\$ 8,528	\$ 14,051
Salaries and Fringe Benefits.....	877	6,829
Claims.....	-	-
Depreciation and Amortization.....	61	61
Supplies and Materials.....	57	176
Repairs and Maintenance.....	287	291
Indirect Costs.....	15	62
Other Expenses.....	11	13
Total Operating Expenses.....	\$ 9,836	\$ 21,483
Operating Income (Loss).....	\$ (627)	\$ (1,267)
Nonoperating Revenues (Expenses):		
Investment Income.....	\$ -	\$ -
Federal Grants.....	-	-
Private Grants.....	-	-
Grants and Subsidies.....	-	-
Securities Lending Income.....	-	-
Other Nonoperating Revenues.....	-	-
Interest and Financing Costs.....	-	-
Grants, Aids and Subsidies.....	-	-
Securities Lending Rebates and Fees.....	-	-
Other Nonoperating Expenses.....	-	-
Gain (Loss) on Disposal of Capital Assets.....	2	2
Total Nonoperating Revenues (Expenses).....	\$ 2	\$ 2
Income (Loss) Before Transfers and Contributions.....	\$ (625)	\$ (1,265)
Capital Contributions.....	-	-
Transfers-In.....	-	-
Transfers-Out.....	-	-
Total Income (Loss).....	\$ (625)	\$ (1,265)
Special Item.....	\$ -	-
Change in Net Position.....	\$ (625)	\$ (1,265)
Net Position, Beginning, as Reported.....	\$ 1,434	(973)
Prior Period Adjustment.....	-	-
Change in Accounting Principle.....	-	-
Change in Reporting Entity.....	-	-
Change in Fund Structure.....	-	-
Net Position, Beginning, as Restated.....	\$ 1,434	\$ (973)
Net Position, Ending.....	\$ 809	\$ (2,238)

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

JUNE 30, 2017

(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
ASSETS					
Current Assets:					
Cash and Cash Equivalents.....	\$ 1,453	\$ 623	\$ 50	\$ -	\$ 2,126
Investments.....	-	-	-	-	-
Accounts Receivable.....	1,139	382	-	1,586	3,107
Interfund Receivables.....	-	-	-	-	-
Due from Component Unit.....	-	-	-	-	-
Accrued Investment/Interest Income.....	-	-	-	-	-
Federal Aid Receivable.....	-	-	-	-	-
Inventories.....	-	-	-	2	2
Loans and Notes Receivable.....	-	-	-	-	-
Securities Lending Collateral.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	797	797
Other Assets.....	-	-	-	-	-
Total Current Assets.....	\$ 2,592	\$ 1,005	\$ 50	\$ 2,385	\$ 6,032
Noncurrent Assets:					
Cash and Cash Equivalents-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Investments-Restricted.....	-	-	-	-	-
Other Assets-Restricted.....	-	-	-	-	-
Due from Component Unit.....	-	-	-	-	-
Advances to Other Funds.....	-	-	-	-	-
Accounts Receivable.....	-	-	-	-	-
Loans and Notes Receivable.....	-	-	-	-	-
Depreciable Capital Assets (Net).....	-	-	-	544	544
Nondepreciable Capital Assets.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	-	-
Other Assets.....	-	-	-	-	-
Total Noncurrent Assets.....	\$ -	\$ -	\$ -	\$ 544	\$ 544
Total Assets.....	\$ 2,592	\$ 1,005	\$ 50	\$ 2,929	\$ 6,576
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows.....	-	-	-	-	-
Deferred Pension Outflows.....	4,402	4,889	-	1,348	10,639
Deferred Derivative Outflows.....	-	-	-	-	-
Total Deferred Outflows of Resources.....	\$ 4,402	\$ 4,889	\$ -	\$ 1,348	\$ 10,639
LIABILITIES					
Current Liabilities:					
Accounts Payable.....	\$ 1,156	\$ 143	\$ -	\$ 298	\$ 1,597
Interfund Payables.....	-	-	-	1,042	1,042
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-
Accrued Interest Payable.....	-	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-	-
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	20	10	-	5	35
Securities Lending Liabilities.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Current Liabilities.....	\$ 1,176	\$ 153	\$ -	\$ 1,345	\$ 2,674
Noncurrent Liabilities:					
Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-	-
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	216	155	1	43	415
Advances from Other Funds.....	-	-	-	-	-
Other Postemployment Benefits.....	26	25	-	11	62
Net Pension Liability.....	6,285	6,980	-	1,925	15,190
Funds Held in Trust.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Noncurrent Liabilities.....	\$ 6,527	\$ 7,160	\$ 1	\$ 1,979	\$ 15,667
Total Liabilities.....	\$ 7,703	\$ 7,313	\$ 1	\$ 3,324	\$ 18,341
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Restructuring.....	-	-	-	-	-
Deferred Revenue.....	-	-	-	-	-
Deferred Pension Inflows.....	459	510	-	141	1,110
Total Deferred Inflows of Resources.....	\$ 459	\$ 510	\$ -	\$ 141	\$ 1,110
NET POSITION					
Net Investment in Capital Assets.....	\$ -	\$ -	\$ -	\$ 543	\$ 543
Unrestricted.....	\$ (1,168)	\$ (1,929)	\$ 50	\$ 268	\$ (2,779)
Total Net Position.....	\$ (1,168)	\$ (1,929)	\$ 50	\$ 811	\$ (2,236)

DEPARTMENT OF ADMINISTRATION—FLEET SERVICES**Services Provided**

Fleet Services provides cost-effective transportation solutions for state government offices for conducting official state business. Specific services provided include:

- Provides a long-term vehicle rental program
- Assist agencies in maximizing their vehicle utilization to fit its life cycle
- Manage the vehicle maintenance and fuel programs
- Manage a statewide fleet information database (M5) for agencies to access their fleet data
- Assists state agencies in meeting the federal Energy Policy Act (EPAct) 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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017
 (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, 2016 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		5,614
Adjustments - e.g., Contrib, Capital		-
Adjusted Retained Earnings Balance		5,614
FY17 Retained Earnings Increase (Decrease) Per CAFR		
2 CFR 200 Revenues (Actual and Imputed) from Attachment A	11,800	
2 CFR 200 Revenues (Actual and Imputed) from Other-	148	
Total Revenues	<u>11,948</u>	
Expenditures (Actual Costs):		
Per State's Financial Report	12,329	
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	(73)	
Expenditures	<u>(235)</u>	12,021
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	<u>-</u>	
Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance at State Treasury Avg. Rate of Return	56	
Other -	-	
Total Adjustments	<u>56</u>	
FY17 Net Increase (Decrease) to Retained Earnings Balance per CAFR		<u>(17)</u>
2 CFR 200 R.E. BALANCE June 30, 2017	A)	5,597
Allowable Reserve	B)	<u>2,004</u>
Excess Balance (A)-(B)		<u>3,594</u>

(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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017
 (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, 2016		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, 2017	C)	502

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2016

ADJUSTMENTS:

Less: 2 CFR 200 Unallowable Costs		
Plus: 2 CFR 200 Allowable Costs		
preFY2004 PPD Adjustment	124	
Accumulated Prior Year Imputed Interest Adjustment	(862)	
Current Year Imputed Interest Adjustment	(56)	
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	
FY16 GASB68 Net Pension Liability Adjustment	92	
FY17 GASB68 Net Pension Liability Adjustment	(235)	
Total Adjustments	7,587	

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2017	D)	7,587
--	----	-------

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)		13,686
(Should Tie to the Fund Balance in the CAFR)		13,686

Check Figure

-

**Fleet Services
Fund 5100**

**FISCAL YEAR 2018
Business Plan**

Revision Date: 4/26/2017 4:03 PM

Holly Gustner, Director

Department of Administration

Fleet Services

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Executive Summary

Who we are and what we do

The Fleet Services (FSS) program supplies safe, cost effective transportation solutions for use in official government business. This program offers long-term vehicle leasing for state agencies, cities, and counties and provides enterprise-wide fleet management leadership through the State Fleet Council.

Our goals for next year

FSS has spent much of FY 2017 working to understand and remedy shortcomings of past business plans and practices. Based on those learnings, they also spent considerable time analyzing the future of FSS and how best to meet the needs of customers while also advancing important policy objectives. In FY 2018, it will be the overarching goal of FSS to implement improved business practices that enable FSS to accomplish the objectives as detailed on page 8.

Our proposed rates

Individual FSS vehicle rates are based on vehicle type, acquisition cost, fuel economy, and life cycles. Actual expenses will vary based on contract pricing, vehicle type, and lease terms.

- To end over collection of depreciation, the depreciation expense is being removed from the current rate when revenues have been fully collected. In addition, a revenue credit totaling approximately \$800,000 was issued over FY 2017 third quarter billings to all active agency-leased vehicles. To avoid over/under charging for depreciation and fuel going forward, changes to the FSS lease rate calculations are being implemented in FY 2018 to correct the depreciation expense in the lease rate. All active lease rates will be recalculated in FY 2018 to include:
 - Depreciation rate that accurately reflects the vehicle depreciation term and aligns the depreciation expense and revenues collected for the expense. The majority of customers will see a decrease in their current rates for vehicle lease terms greater than 40 months. However, when purchasing new vehicles to replace vehicles at the end of the lease term, customers lease rates will increase due to the cost of vehicle and the current 60 month Master Lease (ML) loan term.
 - Fuel card purchases billed monthly to agencies at actual fuel cost to reflect agency fueling station choices, more fuel efficient vehicles, and fuel usage associated with driving patterns such as excessive idling and speeding which increases fuel consumption.
 - Managed Maintenance Service Rate for *agency owned* vehicles will reflect actual billed costs of repairs plus a monthly Managed Maintenance Administrative fee of \$11.88 per vehicle.
 - Monthly base rate for all vehicles includes actual expenses based on vehicle type for depreciation, insurance, ML loan interest, maintenance, and administrative costs (see page 38-39 for rate details).
 - Administration rate for lease vehicles will decrease by \$2.58 or -4.33% per month per vehicle.
 - Insurance rate will decrease by \$1.08 per month/per vehicle or 3.26%.
 - Maintenance Rate is included in the monthly base rate replacing a per-mile rate. The rate for FY 2018 is based on CY 2016 average repair costs for vehicle type +1% inflation + \$7.74 handling fee per vehicle for fleet vehicle prep and detailing services.
 - Interest rate will be equal to the most recent ML loan term interest rate.
- Extended Vehicle Lease Rates for low use vehicles. In some cases, vehicles with lower utilization are required by customers due to necessary special equipment or job requirements. Extensions may be one to two years based on projected miles.

- Depreciation and interest will be removed from monthly base rate when vehicle is fully depreciated but administrative rate, fuel, and maintenance will continue to be charged.
- Enterprise Fleet Management System (M5) application rate will be assessed for *agency owned* vehicles. Historically costs have been paid through lease rates for all vehicles maintained in M5. An M5 Application fee will be charged to agencies based on *agency owned* fleet inventory count and application use in FY 2018 for IT and operational costs. Costs will be reviewed annually and rates adjusted to closely reflect costs associated with M5 use.
 - M5 Application Fee - Annual Fixed Rate for *agency owned* vehicles within an agency specific defined business unit in M5, based on inventory and application use (See chart on page 38).
 - M5 Agency Owned Vehicle fee - Annual Per-Vehicle Rate \$25.16 for active *agency owned* vehicles within the M5 Admin defined business unit (See chart on page 40).
 - Each agency is responsible for costs associated with customized enhancements to M5 within their agency defined business unit application if applicable.

Our successes, challenges, along with economic and legislative impacts

Successes

- Telematics installed in approximately 91% of FSS vehicles leased by state agencies. Installation is expected to be completed by early May, 2017. The use of telematics will allow FSS to make data driven decisions on fleet management and improve driver behavior, resulting in a safer, more sustainable and efficient fleet.
- Significant improvement has been made towards achieving new sustainability goals identified through the Results Based Accountability (RBA) works initiated by the Governor's Office, including:
 - Green fleet replacement initiative prioritizing more energy efficient vehicles helped to increase the number of fuel efficient hybrid and electric vehicle orders by 11.8% through FY 2017 third quarter
 - Approximately 54% of light passenger vehicles ordered in FY 2017 through March excluding law enforcement and non-rated vehicles have an US EPA emission score of 7 or greater
 - Forty electric vehicle charging stations are being added to Admin parking facilities before the end of FY 2017

Challenges

- Establish an enterprise fleet plan utilizing shared services with four Centers of Excellence with each Center handling exclusive, defined vehicle types statewide to improve statewide budgetary efficiencies, environmental sustainability, fleet accountability, and management strategies. Plan will require stakeholder collaboration, agreement, and commitment.
- Analyzing and managing vehicle telematics data to gain an understanding of the data being collected and how to best use the data to improve fleet management and driver behavior.
- Increasing the number of electric vehicle choices to meet agency transportation needs and meet the sustainability goals established as part of the RBA work has been difficult due to the limited electric vehicle market in Minnesota.
- Inadequate number of electric vehicle charging stations in agency parking facilities reduces the number of allowable plug in vehicles in the state fleet.
- Agencies remain apprehensive about electric vehicle technology and whether these vehicles can meet their needs, and demonstrate some reluctance to move towards the more fuel efficient technology.
- Training agency fleet contacts on the telematics software application.

- Presently FSS is limited to ML loan terms of 60 months or less, however customers’ transportation needs may require a longer vehicle lease term due to higher acquisition cost and utilization.
- Staffing levels and essential core duties limit our ability to coach customers where necessary to improve agency fleet utilization and fuel efficiency patterns.
- Higher acquisition cost of “greener”, more sustainable vehicles.
- Finding the correct balance of fleet vehicles required by agency fleets for optimal utilization and efficiency.

Economic Impact

- Because of over collection of depreciation, and slower than projected deployment of telematics in FY 2017, FSS will return revenues to our customers in the following ways:
 - Approximately \$300,000 in Fuel-Efficient Vehicle incentives will be issued
 - Approximately \$400,000 to purchase electric charging stations to support customer adoption of electric vehicles
 - Approximately \$800,000 in revenue credits distributed over FY 2017 third quarter billings to offset anticipated over collection of depreciation
- FSS also projects
 - Higher acquisition costs for vehicles will increase the amount of ML loan obligations and increase FSS lease rates
 - Higher interest rate on longer ML loan terms will result in higher FSS lease rates
 - Fuel costs are projected to increase in FY 2018

Legislative Impacts

- No known legislative proposals impacting fees at this time

Projected FY 2018 financial activity

Revenue	\$13,362,878
Expenses	\$13,547,202
Year-end Retained Earnings	\$13,472,518
Working Capital	\$2,257,867
Full Time Equivalent	8.75
Individual Lease Rate - without fuel	-15.4%
Fuel	Reflects actual fuel card charge
Managed Maintenance Agency Owned Vehicles	Reflects actual cost
Projected overall change in revenue	3.8%

Retained Earnings

Fleet Services has worked actively over the past several years to manage excessive retained earnings balances. Rebates totaling \$2M were issued to our customers in FY 2016 to reduce retained earnings. However, a delay in implementing the new rates and telematics program, combined with ongoing depreciation term

misalignments, resulted in continued retained earnings growth in FY 2016. As a result, the FY 2016 reconciliation of retained earnings excess balance was \$3,429,000 – which is similar to FY 2015 levels.

FY 2016 Reconciliation of Retained Earnings OMB 2 CFR 200 Guidelines

Reconciled Retained Earnings Balance	\$5,612,000
Reconciled Retained Earnings Allowable Reserve	\$2,183,000
Reconciled Retained Earnings Excess Balance	\$3,429,000

In FY 2017, FSS took the following steps to reduce excessive retained earnings and meet operational goals:

- To help reduce the environmental impact from fleet vehicles and support the goals and metrics developed as part of the RBA work, and to improve fleet operations, the following incentives will be distributed in FY 2017 fourth quarter;
 - Approximately \$300,000 in Fuel-Efficient Vehicle incentives will be issued to our customers
 - Approximately \$400,000 to purchase electric charging stations to support customer adoption of electric vehicles

In FY 2018, \$140,000 will be used to contract a business analyst to work as a liaison among a committee of fleet stakeholders to analyze the current state fleet, research a new enterprise fleet services business model, and recommend an enterprise fleet solution that consists of four Centers of Excellence: each Center handling exclusive, defined vehicle types statewide.

- Admin: passenger fleet – cars and vans, defined as < 8,500 GVWR
- DPS: law enforcement vehicles
- DNR: light duty trucks and off-road vehicles
- MNDOT: medium and heavy equipment vehicles

FSS will continue to review financial statements monthly, along with Admin’s Financial Management & Reporting division (FMR), to determine if, and when, a rebate should be issued to further manage retained earnings levels in FY 2018.

The Business

Description of Business

How the business was 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

Significant historical changes

- Prior to FY 2014, lease rates for state agencies included all operational costs including fuel based on vehicle type, lease term and anticipated miles traveled. Lease rates were incremented upward by up to 3.5% at the beginning of each fiscal year, if needed, to track with inflation.
- FY 2015 vehicle depreciation terms for rate calculations were changed from sum of digits to straight line depreciation to more closely reflect the actual retention life of the vehicle.
- FY 2016 a two- part rate was established which included a per-mile rate for fuel and maintenance; however, this method has shown to be ineffective in terms of matching expense with revenues.
- FY 2017 the per-mile rate will no longer be used and fuel card purchases will be billed back monthly to customers. The depreciation rate will accurately reflect the depreciation term of the vehicle. An M5 Fee is proposed for agency owned vehicles utilizing the Enterprise Fleet Management System M5.
- Interest rates will reflect the ML draw interest rate and term at time of acquisition.

Managing retained earnings has been an ongoing challenge for FSS as they have over collected due to changes in fuel prices, depreciation term misalignments, staff vacancies, delays in implementing new rates, and stalled telematics deployment. To address this, FSS issued rebates and alternative fuel use credits to our customers several years in a row. In recent years, the Division has also issued incentives for fuel efficient vehicles and electric charging stations to both improve state sustainability outcomes and to reduce retained earnings. However, these short term fixes were masking a larger problem that needed to be identified and addressed.

In the first quarter of FY 2017, work was completed by a team of Admin staff to assess the current rates to identify where FSS revenues failed to match with projected expenditures. The team analyzed the individual vehicle leases rates and identified a historic misalignment of depreciation expense, lease terms, and annual revenues collected. In some cases, FSS continued to collect depreciation on vehicles that were already fully depreciated. Changes have been made to the business plan's rate methodology, and more importantly to business practices, to eliminate over collection and better manage retained earnings.

This new methodology was developed for FY 2018 as part of a continuous improvement (CI) project. The CI project offered an opportunity and challenge for FSS to develop a new strategy and direction for Fleet Services that meets the needs of our state agencies and benefits all Minnesotans by providing improved statewide fleet accountability and management strategies. The identified strategies are focused around an award winning state fleet plan, customer service, environmental sustainability, data driven decisions, and financial viability. Implementing these new strategies should lead to a less complicated and manageable pricing structure that delivers fleet management expertise and efficiency.

Some of the identified strategies will require ongoing exploration and coordination with our fleet partners throughout state government. Ideas such as the creation of Centers of Excellence, moving all agencies

towards leasing instead of owning, updating and narrowing the list of vehicles available to lease, and changes to financing may require legislative changes.

Specific strategies identified include:

- Better aligned rate structure with actual costs and ensure financial viability
- Reduce retained earnings
- Establish an enterprise committee that includes project management consulting services to analyze the current state fleet and research a new enterprise fleet services business model based on four Centers of Excellence
 - Admin Fleet: Passenger vehicles
 - Department of Natural Resources (DNR) Fleet: Off-road vehicles
 - Department of Public Safety (DPS) Fleet: Public safety vehicles
 - Department of Transportation (MnDOT) Fleet: Heavy equipment
- Build knowledge of each state agency fleet needs and requirements to better understand true vehicle specification needs
- Add one Fleet Analyst position to expand fleet management consultation and coaching to state agencies regarding vehicle replacement planning to help agencies
 - Optimize utilization
 - Determine the most cost effective fleet size
 - Meet statewide sustainability objectives and goals
- Collaborate with Office of Enterprise Sustainability (OES) and the Fleet Council to create a statewide “Green Fleet” that will reduce fossil fuel consumption 30% by 2027
- Improve fuel economy and increase average miles per gallon (MPG) in state fleet
 - Only purchase passenger vehicles with a US Environmental Protection Agency (EPA) emissions score minimum of 7 or better to lower carbon footprint provided the vehicle meets the intended transportation needs of the agency
 - Work with OES and agencies to improve charging infrastructure that will support statewide electric vehicle use
- Optimize and standardize vehicle choices, leading to limited and improved vehicles selections
- Establish enterprise-wide safety guidelines to reduce accident claims and insurance costs
- Use of data analytics on driving behavior to improve driver training
- Utilize telematics data to improve fleet safety and increase effectiveness of state fleet management
- Advance the use of state fleet data to drive decisions to optimize utilization and expand statewide fleet accountability
- Standardize one platform (Enterprise Fleet Management System M5) for statewide reporting and accountability
- Implement a new lease rate structure that results in revenue-neutral financials for FSS
- Research financing options including longer loan terms and the consideration of vehicle replacement costs

Significant aspects of the business

FSS provides long-term vehicle leasing to state government and political subdivisions.

- Establish and manage vehicle life cycles for efficient fleet operations
- Help customers match vehicles to work requirements, environmental sustainability outcomes, and agency budgets
- Ensure that vehicles purchased comply with statutory and administrative regulations
 - Purchasing “Green Choice” vehicles
 - Includes Alternative Fuel Vehicles (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, streamlines operations, and offers 24/7 repair authorizations

FSS provides enterprise-wide fuel card services that allows for consistent fuel payment and reporting.

FSS operates M5 a centralized fleet management and reporting system for state *agency owned* fleets

FSS reports centrally for required Federal EPAAct compliance.

FSS operates a fleet telematics program.

- Utilize telematics/data analytics to improve fleet safety and increase effectiveness of state fleet management
- Advance use of state fleet data to drive decisions to optimize utilization and expand statewide fleet accountability

Our 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/>

Our partnerships

- **Admin Office of State Procurement** – negotiates and issues term contracts for vehicle acquisition, repair, and fuel purchases
- **Admin Risk Management Division** – provides vehicle liability and collision insurance
- **Admin Financial Management & Reporting Division (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 state fleets to create and implement common goals. Fleet Council members include representation from Departments of Administration, Natural Resources, Transportation, Commerce, Agriculture, Pollution Control, Corrections, and Public Safety
- **Admin’s Office of Enterprise Sustainability (OES)**– Provides leadership and support to help meet state fleet operations sustainability goals
- **Minnesota Management and Budget (MMB)** – provides debt management and rate review and approval

Our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities

Strengths

- Provide leadership and support for collaborative enterprise sustainability efforts, recommend goals and levers to the Sustainability Steering Committee, and establish statewide best practices in the area of fleet sustainability
- Establish vehicle life cycles at the time of acquisition and monitor vehicle usage to help agencies adjust to their transportation needs
- Provide 24/7 cost-effective maintenance management knowledge and repair authorization resources to maintain safe, reliable vehicles
- Specialize in selecting the appropriate vehicle to meet the agencies transportation needs to accomplish their core business functions
- Knowledge of fleet industry practices and emerging issues affecting vehicles, fuel, and maintenance
- Use of fleet telematics data to improve fleet safety, utilization, environmental sustainability, and efficiency of agency operations

Weaknesses

- Agency use of FSS program is voluntary; agencies may choose to purchase their own vehicles
- Maintenance and fuel costs are hard to predict with changing markets
- Lack of electric vehicle charging stations throughout the state reduces opportunities for electric vehicle purchasing
- Limited viable electric vehicle options on state contract to meet agency transportation needs

Opportunities

- Develop a new strategy and direction for FSS that meets the needs of our agencies, improves state fleet safety, and improves fleet environmental sustainability. One strategy is to establish an enterprise committee to pursue the creation of four Centers of Excellence (Admin, DPS, DNR, and MNDOT). This initiative will first require stakeholder collaboration, agreement, and commitment. It is anticipated the execution of this model would be accomplished over the next several years.
- Create a greener fleet through the purchase of more fuel efficient vehicles.
 - Promote increased use of E85 and electricity as alternate fuels
- Sharing of vehicle resources within agencies with the M5 motor pool module.
- Improved utilization of vehicles and sustainability outcomes through vehicle telematics reporting.
 - Identify underutilized vehicles, excessive idling, vehicle condition, opportunities for improved driver behavior, etc.
- Increase number of cabinet level agencies obtaining all vehicles through FSS.

Threats

- Original lease terms of 60 months may create a financial hardship for agencies due to higher cost of vehicles for large trucks and specialty equipment.
- Unexpected increases in fuel or maintenance costs.
- Service and/or program reductions within agencies can result in early return of vehicles.

- Repairs for agency owned vehicles are projected to increase significantly due to their aging fleet. Agencies may discontinue using managed maintenance services and return to managing repairs on their own.
- Agencies may purchase their own vehicles instead of leasing FSS vehicles.

Other key/significant business/financial information is important to our business

- ML funding program is utilized for vehicle purchases to maintain cash flow while expanding operational abilities. The current 5 year lease term makes it difficult for some agencies to afford certain vehicles (in particular expensive and specialized equipment) or to justify vehicles that get minimal use on an annual basis resulting in a slower replacement cycle. Feedback from customers indicates that longer ML term options would benefit customers. In the next year, FSS will explore whether other financing options exist that would better meet customer needs.
- Planning for budgetary challenges such as higher vehicle acquisition costs for greener vehicles, number of vehicles, and operating expenses is difficult to project as agency transportation needs change and leasing from FSS is optional.
- The market place for electric vehicles is changing quickly and long term will mean increased options that better meet the needs of our customers. In the short term, Minnesota does not have a strong market for electric vehicles and this creates challenges in electrifying our fleet.
- Electric vehicle charging infrastructure must be put in place in order to increase the use of electric vehicles at state agencies and reach our sustainability goals.

Products and Services

Our main products/services and the benefits to customer

Long-term Vehicle Leasing

FSS offers vehicle leases for official government business to state agencies, political subdivisions, and Minnesota State. Long-term vehicle leases are typically assigned to a customer from vehicle acquisition to disposal. FSS assists customers in selecting the proper vehicle for the work function, the proper life cycle for the application, and in monitoring vehicle usage. Individual life cycles and rates are established for each vehicle based on acquisition cost, ML loan expense, fuel economy, life cycle, and projected operating expenses. In some cases a vehicle may be re-assigned to another customer if a vehicle is turned in prior to end of lease term (See pages 38-39 for rate details).

- Vehicle lease rates include depreciation, maintenance, fuel, insurance, and administration costs
- Vehicles are provided that help agencies comply with Executive Order 11-13, Minnesota Statute 16C.137, Federal E pact compliance, and statewide fleet sustainability requirements
- Political Subdivisions provide their own vehicle insurance

Maintenance Management Services

FSS provides vehicle repair authorization for *FSS leased* vehicles and *agency owned* vehicles through a third-party contractor, Automotive Rentals Inc. (ARI), allowing for 24/7 repair authorizations.

- Actual repair costs for *agency owned* vehicles utilizing the maintenance management program will be billed back to agencies monthly in FY 2018 as fewer vehicles remain in the program with higher

maintenance costs due to aging fleet. A per-vehicle Managed Maintenance Administrative Fee will be included for ARI monthly service fees and Admin operational costs.

Fuel Card Services

FSS provides fuel cards for leased vehicles and agency owned vehicles.

- Fuel for *leased* vehicles will be billed back to agencies monthly to accurately reflect costs associated with station pricing, savings for more fuel efficient vehicles, and fuel usage associated with driving patterns such as driving under 60mph for better fuel economy, excessive idling or exceeding 60mph.
- Most political subdivisions and Minnesota State fuel card services have been excluded since January 2010 (10 prior vehicles remain included until sold) and will be phased out by FY 2019.
 - Some vehicle leases to state agencies exclude fuel due to agency onsite fueling
- Fuel for *Agency owned* vehicles is billed back to agency at original cost excluding card carrier discount.
 - No additional fees are assessed to the agencies for these services as the card discount collected covers administrative costs

M5 Enterprise Fleet Management System Services

As recommended by the Fleet Council in 2008, State Agencies with owned vehicles began utilizing M5 to manage their fleet. M5 provides agencies a necessary tool and support to improve the management of their fleet vehicles. Separate business units within the Admin M5 application exist for Admin, DPS and DNR, where comprehensive agency-wide fleet management programs are established and system functionality requirements may be different based on core business needs. The Admin business unit is used by all other agencies using the Admin M5 application. Data entered into M5 can help agencies assess utilization, sustainability outcomes, and fleet operation costs. Additionally, the stored data in the M5 system is utilized by FSS to complete required statewide fleet reporting.

Our major changes for this year

A significant change is proposed to accurately recover the expense of the Enterprise Fleet Management System M5. Historically costs for maintaining M5 have been paid through Admin vehicle lease rates and spread across all agencies. As part of our fleet CI work in FY 2017, this practice was re-evaluated and it was determined that the cost of the enterprise system should not be the sole responsibility of Admin customers. Moving forward, FSS is proposing that costs associated with managing M5 be shared by DPS and DNR with specified business units within M5 and other agencies using M5 for agency owned vehicles. The proposed fee will be based on agency inventory count and application use for staff support and operational costs associated with M5 software application (see rate chart on page 40).

In addition, FSS will discontinue the per-mile rate structure implemented in FY 2016. It has not allowed the business to effectively match expenses with revenues. In order to bring the business in to better financial alignment, FSS will implement the following:

- Actual fuel costs will be billed back to agencies replacing a per-mile fuel rate.
- Maintenance costs added to the vehicle lease base rate replacing a per-mile maintenance rate (see chart on page 39).
- Agency owned vehicle managed maintenance rates will reflect actual billed costs of repairs and a monthly managed maintenance fee of \$11.88 to accurately reflect the repair costs for fewer, older, vehicles remaining in the program. This replaces a fixed monthly rate based on expenses incurred

from a greater number of vehicles in the previous calendar year and distributed over fewer vehicles remaining in the program. The new structure allows agencies to determine if vehicle repairs costs for older vehicles are justifiable or if the vehicle should be replaced.

Finally, FSS anticipates the following operational changes:

- Vehicle choices will be optimized, standardized, and ultimately limited to focus on more sustainable, greener vehicles to help agencies meet their state sustainability goals and the state goal of a reduction in the consumption of fossil fuels of 30% by 2027.
- Fleet telematics deployment will be completed in FY 2017. Telematics data is utilized to monitor vehicle condition, operation, safety, and driving behaviors to improve the effectiveness of state fleet management and increase the efficiency of agency operations. Annual service fees and device transfer costs will be included in the Admin lease base rate.
- Fleet composition is evolving to include specialty vehicles such as neighborhood electric vehicles, medium trucks, and heavy duty trucks such as garbage trucks and a bucket truck.

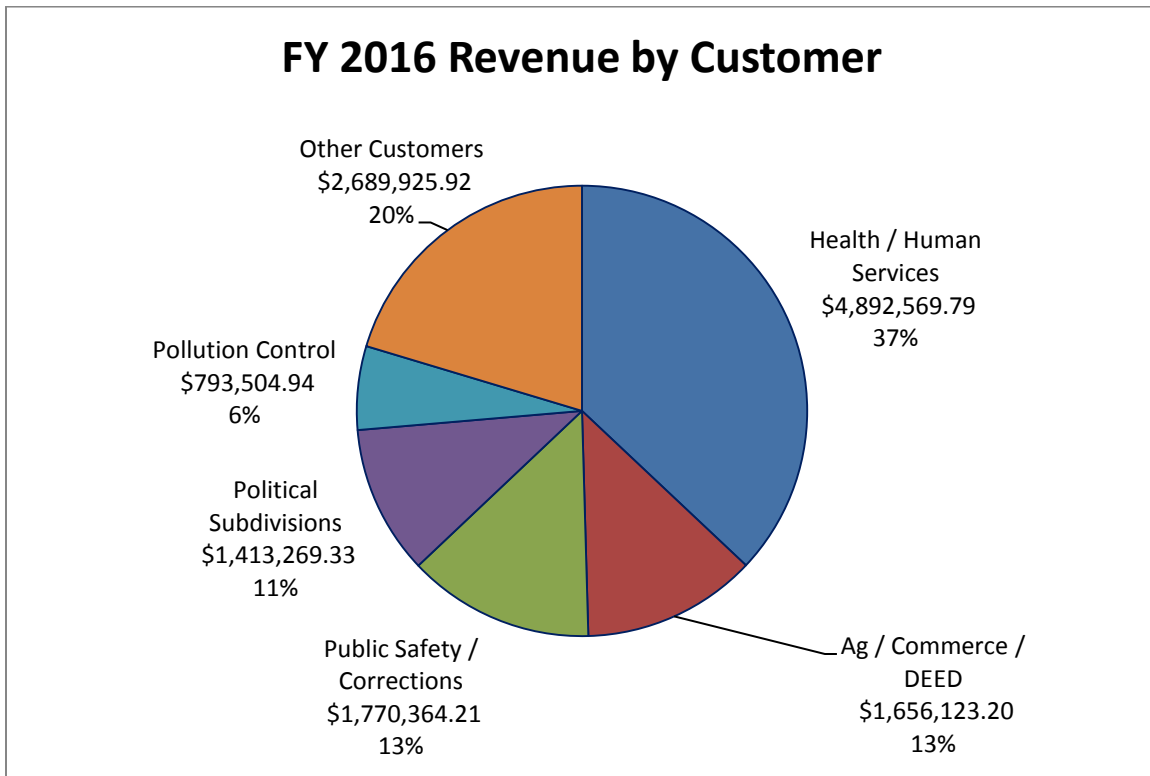
Fleet Services FY 2018 Rate Comparison			
Rate Description	FY 2017 Rate	FY 2018 Rate	Notes/Exceptions
Admin Individual Vehicle Lease Rate			
Vehicle Cost - Depreciation	Straight Line Depreciation	Straight Line Depreciation	Based on lease/loan term and is removed when fully expensed
Vehicle Cost - Interest	1.50%	Current Interest Rate	Reflects Master Lease Draw Interest Rate
Maintenance	Per-Mile/Per-Vehicle Rate	Based on CY 2016 Repair Costs	Based on vehicle type and adjusted annually
Insurance	\$398.00	\$385.00	Adjusted annually
Administrative Cost	\$716.00	\$685.00	Adjusted annually
* Extended Lease Term	Individual Lease Rate Including Vehicle Cost	Individual Lease Rate Excluding Vehicle Cost	
** Early Lease Termination	\$500	\$500 + Lease Rate	Rate assessed until reassigned or sold
Fuel			
Leased Vehicles	Per-Mile/Per-Vehicle Rate	Actual Fuel Transaction Cost	
Agency Owned	Actual Fuel Transaction Cost	Actual Fuel Transaction Cost	
Managed Maintenance Owned Vehicles			
Repair Cost	CY 2015 Repairs	Actual Repair Costs	
ARI Fee	\$4 Per Vehicle	\$4 Per Vehicle	
Administrative Cost	\$4.88 Per Vehicle	\$7.88 Per Vehicle	
Enterprise Fleet Management System M5 Application Fee			
M5 Agency Owned Vehicles - Admin Business Unit	No Charge	\$25.16	
M5 Application Fee - Separate Business Unit			
DNR	No Charge	\$64,310.00	
DPS	No Charge	\$41,116.00	

Marketing

Our target audiences/customers

- State agencies
- Cities and Counties

Our key customers



How our customer base is changing, and why

- Slower growth in political subdivision customers in FY 2017 due to limited lease terms and vehicle options
- More state agency owned vehicles are being replaced with Admin leased vehicles. The number of agency owned vehicles was reduced by 58 vehicles or 7.67% from FY 2016 through the third quarter of FY 2017. Admin currently manages approximately 74% of agency owned vehicles in M5 excluding MNDOT, DPS, and DNR

What is impacting our customers, and why

- More agencies are now budgeting for vehicle leases annually instead of planning for periodic major vehicle replacement costs associated with owning vehicles
- Adhering to original lease terms of 60 months or less will require agencies to monitor and manage utilization of vehicles more closely. In some cases it will create financial hardships for more costly vehicles including trucks and specialty vehicles

- Replacing vehicles with more fuel efficient options is necessary to achieve the environmental sustainability goals set forth by the RBA in the state fleet
- The solution put in place to stop over collection of depreciation will benefit many customers by reducing current lease rates
- Acquisition costs are higher for greener vehicles
- Replacing existing vehicles with more fuel efficient vehicles will help reduce cost of projected fuel price increases
- Telematics related expenses are included in the lease vehicle Admin fee
- Decrease in liability insurance rates based on current and projected loss results will move Admin vehicles from tier three to tier two in FY 2018 reducing overall insurance rates

How we reach out to potential customers

- State agencies, cities, and counties that have agency owned vehicles are identified and provided with information on vehicle leasing options
- Gov Delivery messaging is used to address current fleet related issues and provide updated information to our customers
- FSS website <http://mn.gov/admin/government/vehicles/> provides detailed information about the fleet program
- Fleet Council provides a forum with multiple state agencies to develop strategies to improve state-wide fleet management
- OES Fleet Work Group provides strategic direction and recommendations on enterprise-wide sustainability activities
- Agency sustainability coordinators connect with agency leadership to ensure good choices are being made in the area of fleet sustainability

What we have heard from our customers

- Some of the direct comments received in FY 2017 include:
 - “Many thanks for your work getting this working for us, your outstanding customer service is much appreciated and will make my crews work safer in the field.”
 - “Thank you for all the work you did to make this vehicle acquisition happen, I and the residents appreciate all your efforts.”
 - “We are excited to obtain the Bolts, as we feel that staff will appreciate efforts to be more sustainable with our fleet, yet allow an increased mileage range which reduces fear and anxiety over 100% electric vehicles.”
 - “Thanks for all your help through this process. You have been great to work with.”
 - “Wow, that sample rate sheet is like a fancy catalog.”
- We have heard both positive and negative comments on limiting original lease terms to 60 months to match the ML loan term. Agencies with low usage vehicle needs like the option of longer term leases to reduce the monthly lease rates and have voiced significant concern, while other agencies feel it makes it easier to choose the correct lease term.
- Limited choices for All Wheel Drive (AWD) vehicles on approved “green choice” selector list makes it difficult for agencies requiring special up-fitting such as cages and special wiring in patrol style vehicles.

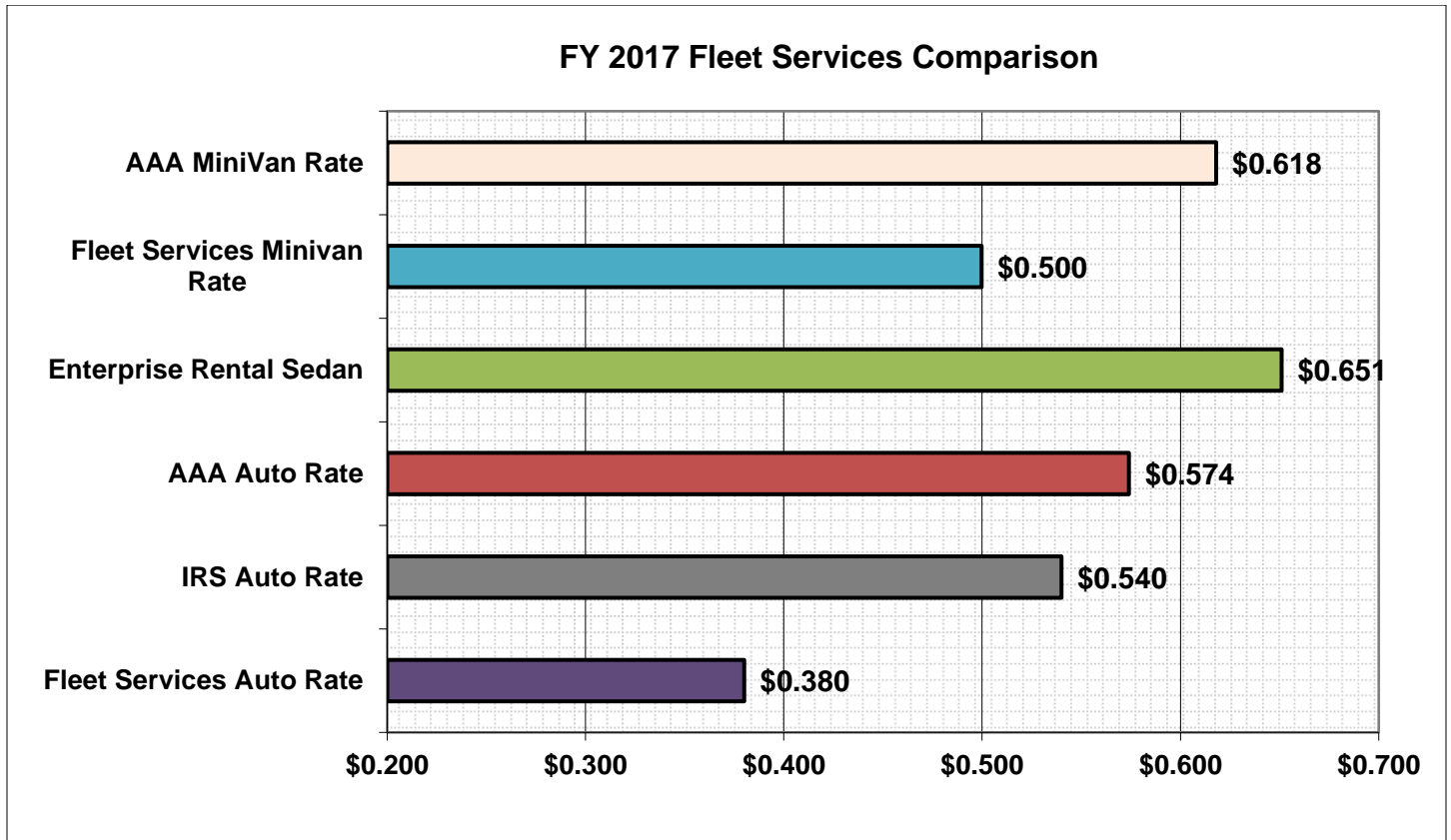
Competition

Our competition

- Private vehicle rental companies are occasionally utilized by agencies for short term rentals who do not have fleet vehicles.
- Employee reimbursed mileage (driving own vehicle). Not all employees have fleet vehicles available to them, or in some cases they may prefer to drive their own vehicle.
- State agencies that purchase vehicles directly. It has been a practice of some state agencies to utilize end of year funds to purchase vehicles out-right.

How our rates compare

- Cost per mile for a standard sedan is 19.4 cents or 51.05 % less than AAA estimated vehicle costs
- Cost per mile for a standard sedan is 16 cents or 42.1 % less than IRS reimbursement rate
- Cost per mile for a standard sedan is 27.1 cents or 71.31% less than a monthly leased vehicle from the Enterprise rental contract



Loans

The purpose of our loans, and why we took them

- Master Lease funding allows FSS to coordinate payments for state vehicle acquisitions to meet budget constraints and spread the cost of the vehicle over the useful life of the vehicle.

FLEET SERVICES MASTER LEASE OBLIGATIONS AS INDICATED BELOW For the Period:		Last Update		04/04/2017
		4/30/2017		
		Principle	Interest	Tot
XVIII		0.00	0.00	0.00
XV		1,931,409.50	31,896.18	1,963,305.68
XVI		936,709.65	48,612.59	985,322.24
	Due 6/17	<u>2,868,119.15</u>	<u>80,508.77</u>	<u>2,948,627.92</u>
XV		879,228.09	18,912.75	898,140.84
XVI		943,100.22	42,222.00	985,322.22
	Due 12/17	<u>1,822,328.31</u>	<u>61,134.75</u>	<u>1,883,463.06</u>
XV		605,666.91	12,460.11	618,127.02
XVI		949,535.16	35,787.04	985,322.20
	Due 6/18	<u>1,555,202.07</u>	<u>48,247.15</u>	<u>1,603,449.22</u>
XV		558,468.00	7,840.74	566,308.74
XVI		956,017.86	29,304.38	985,322.24
	Due 12/18	<u>1,514,485.86</u>	<u>37,145.12</u>	<u>1,551,630.98</u>
XV		273,776.41	3,542.75	277,319.16
XVI		859,981.09	22,782.45	882,763.54
	Due 6/19	<u>1,133,757.50</u>	<u>26,325.20</u>	<u>1,160,082.70</u>
XV		112,617.51	1,412.94	114,030.45
XVI		845,586.95	16,784.43	862,371.38
	Due 12/19	<u>958,204.46</u>	<u>18,197.37</u>	<u>976,401.83</u>
XV		59,329.26	479.12	59,808.38
XVI		651,810.90	10,873.06	662,683.96
	Due 6/20	<u>711,140.16</u>	<u>11,352.18</u>	<u>722,492.34</u>
XV		0.00	0.00	0.00
XVI		631,186.04	6,240.62	637,426.66
	Due 12/20	<u>631,186.04</u>	<u>6,240.62</u>	<u>637,426.66</u>
XVI		196,046.82	1,781.75	197,828.57
	Due 6/21	<u>196,046.82</u>	<u>1,781.75</u>	<u>197,828.57</u>
XVI		22,190.15	210.50	22,400.65
	Due 12/21	<u>22,190.15</u>	<u>210.50</u>	<u>22,400.65</u>
XVI		0.00	0.00	0.00
	Due 6/22	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total		11,412,660.52	291,143.41	11,703,803.93
SUMMARY Schedule		Principle	Interest	Tot
XVIII		0.00	0.00	0.00
XV		4,420,495.68	76,544.59	4,497,040.27
XVI		6,992,164.84	214,598.82	7,206,763.66
		<u>11,412,660.52</u>	<u>291,143.41</u>	<u>11,703,803.93</u>

Financial Outlook

Our current overall financial health

Managing retained earnings has been an ongoing challenge for FSS, as the Division has continued to over collect due to changes in fuel prices, depreciation term misalignments, staff vacancies, delays in implementing new rates, and stalled telematics deployment. To address this, FSS issued rebates and alternative fuel use

credits to our customers several years in a row. In recent years FSS has also issued incentives for fuel efficient vehicles and electric charging stations to both improve state sustainability outcomes and to help spend down retained earnings. However, these short term fixes were masking a larger problem that needed to be identified and addressed.

In the first quarter of FY 2017, work was completed by a team of Admin staff to assess the current rates to identify where FSS revenues failed to match with projected expenditures. The team analyzed the individual vehicle lease rates and identified a historic misalignment of depreciation expense, lease terms, and annual revenues collected to cover that expense. In some cases, FSS continued to collect depreciation on vehicles that were fully depreciated, due to lease terms that were extended beyond 5 years. Changes have been made to the business plan, and more importantly to business practices, to eliminate this practice and the general over collection of retained earnings.

Additionally, to reduce excess retained earnings FSS distributed approximately \$800,000 in revenue credits over third quarter billings. The following FY 2017 fourth quarter planned expenditures will also help reduce excess retained earnings:

- Approximately \$300,000 in Fuel-Efficient vehicle incentives issued
- Approximately \$400,000 to purchase electric charging stations to support customer adoption of electric vehicles in Capitol complex

Other impacts to FSS financial health:

- Admin fleet size grew by 3.8% or 75 vehicles, in FY 2017
 - Fleet size is not expected to grow in FY 2018 as agencies are looking to reduce travel due to budget constraints and a reduction in fleet vehicles at the Department of Human Services (DHS)
- Vehicle auction prices remain strong

Capital assets

FSS maintains a 46,000 square foot distribution center and office area, and parking lots. Unplanned maintenance and repairs are hard to predict and difficult to budget for repair costs.

- FSS plans to improve energy efficiency in the building and repair air infiltration and leakage distress in the office areas identified as a part of a building exterior envelope assessment in FY 2018
- 474 new fleet vehicles are projected to be purchased in FY 2018 to replace vehicles that have reached the end of their useful life cycle (See chart on page 27)

Changes to our rates and why

In FY 2017 FSS worked with Office of Continuous Improvement (CI) and senior leadership to establish a strategy for a new enterprise business model and a rate structure that eliminates over and under collection while operating within state financial policies and federal guidelines. The new model should more accurately reflect operational costs and allow FSS to manage retained earnings. The following changes to the FSS lease rate calculations are being implemented:

- Fuel costs for leased vehicles will be removed from lease rate and actual fuel card purchases will be billed back to our customers monthly. Charging actual fuel costs accurately reflects station pricing, cost savings for more fuel efficient vehicles, and fuel usage associated with driving patterns such as excessive idling or speeding.

- Monthly Admin rates for leased vehicles will decrease \$2.58 or 4.33% per vehicle due to realigning operational costs associated with M5 to an M5 Application Fee for agency owned vehicles.
- Rates include costs for vehicle telematics service fees in FY 2018.
- An M5 Fleet application fee for *agency owned* vehicles utilizing M5 is proposed for FY 2018 and will affect all agencies using the Admin M5 application. Agencies will be assessed a fee based on *agency owned* fleet inventory count and application use for IT and operational costs (see chart on page 40).
 - M5 Application Fee - Annual Fixed Rate for DNR and DPS *agency owned* vehicles within their agency specific defined business unit in M5, based on inventory and application use (See chart on page 40)
 - M5 Agency Owned Vehicle fee - Annual Per-Vehicle Rate \$25.16 for active *agency owned* vehicles within the M5 Admin business unit. This fee will have a higher impact on agencies with a greater number of owned vehicles such as DHS and Corrections (DOC) (See chart on page 40)
 - Each agency is responsible for costs associated with customized enhancements within their agency M5 company application if applicable
- Overall vehicle lease rates are anticipated to decrease by 15.4% in FY 2018 due to depreciation adjustments and reallocation of M5 costs to agency owned vehicles.
- Maintenance Rate for leased vehicles is included in the monthly base rate replacing a per-mile rate. The rate for FY 2018 was developed using CY 2016 average repair costs for vehicle type + 1% inflation + \$7.74 handling fee (See chart on page 39).
- *Agency owned* vehicle managed maintenance rates will reflect actual billed costs of repairs and a monthly administration fee of \$11.88 in FY 2018. This replaces the fixed monthly rate to accurately reflect the repair costs for fewer, and older, vehicles remaining in the program.
- Early lease termination fee of \$500 will continue to be charged in FY 2018. To ensure costs associated with the vehicle lease term are fully collected, agencies will continue to pay the current lease rate until the vehicle is re-assigned or sold.

How our proposed rates impact our financial health

These new rates and business practices ensure financial viability while decreasing the ongoing work of handling excessive retained earnings and issuing rebates. The simplified structure should create efficiencies for FFS staff and customers. It will also help avoid federal penalties.

The new rates will better reflect actual costs and will decrease the instances in which other agencies are shouldering costs that are being unfairly distributed to Admin fleet customers. Examples include:

- Base rates are adjusted to more accurately depict true costs for maintenance
- M5 Application Fees will recover costs associated with the use of M5 for agency owned vehicles
- Accurately reflects fuel prices and actual fuel usage, risk of changing fuel market is diminished
- Accurately reflects depreciation expenses
- Manage future retained earnings growth

Ultimately, the proposed rates will allow FSS the financial viability to continue to provide enterprise fleet management expertise and efficiency, and manage retained earnings. They should lead to a less complicated and manageable pricing structure that allows FSS to focus on delivering an award winning state fleet plan, customer service, environmental sustainability, data driven decisions, and financial viability.

How our proposed rates will impact our customers

Individual vehicle lease rates are based on vehicle type, acquisition cost, fuel economy, life cycle, and actual expenses including maintenance, fuel, and insurance. Customers actively participate in choosing vehicles,

options, and life cycles allowing the customer a great deal of input on management of their transportation costs.

Individual lease rates will no longer include a per-mile fuel rate. Fuel pricing for leased vehicles will reflect actual fuel card purchases. Customers will realize real fuels savings for acquiring more fuel efficient vehicles eliminating over/under payment.

Agency Owned vehicle managed maintenance rates will reflect actual costs for repairs eliminating over/under payment. This replaces the fixed monthly rate to accurately reflect the repair costs for fewer vehicles and aging vehicles remaining in the program. Agencies will need to monitor vehicle usage and set vehicle life cycles and replacement schedules to avoid costly repairs due to aging fleet.

Costs associated with managing the enterprise system M5 will be shared by all agencies utilizing M5. Historically costs have been paid by Admin vehicle lease rates. This fee will be a new cost to agencies. The proposed annual fees are based on agency inventory count and application use for staff support and operational costs associated with M5 software application. DPS and DNR have specific business units within the M5 application related to their fleets and will be accessed an annual fee based on application use. Agencies that utilize the Admin business unit within M5 will be accessed an annual per vehicle fee.

Summary of Revenue Impact from Customers

Summary of Revenue Impact From Customers										
Agency	EST FY 2017 Lease/Fuel	EST FY 2017 Managed Maint	FY 2017 Revenue Credit	EST FY 2017 Revenue	EST FY 2018 Lease/Fuel	EST FY 2018 Managed Maint	EST FY 2018 M5 App Fee	EST FY 2018 Total Revenue	Difference	Difference (%)
ADMINISTRATION	277,229.21	11,164.59	(24,858.00)	263,535.80	308,825.50	12,759.24	201.28	321,786.02	58,250.21	22.1%
AGRICULTURE	977,654.73	-	(65,459.40)	912,195.33	884,056.56	-	50.32	884,106.88	(28,088.45)	-3.1%
ANIMAL HEALTH	111,714.85	-	(6,214.50)	105,500.35	145,469.80	-	-	145,469.80	39,969.44	37.9%
BARBER AND COSMETOLOGY	29,036.07	-	(2,071.50)	26,964.57	33,810.80	-	-	33,810.80	6,846.23	25.4%
CENTER FOR ARTS	803.88	-	-	803.88	3,694.32	-	-	3,694.32	2,890.44	359.6%
COMMERCE	207,671.15	-	(16,986.30)	190,684.85	206,039.24	-	704.48	206,743.72	16,058.88	8.4%
CORRECTIONS	775,170.64	-	(48,473.10)	726,697.54	786,945.88	-	9,661.44	796,607.32	69,909.78	9.6%
DEED	290,655.63	-	(23,200.80)	267,454.83	262,228.28	-	25.16	262,253.44	(5,201.38)	-1.9%
EDUCATION	85,059.00	-	(6,214.50)	78,844.50	99,025.02	-	-	99,025.02	20,180.52	25.6%
EMERGENCY MEDICAL SERVICES	23,661.36	-	(2,071.50)	21,589.86	25,261.28	-	-	25,261.28	3,671.42	17.0%
ENTERPRISE TECHNOLOGY	65,878.09	-	(3,314.40)	62,563.69	44,738.98	-	-	44,738.98	(17,824.71)	-28.5%
FARIBAUT ACADEMIES	18,850.24	-	(1,657.20)	17,193.04	16,281.38	-	-	16,281.38	(911.66)	-5.3%
GOVERNOR'S OFFICE	4,505.43	-	(414.30)	4,091.13	3,996.81	-	-	3,996.81	(94.32)	-2.3%
HEALTH	964,453.84	-	(78,302.70)	886,151.14	914,102.16	-	75.48	914,177.64	28,026.50	3.2%
HIGHER EDUCATION (EXT CUST)	15,720.39	-	(1,657.20)	14,063.19	17,266.73	-	-	17,266.73	3,203.55	22.8%
HISTORICAL SOCIETY (EXT CUST)	73,097.27	-	(5,800.20)	67,297.07	65,683.44	-	-	65,683.44	(1,613.63)	-2.4%
HOUSING FINANCE (EXT CUST)	23,662.45	-	(2,071.50)	21,590.95	15,297.68	-	-	15,297.68	(6,293.27)	-29.1%
HUMAN SERVICES	3,196,448.88	196,863.43	(223,722.00)	3,169,590.31	3,087,306.26	262,816.53	4,956.52	3,355,079.31	185,489.00	5.9%
INDIAN AFFAIRS	5,899.20	-	(414.30)	5,484.90	3,694.32	-	-	3,694.32	(1,790.58)	-32.6%
IRON RANGE RESOURCES	34,398.37	-	(3,314.40)	31,083.97	25,102.16	-	-	25,102.16	(5,981.81)	-19.2%
JUDICIAL	211,888.53	-	(16,572.00)	195,316.53	176,443.89	-	-	176,443.89	(18,872.65)	-9.7%
LABOR & INDUSTRY	597,688.36	-	(37,701.30)	559,987.06	541,968.30	-	-	541,968.30	(18,018.76)	-3.2%
MEDIATION SERVICES	36,616.85	-	(2,485.80)	34,131.05	45,390.81	-	-	45,390.81	11,259.76	33.0%
METROPOLITAN COUNCIL	13,374.59	-	(1,242.90)	12,131.69	19,441.04	-	-	19,441.04	7,309.35	60.3%
MILITARY AFFAIRS	169,208.49	-	(8,286.00)	160,922.49	133,624.20	-	150.96	133,775.16	(27,147.34)	-16.9%
MN STATE RETIREMENT(EXT CUST)	1,002.60	-	(414.30)	588.30	4,210.41	-	-	4,210.41	3,622.11	615.7%
MNSCU	415,864.69	-	(36,044.10)	379,820.59	406,081.30	-	-	406,081.30	26,260.70	6.9%
NATURAL RESOURCES	-	-	-	-	-	-	64,310.00	64,310.00	64,310.00	NA
NURSING HOME SERVICES	1,999.20	-	(414.30)	1,584.90	3,917.85	-	-	3,917.85	2,332.95	147.2%
POLITICAL SUBS	1,340,874.72	-	(89,903.10)	1,250,971.62	1,369,438.74	-	-	1,369,438.74	118,467.12	9.5%
POLLUTION CONTROL	694,207.97	15,638.24	(48,887.40)	660,958.81	627,740.15	28,536.66	629.00	656,905.81	(4,053.00)	-0.6%
POST BOARD	4,264.11	-	(414.30)	3,849.81	3,067.55	-	-	3,067.55	(782.26)	-20.3%
PUBLIC EMPLOYEE RETIRE(EXT CUS)	4,302.15	-	(414.30)	3,887.85	6,577.29	-	-	6,577.29	2,689.44	69.2%
PUBLIC SAFETY	322,742.53	-	(24,029.40)	298,713.13	315,977.47	-	41,116.00	357,093.47	58,380.34	19.5%
REVENUE	-	-	-	-	-	-	1,182.52	1,182.52	1,182.52	NA
TOURISM	19,601.04	-	(1,657.20)	17,943.84	12,743.12	-	-	12,743.12	(5,200.72)	-29.0%
VETERANS	44,175.07	-	(1,657.20)	42,517.87	66,392.56	-	-	66,392.56	23,874.69	56.2%
WATER AND SOIL RESOURCES	184,899.49	-	(13,671.90)	171,227.59	190,634.20	-	-	190,634.20	19,406.61	11.3%
Subtotal	11,244,281.08	223,666.26	(800,013.30)	10,667,934.04	10,872,475.46	304,112.43	123,063.16	11,299,651.05	631,717.01	5.9%
Fleet Card - Other Agencies (H&P)	961,624.00	-	-	961,624.00	1,060,379.00	-	-	1,060,379.00	98,755.00	10.3%
Variance (due to timing of analysis of data)	(79,057.74)	26,057.74	-	(53,000.00)	(113,294.46)	34,588.57	(76.16)	(78,782.05)	(25,782.05)	48.6%
Total	12,126,847.34	249,724.00	(800,013.30)	11,576,558.04	11,819,560.00	338,701.00	122,987.00	12,281,248.00	704,689.96	6.1%

Financial Data

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Unit
FOR FISCAL YEAR 2018

OPERATING REVENUE/EXPENSES

670013	Vehicle Rental Change = (15.4%)or (\$1,598,510) Decrease in overall vehicle rates due to fuel costs being removed from vehicle rate and re-classified as 670014. M5 Application fee revenue removed from vehicle rentals
670013	Managed Maintenance Revenue - Other Agencies Change = 35.6%or \$88,978 Increase due to actual costs being charged for fewer remaining vehicles in program
670014	Fleet Card - Other Agencies Change = 10.3%or \$98,755 Increase due to higher fuel costs projected in FY 2018
41196	Central IT Services Change = 10.0%or \$62,378 Increase in MNIT technology related expenses
41000	Salaries Change = 27.8%or \$191,371 One additional position relating to managing vehicle utilization and fleet sustainability, increase in FMR consolidation salaries and overall salary increase based on MMB cost projections
41500	Repairs - Other Change = 82.4%or \$61,000 Increase due to deferred maintenance costs on FSS building
41400	Repairs - Vehicle Change = 8.5%or \$75,000 Increase for higher maintenance costs and telematics transfer on replacement vehicles
41500	Managed Maintenance - Other Agencies Change = (10.4%)or (\$35,438) Decrease due to fewer vehicles in the program
43000	Vehicle License Fees Change = 18.7%or \$4,052 Increase due to higher costs of DPS license fees
43000	Telematics Fees Change = 80.6%or \$167,720 Increase due to additional vehicles in the program in FY 2018
41300	Supplies Fuel Change = 10.3%or \$185,670 Increase due to higher fuel cost projected for FY 2018
41300	Fleet Card - Other Agencies Change = 10.3%or \$98,755 Increase due to higher fuel costs projected in FY 2018
41130	Professional & Technical Services Change = (80.9%)or (\$20,938) Decrease in planned use of consultants in FY 2018
41180	Employee Development Change = 147.1%or \$7,500 Increase for development training for existing staff and MMB Enterprise-wide training and development program
	Depreciation Change = 14.3%or \$666,735 Increase due to higher cost of vehicle replacements
512001	Interest Revenue Change = 20.2%or \$28,789 Increase due to higher costs of vehicles
	Interest Expense Change = 14.7%or (\$202,358) Increase due to higher cost of vehicle replacements
	Gain (Loss) on Sale of Fixed Assets Change = 29.1%or \$205,000 Higher market value on used vehicles and greater number of vehicles being replaced in FY 2018

Rate Matrix

Rate Matrix Total Program

Summary	Total
Salaries	880,952.00
Rent - Bldg	21,100.00
Rent - Equipment	3,556.00
Repairs - Vehicle	961,970.00
Repairs - Other	135,000.00
Managed Maintenance - Other Agencies - ARI	306,200.00
Insurance	757,000.00
Printing	1,030.00
Professional/Technical	4,950.00
Computer Services	568.00
Central IT Services	684,750.00
Communications	2,400.00
Travel	3,950.00
Fees	0.00
Purchased Services	19,200.00
Vehicle License Fees	25,732.00
Telematics Fees	375,720.00
Vehicle Maintenance Management Fees	94,656.00
Employee Development	12,600.00
Supplies - Parts	170,425.00
Supplies - Fuel	1,993,599.00
Supplies - Shop & Office	24,800.00
Fleet Card - Other Agencies	1,060,379.00
Attorney General Fees	0.00
Depreciation	5,326,257.00
Amortization	0.00
Indirect Costs	337,650.00
Total Operating Expenses	13,204,444.00
Interest Revenue	171,630.00
Non-operating Revenue (Expense)	0.00
Gain (Loss) on Sale of Fixed Assets	910,000.00
Interest Expense	(202,358.00)
Other Revenue	0.00
M5 Application - M5 Other Agencies	122,986.81
Fleet Card - Leased Vehicles	1,993,599.00
Managed Maintenance - Other Agencies	338,701.49
Fleet Card - Other Agencies	1,060,379.00
Total Basis for Vehicle Lease Rates	8,809,505.70
Requested vs Breakeven Rates	
* Revenue at Requested Rates	8,765,582.10
Revenue at Breakeven Rates	8,809,505.70
Revenue Variance	(43,923.60)
Requested vs Current Vehicle Lease Rates	
* Revenue at Requested Vehicle Lease Rates	8,765,582.10
FY 2017 Projected Revenue	10,364,092.00
Vehicle Rental Revenue Variance Excludes Fuel in FY 2018	(1,598,509.90)
Overall % Change in Rate	-15.4%
* Revenue at Requested Vehicle Rate Plus Fuel	10,759,181.10
Revenue Variance	395,089.10
Overall % Change in Revenue	3.8%

Rate Matrix Computation

Rate Matrix Computation

**MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Fund 5100
FOR FISCAL YEAR 2018**

Methodology for expenses are based on current costs. An inflation factor 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 18.7% from increase in DVS license fee and increased volume of purchases rolled over from FY 2017. Fuel price estimate is the average of six months historical and six months projected as published by U. S. Energy Information Administration. Actual fuel costs will be billed back monthly to agencies. Vehicle insurance costs will decrease in FY 2018 due to a \$20 per vehicle reduction in liability premium rate. Salary costs are based on FY 2017 and FY 2018 cost projections provided by MMB.

All expenses except fuel are included in the individual lease rate formula and charged back through individual vehicle leases as described on pages 38 - 39. Maintenance rates are calculated based on CY 2016 actual expenses plus a 1% inflation factor and a monthly handling fee of \$7.74 for maintenance by vehicle type. Administrative costs for fuel card services for other agencies is estimated at \$43,946 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. Administrative costs for agency owned managed maintenance services is estimated at \$32,414 based on anticipated FSS labor and resources used to administer the services. The expenses are divided by 228 vehicles enrolled in the ARI Managed Maintenance Program.

In FY 2018 a new rate has been established to recover costs related to the Fleet Management system M5. Agency owned vehicles within a separate M5 business unit application will be charged an annual fee based on M5 application transactions. An annual per vehicle fee of \$25.16 will be charged for agency owned vehicles identified in the Admin business unit of M5.

Deferred maintenance costs estimated at \$75,000 to fix deteriorated insulation in exterior brick walls to improve energy efficiency are included in the FY 2018 rates. Estimated purchase of 474 new vehicles to replace existing vehicles that have reached the end of their life cycle. Straight line depreciation over varying months (24, 36, 48, 60) based on lease term will be used.

Six Year Rate Comparison

Six Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION Fleet Services Fund 5100 New Rate Structure Fiscal Year 2018

Lease Rate History for Individualized Leases	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Percent Change
Long Term Vehicle Lease rate¹	Various	Various	Various	Various	Various	Various	Various
Monthly fixed rates for vehicle leases²	Various	Various	Various	Various	Various	Various	Various
Managed Maintenance Rate History - Agency Owned³							
Human Services (base year FY 2011, \$624 per year)	\$624.00	\$1,055.00	\$919.00	\$890.60	\$890.60	Actual	N/A
Human Services MSOCS (base FY 2011, \$624 per year)	\$624.00	\$1,223.00	\$1,098.00	\$1,054.85	\$1,054.85	Actual	N/A
Pollution Control (base year FY 2011, \$354 per year)	\$354.00	\$354.00	\$661.00	\$627.80	\$627.80	Actual	N/A
Plant Management (base year FY 2012, \$719 per year)	\$719.00	\$919.00	\$1,261.00	\$1,394.30	\$1,394.30	Actual	N/A
Administrative Fee - Managed Maintenance						11.88	
M5 Application Rate - Agency Specific Business Unit⁴							
DNR (base year FY 2018, \$64,310 per year)	N/A	N/A	N/A	N/A	N/A	\$64,310.00	N/A
DPS (base year FY 2018, \$41,116 per year)	N/A	N/A	N/A	N/A	N/A	\$41,116.00	N/A
M5 Application Rate - Admin Company⁵							
Agency Owned Vehicles (\$25.16 per vehicle per year)						\$25.16	N/A
Monthly Maintenance Rate By Vehicle Type⁶							
Auto						\$48.35	N/A
Specialty ADA						\$184.76	N/A
Political Subs						\$64.72	N/A
Med/Heavy Truck						\$67.54	N/A
Mini/SUV/LT Truck						\$41.52	N/A
Hybrid/Electric Sedan						\$27.98	N/A
Misc Truck-Vocational Use						\$639.07	N/A
E85 Rebate Rates Per Gallon	\$0.25	\$0.50	\$0.50	\$0.50	\$0.50	\$0.00	-100%
Actual Gasoline Cost History ⁷	\$3.57	\$3.43	\$2.69	\$2.32	\$2.11	\$2.33	10.43%
Average New Car Acquisition Cost	\$22,393	\$23,797	\$26,010	\$26,500	\$26,500	\$28,500	7.55%

¹Vehicle lease prices vary due to vehicle type, cost of vehicle, and length of lease term

²Monthly fixed rates vary due to vehicle type

³Managed maintenance services initiated in January 2011 used agency projected maintenance costs to develop initial rates

Rates were based on actual agency maintenance costs using Calendar Year (CY) data beginning January 1, 2013 and adjusted annually thereafter
Managed Maintenance Administrative rate was added to the base rate beginning in November FY 2016

Effective in FY 2018 actual costs for managed maintenance repairs will be billed back to agencies plus \$11.88 Admin Fee - Managed Maintenance

Note: M5 Fleet Management system has been used by other agencies with owned vehicles since 2009. Vehicle lease rates have historically covered all costs associated with the M5 software application

⁴DNR and DPS have specific business units within the M5 application related to their fleet. Effective in FY 2018 costs associated with M5 usage for agency specific business units will be billed back to agencies through an annual rate. Fleet Services FY 2018 operational costs associated with M5 were used to develop initial rates

⁵State agencies with smaller fleets utilize the application within the Admin Business Unit to manage their fleet inventory. Effective in FY 2018 costs associated with M5 usage for agency owned vehicles in the Admin Business Unit will be billed back to agencies through an annual rate. Fleet Services FY 2018 operational costs associated with M5 were used to develop initial rates

⁶Maintenance Monthly Rate = CY 2016 ARI Repair Costs by vehicle type + Vehicle Handling Fee \$7.74 + 1% Inflation

⁷Fuel cost projections come from Administration (EIA) published six month historical and six month projected fuel pricing

Note: E85 Fuel Rebate discontinued in FY 2018

History and Proforma

Fleet Services Unit

Statement of Revenues, Expenses & Changes in Retained Earnings

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 7MA/5ME	FY 2018 Proforma	Change	% Change
Operating Revenue							
Vehicle Rental	12,882,393	13,260,643	11,901,507	10,364,092	8,765,582	(1,598,510)	(15.4%)
¹ M5 Application - Other Agencies					122,987	122,987	
² Fleet Card - Leased Vehicle					1,993,599	1,993,599	
Other Revenue	129	593	0	1,458	0	(1,458)	(100.0%)
Managed Maintenance - Other Agencies	485,523	373,288	306,443	249,724	338,701	88,978	35.6%
Fleet Card - Other Agencies	1,848,957	1,397,483	1,007,807	961,624	1,060,379	98,755	10.3%
Total Operating Revenue	15,217,002	15,032,007	13,215,757	11,576,898	12,281,248	704,351	6.1%
Operating Expenses							
Salaries & Benefits	645,121	670,302	643,164	689,581	880,952	191,371	27.8%
Rent - Space	80,144	72,674	23,785	20,539	21,100	561	2.7%
Rent - Equipment	40	36	176	3,506	3,556	50	1.4%
Repairs - Vehicle	783,976	798,294	830,918	886,970	961,970	75,000	8.5%
Repairs - Other	714	2,859	37,146	74,000	135,000	61,000	82.4%
Managed Maintenance - Other Agencies	537,620	406,893	376,454	341,638	306,200	(35,438)	(10.4%)
Insurance	650,726	675,834	717,338	786,375	757,000	(29,375)	(3.7%)
Printing	1,908	642	5,390	1,003	1,030	27	2.7%
Professional & Technical Services	574	1,730	7,250	25,888	4,950	(20,938)	(80.9%)
Computer Services	2,668	492	507	567	568	1	.2%
Central IT Services	294,463	579,375	443,526	622,372	684,750	62,378	10.0%
Communications	2,741	3,290	1,883	2,424	2,400	(24)	(1.0%)
Travel	4,757	5,344	1,914	3,963	3,950	(13)	(.3%)
Fees		96	16,579	0	0	0	.0%
Purchased Services	38,707	12,357	18,150	18,800	19,200	400	2.1%
Vehicle License Fees	18,979	13,148	21,092	21,680	25,732	4,052	18.7%
Telematics Fees			9,944	208,000	375,720	167,720	80.6%
Vehicle Maintenance Management Fees	108,344	115,583	96,441	95,816	94,656	(1,160)	(1.2%)
Employee Development	3,146	3,007	1,182	5,100	12,600	7,500	147.1%
Supplies - Parts	182,933	140,383	367,053	164,726	170,425	5,699	3.5%
Supplies - Fuel	3,013,081	2,401,189	1,756,678	1,807,929	1,993,599	185,670	10.3%
Supplies - Shop & Office	21,983	41,240	8,325	24,550	24,800	250	1.0%
Fleet Card - Other Agencies	1,768,200	1,369,856	996,322	961,624	1,060,379	98,755	10.3%
Attorney General Fees		453	71	0	0	0	.0%
Depreciation	5,858,913	6,088,619	5,443,274	4,659,522	5,326,257	666,735	14.3%
Amortization	0	0	0	0	0	0	.0%
Indirect Costs	273,720	255,426	221,609	336,560	337,650	1,090	.3%
Total Operating Expenses	14,293,458	13,659,122	12,046,171	11,763,133	13,204,444	1,441,311	12.3%
Operating Income (Loss)	923,544	1,372,885	1,169,586	(186,235)	(923,196)	(736,961)	395.7%
Non-operating Revenue (Expense)							
Interest Revenue	71,549	82,433	95,254	142,841	171,630	28,789	20.2%
Non-operating Revenue (Expense)	164,863	186,188	70,630	0	0	0	.0%
Gain (Loss) on Sale of Fixed Assets	726,770	517,534	758,649	705,000	910,000	205,000	29.1%
Interest Expense	(192,694)	(196,425)	(188,309)	(176,422)	(202,358)	(25,936)	14.7%
Excessive Reserve Payback	0	0	0	0	0	0	.0%
Total Non-operating Revenue (expense)	770,488	589,730	736,224	671,419	879,272	207,853	31.0%
Transfers and Contributions							
Capital Contributions							
Per Active Vehicle Rebate	(606,263)	(1,000,000)	(2,000,000)				
One-time Telematics Device Purchase/Install				(161,500)			
One-time Electric/Hybrid Vehicle Initiative			(10,000)	(300,000)			
One-Time Electric Charging Stations				(400,000)			
Statewide Fleet Study Consulting					(140,400)		
Net Income (Loss)	1,087,769	962,615	(104,190)	(376,316)	(184,324)		
Retained Earnings - Beginning of Period	11,785,802	12,920,354	13,746,887	14,033,157	13,656,841		
Prior Period Adjustment	46,783	(136,082)	390,460				
Retained Earnings - as Restated	11,832,585	12,784,272	14,137,347	14,033,157	13,656,841		
Retained Earnings - End of Period	12,920,354	13,746,887	14,033,157	13,656,841	13,472,518		
Contributed Capital	500,700	500,700	500,700	500,700	500,700		
Total Net Assets	13,421,054	14,247,587	14,533,857	14,157,541	13,973,218		

¹M5 Fleet Management System application rate for *agency owned* vehicles developed in FY 2018

Monthly fee charged to agencies based on agency-owned fleet inventory count and application use

²FY 2018 Fuel was removed from agency vehicle lease rate and fuel account was reclassified to reflect actual fuel charges

Capital Assets and Technology Purchases

Minnesota Department of Administration
 Fleet Services Unit
 For Fiscal Year 2018

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 item is planned to be purchased
Sub-total of items with \$100,000 unit cost or more as identified in the business plan.								
	G023MF16	Vehicle Rental						
Automotive Equipment including cars, specialty vehicles, and light trucks			Replacement of existing fleet equipment	470	28,500	13,395,000	Yes	Primarily 1, 3&4
Automotive Equipment including cars, specialty vehicles, and light trucks (5100 Fund) ¹				4	28,500	114,000	No	
Sub-total of items with unit cost less than \$100,000	G023MF15					13,509,000		
						0		
GRAND TOTAL						13,509,000		

¹Vehicles with less than 36 month lease terms due to high usage will be purchased using fund 5100 and not the Master Lease Program

SWIFT Spending Plan

FY 2018 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
 Fleet Services Unit
 FOR FISCAL YEAR 2018

		Fund 5100	Fin Dept G0237200
		Name: Fleet Services	
670013	Vehicle Rental		8,765,582
670014	M5 Application - Other Agencies		122,987
670013	Fleet Card - Leased Vehicles		1,993,599
670013	Managed Maintenance - Other Agencies		338,701
670013	Fleet Card - Other Agencies		1,060,379
550451	Vehicle Disposal		3,049,600
512606	Miscellaneous		0
55600	Non-operating Revenue		0
512001	Interest Revenue		171,630
			<u>15,502,478</u>
	SWIFT Account		
41000	Full Time		880,952
41030	Part Time		0
41050	Overtime		0
41050	Premium		0
41070	Other		0
41100	Space Rental		21,100
41500	Repairs		1,096,970
41500	Managed Maintenance - Other Agencies		306,200
41110	Printing		1,030
41130	Prof / Technical		4,455
41196	Central IT Services		685,318
41155	Communications		2,400
41160	Travel - In State		593
41170	Travel - Out State		3,358
41300	Supplies		195,225
41300	Fuel		1,993,599
	Attorney General Fees		0
41300	Fleet Card - Other Agencies		1,060,379
41400	ML Loan Payments		6,725,394
47060	Vehicle Purchases		114,000
41400	Equipment Rental		3,556
41180	Employee Development		12,600
43000	Other Operating Costs		1,272,308
42010	Statewide Indirect		337,650
41190	State Prof / Technical		495
	Fleet Consultant		140,400
44200	Excessive Reserve Payback		
Total			<u>14,857,981</u>
Adjustments			
Plus:			
Total		Depreciation	5,326,257
Minus:			<u>5,326,257</u>
Total		ML Loan Payment	6,725,394
47060	Vehicle Purchases		114,000
	Fleet Consultant		140,400
Total			<u>6,979,794</u>
Rate Matrix Amount			<u>13,204,444</u>
		Fund 5000	
Master Lease	47060		Total 13,395,000

Projected Cash Flow

Projected Cash Flow - FY 2018

MINNESOTA DEPARTMENT OF ADMINISTRATION

Fleet Services - 5100

	Budget Projections												Budgeted Totals	
	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	1/31/2018	2/28/2018	3/31/2018	4/30/2018	5/31/2018	6/30/2018		
Beginning Balance	\$1,609,752.37	\$2,267,079.87	\$2,926,545.17	\$2,717,027.59	\$3,381,684.64	\$213.01	\$532,600.20	\$1,158,867.21	\$1,779,502.11	\$2,255,577.56	\$2,834,678.36	\$479,431.79		
Receipts - operating	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$1,023,437.37	\$12,281,248.44
Transfer Ins														
Other Non Operating Receipts	\$268,435.83	\$268,435.83	\$268,435.84	\$268,435.83	\$268,435.83	\$268,435.84	\$268,435.83	\$268,435.83	\$268,435.84	\$268,435.83	\$268,435.83	\$268,435.84	\$268,435.84	\$3,221,230.00
Total Cash Receipt	\$1,291,873.20	\$1,291,873.20	\$1,291,873.21	\$1,291,873.20	\$1,291,873.20	\$1,291,873.21	\$1,291,873.20	\$1,291,873.20	\$1,291,873.21	\$1,291,873.20	\$1,291,873.20	\$1,291,873.21	\$1,291,873.21	\$15,502,478.44
Expenses														
Salaries & Benefits	\$67,765.54	\$67,765.54	\$101,648.31	\$67,765.54	\$67,765.54	\$67,765.54	\$67,765.54	\$67,765.54	\$101,648.31	\$67,765.54	\$67,765.54	\$67,765.54	\$67,765.54	\$880,952.00
Indirect Costs			\$84,412.50			\$84,412.50			\$84,412.50			\$84,412.50	\$84,412.50	\$337,650.00
Fuel	\$350,396.23	\$348,258.45	\$344,899.06	\$343,066.69	\$335,737.14	\$318,024.06	\$308,556.73	\$321,688.84	\$347,953.04	\$363,222.94	\$366,276.92	\$366,276.91	\$366,276.91	\$3,053,978.00
Other Operating Expenses	\$216,383.92	\$216,383.92	\$970,430.92	\$216,383.92	\$216,383.92	\$237,383.92	\$237,383.92	\$258,383.92	\$258,383.92	\$258,383.92	\$258,383.92	\$258,383.92	\$258,383.92	\$3,602,654.04
Master Lease Principle Payments					\$3,885,619.80						\$2,839,774.26			\$6,725,394.06
Vehicle Purchases 5100					\$57,000.00	\$28,500.00	\$28,500.00							\$114,000.00
Fleet Consultant						\$23,400.00	\$23,400.00	\$23,400.00	\$23,400.00	\$23,400.00	\$23,400.00	\$23,400.00	\$23,400.00	\$140,400.00
Transfer Outs														
Other Non Operating Expenses					\$110,838.44						\$91,519.13			\$202,357.57
Total Expense Paid	\$634,545.69	\$632,407.91	\$1,501,390.79	\$627,216.14	\$4,673,344.84	\$759,486.01	\$665,606.19	\$671,238.30	\$815,797.77	\$712,772.40	\$3,647,119.77	\$776,838.87	\$15,057,385.67	
Projected Ending Cash Balance	\$2,267,079.87	\$2,926,545.17	\$2,717,027.59	\$3,381,684.64	\$213.01	\$532,600.20	\$1,158,867.21	\$1,779,502.11	\$2,255,577.56	\$2,834,678.36	\$479,431.79	\$994,466.13		

Assumptions:

Fleet Services will purchase 4 vehicles with fund 5100 and 470 in fund 5000 (master lease), per business plan

*Other Non Operating Receipts: Per FY 2018 BP - Average sale price of vehicle is \$7,624 FSS will be selling 400 vehicles with projected Vehicle Disposal Income of \$3,049,600

*Indirect Costs: Reflect projected amounts due in Sept, Dec, Mar, and June above (From 2018 H & P)

Financial Statement

Statement of Net Position

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 STATEMENT OF NET POSITION
 DECEMBER 31, 2016

2/10/2017
 Unaudited

	FY17	FY16
ASSETS		
CURRENT ASSETS		
Cash	\$ 2,174,982.69	\$ 3,959,367.34
Imprest Fund - Checking	500.00	500.00
Accounts Receivable	1,813,120.45	2,455,935.97
Accounts Receivable - Non Trade (Note 3)	46,536.78	-
Prepaid Expenses	409.88	-
Prepaid Insurance	397,187.53	361,192.50
Prepaid Insurance - Workers' Compensation	4,519.50	-
Total Current Assets	<u>\$ 4,437,256.83</u>	<u>\$ 6,776,995.81</u>
NONCURRENT ASSETS (Note 4)		
Building Improvements	\$ 948,433.09	\$ 948,433.09
Accumulated Depreciation - Building Improvements	(463,202.37)	(412,037.97)
Vehicles	46,088,780.54	42,769,409.42
Accumulated Depreciation - Vehicles	(21,669,629.36)	(20,994,804.04)
Equipment	1,809.30	1,809.30
Accumulated Depreciation - Equipment	(1,809.30)	(1,809.30)
Infrastructure	157,530.00	157,530.00
Accumulated Depreciation - Infrastructure	(63,970.76)	(56,094.20)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Total Noncurrent Assets	<u>\$ 24,997,941.14</u>	<u>\$ 22,412,436.30</u>
TOTAL ASSETS	<u>\$ 29,435,197.97</u>	<u>\$ 29,189,432.11</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 10)	\$ 36,000.00	\$ 32,349.72
Total Deferred Outflows of Resources	<u>\$ 36,000.00</u>	<u>\$ 32,349.72</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 123,943.51	\$ 326,270.25
Accounts Payable - Non-Trade (Note 5)	260,487.53	30,053.52
Salaries and Benefits Payable	33,612.80	26,178.51
Interest Payable	15,239.20	14,703.20
Sales Tax Payable	2,611.79	4,602.75
Loans Payable - Master Lease (Note 7)	5,649,003.80	3,350,242.00
Compensated Absences Payable (Note 8)	6,456.14	6,241.48
Total Current Liabilities	<u>\$ 6,091,354.77</u>	<u>\$ 3,758,291.71</u>
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 7)	\$ 7,543,981.77	\$ 9,570,063.47
Compensated Absences Payable (Note 8)	60,009.42	61,078.93
Net OPEB Obligations (Note 9)	10,019.27	10,347.08
Net Pension Liability (Note 10)	280,000.00	292,637.09
Total Noncurrent Liabilities	<u>\$ 7,894,010.46</u>	<u>\$ 9,934,126.57</u>
TOTAL LIABILITIES	<u>\$ 13,985,365.23</u>	<u>\$ 13,692,418.28</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 10)	\$ 296,000.00	\$ 371,447.98
Total Deferred Inflows of Resources	<u>\$ 296,000.00</u>	<u>\$ 371,447.98</u>
NET POSITION (Note 12)		
Net Investment in Capital Assets	\$ 11,804,955.57	\$ 9,492,130.83
Unrestricted Net Position	<u>3,384,877.17</u>	<u>5,665,784.74</u>
TOTAL NET POSITION	<u>\$ 15,189,832.74</u>	<u>\$ 15,157,915.57</u>

Statement of Revenues, Expenses & Changes in Net Position

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
 FOR THE QUARTER ENDED DECEMBER 31, 2016

2/10/2017
 Unaudited

	FY17 QTD	FY17 YTD	FY16 QTD	FY16 YTD
OPERATING REVENUES				
Vehicle Rental	\$ 2,811,763.15	\$ 5,747,295.11	\$ 2,982,752.21	\$ 6,276,250.17
Fleet Card - Other Agencies	229,983.51	480,442.64	253,336.25	580,659.25
Managed Maintenance - Other Agencies	61,787.80	129,835.18	78,819.31	158,582.56
Other	1,458.40	1,458.40	-	-
Total Operating Revenues	\$ 3,104,992.86	\$ 6,359,031.33	\$ 3,314,907.77	\$ 7,015,491.98
OPERATING EXPENSES				
Salaries and Benefits	\$ 170,228.05	\$ 345,381.00	\$ 182,489.75	\$ 337,724.30
Rent	3,150.15	7,384.80	8,121.95	10,691.79
Rent - Equipment	699.35	1,396.02	148.41	159.53
Repairs and Maintenance - Vehicles	103,667.00	335,748.70	181,925.79	425,211.58
Repairs and Maintenance - Other	5,983.17	14,895.21	9,001.70	18,424.27
Managed Maintenance - Other Agencies	81,977.97	177,196.11	104,148.98	203,296.79
Printing	124.28	352.68	262.00	5,065.82
Professional and Technical Services	1,957.50	4,125.00	2,687.50	2,687.50
Computer and Systems Services	485.87	546.74	385.00	385.00
Centralized IT Services	83,554.20	187,718.95	127,212.35	260,727.93
Communications	798.42	1,107.60	505.54	607.89
Travel	193.90	1,414.44	1,636.22	1,723.57
Supplies and Materials - General	249.86	1,251.64	(2,724.14)	5,859.67
Supplies and Materials - Parts	31,548.12	78,779.04	67,609.43	112,884.29
Supplies and Materials - Fuel	437,591.40	901,591.30	450,897.20	949,644.81
Fleet Card - Other Agencies	225,333.98	471,312.50	261,423.19	583,295.95
Employee Development	1,804.74	3,481.43	35.00	415.00
Purchased Services	1,007.86	2,734.42	1,653.07	8,758.18
Vehicle License Fees	491.50	559.32	2,242.75	9,701.44
Telematics Fees	14,026.42	20,510.89	-	-
Vehicle Maintenance Management Fees	15,072.51	39,620.41	23,374.57	47,752.16
Insurance	185,926.94	385,846.47	180,596.25	356,145.50
Indirect Costs	84,140.00	168,280.00	55,402.26	110,804.52
Attorney General Fees	-	-	-	71.00
Depreciation	1,075,412.16	2,300,500.62	1,336,039.18	2,776,032.48
Total Operating Expenses	\$ 2,525,425.35	\$ 5,451,735.29	\$ 2,995,073.95	\$ 6,228,070.97
OPERATING INCOME (LOSS)	\$ 579,567.51	\$ 907,296.04	\$ 319,833.82	\$ 787,421.01
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 39,559.06	\$ 72,589.64	\$ 22,291.87	\$ 42,798.55
Interest Expense	(49,630.18)	(102,480.68)	(47,445.57)	(97,245.62)
Electric Vehicle Incentive (Note 6)	-	(10,000.00)	-	-
Gain (Loss) on Sale of Capital Assets	76,281.00	328,569.20	117,320.09	418,629.63
Total Nonoperating Revenue (Expenses)	\$ 66,209.88	\$ 288,678.16	\$ 92,166.39	\$ 364,182.56
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contribution	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 645,777.39	\$ 1,195,974.20	\$ 412,000.21	\$ 1,151,603.57
NET POSITION, BEGINNING	\$ 14,544,055.35	\$ 13,993,858.54	\$ 14,667,168.12	\$ 13,615,851.99
Adjustment to Net Position (Note 11)	-	-	78,747.24	390,460.01
NET POSITION, ENDING	\$ 15,189,832.74	\$ 15,189,832.74	\$ 15,157,915.57	\$ 15,157,915.57

Statement of Cash Flows

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED DECEMBER 31, 2016

2/10/2017
 Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES		YTD
Receipts from Customers	\$	5,746,926.09
Receipts from Other Revenue		1,458.40
Payments to Suppliers for Goods and Services		(3,572,121.17)
Payments to Employees		(348,256.73)
Net Cash Flows from Operating Activities	\$	1,828,006.59

CASH FLOWS NONCAPITAL ACTIVITIES		
Advances from General Fund	\$	-
Repayment of Advances from General Fund		-
Surplus Auction Rebate		-
Electric Vehicle Incentive Payments		(10,000.00)
Cash payback to the Federal Government		-
Net Cash Flows from Noncapital Financing Activities	\$	(10,000.00)

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investment in Capital Assets	\$	(3,916,390.64)
Proceeds from Disposal of Capital Assets		1,147,883.83
Proceeds from Master Lease Loan		3,495,755.75
Repayments of Master Lease Loan		(3,672,075.96)
Interest Paid		(102,504.52)
Capital Contributions		-
Net Cash Flows from Capital and Related Financing Activities	\$	(3,047,331.54)

CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	\$	72,589.64
Net Cash Flows from Investing Activities	\$	72,589.64

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$	(1,156,735.31)
Cash and Cash Equivalents, Beginning		3,332,218.00
Cash and Cash Equivalents, Ending	\$	2,175,482.69

Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	\$	907,296.04
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation	\$	2,300,500.62
Amortization		-
Customer Rebate Credit		-
(Increase) Decrease in Accounts Receivable		(610,646.84)
(Increase) Decrease in Due from Other Funds		2,705.74
(Increase) Decrease in Due from Others		-
(Increase) Decrease in Inventory		-
(Increase) Decrease in Prepaid Expenses		371.22
(Increase) Decrease in Prepaid Insurance		(397,187.53)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation		(4,519.50)
(Increase) Decrease in Deferred Pension Outflows		57,000.00
Increase (Decrease) in Accounts Payable		(372,171.53)
Increase (Decrease) in Salaries and Benefits Payable		1,643.77
Increase (Decrease) in Sales Tax Payable		14.60
Increase (Decrease) in Compensated Absences Payable		-
Increase (Decrease) in Net OPEB Obligation		-
Increase (Decrease) in Due to Other Funds		-
Increase (Decrease) in Net Pension Liability		-
Increase (Decrease) in Deferred Pension Inflows		(57,000.00)
Total Adjustments	\$	920,710.55
Net Cash Flows from Operating Activities	\$	1,828,006.59

Noncash Investing, Capital, and Financing Activities

Budget to Actual Comparison

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 BUDGET TO ACTUAL COMPARISON
 FOR THE QUARTER ENDED DECEMBER 31, 2016

2/10/2017
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Vehicle Rental	\$ 2,581,052.50	\$ 5,162,105.00	\$ 2,811,763.15	\$ 5,747,295.11	\$ 230,710.65	\$ 585,190.11
Fleet Card - Other Agencies	235,550.00	471,100.00	229,983.51	480,442.64	(5,566.49)	9,342.64
Managed Maintenance - Other Agencies	65,268.50	130,537.00	61,787.80	129,835.18	(3,480.70)	(701.82)
Other	25.50	51.00	1,458.40	1,458.40	1,432.90	1,407.40
Total Operating Revenues	\$ 2,881,896.50	\$ 5,763,793.00	\$ 3,104,992.86	\$ 6,359,031.33	\$ 223,096.36	\$ 595,238.33
OPERATING EXPENSES						
Salaries and Benefits	\$ 179,750.00	\$ 359,500.00	\$ 170,228.05	\$ 345,381.00	\$ 9,521.95	\$ 14,119.00
Rent	6,525.00	13,050.00	3,150.15	7,384.80	3,374.85	5,665.20
Rent - Equipment	876.50	1,753.00	699.35	1,396.02	177.15	356.98
Repairs and Maintenance - Vehicles	267,776.50	535,553.00	103,667.00	335,748.70	164,109.50	199,804.30
Repairs and Maintenance - Other	23,964.50	47,929.00	5,983.17	14,895.21	17,981.33	33,033.79
Managed Maintenance - Other Agencies	95,901.50	191,803.00	81,977.97	177,196.11	13,923.53	14,606.89
Printing	625.00	1,250.00	124.28	352.68	500.72	897.32
Professional and Technical Services	30,500.00	61,000.00	1,957.50	4,125.00	28,542.50	56,875.00
Computer and Systems Services	112.50	225.00	485.87	546.74	(373.37)	(321.74)
Centralized IT Services	142,800.00	285,600.00	83,554.20	187,718.95	59,245.80	97,881.05
Communications	606.00	1,212.00	798.42	1,107.60	(192.42)	104.40
Travel	637.50	1,275.00	193.90	1,414.44	443.60	(139.44)
Supplies and Materials - General	106,137.50	212,275.00	249.86	1,251.64	105,887.64	211,023.36
Supplies and Materials - Parts	57,125.50	114,251.00	31,548.12	78,779.04	25,577.38	35,471.96
Supplies and Materials - Fuel	494,668.00	989,336.00	437,591.40	901,591.30	57,076.60	87,744.70
Fleet Card - Other Agencies	235,550.00	471,100.00	225,333.98	471,312.50	10,216.02	(212.50)
Employee Development	1,275.00	2,550.00	1,804.74	3,481.43	(529.74)	(931.43)
Purchased Services	21,100.00	42,200.00	1,007.86	2,734.42	20,092.14	39,465.58
Vehicle License Fees	5,420.00	10,840.00	491.50	559.32	4,928.50	10,280.68
Telematics Fees	67,500.00	135,000.00	14,026.42	20,510.89	53,473.58	114,489.11
Vehicle Maintenance Management Fees	24,550.00	49,100.00	15,072.51	39,620.41	9,477.49	9,479.59
Insurance	197,906.25	395,812.50	185,926.94	385,846.47	11,979.31	9,966.03
Indirect Costs	67,282.50	134,565.00	84,140.00	168,280.00	(16,857.50)	(33,715.00)
Attorney General Fees	75.00	150.00	-	-	75.00	150.00
Depreciation	1,253,205.00	2,506,410.00	1,075,412.16	2,300,500.62	177,792.84	205,909.38
Total Operating Expenses	\$ 3,281,869.75	\$ 6,563,739.50	\$ 2,525,425.35	\$ 5,451,735.29	\$ 756,444.40	\$ 1,112,004.21
OPERATING INCOME (LOSS)	\$ (399,973.25)	\$ (799,946.50)	\$ 579,567.51	\$ 907,296.04	\$ 979,540.76	\$ 1,707,242.54
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ 22,875.00	\$ 45,750.00	\$ 39,559.06	\$ 72,589.64	\$ 16,684.06	\$ 26,839.64
Interest Expense	(47,433.25)	(94,866.50)	(49,630.18)	(102,480.68)	(2,196.93)	(7,614.18)
Non-Operating Revenue (Expense)	-	-	-	-	-	-
Rebate to Customers	-	-	-	-	-	-
Electric Vehicle Incentive	(75,000.00)	(150,000.00)	-	(10,000.00)	75,000.00	140,000.00
Excess Reserve Cash Payback to Fed Gov	-	-	-	-	-	-
Gain (Loss) on Sale of Capital Assets	197,400.00	394,800.00	76,281.00	328,569.20	(121,119.00)	(66,230.80)
Total Nonoperating Revenue (Expenses)	\$ 97,841.75	\$ 195,683.50	\$ 66,209.88	\$ 288,678.16	\$ (31,631.87)	\$ 92,994.66
CHANGE IN NET POSITION	\$ (302,131.50)	\$ (604,263.00)	\$ 645,777.39	\$ 1,195,974.20	\$ 947,908.89	\$ 1,800,237.20

Footnotes to Financial Statements

STATE OF MINNESOTA
 FLEET SERVICES FUND 5100
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED DECEMBER 31, 2016

2/10/2017
 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).

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, land improvements, buildings, building improvements, construction and development in progress, infrastructure, equipment, software, internally generated computer software (IGCS), and art & historical treasures, are reported in the financial statements. Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings, \$5,000 or more for equipment and art & historical treasures; and \$30,000 or more for software and IGCS. Land, land improvements, building improvements, and infrastructure are reported regardless of cost. Capital Assets must also have an estimated useful life of at least three years. 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: 20-50 years for buildings, 20-50 years for large improvements, 3-10 years for small improvements, 3-12 years for equipment and software; 8-12 years for IGCS; and 40 months with a 35% salvage value for vehicles.

- Vehicle life of 36, 48, 60 and 72 months - 35%
- Vehicle life of 120 months - 25%
- Police vehicles life of 36 months or less - 30%
- Police vehicles life of greater than 36 months - 20%

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	\$ 500,700.00	

3. ACCOUNTS RECEIVABLE - NON TRADE

FY17 and FY16 Accounts Receivable - Non Trade has a balance of \$46,536.78 and \$0.00 respectively for vehicles sold to agencies.

4. CAPITAL ASSETS

	Balance 7/1/2016	Additions	Deletions	Balance 12/31/2016
Land Improvements	\$ -	\$ -	\$ -	\$ -
Building Improvements	948,433.09	-	-	948,433.09
Vehicles	46,457,516.70	2,665,594.71	(3,034,330.87)	46,088,780.54
Equipment	1,809.30	-	-	1,809.30
Infrastructure	157,530.00	-	-	157,530.00
Software	268,570.00	-	-	268,570.00
Total Capital Assets	\$ 47,833,859.09	\$ 2,665,594.71	\$ (3,034,330.87)	\$ 47,465,122.93

Accumulated Depreciation/Amortization for:

Land Improvements	\$ -	\$ -	\$ -	\$ -
Building Improvements	(437,620.17)	(25,582.20)	-	(463,202.37)
Vehicles	(21,567,128.68)	(2,270,980.14)	2,168,479.46	(21,669,629.36)
Equipment	(1,809.30)	-	-	(1,809.30)
Infrastructure	(60,032.48)	(3,938.28)	-	(63,970.76)
Software	(268,570.00)	-	-	(268,570.00)
Total Accumulated Depr/Amort	\$ (22,335,160.63)	\$ (2,300,500.62)	\$ 2,168,479.46	\$ (22,467,181.79)

5. ACCOUNTS PAYABLE - NON TRADE

FY17 and FY16 Accounts Payable - Non Trade has a balance of \$260,487.53 and \$30,053.52 respectively for vehicles acquired.

6. ELECTRIC VEHICLE INCENTIVE

FY17 Fleet fuel-efficient vehicle replacement incentives for leased vehicles totaled \$10,000. Rebate up to \$7,000 per vehicle for electric or hybrid models that replace current leased vehicles.

7. 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 loans are paid off through semi-annual payments of both principal and interest to MMB over the term of the loan. The following is a schedule by fiscal years of future payments needed to satisfy Master Lease Loans Payable as of December 31, 2016.

2017	3,004,621.88
2018	4,544,053.83
2019	2,867,043.06
2020	1,848,447.43
2021	1,145,671.23
2022	116,337.67
Total Payments	\$ 13,526,175.10
Interest Amount	(333,189.53)
Principal Amount	<u>\$ 13,192,985.57</u>

8. 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 7/1/2016	\$ 6,456.14	\$ 60,009.42
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2016	<u>\$ 6,456.14</u>	<u>\$ 60,009.42</u>

9. 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 7/1/2016	\$ 10,019.27
Increase	-
Decrease	-
Ending Balance 12/31/2016	<u>\$ 10,019.27</u>

10. NET PENSION LIABILITY

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" requires the state to recognize the state's share of the pension plan's liabilities, deferred outflows of resources, and deferred inflows of resources. The pension plan contributions are based on a percentage of salary. The Minnesota State Retirement System (MSRS) prepares a Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, which is audited by the Office of the Legislative Auditor.

The June 30, 2016 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2015 actuarial report as the June 30, 2016 is not available in adequate time to incorporate in the financial statements, which is allowed by GASB 68.

The net pension liability is the difference between the total pension liability and the plan's fiduciary net position – accrued liability less the market value of assets.

The increase (decrease) in pension liability that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes and investment experience.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2016	\$ 36,000.00	\$ 280,000.00	\$ 296,000.00
Increase			
Decrease			
Ending Balance 12/31/2016	<u>\$ 36,000.00</u>	<u>\$ 280,000.00</u>	<u>\$ 296,000.00</u>

11. ADJUSTMENTS TO NET POSITION

In FY17, the total prior period adjustments are \$0.00.

In FY16, the total prior period adjustments are \$390,460.01.
\$210,037.24 is due to the overstatement of Centralized IT Services.
\$180,422.77 is due to the overstatement of Insurance.

12. NET POSITION

The State of Minnesota implemented new accounting standards as prescribed by GASB. During FY02, the standards included revised statement formats which resulted in the change from Retained Earnings to Net Asset reporting. During FY13, the Net Assets was renamed to Net Position; and the Invested in Capital Assets, Net of Related Debt was renamed to Net Investment in Capital Assets. For historical cost comparison, the total net assets and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	\$ 11,804,955.57
Unrestricted Net Position	<u>3,384,877.17</u>
Total Net Position	<u>\$ 15,189,832.74</u>

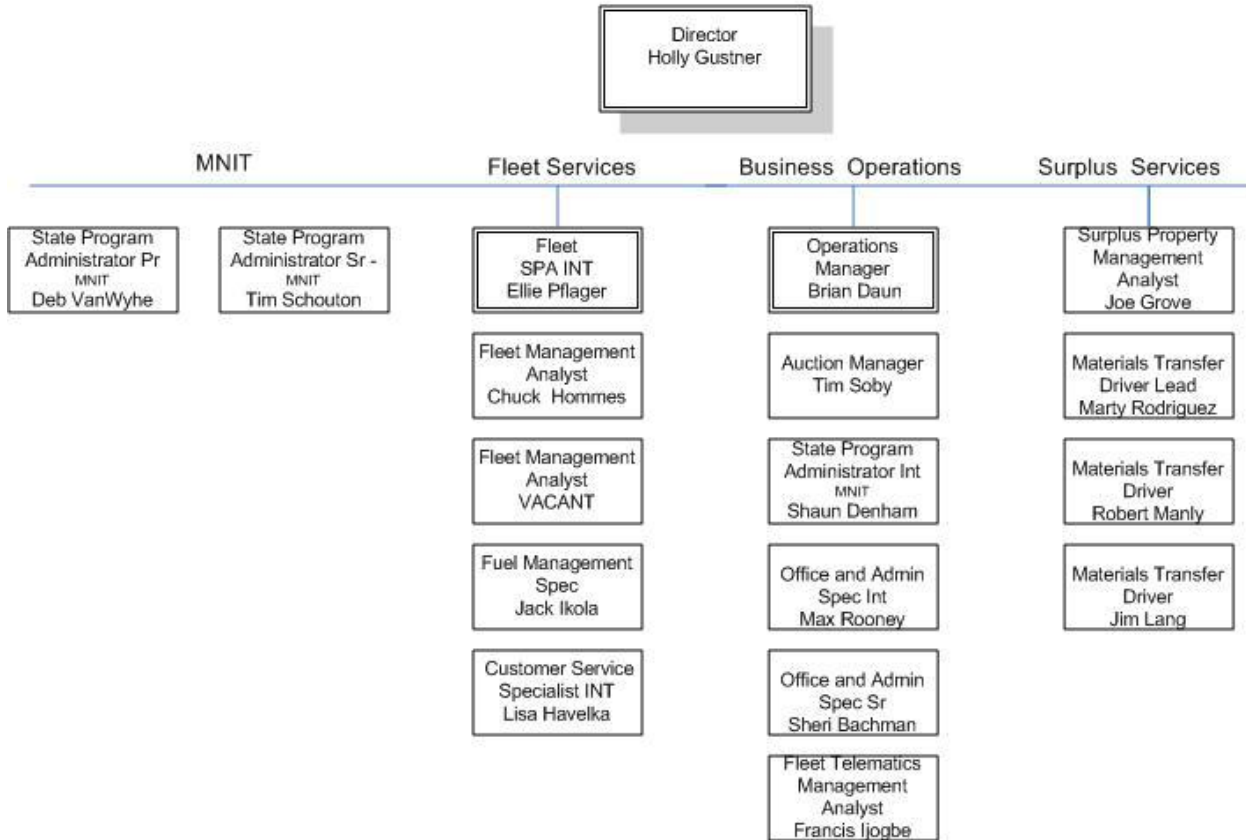
Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	\$ 13,493,158.54	\$ 14,043,355.35	\$ 14,689,132.74	\$ 14,689,132.74
Quarterly Net Income (Loss)	550,196.81	645,777.39	-	-
Adjustments to Net Position (Note 13)	-	-	-	-
Change in Accounting Principle	-	-	-	-
Ending Retained Earnings	<u>\$ 14,043,355.35</u>	<u>\$ 14,689,132.74</u>	<u>\$ 14,689,132.74</u>	<u>\$ 14,689,132.74</u>
Add: Capital Contributions	\$ 500,700.00	\$ 500,700.00	\$ 500,700.00	\$ 500,700.00
Reconciliation to Total Net Position	<u>\$ 14,544,055.35</u>	<u>\$ 15,189,832.74</u>	<u>\$ 15,189,832.74</u>	<u>\$ 15,189,832.74</u>

Supporting Information

Organization Chart

Fleet and Surplus Services Organization Chart



Personnel

At July 1, 2017, Fleet and Surplus Services’ staff will consist of 18 FTEs including 3 MNIT employees. The organization chart shown above reflects the current organization team structure necessary to run both the fleet and surplus property operations. The Fleet Services roster has 8.75 full time positions, up from 7.75 in FY 2017 due to a fleet management analyst position to provide consultation to agencies regarding fleet utilization, vehicle replacement planning, and sustainability work in the area of fleet management.

Individualized Rate Formula – Long Term Vehicle Leasing

Input Variables, vehicle specific:

- Depreciation months (24, 36, 48, 60) based on lease term
- Interest rate (interest rate of ML term at time of vehicle purchase)
- Salvage vehicles average 35%
 - Exceptions Police, 30%, K-9, 20% and vehicles with 120-month life 25%
- 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)

Annually adjusted values, all vehicles:

- Projected length in months of life remaining at time of disposal
- Maintenance costs (annual per vehicle class) (see chart page 39)
- Insurance costs (\$385 annually)
- Administrative costs (\$685 annually)

Calculations:

- **Maintenance**
 - Maintenance = CY 2016 total maintenance cost by vehicle type plus 1% inflation plus \$7.74 vehicle handling fee (See chart on page 39)
- **Vehicle Cost**
 - Straight line depreciation based on lease term
 - Monthly cost = purchase price minus salvage value/life cycle months
- **Interest**
 - Acquisition cost used in formula with interest rate to obtain total of interest paid over the loan
- **Extended Lease Term:** Low mileage vehicles at end of original lease may be extended for up to 24 months if both parties agree to the new lease term. In some cases, vehicles with lower utilization are required by customers due to necessary special equipment or job requirements. Extensions may be one to two years based on projected miles and agency justification.
 - Depreciation and interest removed from lease rate when fully depreciated but administrative rate, fuel, and maintenance will continue to be charged

Fuel:

- Actual cost of fuel card transactions
- Fuel cost projections obtained quarterly from EIA using 6-month historical and 6 month projected fuel pricing

Charges:

- **Monthly Charge**
 - Monthly base rate = depreciation + interest + administrative cost + insurance + maintenance
 - Fuel card charges

Maintenance Rate Chart

FY 2018 Monthly Maintenance Rate By Vehicle Type						
Category	Monthly Repair Cost	Monthly Rate 1% Inflation	Vehicle Handling Fee Added \$7.74	Vehicle CT	Monthly	Annual
Auto	\$40.13	\$40.53	\$48.27	675	\$32,581.69	\$390,980.24
Specialty ADA	\$175.19	\$176.94	\$184.68	13	\$2,400.83	\$28,809.90
Cities, Counties	\$56.34	\$56.90	\$64.64	149	\$9,631.28	\$115,575.38
Med/Heavy Truck	\$59.13	\$59.72	\$67.46	120	\$8,095.32	\$97,143.79
Mini/SUV/LT Truck	\$33.37	\$33.70	\$41.44	875	\$36,261.72	\$435,140.59
Hybrid/Electric Sedan	\$19.96	\$20.16	\$27.90	130	\$3,626.87	\$43,522.45
Misc Truck-Vocational Use	\$625.00	\$631.25	\$638.99	4	\$2,555.96	\$30,671.52
				1966	\$95,153.66	\$1,141,843.87

In FY 2018 the per-mile maintenance rate will be replaced with a flat per vehicle monthly rate based on vehicle type
 Maintenance Monthly Rate = CY16 ARI Repair Costs by vehicle type + 1% Inflation + Vehicle Handling Fee of \$7.74
 (fees reviewed annually)

Agency owned Vehicles – M5 Application Fee

The Enterprise Fleet Management System M5 utilized by state agencies to manage fleet operations for *agency owned* vehicles is separated by 3 business units (ADMIN, DNR, DPS) within one instance of M5 and administered by Admin, Fleet Services.

- **Monthly M5 Application Fee** - costs related to the Fleet Management System M5 for *agency owned vehicles*
 - M5 Application - agency owned vehicles within a separate M5 business unit application
 - M5 Agency Owned - agency owned vehicles identified within the Admin business unit of M5

Agency owned Vehicles – Managed Maintenance Fee

24/7 vehicle repair authorization for *agency owned* vehicles.

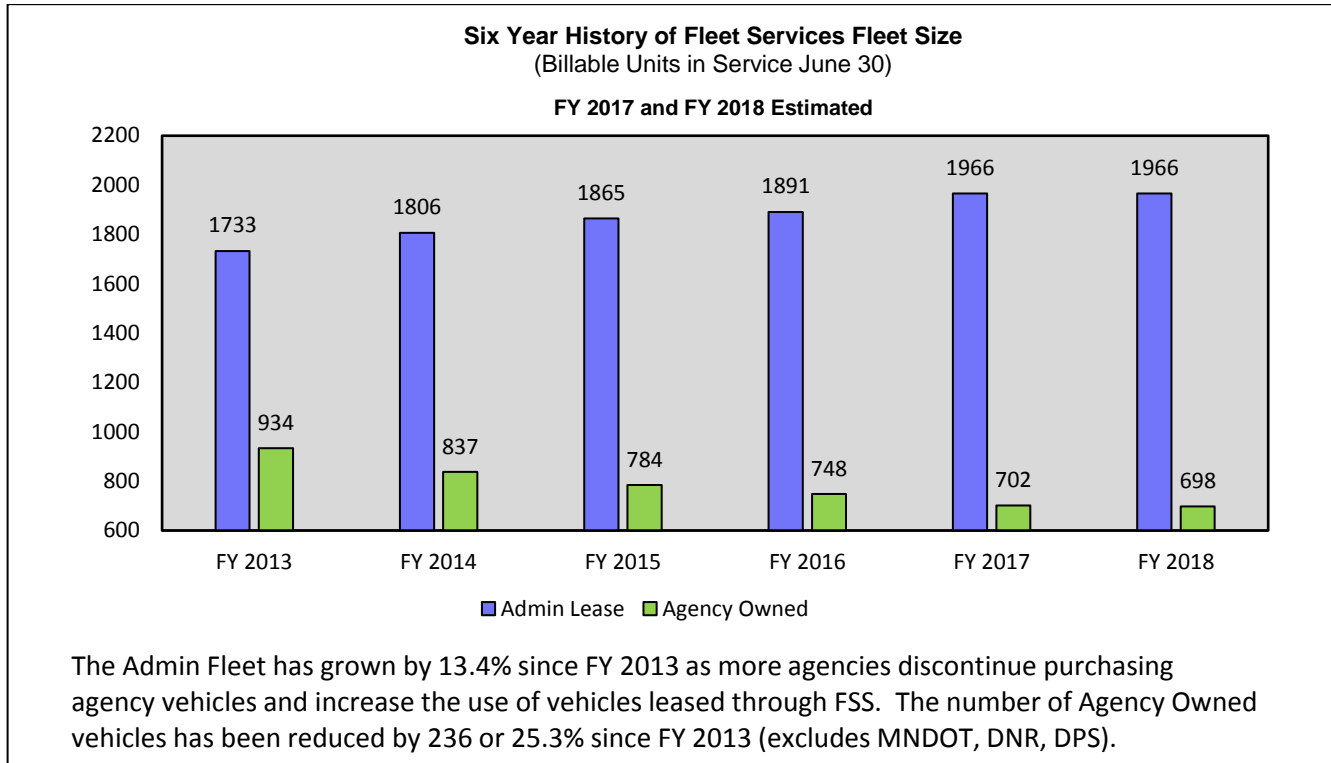
- **Monthly Managed Maintenance Fee** - Actual repair costs for *agency owned* vehicles utilizing the maintenance management program will be billed back to agencies
 - Monthly Managed Maintenance rate - \$11.88 per vehicle

Agency Owned Vehicle Fees			
Expense	Managed Maintenance	M5 Application	M5 Agency Owned
Salaries	\$7,303	\$18,096	\$4,916
Rent - Building	\$211	\$211	\$106
Rent - Equipment	\$36	\$36	\$18
Repairs - Other	\$1,350	\$1,350	\$675
Managed Maintenance Repairs - Other Agencies - ARI	\$306,200	\$0	\$0
Professional/Technical	\$50	\$2,050	\$0
Computer Services	\$6	\$0	\$0
Central IT Services	\$7,532	\$81,361	\$11,708
Communications	\$24	\$24	\$0
Employee Development	\$126	\$2,050	\$15
ARI Managed Maintenance Fees \$4 per vehicle	\$12,240	\$0	\$0
Supplies - Shop & Office	\$248	\$248	\$124
Fleet Card - Other Agencies - Voyager	\$0	\$0	\$0
Statewide & Agency Indirect Costs	\$3,377	\$0	\$0
Total	\$338,701	\$105,426	\$17,561
Revenue			
Fleet Card - Other Agencies - Voyager			
Managed Maintenance - Other Agencies - ARI	\$306,200		
Agency Owned Vehicles / Fuel Cards	228		698
M5 Application - Other Agencies			
Total Basis for Rates	\$32,501.49	\$105,426	\$17,561.03
Admin Fee Per Vehicle	\$142.55		
M5 Agency Owned Vehicle Fee - Annual ¹	\$11.88		\$25.16
M5 Application Fee 61% DNR - Annual ²		\$64,310	
M5 Application Fee 39% DPS - Annual ²		\$41,116	
<p>In FY 2018 Admin - M5 Application fees were established for costs related to the Fleet Management system M5 use for agencies with owned vehicles. ¹M5 Fee - Agency Owned per vehicle annual fee of \$25.16 was developed for agency owned vehicles identified in the Admin business unit of M5. ²M5 Application Fee - owned vehicles within a separate M5 business unit application is currently used by DNR and DPS. Prior to FY 2018, Managed Maintenance Fee was included in Managed Maintenance base rate.</p>			

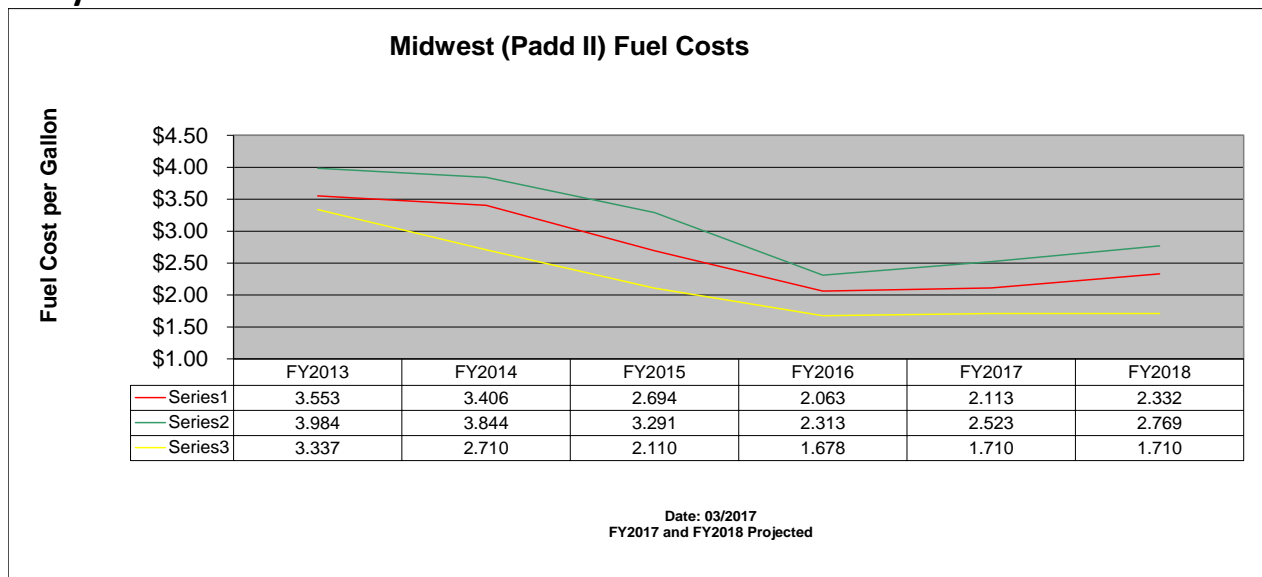
Miscellaneous Charges

- 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
- Returned vehicle body damage, if repaired – \$500 insurance deductible.
- Early Lease Termination. A \$500,00 early termination To ensure costs associated with the vehicle lease term are fully collected, agencies will continue to pay the current lease rate until the vehicle is re-assigned or sold.
- *Agency owned* vehicle fuel charges are billed back to agency at original cost excluding card carrier discount.
- Fuel card services have not been included in new vehicle leases for political subdivisions and Minnesota State since January 2010.
 - 5 political subdivision and 5 Minnesota State vehicles still have fuel cards issued with a planned phase out by end of FY 2019
 - State agencies with onsite fueling do not use the fuel cards for some select FSS leased vehicles, i.e. DHS St. Peter facility vehicles
- 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.
- Vehicles involved in a collision will continue to be billed until an insurance adjuster has determined vehicle is a total loss.

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 April 2017). Source: EIA <http://www.eia.gov/forecasts/steo/query/>

FY2018 Quarterly Fuel Price Projections							
		Gasoline	Diesel			Gasoline	Diesel
2017	Jan	1.88	2.54	2017	Apr	2.23	2.62
2017	Feb	1.95	2.59	2017	May	2.31	2.62
2017	Mar	2.10	2.65	2017	Jun	2.37	2.64
2017	Apr	2.23	2.62	2017	Jul	2.44	2.70
2017	May	2.31	2.62	2017	Aug	2.43	2.73
2017	Jun	2.37	2.64	2017	Sep	2.37	2.75
2017	Jul	2.44	2.70	2017	Oct	2.32	2.77
2017	Aug	2.43	2.73	2017	Nov	2.23	2.79
2017	Sep	2.37	2.75	2017	Dec	2.16	2.79
2017	Oct	2.32	2.77	2018	Jan	2.13	2.76
2017	Nov	2.23	2.79	2018	Feb	2.16	2.76
2017	Dec	2.16	2.79	2018	Mar	2.32	2.68
1st quarter Average		2.23	2.68	2nd Quarter Average		2.29	2.72
		Gasoline	Diesel			Gasoline	Diesel
2017	Jul	2.44	2.70	2017	Oct	2.32	2.77
2017	Aug	2.43	2.73	2017	Nov	2.23	2.79
2017	Sep	2.37	2.75	2017	Dec	2.16	2.79
2017	Oct	2.32	2.77	2018	Jan	2.13	2.76
2017	Nov	2.23	2.79	2018	Feb	2.16	2.76
2017	Dec	2.16	2.79	2018	Mar	2.32	2.68
2018	Jan	2.13	2.76	2018	Apr	2.42	2.79
2018	Feb	2.16	2.76	2018	May	2.49	2.80
2018	Mar	2.32	2.68	2018	Jun	2.53	2.81
2018	Apr	2.42	2.79	2018	Jul	2.50	2.82
2018	May	2.49	2.80	2018	Aug	2.50	2.84
2018	Jun	2.53	2.81	2018	Sep	2.45	2.87
3rd Quarter Average		2.33	2.76	4th Quarter Average		2.35	2.79

Vehicle Assignment – State Agency Long Term Lease

Department of Administration, Fleet Services (Fleet Services) agrees to furnish a vehicle to _____ (customer) for official state business 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 Class 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.
 - An annual rate adjustment (increase/decrease) may be assessed to reflect projected operating expenses effective July 1 of each year.
- Pay Fleet Services for FSS issued fuel card purchases associated with leased vehicle to be billed monthly.
- Pay Fleet Services invoices within 30 days after receipt.

Additional Terms:

- Customer is responsible for safe and lawful operation of the assigned vehicle.
- Customer will comply with Statute 16B.55 and state procedures governing the use of state vehicles.
- 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.
- Early Lease Termination. 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.
 - Customer will be assessed a \$500 early termination fee.
 - Customer will continue to pay the current lease rate until the vehicle is reassigned or sold. FSS will make every effort to re-assign or sell vehicle as expeditiously as possible.
- 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 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: _____

Customer Authorized Signature: _____ Date: _____

Fleet Services Authorized Signature: _____ Date: _____

Driver Receiving Vehicle Signature: _____ Date: _____

eff. 7/17

Vehicle Assignment - Long Term Lease

Department of Administration, Fleet Services (Fleet Services) agrees to furnish a vehicle to _____ (customer) for official government business 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 Class 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.
 - An annual rate adjustment (increase/decrease) may be assessed to reflect projected operating expenses effective July 1 of each year.
- Pay Fleet Services invoices within 30 days after receipt.

Additional Terms:

- Customer is responsible for safe and lawful operation of the assigned vehicle.
- Customer will comply with Statute 16B.55 and procedures governing the use of state vehicles.
- 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.
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 - Fleet Services may charge the customer for any missing items either for replacement cost or anticipated loss on sale.
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 - Customer will be assessed a \$500 early termination fee.
 - Customer will continue to pay the current lease rate until the vehicle is reassigned or sold. FSS will make every effort to re-assign or sell vehicle as expeditiously as possible.
- Cost of repairs 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.
- Political Subdivision is required to provide their own insurance coverage.
- Political Subdivision agrees to indemnify, hold harmless and defend with the approval of the Minnesota Attorney General, the State of Minnesota, Department of Administration, Fleet Services for all claims, liabilities and damages as a result of Political Subdivision's use of the leased vehicle(s) under this lease.

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 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: _____

Customer Authorized Signature: _____ Date: _____

Fleet Services Authorized Signature: _____ Date: _____

Driver Receiving Vehicle Signature: _____ Date: _____

eff. 7/17

MINNESOTA MANAGEMENT & BUDGET
MANAGEMENT ANALYSIS & DEVELOPMENT DIVISION
including ENTERPRISE TRAINING & 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.

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 2017 Actual

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

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

FOR YEAR ENDING JUNE 30, 2017

(All Figures in 000's)

PART I 2 CFR 200 R.E. BALANCE		
2 CFR 200 R.E. BALANCE July 1, 2016 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		29
Adjustments (e.g. Contrib. Capital)		-
Adjusted Retained Earnings Balance		29
FY17 Retained Earnings Increase (Decrease) Per CAFR		
2 CFR 200 Revenues (Actual and Imputed) from Attachment A	8,106	
2 CFR 200 Revenues (Actual and Imputed) from Other	-	
Total Revenues	8,106	
Expenditures (Actual Costs):		
per State's Financial Report	8,058	
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	(588)	
Expenditures	7,470	
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	4	
Other -	-	
Federal portion of Depreciation costs	-	
Total Adjustments	4	
FY17 Net Increase (Decrease) to Retained Earnings Balance per CAFR		640
2 CFR 200 R.E. BALANCE June 30, 2017	A)	669
Allowable Reserve	B)	1,245
Excess Balance (A)-(B)		(576)

(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.)



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

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

FOR YEAR ENDING JUNE 30, 2017

(All Figures in 000's)

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2016		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, 2017	C)	62

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2016		
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	(225)	
Current Year Imputed Interest Adjustment	(4)	
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	
FY16 GASB68 Net Pension Liability Adjustment	518	
FY17 GASB68 Net Pension Liability Adjustment	(588)	
Total Adjustments		(1,899)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2017	D)	(1,899)

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)	(1,168)
	(1,168)

Check Figure

-



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

**FY 2018
Business Plan**

May 19, 2017
Beth Bibus, Acting Director
Minnesota Management and Budget
Management Analysis and Development
Administration Building, Suite 203
50 Sherburne Avenue
Saint Paul, Minnesota 55155
Phone: 651-259-3820
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Beth.Bibus@state.mn.us
mn.gov/mmb/mad

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Challenges in FY 2018	5
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Rate request

Management Analysis and Development (MAD) proposes an hourly rate of \$140 for consulting services in FY 2018. 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. This rate reflects a 3.7 percent increase from FY 2017.

We propose to maintain our project management fee of eight percent on external vendor contracts and to cap this fee for contract amounts exceeding \$100,000. This is consistent with FY 2016 and FY 2017.

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 educational institutions.

MAD works with external partners through our master contract when our staff cannot meet the specific needs of a client or project. Master contract sales have varied dramatically, without clear patterns, making demand difficult to predict. In FY 2013 and FY 2014, master contract consultant support for MNsure accounted for the majority of sales. Non-MNsure demand has steadily increased.

Table 1: External partners’ sales for MNsure and non-MNsure

	FY 2014	FY 2015	FY 2016	FY 2017 – projected
MNsure	\$3,537,855	\$2,457,220	\$1,581,707	\$1,125,252
Non-MNsure	\$1,055,293	\$2,194,670	\$2,548,959	\$2,952,404
Total	\$4,593,148	\$4,651,890	\$4,130,666	\$4,077,656

The current staffing level is 14.75 FTE (see organization chart on page 11).

MAD operates on a fee-for-service basis in a competitive market. Our clients have the option of contracting with private sector consultants, working 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 2017 is 61 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.

Successes and challenges

Successes in FY 2017

- In FY 2017, MAD consultants worked on approximately 125 consulting projects, with contracts ranging from 10 hours to over 2,000 hours. This work resulted in a high degree of client satisfaction, as evidenced on post-engagement client satisfaction questionnaires.
- MAD has had several successful projects involving interagency collaboration this fiscal year, including with the Department of Human Services (DHS) and Minnesota Department of Transportation (MnDOT); DHS, Department of Employment and Economic Development, and Minnesota Department of Education; and Minnesota Department of Health and DHS.
- MAD's analytical study and program evaluation practice remained strong in FY 2017, with well-regarded projects for the Department of Public Safety's (DPS) Homeland Security and Emergency Management Division, MnDOT, the Minnesota Pollution Control Agency, and DPS's State Fire Marshal Division. MAD also authored or contributed to legislative studies for DPS and the Department of Administration.
- MAD continued to help state agencies implement Results-Based Accountability (RBA), a major component of the Dayton administration's Better Government initiative. In addition to conducting specific training and workshops for agency clients, MAD assisted clients with developing and implementing RBA approaches. MAD also developed a condensed RBA training session this year. Demand for this session has been strong among state agencies and local governments, and we anticipate offering it next fiscal year.
- MAD expects to end FY 2017 on strong financial footing. For the first time since we stopped receiving a general fund allocation, MAD revenues are expected to exceed expenses (in part because of an extremely lean staff complement in the last half of FY 2017.)

Challenges in FY 2017

- We continue to spend considerable energy building the capacity and institutional knowledge of newer consultants who have been hired to replace retiring and other departing staff. A longer-than-expected hiring process for two new consultants put additional pressure on MAD consultants this spring. Our lean staff complement in the last half of FY 2017 has meant that we have turned away potential consulting work, sending several projects to our external partners.
- MAD continues to ensure that its business model is sustainable. At the beginning of FY 2015, we 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 percent of the full project cost to 8 percent on only the first \$75,000 of project cost. (In 2016, we adjusted this to 8 percent on the first \$100,000 of project cost.) This cut our FY 2015 and FY 2016 project management revenue approximately in half, which was a good way to reduce the retained earnings level, an important consideration for us at that time. This also highlighted a need to generate more revenue through MAD's core consulting business. In FY 2017, we continued to address consultant productivity, our hourly billable rate, and consultant billable percentages to help ensure that MAD consulting revenue is adequate to cover expenses.
- For much of FY 2017, MAD's director was engaged in a special project at the enterprise level. Her significant involvement in this project meant that she was unavailable for billable consulting work, and it also reduced our capacity to implement important parts of our strategic plan, including our marketing plan. For much of the last half of the fiscal year, MAD's assistant director has served as acting director, limiting the amount of consulting and organizational development work she could complete this fiscal year.
- We continue to see a decrease in the percentage of repeat business, potentially due to retirements and other staff changes. 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.

Challenges in FY 2018

- MAD needs to develop a marketing approach and plan that is effective and sustainable. This was a key lesson from our strategic planning process. Though we were not able to make as much progress as anticipated in FY 2017, we have made it a top priority for FY 2018.
- Staff and leadership changes at MAD mean that we will necessarily spend considerable time and energy on our own organizational development in FY 2018. Balancing these needs with a need to serve our clients and maintain productivity will require attention and focus.

- Uncertainty at the federal level may lead to uncertainty among our clients—changes in funding and policies for human services, environmental protection, and healthcare could affect our clients in significant ways. (This will be a challenge for us if it means clients are reluctant to engage MAD for projects, but it may also be an opportunity for MAD to help our clients through challenging times.) Additionally, as the state draws closer to the end of the Dayton administration, agency leadership may begin to turnover, potentially resulting in additional uncertainty among the directors and managers who are MAD’s core client base.
- Another challenge will be to keep MAD’s retained earnings as close to the two-month allowable level as possible. Having only two months’ operating capital in reserve 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.
- An ongoing challenge comes from the other divisions within state government 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, EAP’s Organizational Health consulting, and the Bureau of Mediation Services’ Office of Dispute Resolution. Enterprise Talent and Development is expected to have an effect on our business, the extent of which remains unclear.

Financial status

We expect to end FY 2017 with approximately \$874,049 in retained earnings, which is just under two months’ operating capital.

Summary of proposed rate

- For FY 2018, MAD proposes a rate of \$140 per consultant hour for MAD consulting.
- For FY 2018, MAD proposes an eight percent contract management fee for third-party contracts, with a cap on the cost plus on contracts above \$100,000. The fee will be applied only to the first \$100,000 of a contract amount. 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.

The contract management fee is determined by projecting the effort needed to administer the master contract program, multiplied by the hourly rate, and considering the projected client demand for master contract consulting in FY 2018.

Reason for the rate

- The hourly rate is driven primarily by our largest operating expense categories: salaries, benefits, rent, and IT costs.
- MAD projects a breakeven rate of \$140.29 in FY 2018, resulting in a slight operating loss. We believe that a modest rate increase (representing 3.7 percent) will not be detrimental to our business.
- The proposed master contract project management fee is based on the assumption that it will require eight 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 \$3,500,000 in business in FY 2018.
- The proposed rate is based on a MAD consultant productivity level (in billable hours) of 55 percent of a 2,080-hour year, which is similar to the productivity assumption in the FY 2017 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.
- Our contingency plans if revenues are less than projected are to monitor expenses versus income throughout the year and adjust discretionary spending as needed. 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.

Products and services

Our services are customized for 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 a 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 client approves the proposal, MAD prepares an interagency agreement or contract. Our project teams work with the clients and their employees to produce successful outcomes. 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 studies and program evaluation** – policy research, legislative studies, data and fiscal analysis, program evaluation, market analysis, and comparison research/best practice reviews.
- **Meeting design and facilitation** – interagency collaboration, stakeholder engagement, focus groups, executive team sessions, and community input sessions. MAD also offers facilitation skills training.
- **Organization effectiveness and Results-Based Accountability** – measuring and communicating organizational performance and developing better ways of delivering services.
- **Planning** – strategic, scenario, operational, and statewide planning.
- **Surveys** – customer, stakeholder, employee engagement, and public opinion surveys.
- **Staff and leadership capacity building**— improving team function, supporting diversity and inclusion, change management, conflict resolution, coaching and supporting innovation.

Marketing information

The market

Our target market is executive branch agencies, public sector K-12 and higher education, and local government. In FY 2017, 61 percent of MAD’s clients were repeat customers.

Table 2: Top Five Customer Agencies

Customer	FY 2017 Actual Revenue through 3/31	Percent of revenue
MNsure	\$1,015,850	24%
DHS	\$784,243	18%
Health	\$664,310	16%
MN.IT	\$347,417	8%
DPS	\$347,302	8%

The top five customer agencies accounted for 74 percent of the division’s business in FY 2017. In recent years, MAD’s top five client agencies accounted for 60 to 75 percent of annual sales.

Marketing strategy

Our current marketing activities include providing clear, up-to-date information about our services on our website, 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 with the project. Consultants check in with clients on a regular basis during the course of a project to ensure they are making progress and adjustments to the project as needed. We survey all customers after each engagement. The most recent surveys (FY 2017 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 76 percent response rate.

Competition and external partners

We have no direct competition within state government. Our indirect competitors are other departments' internal staff analysts and facilitators, and other units of state government that provide similar services (in some cases at no charge to the client), including the Department of Administration's Continuous Improvement program and EAP's Organizational Health consulting. 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.

Table 3: Sales by MAD and external partners (master contract), FY 2015–2017

Fiscal year	MAD consulting	Master contract vendors
FY 2015	\$1,878,769	\$4,651,890
FY 2016	\$1,828,564	\$4,130,666
FY 2017 (projected)	\$1,630,796	\$4,077,656

Rate comparison of other consulting firm fees

The organizations in the table below provide management consulting primarily in the Twin Cities; several also consult nationally. All submitted proposals in response to our request for proposal for a management consulting master contract. They submitted these rates as cost proposals and the rates continue to apply.

Table 4: Consultant hourly rates (sorted alphabetically by firm)

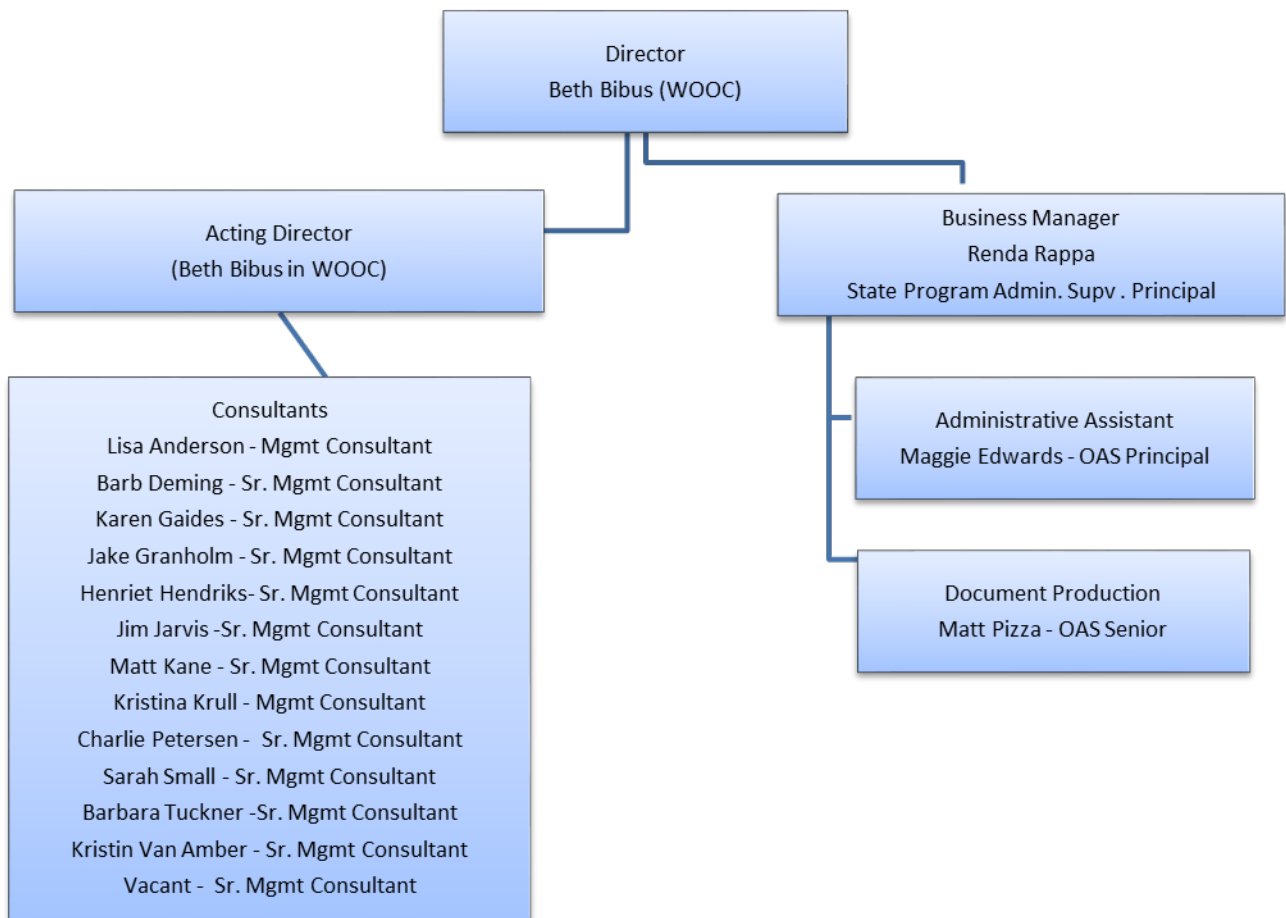
Organization name	Low	High
MAD	\$140	\$140
Advanced Strategies, Inc.	\$125	\$215
Aeritae Consulting Group	\$165	\$200
Alliant Consulting, Inc.	\$200	\$200
BerryDunn	\$80	\$325
Daves and Associates Research	\$75	\$125
Improve Group	\$114	\$260
Karen Lanson	\$290	\$290
Lanterna Consulting, Inc.	\$205	\$225
North Highland	\$120	\$220
Project Consulting Group, Inc.	\$90	\$175
PFM	\$110	\$285
Public Sector Consultants	\$70	\$250
Trisential	\$100	\$250
Wilder Research	\$31	\$263

MAD's hourly rate is at the lower end of consulting firms in this comparison, 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, ten have lower low rates and only one has 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.

Expected effect of pricing

Based on MAD's rate matrix, the breakeven rate is \$140.29 for breakeven revenues of \$5,553,356. With the requested hourly rate of \$140, MAD anticipates a slight decrease in retained earnings. Projected retained earnings for FY 2018 are \$862,733. This is a decrease from FY 2017 of \$11,316.

MAD's organization chart



Assumptions for Rate Matrix
MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development (MAD)
FOR FISCAL YEAR 2018

OPERATING REVENUES/EXPENSES

RSRC*	REVENUE (Revolving Fund) Change = (3%) or (\$166,412) Anticipate decreased external vendor sales to MNsure.
41000	SALARIES Change = 26% or \$368,697 Includes salary and insurance rate increases. Anticipate filling two vacant positions and possible retirements.
41100	RENT Change = 9% or \$10,643 Office lease increase \$22.75/sf in FY18.
41110	PRINTING Change = 1% or \$69 Nominal change in printing.
41130	PROFESSIONAL/TECHNICAL SERVICES Change = (13%) or (\$500,000) Anticipated decrease in external vendor services to MNsure.
41150	COMPUTER/SYSTEM SERVICES Change = 18% or \$11,552 FY 18 estimated expense of \$3,600 per employee and other misc exp.
41155	COMMUNICATIONS Change = 20% or \$585 Nominal increase in communications.
41160	TRAVEL IN-STATE Change = 54% or \$3,874 More in-state travel anticipated in FY18.
41170	TRAVEL OUT-OF-STATE Change = 0% or \$0 No out-of-state travel anticipated in FY18.
41300	SUPPLIES Change = 19% or \$3,195 Slight increase in office supply expenditures.
41180	EMPLOYEE DEVELOPMENT Change = 436% or \$28,475 Diversity & Inclusion and other training necessary for new staff and to retain skilled staff.
43000	PURCHASED SERVICES Change = 11% or \$1,001 Slight increase in purchased services.
42010	INDIRECT COSTS Change = 293% or \$41,000 Decreased cost in FY17, FY18 costs unknown estimate based on FY16 cost.

Full-time equivalents (FTEs) for FY18 will be 16.75

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

* RSRC = Revenue Source Code

Rate Matrix

**MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development (MAD)
FOR FISCAL YEAR 2018**

	FY18 TOTALS	FY17 TOTALS	\$ CHANGE FY18/FY17	% Change FY18/FY17
OVERHEAD				
MAD SPENDING PLAN				
SALARIES	1,804,736	1,436,039	368,697	26%
RENTS	123,000	112,357	10,643	9%
REPAIRS	1,800	500	1,300	260%
INSURANCE	320	307	13	4%
PRINTING	5,000	4,931	69	1%
PROF/TECH SERVICES	3,400,000	3,900,000	-500,000	-13%
COMPUTER/SYSTEM SERVICES	74,000	62,448	11,552	18%
COMMUNICATIONS	3,500	2,915	585	20%
IN-STATE TRAVEL	11,000	7,126	3,874	54%
TRAVEL OUT-OF-STATE	0	0	0	0%
SUPPLIES	20,000	16,805	3,195	19%
EMPLOYEE DEVELOPMENT FEES	35,000	6,525	28,475	436%
PURCHASED SERVICES	10,000	8,999	1,001	11%
EQUIPMENT	10,000	6,001	3,999	67%
INDIRECT COSTS	55,000	14,000	41,000	293%
SUB-TOTAL	5,553,356	5,578,953	-25,597	0%
ALLOCATION OF OVERHEAD				
TOTAL BASIS FOR RATES	5,553,356			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	5,553,356			
BILLABLE UNITS				
BILLABLE UNITS	39,586			
PRIOR YEAR (ESTIMATED/ACTUAL)	42,285			
CHANGE IN BILLABLE UNITS	-2,699			
RATES				
BREAK EVEN RATES	\$140.29			
PRIOR YEAR	\$135.00			
CHANGE IN BREAK EVEN RATES	\$5.29			
BREAK EVEN RATES	\$140.29			
REQUESTED RATES	\$140.00			
CURRENT RATES	\$135.00			
REQUESTED VS BREAK EVEN RATES				
REQUESTED RATES	\$140.00			
BREAK EVEN RATES	\$140.29			
VARIANCE	-\$0.29			
REVENUES AT REQUESTED RATES	\$5,542,040			
REVENUES AT BREAK EVEN RATES	\$5,553,356			
REVENUE VARIANCE	-\$11,316			
REQUESTED VS CURRENT RATES				
REQUESTED RATES	\$140.00			
CURRENT RATES	\$135.00			
CHANGE IN RATES	\$5.00			
% CHANGE IN RATES	3.7%			
REVENUES AT REQUESTED RATES	\$5,542,040.00			
REVENUES AT CURRENT RATES	\$5,344,110.00			
CHANGE IN REVENUES	\$197,930.00			
OVERALL CHANGE IN RATES - %	3.7%			

Rate Matrix Computation

MINNESOTA MANAGEMENT & BUDGET Management Analysis & Development (MAD) FOR FISCAL YEAR 2018

1. Describe cost and usage estimation methods. Salaries received from SEMA4 Salary Projections. Anticipate filling two vacant positions and possible retirement(s).
2. Method used to allocate expenses to cost centers by SWIFT Account (each cost center should recover its own expenses). Based on expenses, pro-rated overhead.
3. Treatment of capital equipment, including estimated purchases and depreciation method. N/A.

Six Year Rate Comparison

**MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development (MAD)
FOR FISCAL YEAR 2018**

Rate	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
MAD	125	125	125	135	135	140

Rates for work provided by a third party contracted through MAD will be charged at cost plus a contract mgmt fee (8%), with a cap on the cost plus for contract amounts over \$100,000.

History and Proforma

**MINNESOTA MANAGEMENT & BUDGET
Management Analysis & Development (MAD)
FOR FISCAL YEAR 2018**

	<u>FY 2013</u> <u>ACTUAL</u>	<u>FY 2014</u> <u>ACTUAL</u>	<u>FY 2015</u> <u>ACTUAL</u>	<u>FY 2016</u> <u>ACTUAL</u>	<u>FY 2017</u> <u>EST/ACTUAL</u>	<u>FY 2018</u> <u>PROPOSED</u>	<u>\$ CHANGE</u> <u>FY17/FY18</u>	<u>% CHANGE</u> <u>FY17/FY18</u>
Operating Revenues	5,635,648	6,378,723	6,530,659	5,958,119	5,708,452	5,542,040	-166,412	-3%
Sales								
Cost of Goods Sold								
Gross Margin								
Operating Expenses								
Salaries and Benefits	1,444,746	1,765,847	1,932,317	1,829,010	1,436,039	1,804,736	368,697	26%
Rent	112,924	108,798	106,052	111,102	112,357	123,000	10,643	9%
Repairs	1,834	2,122	2,165	1,796	500	1,800	1,300	260%
Insurance	0	0	0	0	307	320	13	4%
Printing	233	4,703	9,050	5,813	4,931	5,000	69	1%
Prof/Tech Services	3,589,155	4,342,861	4,678,525	3,942,582	3,900,000	3,400,000	-500,000	-13%
Computer/System Services	14,808	5,151	64,074	62,930	62,448	74,000	11,552	18%
Communications	1,018	1,153	3,959	291	2,915	3,500	585	20%
In-State Travel	5,116	5,055	10,642	7,722	7,126	11,000	3,874	54%
Travel out-of-state	83	1,658	1,541	1,791	0	0	0	0%
Supplies	7,832	12,953	19,801	18,173	16,805	20,000	3,195	19%
Employee Development Fees	0	7,859	11,624	7,865	6,525	35,000	28,475	436%
Purchased Services	16,411	12,939	10,529	6,327	8,999	10,000	1,001	11%
Equipment	8,643	24,186	14,486	6,613	6,001	10,000	3,999	67%
Indirect Costs	13,348	520	24,013	57,995	14,000	55,000	41,000	293%
Total Operating Expenses	5,216,151	6,295,805	6,888,778	6,060,010	5,578,953	5,553,356	(25,597)	0%
Operating Income (Losses)								
Nonoperating Revenues (Expenses)								
Interest Expense		152,690						
Interest Revenue								
Total Nonoperating Revenue (Expenses)								
Income (Losee) before Contributions and Transfers								
Transfers								
Net Income (Loss) before Contributions	419,497	-69,772	-358,119	-101,891	129,499	-11,316		
Retained Earnings, Beginning Period	682,545	752,499	1,044,632	728,491	744,550	874,049		
Adjustment to Retained Earnings	(349,543)	361,905	41,978	117,950				
Retained Earnings, Ending Period	752,499	1,044,632	728,491	744,550	874,049	862,733		
Reconciliation to Net Assets								
Retained Earnings	752,499	1,044,632	728,491	744,550	874,049	862,733		
Contributed Capital								
Total Net Assets, Ending Period	752,499	1,044,632	728,491	744,550	874,049	862,733		

**Minnesota Management & Budget
Enterprise Talent Development
Revolving Fund (5200)**

**FY 2018
Business Plan**



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Executive Summary

Description of Business

Enterprise Learning & Development – renamed Enterprise Talent Development as of July 10th, 2017 - is the State of Minnesota's talent 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.*

Summary of Changes to Business Model for FY 18 -

SFY 2017 was a year of great change and transition for Enterprise Learning & Development (ELD) to become Enterprise Talent Development (ETD). In late FY 2016, ELD began planning a new enterprise wide approach to employee professional development, talent management and organizational development. One of the primary goals of the new approach was to create more consistent employee and organizational development practice across executive branch agencies. In doing so, we hope to improve our ability to recruit and retain employees in a tightening labor market and improve the efficiency and effectiveness of State services to Minnesotans.

To inform the planning for ETD, staff conducted an assessment with each cabinet agency to better understand their current practice in these functions in August and September 2016. In

January 2017, MMB also formed a 45-member advisory group of state agency staff who inform significant Enterprise Talent Development planning and implementation decisions.

Making the transition from Enterprise Learning Development to Enterprise Talent Development involved broadening the mission of ELD from employee professional development to include talent management and organizational development. This will involve making changes to organizational structure and hiring new staff in early FY 2018.

The “formal” transition from ELD to ETD occurred on July 10, 2017, with updated and rebranded website, marketing and training materials, signage, and communications to key stakeholders.

New Funding Model and Rate Structure

Minnesota Management and Budget has been working with the Enterprise Talent Development (ETD) Finance Advisory Group to determine a rate structure for ETD services. Based on these discussions, MMB will recover costs for ETD by assessing two types of rates to state agencies.

1. Per Employee Rate

For approximately the last quarter of FY 2017, MMB charged cabinet agencies with at least 200 employees \$8.40 per employee to cover upfront and overhead costs associated with the new ETD. For FY 2018, MMB will use interagency agreements to collect \$44.75 per employee (or a minimum of \$5,000 for those with less than 200 employees) as specified in the attached breakdown. (Schedule A)

These costs are related to implementation staff, additional IT staff to support the Electronic Learning Management (ELM) system, eLearning development, and workforce planning: they are upfront and overhead costs that cannot be built into a per participant rate for training courses.

2. Per Participant Rate

For FY 2018, MMB will also continue to use a per participant rate for training courses. This includes Supervisor and Manager Core, Emerging Leaders Institute, Senior Leadership Institute, Retirement Seminar and open enrollment courses.

MMB will also charge a per participant rate for new diversity and inclusion training that was launched in late FY 17 and will continue into FY18. This one-day training will be required for all employees who are involved in the hiring process (supervisors, managers, human resources staff, affirmative action staff, and recruiters) and will be offered over six months. MMB is also planning a slightly different diversity and inclusion training event for agency heads and other executive branch leaders. Also new for FY 18 will be a required course related to the implementation of Statewide Values, and related employee engagement and evaluation strategies.

Per participant rates will continue to be charged when employees register for both of these new training programs as specified in attached breakdown. (Schedule B)

Schedule A – Per Employee Shared Billing

Agency	Number of appointments	Annual Shared Billing	Quarterly Shared Billing
DHS	6,660	\$ 298,035	\$ 74,509
MnDOT	4,808	\$ 215,158	\$ 53,790
Corrections	4,372	\$ 195,647	\$ 48,912
DNR	2,339	\$ 104,670	\$ 26,168
MN.IT	2,230	\$ 99,793	\$ 24,948
DPS	1,943	\$ 86,949	\$ 21,737
Health	1,552	\$ 69,452	\$ 17,363
DEED	1,387	\$ 62,068	\$ 15,517
Revenue	1,359	\$ 60,815	\$ 15,204
Vet's Affairs	1,355	\$ 60,636	\$ 15,159
MPCA	859	\$ 38,440	\$ 9,610
Agriculture	500	\$ 22,375	\$ 5,594
Admin	483	\$ 21,614	\$ 5,404
DOLI	461	\$ 20,630	\$ 5,157
Education	379	\$ 16,960	\$ 4,240
Military Affairs	356	\$ 15,931	\$ 3,983
Commerce	344	\$ 15,394	\$ 3,849
Housing	240	\$ 10,740	\$ 2,685
MMB	234	\$ 10,472	\$ 2,618
OHE	63	\$ 5,000	\$ 1,250
IRRRB	106	\$ 5,000	\$ 1,250
Human Rights	40	\$ 5,000	\$ 1,250
BMS	14	\$ 5,000	\$ 1,250
Governor's Office		\$ 5,000	\$ 1,250
Total	32,084	\$ 1,450,780	\$ 362,695

Appointment totals as of 1/1/17

Schedule B – Per Participant Billing

	Sessions	Participants per session	Price per Participant (b)	Total Revenue
Core Training:				
Management Core (4 days)	4	32	\$ 845	\$ 108,160
Supervisory Core (6 days) Sm Session	2	40	\$ 845	\$ 67,600
Supervisory Core (6 days) Lg Session	4	80	\$ 845	\$ 270,400
Retirement Preparation Courses:				
State Retirement Seminar	6	110	\$ 145	\$ 95,700
Pre-planning for Retirement	6	50	\$ 140	\$ 42,000
Leadership Development Cohort Based:				
Strategic Effectiveness for Aspiring Leaders (SEAL - cohort 4 Days)	4	20	\$ 935	\$ 74,800
Emerging Leaders Institute (ELI - cohort. 11 days)	2	35	\$ 3,740	\$ 261,800
Senior Leadership Institute (SLI - cohort)	1	26	\$ 4,070	\$ 105,820
Diversity and Inclusion Training				
Required of Managers, Supervisors, and HR	171	20	\$ 300	\$ 1,026,000
Commissioner Group	7	20	\$ 750	\$ 105,000
Enterprise Values Training				
Half Day for Supervisors/Managers	171	20	\$ 150	\$ 513,000
Leadership & Professional Development				
Advanced Management Seminar (1 Day)	1	15	\$ 275	\$ 4,125
Agile Scrum	2	16	\$ 275	\$ 13,750
Advanced Project Management (2 Days)	2	16	\$ 550	\$ 17,600
Building High Performance Teams (1/2 Day)	2	15	\$ 150	\$ 4,500
Business Writing (1 Day)	3	15	\$ 275	\$ 12,375
Creative Conflict Management (1/2 Day)	2	15	\$ 150	\$ 4,500
Decision Making Skills (1/2 Day)	1	15	\$ 150	\$ 2,250
Delivering Performance Reviews (1/2 Day)	1	15	\$ 150	\$ 2,250
Discover What You Do Best (1/2 Day)*	2	12	\$ 165	\$ 3,960
Effective Communication in a Virtual Environment (1/2 Day)	1	12	\$ 150	\$ 2,250
Effective Presentations for Subject Matter Experts (1 Day)	3	12	\$ 275	\$ 9,900
Elevating Feedback (1/2 Day)*	1	10	\$ 290	\$ 2,900
Emotional Intelligence (1 Day)	2	20	\$ 275	\$ 11,000
Extraordinary Coach (1 Day)*	1	10	\$ 485	\$ 4,850
Fundamentals of Project Management (2 Days)	4	15	\$ 550	\$ 33,000
Holding Difficult Conversations (1/2 Day)	1	15	\$ 150	\$ 2,250
Introduction to Leadership Styles (1/2 Day)	1	12	\$ 150	\$ 1,800
Leading Change (1/2 Day)	1	15	\$ 150	\$ 2,250
Leading in a Non-Management Role (1/2 Day)	1	15	\$ 150	\$ 2,250
Leveraging Your Communication Style (1/2 Day)*	2	15	\$ 181	\$ 5,430
Managing Virtual Teams (1/2 Day)	2	15	\$ 150	\$ 4,500
Managing Up (1/2 Day)	1	15	\$ 150	\$ 2,250
Maximizing Employee Performance (1/2 Day)	2	15	\$ 150	\$ 4,500
Navigating Change (1/2 Day)	2	15	\$ 150	\$ 4,500
Project Management Overview(1 Day)	2	15	\$ 275	\$ 8,250
Power and Influence (1/2 Day)	1	15	\$ 150	\$ 2,250
Strategic Communication (1/2 Day)	2	15	\$ 150	\$ 4,500
Strengths Based Approach to Management (1/2 Day)*	2	12	\$ 176	\$ 4,224
Team Communication (1/2 Day)	1	15	\$ 150	\$ 2,250
Time Management (1/2 Day)	2	15	\$ 150	\$ 4,500
Total Open Enrollment				\$ 2,855,194
Contracted Services - Individual Consulting and Master Vendor Contracts				\$ 258,304
Training Center Revenue				\$ -
Total Projected FY'18				\$ 3,113,498

Successes and Challenges - Review of 2017

SFY 2017 brought many challenges to ELD. It was taxing for staff to ensure strong ELD operations while simultaneously conducting intensive planning for ETD. The planning for ETD put ELD under an intense amount of scrutiny as stakeholders from across state government considered and evaluated its ability to both broaden its purpose and increase its operations. It also took considerable effort to work with the ETD Finance Advisory Group and cabinet agencies to arrive at an ETD rate plan that was reasonably acceptable and feasible for all.

ELD was also challenged to address necessary improvements to the State's Enterprise Learning Management system as part of the transition to ETD. This required working closely both MMB and MN.IT leadership to identify and successfully resolve a variety of issues that have been plaguing this system for years.

Specific successes include:

- Strong financial position at the end of FY 17
- A successful year of training operations:
- Successful redesign of ETD brand, including web, training and print materials.
- Greater inroads on leveraging technology for training, including webinars and development of eLearning modules
- Upgrade to Enterprise Learning Management System successful
- Major work begun on a variety of new initiatives, including revamping of Core Programs, expansion of Emerging Leaders Institute.

Successes and Challenges - Opportunities for 2018

ETD's challenges for SFY 2018 are also its opportunities. SFY 18 will be the first full year of operations for ETD. This will involve increased training offerings, full implementation of the new rate system, changes to the division's organizational structure, new training and other program offerings. Taking on this increased workload and proving both programmatic and financial value to executive branch agencies will be ETD's biggest challenge. This challenge is also ETD's biggest opportunity to provide high value services to more state employees and prove the validity of the enterprise wide approach.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Proposed	\$ CHANGE FY17EY18	% CHANGE FY17EY18
Operating Revenues	\$ 1,296,497	\$ 1,798,202	\$ 1,601,554	\$ 1,514,501	#####	\$ 4,564,278	\$ 2,487,479	119.77%
Operating Expenses								
41000-41070 Salaries & Benefits	\$ 357,377	\$ 722,340	\$ 791,814	\$ 586,881	\$ 766,064	\$ 1,573,036	\$ 806,972	105.34%
41100 Space Rental	\$ 28,680	\$ 78,154	\$ 91,662	\$ 113,638	\$ 95,219	\$ 183,973	\$ 88,754	93.21%
Maintenance & Repairs	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
41110 Printing & Advertising	\$ 6,200	\$ 14,089	\$ 16,544	\$ 13,510	\$ 9,723	\$ 86,878	\$ 79,155	814.10%
41130 Prof/Tech Services	\$ 560,466	\$ 730,651	\$ 602,045	\$ 316,271	\$ 574,498	\$ 1,652,000	\$ 1,077,502	187.56%
41137 Vendor <\$25k (Interperating Services)	-	\$ 7,796	\$ 19,350	-	-	-	-	-
41145 IT/Prof/Tech O/S Vendor	-	-	-	-	-	-	-	-
41150 Computer & Systems	\$ 22,382	\$ 28,376	\$ 26,904	\$ 64,715	\$ 23,412	\$ 35,000	\$ 12,667	56.72%
41155 Communications	\$ 804	\$ 1,013	\$ 980	\$ 1,592	\$ 1,121	\$ 83,380	\$ 59,968	256.14%
41160 Travel (in-state)	\$ 4,177	\$ 12,629	\$ 2,909	\$ 1,250	\$ 1,000	\$ 9,183	\$ 8,183	467.35%
41170 Travel (out-of-state)	\$ 2,377	\$ 842	\$ 1,008	-	\$ 528.00	-	-	818.30%
Employee Development	\$ 14,389	\$ 4,336	\$ 7,491	\$ 1,328	\$ 2,333	\$ 11,244	\$ 8,911	381.95%
41180 IT Control Services	-	-	-	-	-	\$ 360,000	-	-
41190 Gener Mgmt-Fiscal Services	\$ 67,854	\$ 210,697	\$ 97,583	\$ 134,821	\$ 99,221	\$ 201,160	\$ 101,939	47.92%
41300 Supplies	-	\$ 80	-	\$ 1,276	\$ 1,220	\$ 19,971	\$ 18,751	102.74%
41500 Equip	-	-	-	-	-	-	-	1536.97%
42010 Statewide Indirect Costs	\$ 5,192	\$ 740	\$ 11,828	\$ 14,499	\$ 16,330	\$ 35,038	\$ 18,108	106.96%
42000 Other Operating Costs (purchased servik	\$ 11,173	\$ 41,893	\$ 90,637	\$ 84,844	\$ 13,455	\$ 92,770	\$ 79,315	589.48%
44100 Pmt To Indiv-Spec Costs Paid to Vndrs	-	\$ 156	-	-	-	\$ 1,211	\$ 1,211	1211.00%
47160 Equipment - Non-Capital	-	\$ 4,684	\$ 94,684	-	\$ 1,270	-	-	-
Total Operating Expenses	\$ 1,081,071	\$ 1,865,626	\$ 1,772,891	\$ 1,334,939	\$ 1,633,634	\$ 4,383,204	\$ 2,749,570	168.31%
Operating Income (Loss)	\$ 215,426	\$ (67,424)	\$ (171,337)	\$ 179,562	\$ 443,167	\$ 181,074	-	-59.14%
Non-Operating Revenues(Expenses)								
Other Grants (Bush Foundation)	-	\$ 5,000	3,039	-	-	-	-	-
442001 Dist. Of Amts Collect (Federal Liability pa	-	\$ (3,054)	-	-	-	-	-	-
Total Non-Operating Revenues(E	-	\$ 1,946	\$ 3,039	-	-	-	\$	-
Change in Net Position	\$ 215,426	\$ (65,478)	\$ (168,298)	\$ 179,562	\$ 443,167	\$ 181,074	\$ 1,512	0.84%
Net Position, Beginning Period	257,074	472,500	233,655	(667,201)	(487,639)	536,862		
Fiscal Adjustment to Retained Earnings	-	(173,387)	(732,568)	-	581,395	-		
Operating Income(Loss)	215,426	(65,478)	(168,298)	179,562	443,167	181,074		
Net Position, Ending Period	472,500	233,655	-667,201	-487,639	536,862	717,936		
			2 Mos RIE Required Over(Shortfall)				\$ 730,534	
							\$ (12,598)	

Financial Status – History and Pro Forma

Summary of FY 2018 Projected Revenues/Expenses

		“Per Participant Rate” Proposed	“Per Employee Rate” Proposed	TOTAL
	Revenue :			
	Open enrollment classes	\$ 2,855,194		\$ 2,855,194
	Interagency Agreements	\$ 258,304	\$ 1,450,780	\$ 1,709,084
	Total Revenue	\$ 3,113,498	\$ 1,450,780	\$ 4,564,278
	Expenses:			
41000-41070	Salaries & Benefits	\$ 992,036	\$ 581,000	\$ 1,573,036
41100	Space Rental	\$ 133,973	\$ 50,000	\$ 183,973
41110	Printing & Advertising	\$ 38,878	\$ 50,000	\$ 88,878
41130	Prof/Tech Services	\$ 1,267,000	\$ 385,000	\$ 1,652,000
41145	Vendor/IT/Prof/Tech	\$ 35,000		\$ 35,000
41150	Computer & Systems	\$ 68,600	\$ 14,780	\$ 83,380
41155	Communications	\$ 6,360		\$ 6,360
41160	Travel (in-state)	\$ 9,183		\$ 9,183
41180	Employee Development	\$ 11,244		\$ 11,244
41190	General Mgmt Fiscal Services	\$ 30,000		\$ 30,000
41196	Salaries Paid to MNIT for ELM Support		\$ 360,000	\$ 360,000
41300	Supplies	\$ 201,160		\$ 201,160
41500	Equipment	\$ 9,971	\$ 10,000	\$ 19,971
42010	Statewide Indirect	\$ 35,038		\$ 35,038
43000	Other Operating Costs (purch.svs.)	\$ 92,770		\$ 92,770
44110	Outside Services/Cost for Client Paid to Vendors	\$ 1,211		\$ 1,211
	Total Expenses	\$ 2,932,424	\$ 1,450,780	\$ 4,383,204
	Net Income(Loss)	\$ 181,074	\$ -	181,074
	Net Position, Beginning (projected)	\$ 536,862		\$ 536,862
	Net Income(Loss)	181,074		\$ 181,074
	Net Position, Ending (proposed)	\$ 717,936		\$ 717,936

Summary of Budgeted Staff Expense

With the changes made in 2017, Enterprise Talent Development will now operate on both a fee per participant (registrant) service basis utilizing a competitive market structure to fund its expenses related to the direct provision of classroom training and consulting services, as well as a fee per employee, up-front charge to agencies. ETD does not receive General Fund allocations. To obtain objectives and sustain revenue growth a certain level of infrastructure is needed to support these program revenues. Based on the proposed FY18 programming, the following staffing levels are required to provide adequate support: (See following table).

<i>Proposed FY2018 ELD Staffing</i>				
Name	Position	Per Emp.*	Per Part.**	FTE
Jeff Cook	Director, ETD		X	1.00
Kristin Batson	Implementation Director	X		1.00
Sheila Moore	Training and Development Manager		X	1.00
OPEN	Business Manager		X	1.00
Lovlie Bromley	Contracts/Business Administrator		X	1.00
Emily Johnson	Workforce Planning	X		1.00
Patrick Logelin	State Registrar/Comm. Coordinator		X	1.00
Terri Hieb	Program Coordinator		X	0.90
Lovie Kidd	(Temp Unclass. 1 yr) Program Coord. – D and I		X	1.00
Deondra Avery	(Temp Unclass. 1 yr) Program Coord.		X	1.00
Kathie Kosharek	Training Consultant		X	1.00
OPEN	Digital Developer	X		1.00
OPEN	ELM System Training Administrator	X		1.00
OPEN	Communications Specialist	X		1.00
TBD	Talent Manager	X		1.00
Total		6	8.9	15.9

*Employees who do not work directly in the provision of or support of classroom or fee per participant training, and whose duties are part of the upfront and overhead costs that cannot be built into a per participant rate for training courses.

** Employees who in some way are engaged in providing classroom or fee per participant training: Costs associated with salaries and benefits have been built into the per participant rate structure.

Changes in Staffing for FY 2018

Implementation Director: The position of Implementation Director was created midway through FY 17 to assist ELD through the transition to ETD and to aid in launching key initiatives.

Business Manager: The position's responsibilities will include day to day training operations, financial reporting and oversight, contracts with vendors (including a master contract program) and inter-agency agreements, and will manage a team of 3 staff who coordinate the logistics of training events, plus 1 business administrator who works primarily in contracts.

From the standpoint of operational efficiency and the evolving/expanding role of the ETD Business model, the addition of a business manager position addresses the continued growth of ETD by separating the training and development functions from that of the day to day operations and financials.

Training Coordinator D and I: We are adding a new training coordinator to assist with the roll out of the Diversity and Inclusion training. The position will be hired as 1 year temporary position in order to assess the impact of the new initiatives on staffing needs and remain flexible.

Digital Developer: This is a new position for FY 18, required by the increased demand for enterprise wide compliance training in an eLearning format.

ELM System Training Administrator: This position will be responsible for the catalog of Enterprise wide courses – including assigning learner groups and managing registrations - and will also serve as a resource to Agency ELM Administrators.

Communications Specialist: Also a new position, designated to assist in transitioning from the ELD to ETD brand and name, modifying and assisting in the creation of training materials, making them accessible, developing communications pieces, and updating the ETD website. This position reports to MMB Communications Department, with a dotted line to ETD.

Talent Manager: This is a new position developed to manage the Talent Development functions associated with the development and roll out of Enterprise Values and a Performance Management System.

Note: The overall budget includes \$360,000 that was allocated to MNIT for additional staffing to support the Enterprise Learning Management System. These positions are hired and managed by MNIT, and were included in the overall amount charged to agencies under the "rate per employee" costs. They are not included in the overall ETD Staffing plan.

Enterprise Learning & Development		
10 Year		
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	\$1,601,554	-11%
FY2016	\$1,514,501	-6%
FY2017	\$2,076,799	37%

Summary of Proposed Rates/Rationale

Rate Request

As noted in the Executive Summary, ETD is now funded through a multi rate structure. There are two types of fees charged to agencies: Rate per employee, which was new in FY17; and rate per participant, which continues from ETD’s prior business model.

For the Rate per Participant side of its business, overall, Enterprise Talent Development **(ETD) proposes to maintain its current rate structure for FY 2018** (consistent with FY 2016 and FY 2017) with these exceptions related to new course offerings:

- The fee for the one day Diversity training required of Managers and Supervisors system wide will be \$300.00. This is based on development costs for the training, vendor fees for delivery of training, and increased travel costs associated with providing the training across the state.
- The fee for Diversity Training for Assistant Commissioners on up will be \$750. This fee is higher than other trainings due to higher facilitator fees and travel (Mary Frances Winters of the Winters Group) as well as the cost of the IDI Assessment and related 1 hour of individual coaching that will be provided to each participant, included in this fee.
- The fee for the training related to the Statewide Values Project will be \$150.00; this is new training, but is in line with our current half day fee.

We propose to maintain our project management fee of eighteen percent on external vendor contracts.

Rates for Products and Services/Five Year Historical Rate Comparison

ETD Rate Schedule	2012	2013	2014	2015	2016	2017	2018 Proposed
Contracted Customized Group Training Facilitated by ETD							
One Hour Session	\$500	\$500	\$500	\$500	\$550	\$550	\$550
One and 1/2 Hour Session	\$650	\$650	\$650	\$650	\$715	\$715	\$715
Two Hour Session	\$800	\$800	\$800	\$800	\$880	\$880	\$880
Half Day Rate	\$1,275	\$1,275	\$1,275	\$1,275	\$1,045	\$1,045	\$1,045
Full Day Rate	\$2,125	\$2,125	\$2,125	\$2,125	\$2,340	\$2,340	\$2,340
Contracted Training-Related Services:							
Hourly Rate	\$125	\$125	\$125	\$125	\$140	\$140	\$140
Extraordinary Leader Workshop Facilitated by Z-F; 1-day, 30 max.*							
Materials		\$299	\$299	\$299	\$310	\$310	\$310
Facilitation Fee		\$5,000	\$5,000	\$5,000	\$6,000	\$6,000	\$6,000
Facilitated by ETD Staff; 1-day, 30 max.							
Materials		\$299	\$299	\$299	\$310	\$310	\$310
Facilitation Fee		\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Extraordinary Leader 1-to-1 Facilitated by Dr. Folkman/Zenger*		\$1,449	\$1,449	\$1,449	\$1,180	\$1,180	\$1,180
Facilitated by Senior Z-F Coach*		\$874	\$874	\$874	\$590	\$590	\$590
Facilitated by ETD Coach		\$489	\$489	\$489	\$210	\$210	\$210
Core Classroom Training (per person):							
Supervisory Core ****	\$770	\$770	\$770	\$770	\$845	\$845	\$845
Management Core ****	\$770	\$770	\$770	\$770	\$845	\$845	\$845
HR Core	\$0	\$150	\$150	\$150	\$275	\$275	\$275
Diversity and Inclusion Training (new FY17 and FY 18, per person):							
For Managers/Supervisors/HR						\$300	\$300
For Asst. Commissioners and Up							\$750
Enterprise Values Training							
Half Day for Supervisors/Managers							\$150
Retirement Preparation Courses (per person):							
State Retirement Seminar ****	\$115	\$130	\$130	\$130	\$145	\$145	\$145
Pre-planning for Retirement ****	\$110	\$125	\$125	\$125	\$140	\$140	\$140
Other Open Enrollment courses (per person)**:							
Half Day Class	\$135	\$135	\$135	\$135	\$150	\$150	\$150
Full Day Class	\$250	\$250	\$250	\$250	\$275	\$275	\$275
2 Day Class					\$550	\$550	\$550
3 Day Class	\$650	\$650	\$650	\$650	\$715	\$715	\$715
4 Day Class	\$850	\$850	\$850	\$850	\$935	\$935	\$935
Extraordinary Leader		\$550	\$550	\$550	\$275	\$275	\$275
Extraordinary Coach - 1 day				\$451	\$275	\$275	\$275
Elevating Feedback - 1/2 day				\$250	\$150	\$150	\$150
Cohort Based Learning (per person):							
Emerging Leaders Institute***	\$3,100	\$3,100	\$3,400	\$3,400	\$3,400	\$3,740	\$3,740
Senior Leadership Institute ***	\$3,300	\$3,300	\$3,700	\$3,700	\$3,700	\$4,070	\$4,070
Strategic Effectiveness for Aspiring Leaders ****		\$850	\$850	\$850	\$935	\$935	\$935
New Training							
* plus travel expenses							
** materials fees may apply, depending on course and vendor							
*** multi month programs							
**** multi day programs							

Market Evaluation, Strategies and Competition

Market Information

Enterprise Talent Development's target market is public sector agencies and their employees, primarily MN State Government agencies.

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

When coordinating inter-agency agreements for ETD vendors on Master Contract, an 18% administrative fee has been used to recover the costs associated with the execution of all contracting process components (e.g., request for proposal (RFP), invoicing, preparation/routing of agreements, vendor/client communications, etc.).

Open Enrollment Revenues

Open enrollment is a classroom style of training. Participants enroll on ETD's registration system and the training is held at a designated location. Topics can range from soft skills courses such as "Time Management", leadership skills such as "Coaching Employees", or project management skills such as "Agile Scrum".

ETD also offers a series of Retirement related courses, and a series of Leadership Development Programs, including the Senior Leadership Institute, the Emerging Leaders Institute, and Strategic Effectiveness for Aspiring Leaders.

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 ETD website, flyers posted throughout various buildings, emails to site training coordinators and referrals.

In FY 2018 ETD will add required Diversity and Inclusion Training and training on new Enterprise Values.

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

Half Day Classroom Training per person rate

Training Provider	Half Day Rate Per Enrollee	Compared to ELD
Minnesota Management & Budget ETD	\$150	NA
Working Conversations (same/similar soft skills courses with same instructors on soft skills)	\$295	+ \$145
Science Museum of Minnesota Computer Education Center (many state employees enroll in these courses, generally more technical in nature than what we offer)	\$149	-\$1
American Management Association, GSA rate (soft skills courses, such as "Leading Virtual Teams). These are live online, not classroom.	\$236	+ \$86

Full Day Classroom Training per person rate

Training Provider	Full Day Rate Per Enrollee	Compared to ELD
Minnesota Management & Budget ETD	\$275	NA
University of Minnesota, College of Continuing Education (similar courses on a wide range of leadership/soft skills)	\$395	+\$120
Learning Tree International (GSA pricing)	\$520	+\$245
Franklin Covey	\$445	+\$170
Thera Rising (same course/facilitators that we offer in Change Management)	\$385	+\$110
Core Strengths Training (mgmt/leadership skills)	\$399	+\$114
TrainUP Diversity Training (virtual/live)	\$495	+\$220

Two Day Classroom Training per person rate

Training Provider	Two Day Rate Per Enrollee	Compare d to ELD
Minnesota Management & Budget ETD	\$550	NA
Center for Leadership Studies - Situational Leadership (same course we offer)	\$1,498	+948
AMA (GSA Rate) (Courses similar to ETD, "Collaborative Leadership Skills", live)	\$1,889	+\$1339
University of Minnesota, College of Continuing Education	\$995	+\$445

Contracted Training – 1 Day – Group, customized, on premise

Training Provider	Full Day Rate	Compare d to ELD
Minnesota Management & Budget ETD	\$2,340	NA
University of Minnesota, College of Continuing Education	\$4,000	+\$1,660
Center for Leadership Studies	\$3,500 plus travel	\$1,160
DeepSee Consulting (diversity training)	\$5,000	+2,660

Contracted Training – Half Day – Group, customized, on premise

Training Provider	Half Day Rate	Compare d to ELD
Minnesota Management & Budget ETD	\$1,045	NA
University of Minnesota, College of Continuing Education	\$3,000	+\$1,955
DeepSee	\$3,000	+\$1,955
Mattefy and Company	\$1,500	+\$455

Additional Documentation

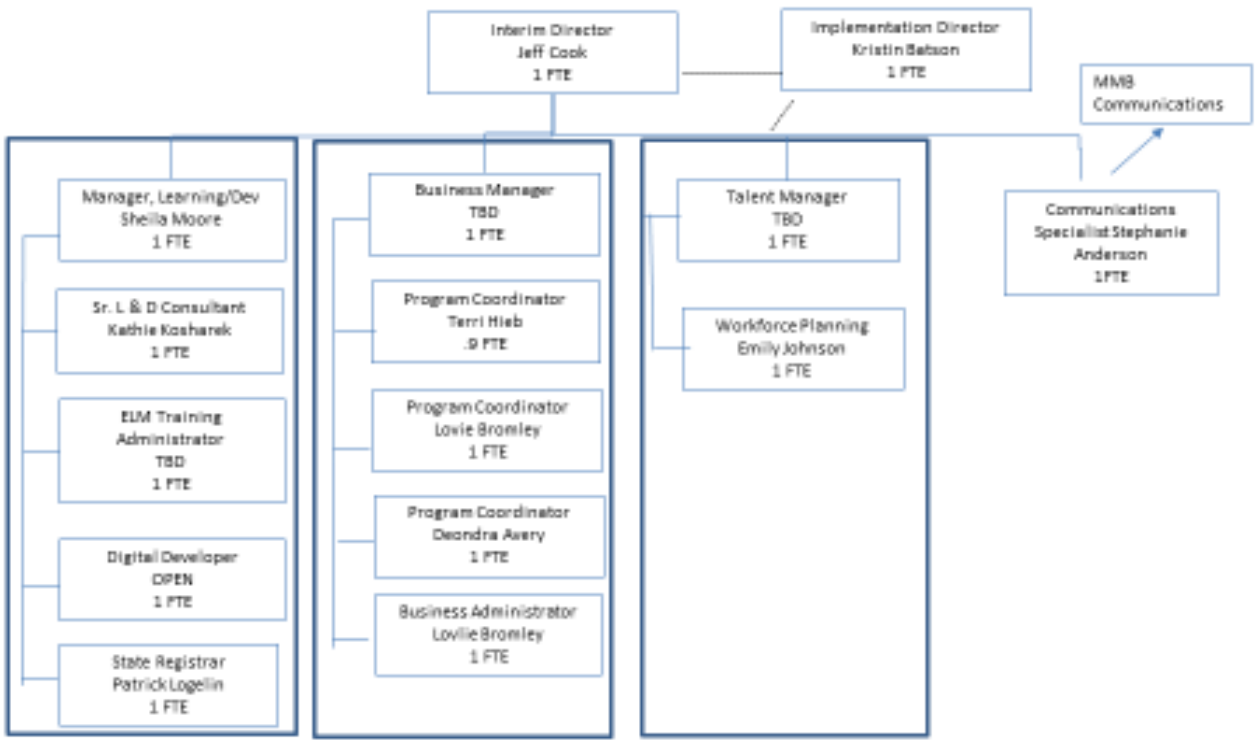
Organization Chart

Statement of Net Position – 5/31/17

Statement of Revenues, Expenses and Changes in Assets - 5/31/2017

Copy of proposed expenditures/rationale provided to Advisory Committee in setting new ETD funding model

ETD Proposed Org Chart FY 2017



Curriculum/Instruction

Operations

Talent Management

STATEMENT OF NET POSITION			
For the Period Ending 06/30/2017			
	MAD	ELD	Fund
ASSETS			
CURRENT ASSETS			
100001 - Cash in Treasury	\$ 638,008	\$ 467,634	\$ 1,105,642
100007 - In Trans Adj	-	-	-
100008 - Deposit Adj	-	-	-
120001 - AR SWIFT	882,225	257,509	1,139,733
120097 - Maintenance Control	(110)	110	-
Total Current Assets	1,520,123	725,253	2,245,375
NONCURRENT ASSETS			
Total Noncurrent Assets	-	-	-
Total Assets	1,520,123	725,253	2,245,375
DEFERRED OUTFLOWS OF RESOURCES			
165007 - Project/Act Inv Earn-DefOut	\$ -	\$ -	\$ -
165008 - Chg Contrib_Prop/Act-DefOut	-	-	-
165009 - Contrib after Msrmt Dt-DefOut	-	-	-
Total Deferred Pension Outflows	-	-	-
LIABILITIES			
CURRENT LIABILITIES			
200001 - Accounts Payable	-	-	-
200003 - Vouchers Payable	441,555	121,477	563,032
220060 - State SUT	-	-	-
220080 - Local SUT	-	-	-
220090 - Transit SUT	-	-	-
200100 - Salaries Payable	-	-	-
240001 - Deferred Revenue	-	-	-
240200 - Unearned Revenue	-	-	-
260500 - Compensated Absences Payable	12,119	4,881	17,000

Total Current Liabilities	453,674	126,358	580,032
NONCURRENT LIABILITIES			
260501 - Compensated Absences-Non Cur	140,011	53,010	193,021
290100 - Net Pension Obligation	-	-	-
290150 - Net OPEB Obligation	17,977	9,023	27,000
Total Noncurrent Liabilities	157,988	62,033	220,021
TOTAL LIABILITIES	611,662	188,391	800,053
DEFERRED INFLOWS OF RESOURCES			
240001 - Deferred Revenue	-	-	-
241005 - Expctd/Actual Exper-DefInf	-	-	-
241006 - Change of assumption-DefInf	-	-	-
241007 - Project/Act Inv Earn-DefInf	-	-	-
241008 - Chg Contrib_Prop/Act-DefInf	-	-	-
Total Deferred Pension Inflows	-	-	-
NET POSITION			
Unrestricted Fund Balance	908,461	536,862	1,445,324
TOTAL NET POSITION	908,461	536,862	1,445,324

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND						
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS						
For the Period Ending 06/30/2017						
	YEAR TO DATE			CURRENT MONTH		
	MAD	ELD	Fund	MAD	ELD	Fund
OPERATING REVENUES						
670011 - MAD Management Services	6,029,002	-	6,029,002	781,978	-	781,978
512605 - Interagency Agreements	-	421,342	421,342	-	76,306	76,306
512800 - Other Income	-	300	300	-	-	-
513304 - Seminar - Workshop Fees	-	1,655,157	1,655,157	-	259,084	259,084
Total Operating Revenues	6,029,002	2,076,799	8,105,802	781,978	335,390	1,117,368
OPERATING EXPENSES						
410001 - Full Time Salary	894,091	444,301	1,338,392	84,990	53,578	138,568
410002 - Full Time Fringe	274,773	143,999	418,772	29,487	18,219	47,706
410301 -Part Time, Seasonal Labor	216,049	140,888	356,937	19,339	12,801	32,140
410303 -Part Time, Seasonal Labor Fringe	65,705	36,213	101,917	5,981	3,139	9,120
410501- Overtime Pay, Salary	-	7	7	-	-	-
410502- Overtime Pay, Fringe	-	1	1	-	-	-
410701- Separation Expense, Salary/Fringe	2,531	655	3,185	-	655	655
410707 - Unemployment Compensation	-	-	-	-	-	-
411001 - Rent - Non State Owned Space	112,374	63,638	176,012	7	8,607	8,613
411002 - Rent -State Owned Space	-	31,581	31,581	-	2,532	2,532
411006 - Rent - Other - General	-	-	-	-	-	-
411101 - Printing - Non State Shops	4,373	9,723	14,097	1,434	1,503	2,937

411102- Duplication	-	-	-	-	-	-
411301 - General Mgmt - Fiscal Services	4,198,544	-	4,198,544	857,506	-	857,506
411302 - Personnel	-	2,167	2,167	-	-	-
411303 - Advertising	593	-	593	-	-	-
411304 - Writing Services	-	-	-	-	-	-
411309 -Bldg Ops Real Estate-Constru	-	-	-	-	-	-
411313 -Court Reporter	-	435	435	-	-	-
411319 - Educational- Instruction Serv	100	571,896	571,996	-	150,536	150,536
411322 - Public Speakers - Entertainer	-	-	-	-	-	-
411375 - Outside <25k	-	-	-	-	-	-
411451 - Information Technology Devlpmt	-	-	-	-	-	-
411452 - Information Technology Maint	-	22,333	22,333	-	14,000	14,000
411501 - OET CompSrv/Oth Mainframe	-	23,412	23,412	-	-	-
411502 - Software Lic Fee/Rent/Subscrip	1,168	-	1,168	67	-	67
411504 - Commercial Software Pur/<30K	-	-	-	-	-	-
411505 - Software Maintenance	-	-	-	-	-	-
411506 - On-Line Subscriptions/Sys Fees	56,729	-	56,729	-	-	-
411551 - Postal Mailing-Shipping Ser	1	-	1	-	-	-
411552 - Freight-Delivery Service	-	313	313	-	-	-
411553 - OET Network Srv-Oth Network Sr	6,152	808	6,961	1,346	213	1,559
411601 - Travel Expense - In-State	2,021	504	2,525	85	-	85
411605 - Private Auto Mileage In-State	621	496	1,117	21	31	52
411606 - Car/Vehicle Rental In-State	1,168	-	1,168	199	-	199
411701 - Travel Expense Out of State	-	528	528	-	-	-
411705 - Private Auto Mileage Out State	-	-	-	-	-	-
411801 - Tuition And Registration Fees	1,570	763	2,333	-	268	268

411802 - Registration Fees - Conf-Sem In StP	-	-	-	-	-	-
411803 - Regist Fees - Conf-Sem Out StP	-	-	-	-	-	-
411804 - Memberships	340	-	340	89	-	89
411901 - General Mgmt - Fiscal Services	-	20,280	20,280	-	2,250	2,250
411960 - Centralized MN.IT Services	-	-	-	-	-	-
413001 - Supplies, Material, and Parts	7,659	99,221	106,880	1,210	1,624	2,834
413002 - Computer Related Parts - Sup	-	-	-	-	-	-
413006 - Food (Not Food Service)	-	-	-	-	-	-
414004 - Equipment Rental	-	-	-	-	-	-
415001 - Repair to Equip and Furniture	501	1,220	1,721	-	305	305
415002 -Repair-Alterations To Build	-	-	-	-	-	-
415003- Maintenance Contracts	1,220	-	1,220	305	-	305
420101 -Statewide Indirect Costs	13,404	3,527	16,930	8,900	2,357	11,257
420301 -State Agency Reimbursements	-	-	-	-	-	-
420302 - Purchasing Card Rebate	(110)	-	(110)	(42)	-	(42)
430001 - Other Purchased Services	514	13,455	13,969	-	525	525
430002 - Exp Reimbursement Other Svcs	-	-	-	-	-	-
430010 - Taxes, Assessments, Shared Rev	-	-	-	-	-	-
430011 - Fixed Charges	54	-	54	-	-	-
430014 - Prizes-Awards	-	-	-	-	-	-
430018 - Bonds And Insurance	-	-	-	-	-	-
430016 - Departmental Memberships	600	-	600	300	-	300
430021 - Sponership	1,000	-	1,000	1,000	-	1,000
441103 - O Svc/Cost For Clnt Pd To Vend	-	-	-	-	-	-
441004 - Special Costs Paid To Vendors	-	-	-	-	-	-
470602 - Motor Vehicles - Capital	-	-	-	-	-	-

470606 - Equipment-Capital	159	-	159		51	-	51
471603 - Computer- Peripheral - Non Cap	148	-	148		-	-	-
471606 - Equipment - Non Capital	1,038	1,270	2,308		-	1,270	1,270
Total Operating Expenses	5,865,091	1,633,632	7,498,723		1,012,274	274,412	1,286,686
OPERATING INCOME(LOSS)	163,911	443,167	607,079		(230,296)	60,978	(169,318)
NON-OPERATING REVENUES(EXPENSES)							
511302 - Other Grants	-	-	-		-	-	-
442001 - Distribution Of Amnt Collect	-	-	-		-	-	-
Total Non-Operating Revenues(Expenses)	-	-	-		-	-	-
CHANGE IN NET ASSETS	163,911	443,167	607,079		(230,296)	60,978	(169,318)
NET POSITION, BEGINNING 07/01/2016	(727,490)	(487,640)	(1,215,130)				
Adjustment for 6/30/16 accruals	1,472,040	581,335	2,053,374				
ADJUSTED NET POSITION BEGINNING 7/1/16	744,550	93,695	838,244				
NET POSITION, ENDING 06/30/2017	908,461	536,862	1,445,323				

Copy of Proposed Expenditures for ETD Advisory Committee

Activity	FY 17	FY 18	FY 19	Recovery Method	Comments
Upfront Development (Per Employee) Rate					
Select and articulate enterprise values- materials	0	50,000	5,000	Upfront cost-charge to agencies	Begin work with agencies to identify values in 17
Implementation director /project management	52,000	155,000	0	Overhead- charge to agencies	Hired -February 2017
MN.IT staff and contractor to uplift ELM	160,000	360,000	360,000	Overhead- charge to agencies	To be hired
eLearning developer	26,233	100,000	100,000	Overhead- charge to agencies	To be hired
eLearning equipment and software		14,780	5,000	Overhead- charge to agencies	
Enterprise onboarding video costs		15,000	0	Upfront cost-charge to agencies	
Communications		90,000	90,000	1 FTE	To be hired
ELM Administrator		100,000	100,000	Upfront cost-charge to agencies	To be hired
Development for diverse leaders		20,000	0	Overhead- charge to agencies	
Workforce planning	34,000	136,000	136,000	Overhead- charge to agencies	Hired-May 2017
Employee engagement survey		350,000			
Staff Office and Workstations	0	50,000	40,000	Overhead- charge to agencies	
Subtotal	272,233	1,450,780	836,000		
Per Participant Rate <i>** Per participant rates include 10 ETD staff FTEs</i>					
Supervisor and Manager Cores, ELI, SLI, Retirement, Open Enrollment + Greater MN	500,383	1,700,000	2,000,000	Per participant rate	Use existing rates for 17 and develop new rates for 18 and beyond
Diversity and Inclusion classroom training for 4,500 involved in hiring process	30,000	1,290,000	100,000	Per participant rate	Rate to be developed
HR Core		0	0	No charge to agencies	No charge to agencies
Leadership training on enterprise values		630,000		Per participant rate	Rate to be developed
Accessibility accommodations for training	9,500	50,000	50,000	Per participant rate	Build into D&I training rate
Lease additional office/training center space	12,000	75,000	75,000	Per participant rate	Build into D&I training rate
Subtotal	551,883	3,745,000	2,225,000		
Total costs	824,116	5,181,000	3,061,000		

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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017

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, 2016 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		419
Adjustments (e.g. Contrib. Capital)		-
Adjusted Retained Earnings Balance		419

FY17 Retained Earnings Increase (Decrease) Per CAFR

2 CFR 200 Revenues (Actual and Imputed) from Attachment A	2,893	
2 CFR 200 Revenues (Actual and Imputed) from Other	-	
Total Revenues		2,893

Expenditures (Actual Costs):

per State's Financial Report	3,585	
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	(1,061)	
Expenditures		2,524

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

FY17 Net Increase (Decrease) to Retained Earnings Balance per CAFR		375
---	--	-----

2 CFR 200 R.E. BALANCE June 30, 2017	A)	794
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Allowable Reserve	B)	421
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Excess Balance (A)-(B)		373
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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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017
 (All Figures in 000's)

ADMINISTRATIVE HEARINGS
FUND 5201

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2016		237
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, 2017	C)	237

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2016		
ADJUSTMENTS:		
Less: 2 CFR 200 Unallowable Costs	-	
Plus: 2 CFR 200 Allowable Costs		
FY98 PPD Adjustment	(39)	
Accumulated Prior Year Imputed Interest Adjustment	(314)	
Current Year Imputed Interest Adjustment	(6)	
FY15 GASB68 Beginning Balance Adjustment	(1,646)	
FY15 GASB68 Net Pension Liability Adjustment	168	
FY16 GASB68 Net Pension Liability Adjustment	(62)	
FY17 GASB68 Net Pension Liability Adjustment	(1,061)	
Total Adjustments		(2,960)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2017	D)	(2,960)

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)		(1,929)
(Should Tie to the Fund Balance in the CAFR)		(1,929)
		-

Check Figure



Fiscal Year 2018

**Business Plan and Rate Proposal for
Enterprise Fund (5201)**

June 25, 2017

PURPOSE

Pursuant to Minn. Stat. § 16A.126, subd. 1 (2016), 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 2018 (FY18).

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Section III: Fiscal Challenges and Solutions	Page 6
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Rate Matrix with Break Even Scenario	Page 8
Eight-Year Rate Comparison	Page 9
Pro Forma Statement of Revenues, Expenses, and Changes In Net Assets	Page 10

Section I: EXECUTIVE SUMMARY AND RECOMMENDATION

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 Judges conduct 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 Administrative Law Division also judges the necessity, reasonableness and legal sufficiency of all rules promulgated by state agencies. In summary, the work of the Division involves the following:

- Conducting state contested case proceedings
- Conducting other state administrative hearings
- Conducting administrative hearings for political subdivisions
- Hearings on violations of the Fair Campaign Practices Act
- Expedited Data Practices Act Hearings
- State rule review and hearings
- Disposition of municipal boundary adjustment petitions
- Formation and modification of Sanitary Districts
- Mediation of contested cases
- Arbitration of contested cases
- Technical administrative law assistance
- Searchable database of decisions
- Support for online database of rulemaking materials

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 Enterprise Fund

With three small exceptions,¹ the Administrative Law Division of the Office of Administrative Hearings 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 (Enterprise Fund) established by Minn. Stat. § 14.54 (2016), the proceeds of which are annually appropriated to OAH for carrying out the duties specified in Minnesota Statutes, Chapter 14.

C. Fiscal Year 18 (FY18) Rate Recommendation

After proactively reducing an excessive reserve balance through rate reduction and right-sizing its business operations, the agency currently anticipates FY18 spending of approximately **\$2,844,584**. The agency estimates a carry forward from FY17 into FY18 of **\$419,718**, an amount that is well within the two-month expenditure cap imposed by OMB Circular A-87, “Cost Principles for State, Local and Indian Tribal Governments,” codified at 2 C.F.R. Part 225.

For FY18, OAH is proposing no changes to its billable rates and asks that the rates be approved as follows:

- (1) Administrative Law Judges - **\$170** per billable hour;
- (2) Staff Attorneys - **\$90** per billable hour; and
- (3) Legal Assistants - **\$35** per billable hour.

Section II: OAH Structure and Staffing

OAH is the third 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.

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 Judge has appointed three Judge Supervisors to manage the judicial staff in

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).

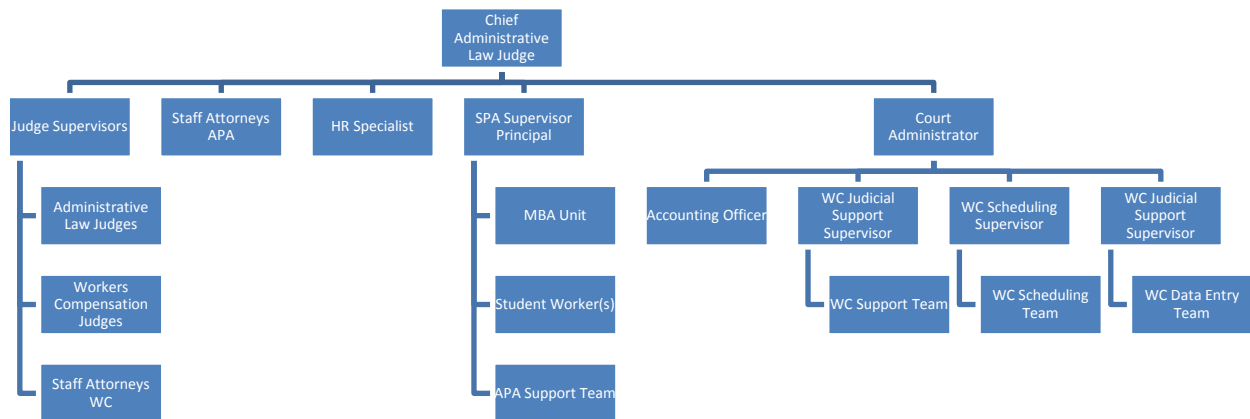
the agency. The Administrative Services staff is led by an appointed Court Administrator who has overall responsibility for OAH's administrative and support functions.

During FY18, OAH's professional staff will consist of 10 Administrative Law Judges (including the Chief Judge), 20 state-employed Workers' Compensation Judges,³ six staff attorneys and one former Star of the North Fellow, all of whom provide legal research and writing support. The agency employs 68 FTE overall, the remainder of which are administrative and supervisory staff.

As allowed by Minn. Stat. § 14.49 (2016), the agency 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 Administrative Law Division currently has professional and technical services contracts with five individuals who serve as contract administrative law judges.

Although this Rate Proposal addresses the funding structure pertinent only to the agency's Administrative Law Division, the following organizational chart reflects the structure of the entire office.

Office of Administrative Hearings May 2017



³ The operations of the Workers' Compensation Division are funded by a biennial appropriation from the Workers' Compensation Special Fund. This division is operationally and fiscally separate from the Administrative Law Division's fee-based activities.

Section III: Fiscal Challenges and Solutions

OAH's Administrative Law Division provides hearing services to state agencies, and invoices monthly for the time expended in providing those services. By law, agencies have, and often take, 30 or more days to pay those invoices. OAH must retain sufficient resources in its Enterprise Fund to pay the costs of the operation during the two+ month period required by the invoice/payment cycle. In the meantime, the agency's workload fluctuates wildly and unpredictably: some weeks we receive 20-30 cases from agencies; other weeks we receive less than ten. Some of those cases require the equivalent of one administrative law judge on a near full-time basis over a 90-120 day period; other cases require less than a half-day of judicial time. All of this volatility presents a fiscal challenge to the agency in that it is difficult to reliably predict the agency's revenue generation potential on an annual basis.

Noting this difficulty, the present administration of the agency has adopted fiscal management tools designed to track both spending and revenue on a monthly basis, including the ability to compare both sides of the fiscal ledger to the Rate Proposal predictions. Quarterly analysis of these reports allows the agency to seek mid-year adjustment of approved hourly rates, a tool that the agency has used when necessary to ensure compliance with the applicable rules of accountability relative to the use of public funds.

Section IV: Rate Computation

A. Projected Operating Expenses for FY18

For the reasons discussed below, the operating expenses of the Administrative Law Division are expected to be \$2,984,584 in FY18. This amount is \$393,160 higher than expected year-end FY17 expenses, due mainly to a planned upgrade to the Division's electronic court case management system and the judge parity raise approved by the Legislature.

B. Projected Revenues for FY18

Three components make up the revenues earned by the Division in a fiscal year: carryover from prior fiscal year; number of hours billed; and rates at which hours are billed. Each of these factors is addressed below.

1. Carry Forward

As noted in the Pro Forma statement included in Section V below, the Office of Administrative Hearings projects ending FY17 with \$419,718 in reserve. This figure is well within the allowed two-month spending reserve.

2. Billable Hours

Historically, OAH required its administrative law judges to bill at least 100 hours per month, and to use the remaining hours in a 40-hour work week for necessary professional development and administrative tasks. In FY17, OAH increased the judges'

billable hour expectation to 110 per month. The agency expects to meet this goal, and proposes that the billable hour expectation remain at this level.

3. Break-Even Rate

As shown in the Break-Even Scenario analysis set forth in Section V below, the projected expenses for FY18 could be supported by an actual break-even” rate of \$153/billable hour, but the use of that rate would leave the agency a cushion of less than .001% (\$4,129) of expenses going into FY19. It would also require a billable hour rate hike from \$153/hour to \$187/hour to cover the next ensuing fiscal year’s expenses for FY19. The use of these rates would not only be unappreciated by OAH’s client agencies, but would also be fiscally irresponsible given the volatile nature of OAH’s workload. For comparison purposes, the Break-Even Scenario also includes an analysis of the fiscal impact of setting OAH’s rates at \$160/billable hour for the two years of the biennium. Given the spending increases attributable to the Legislature’s recent salary increases granted to administrative law judges, a rate of \$160 would prove insufficient to cover expenses in the second year of the biennium and would not allow for any part of the two-month spending reserve that OMB Circular A-87 defines as fiscally appropriate. Therefore, the analysis supports the conclusion that keeping the hourly rates of administrative law judges at \$170/billable hour is the most fiscally prudent alternative.

4. Proposed Billable Rates

The agency proposes no increase in its existing billable rates. **The Office of Administrative Hearings requests MMB approval of the existing rates as indicated in the chart below.**

	Existing FY17 Rates	Proposed FY18 Rates
Judges	\$170 per hour	\$170 per hour
Staff Attorneys	\$90 per hour	\$90 per hour⁴
Paralegals	\$35 per hour	\$35 per hour

⁴ Having taken the same required training as administrative law judges, staff attorneys are now rostered mediators under Rule 114. As such, mediations conducted by staff attorneys are billed at the same rates as those conducted by administrative law judges: the rate for all administrative law judge services.

Section V: Financial Statements and Fiscal Comparisons

**Office of Administrative Hearings
Rate Comparison - Break Even Scenario For Fiscal Year 2018 Rate Package**

		Current and Proposed Rates		One-Year Break Even Rate		Comparative \$160 Biennial Rate	
		2018	2019	2018	2019	2018	2019
		\$170/ \$90/ \$35		\$153 (FY18) + \$187 (FY19)/ and \$90/ \$35 both FYs		\$160 (FY18/19)/ \$90/ \$35	
EXPENSES							
Planned Expenditures		\$2,984,584	\$3,041,476	\$2,984,584	\$3,041,476	\$2,984,584	\$3,041,476
REVENUE							
Roll Forward from prior Fiscal Year		\$419,718	\$242,809	\$419,718	\$4,129	\$419,718	\$102,409
Fees and Reimbursements		\$96,000	\$96,000	\$96,000	\$96,000	\$96,000	\$96,000
Time Billed		Hours					
Administrative Law Judges - FTEs		12,540	\$2,131,800	\$2,131,800	\$1,918,620	\$2,344,980	\$2,006,400
Administrative Law Judges - Contractors		1,500	\$255,000	\$255,000	\$229,500	\$280,500	\$240,000
Staff Attorneys		3,600	\$324,000	\$324,000	\$324,000	\$324,000	\$324,000
Paralegals		25	\$875	\$875	\$875	\$875	\$875
TOTAL REVENUE		\$3,227,393	\$3,050,484	\$2,988,713	\$3,050,484	\$3,086,993	\$2,769,684
Projected Revenue less Expenses		\$242,809	\$9,008	\$4,129	\$9,008	\$102,409	-\$271,792
EOY Fund Balance		\$242,809	\$9,008	\$4,129	\$9,008	\$102,409	-\$271,792

FY19 represents an estimated 2% increase from FY18 expenditures

**Eight Year Rate Comparison
Office of Administrative Hearings Operations (5201)
For Fiscal Year 2018 Rate Package**

RATE	2011	2012	2013	2014	2015	2016	2017 (EOY Est.)	2018 (Est.)
Administrative Law Judges (non-PUC)	\$160.00	\$165.00	\$165.00	\$165.00	142.50*	\$120.00	\$170	\$170
Administrative Law Judge (PUC)	\$160.00	\$180.00	\$180.00	\$180.00	155.00*			
Staff Attorney	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$80.00	\$90	\$90
Paralegal	NA	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35	\$35
HOURS								
Administrative Law Judges (non-PUC)	8,574	7,640	10,433	12,325	12,494	14,830	14,299	14,040
Administrative Law Judge (PUC)	953	955	1,159	1,926	3,356			
Staff Attorney	3,852	1,067	1,532	1,340	2,310	2,508	3,468	3,600
Paralegal	NA	23	60	225	123	0	10	25
TOTAL	13,379	9,685	13,184	15,816	18,283	17,338	17,777	17,665

REVENUE								
Administrative Law Judges (non-PUC)	\$1,371,840	\$1,260,600	\$1,721,445	\$2,033,625	\$1,780,395	\$1,779,600	\$2,430,830	\$2,386,800
Administrative Law Judge (PUC)	\$152,432	\$171,900	\$208,656	\$346,680	\$520,180			
Staff Attorney	\$308,160	\$85,360	\$122,560	\$107,200	\$184,800	\$200,640	\$313,200	\$324,000
Paralegal	NA	\$805	\$2,100	\$7,875	\$4,305	\$0	\$350	\$875
Expense Reimbursements (billed to clients)							\$95,321	\$96,000
TOTAL*	1,832,432	1,518,665	2,054,761	2,495,380	2,489,680	1,980,240	2,838,621	2,807,675

Pro Forma Fund Statement [5.19.2017]
Office of Administrative Hearings Operations (5201)
Including Appropriations G9K1CVH and G9K1OAH

		Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Estimate EOY 2017	5.19.17 Projection 2018
Balance Forward		315,205	376,097	667,305	1,189,414	1,014,781	438,606	419,718
Transfer In					55,034	185	1,479	
Revenue	1OAH							
600145-8001	State Agencies	1,499,755	1,841,716	2,353,659	2,238,558	1,903,845	2,251,615 ⁵	2,654,175
600145-8002	Non-State Agencies	96,800	108,946	214,814	107,627	148,953	153,953	140,000
600145-8003	Interested Parties	744	2,023	1,177	1,669	2,089	1,134	1,500
600145-8004	Data Practices Fees	3,183	3,267	2,305	2,000	17,393	6,092	12,000
	Rcpts post 6/17/14 7.13.16 DOR email	34,245	845					
	1CVH							
600145-8001	State Agencies		118,622	6,742	8,412	23,146		0
600145-8002	Non-State Agencies		27,273	101,268	15,737	11,456	0	0
	Total Revenue	1,634,727	2,102,692	2,679,965	2,374,003	2,107,067	2,414,273	2,807,675
Operating Expenditures								
41000	Salary & Benefits	1,151,776	1,268,112	1,546,807	1,852,762	2,150,000	2,086,319	2,359,044
41100	Rent	54,878	71,839	73,039	109,033	113,375	121,771	77,988
41110	Printing	47	0	102	72	601	200	0
41130	Professional & Technical Svcs	209,597	276,993	323,037	389,238	294,264	175,898	179,400
41145	Information Technology	4,308	8,261	0	25,877	6,725	0	0
41150	Computer & System Svcs	67,451	74,529	59,593	59,981	62,942	10,140	9,385
41155	Communications	10,645	11,997	12,828	10,324	8,824	6,610	5,280
41160	Instate Travel	9,631	10,575	9,606	11,224	10,104	8,856	10,900
41170	Outstate Travel	1,821	147	5,636	2,711	1,572	800	5,145
41180	Employee Development	2,135	3,491	7,363	11,292	10,950	8,124	12,440
41190	Agency Provided Prof & Tech Svcs	31,523	46,562	44,966	44,260	18,103	12,570	13,750
41195	Info Technology	0	0	0	2677	6,000	0	0
41196	Centralized IT Services	0	0	0	9,021	1,760	91,800	259,214
41300	Supplies	11,409	14,763	24,486	14,862	16,216	23,750	14,450
41400	Equipment Rental		1,791	2,740	5,300	2,702	4,061	6,334
41500	Repairs	1,198	1,880	3,804	27,047	3,070	1,549	795
42010	Statewide Indirect Costs	8,504	15,180	16,631	15,788	13,856	29,344	19,059
42020	Attorney General Costs	0	320	1,006	2,632	1,303	0	2,000
43000	Other Operating Costs	8,172	4,969	6,873	3,987	11,982	9,632	7,700
44100	Pmt to Indiv -Med-Rehab Client	0	0	0	2000	0	0	0
47160	Equipment-Cap/No Capitol	741	75	19,341	3,580	6,096	0	1,700
	Total Operating Exp.	1,573,836	1,811,484	2,157,858	2,603,668	2,683,242	2,591,424	2,984,584
EOY Fund Balance		376,097	667,305	1,189,414	1,014,781	438,606	419,718⁶	242,809

⁵ CVH and OAH 5201 funds were combined in FY17; as such CVH revenue has been combined into OAH.

⁶ CVH and OAH 5201 funds were combined in FY17; as such CVH balance forward has been combined into OAH.

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 a 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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017

CENTRAL MAIL

(All Figures in 000's)

FUND 5203

PART I 2 CFR 200 R.E. BALANCE

2 CFR 200 R.E. BALANCE July 1, 2016 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	1,284
Adjustments (e.g. Contrib. Capital)	756
Adjusted Retained Earnings Balance	2,040

FY17 Retained Earnings Increase (Decrease) Per CAFR

2 CFR 200 Revenues (Actual and Imputed) from Attachment A	9,209	
2 CFR 200 Revenues (Actual and Imputed) from Other	-	
Total Revenues	9,209	

Expenditures (Actual Costs):

per State's Financial Report	9,836	
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	(296)	
Expenditures	9,538	

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	19	
Other -	-	
Federal portion of Depreciation costs	-	
Total Adjustments	19	

FY17 Net Increase (Decrease) to Retained Earnings Balance per CAFR (310)

2 CFR 200 R.E. BALANCE June 30, 2017	A)	1,730
Allowable Reserve	B)	1,590
Excess Balance (A)-(B)		140

(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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017
(All Figures in 000's)

CENTRAL MAIL
FUND 5203

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2016		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.)	(756)	(756)
Net Transfers		
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	C)	66

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2016		
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	(203)	
Current Year Imputed Interest Adjustment	(19)	
FY15 GASB68 Beginning Balance Adjustment	(630)	
FY15 GASB68 Net Pension Liability Adjustment	64	
FY16 GASB68 Net Pension Liability Adjustment	144	
FY17 GASB68 Net Pension Liability Adjustment	(296)	(987)
Total Adjustments		
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2017	D)	(987)

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)		809
(Should Tie to the Fund Balance in the CAFR)		809

Check Figure

-



**CENTRAL MAIL
Fund 5203**

**FISCAL YEAR 2018
Business Plan**

June 20, 2017

Christopher A. Guevin, Director

Department of Administration

Facilities Management Division

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Executive Summary

Who we are and what we do

Central Mail provides the following mail services to state agencies:

- Inserting
- Addressing
- Folding
- Postage automation services
- Postage metering
- Processing outgoing United States Postal Service (USPS) mail

Services provided under Central Mail's general fund appropriation include:

- Delivering incoming USPS mail
- Processing interoffice mail
- Consultation concerning postage-related issues

Services are provided to:

- State agencies located in the City of St. Paul
- The Department of Education in Roseville
- The Health Boards in Minneapolis

Our goals for next year

- Provide the state overall postage savings of \$1.5 million
- Develop new, simplified rate structure to be proposed in FY 2019 business plan
- Implement new billing system by December 31, 2017

Our proposed rates

Central Mail is proposing an overall rate increase of 8.9% in Fiscal Year (FY) 2018. Our last rate increase was twelve years ago in FY 2006.

Proposed rates are increasing for the following service types:

- Inserting
- Sorting and Bar Coding
- Ink jet
- Tabbing

Sorting and Bar Coding services are expanding to include a per piece fee for processing electronic verification service (eVS).

Changes in Central Mail Rates

Services	Current Rate (\$)	Proposed Rate (\$)	Change (\$)	Change (%)
Inserting Set-Up	\$25.00	\$30.00	\$5.00	20.0%
Inserting Per Thousand – Add'l Inserts	\$1.00	\$3.00	\$2.00	200.0%
OCR ¹ Sort & Bar Code Permit - Pieces Sorted	\$0.020	\$0.029	\$0.009	45.0%
eVS Parcel Bar Code - Pieces Sorted	NA	\$0.029	\$0.029	100.0%
Ink Jet Zip+4 NCOA ² /Sort per 1000	\$9.50	\$15.00	\$5.50	57.9%
Ink Jet Sort & Bar Code – Pieces Sorted	\$0.020	\$0.029	\$0.009	45.0%
Tabbing Set-Up	\$15.00	\$25.00	\$10.00	66.7%
Tabbing # of tabs applied	\$0.010	\$0.015	\$0.005	50.0%

¹Optical Character Reader (OCR)

²National Change of Address (NCOA)

See page 22 for detailed rates.

Our successes and challenges

Successes

- Central Mail provided the state with overall savings of approximately \$1.4 million in FY 2016. This is equivalent 17% of the total postage spend
- Completion of loading dock improvements October 15, 2016
- Successful installation of the Pitney Bowes Vantage Optical Character Reader (OCR) which allows for 5-digit zip code sort
- Rolled out eVS processing of parcels to Minnesota's Bookstore and the Department of Human Services (DHS) Issuance Operations Center (IOC)
- Negotiated Commercial+ Parcel rates with the USPS for parcels processed via eVS, thereby reducing the unit cost
- Documented current state and processes for billing system project. The next steps for project completion are:
 - Identify whether the purchase will be a pre-packaged solution, a custom solution, or a combination of the two
 - Determine needs for Request For Proposal (RFP) solicitation if a custom solution is determined to be the best option
 - Proceed with software purchase if off-the-shelf solution is determined to be the best solution

Challenges

- Aging workforce
- Maintaining competitive rates while costs continue to rise
- Keeping up to date with changing USPS requirements
- USPS postage rate changes
- The objective of an internal service fund (ISF) is to set and maintain rates at a break-even level where revenues cover expenses. The challenge is maintaining enough retained earnings to meet cash flow needs equivalent up to two months working capital.

Projected FY 2018 financial activities

Revenue	\$9,360,420
Expenses	\$9,647,820
Year-end Retained Earnings	\$1,154,867
Working Capital	\$1,597,923
Full Time Equivalentents (FTE)	9.27
Overall Rate Change	8.9%

The Business

Description of Business

How the business was created

- Statutory authority – M.S. 16B.49
- Year created – 1929
- Purpose – Central Mail provides mailing services to state agencies located in St. Paul allowing them to take advantage of bulk postage savings
- Type of fund – Internal Service Fund

Significant historical changes

A PHF was incorporated in FY 2000 as a way to supplement the general fund appropriation. The PHF is a small charge assessed to customers based on metered postage for outgoing USPS mail. During FY 2016, Central Mail was directed by MMB to waive the PHF for 8 months to reduce retained earnings.

USPS provides discounts to business mailers that sort postage by zip-code. The amount discounted for 5-digit sort is greater than the discount for a 3-digit sort. In FY 2017, Central Mail installed a new Pitney Bowes OCR. With this new OCR, the level of mail sort changed from the 3-digit postage rate to the 5-digit postage rate. As a result of this more detailed sort, we are expecting an additional reduction in USPS expenses of \$180,000 in FY 2017. The new OCR has also increased the quantity of mail sorted and presented to USPS on-site thus fewer pieces are sent to our work-share partner, United Business Mail (UBM). UBM is our workshare vendor for handling First-Class letter mail when Central Mail is unable to process due to high volume or envelope size.

Significant aspects of the business

Central Mail provides state agencies with mail services including:

- Sort and delivery of inbound USPS mail
- Sort and delivery of interoffice mail
- Process outbound USPS mail
- Fold, insert, and address
- Mail piece design
- Postage automation services
- Postage metering
- Postage provided on a cost reimbursement basis
- Related services are provided at approved rates
- Monitor changing USPS rates and new requirements to remain compliant
- Provide advice on cost-effective mailing practices

Services provided under the \$438,000 general fund appropriation include:

- Deliver incoming mail to Capitol Complex tenants except those at the Andersen Building and Minnesota History Center

- Process and deliver interoffice mail to 169 agency customers located in the following areas:
 - Capitol Complex, including Andersen Building and Minnesota History Center
 - Downtown Saint Paul
 - Lafayette Park in Saint Paul
 - Olive Street in Saint Paul
 - Saint Paul airport
 - Boards' buildings in Minneapolis
 - Roseville
 - Arden Hills
 - Energy Park Drive in Saint Paul
 - Spruce Tree Centre in Saint Paul
- Consultation to all state agencies regarding postage matters

Our location, hours, and website

Transportation Building
 395 John Ireland Boulevard
 Room G-60
 St. Paul, MN 55155

Hours: 7:30 am to 4:30 pm M-F

Website: www.mn.gov/admin/government/mail/services/

Our partnerships

In addition to processing day-to-day services, we partner with the following agencies to provide mailing services in these specific areas:

- Department of Revenue (DOR) – Process income tax, property tax, and rent credit refund warrants.
- Retirement organizations – Distribute retirement and tax information to members and ensure all warrants have been mailed.
- Department of Corrections – Provide printing and production for projects with folding, addressing, and inserting components.
- Minnesota (MN) House of Representatives – Provide personalized mailing services for House members communicating with their local constituents.
- Department of Public Safety (DPS) – Process license renewal cards, registration renewal reminders, and other miscellaneous vehicle-related registration mailings.
- Department of Natural Resources (DNR) – Process various hunting-related stamp mailings, as well as thank you cards.

Our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities

Strengths

- Staff have extensive knowledge and experience with:
 - USPS rules and rates
 - Agencies and their associated needs

- Provide the following services on-site:
 - Mail piece design
 - Business reply artwork creation
 - Postal acceptance by USPS

Weaknesses

- Aging workforce: high seniority with maximum salaries and leave time; increased medical challenges
- Complex rate structure and outdated billing system, planned for review in FY 2018

Opportunities

- Improve our billing system
 - Consolidate invoices for all services versus segregated invoices by service
 - Consistent and standardized invoice numbering
- Simplify rate structure: unit cost based versus multiple services with multiple rates
- Technology advancements: exploring expansion options for eVS program; ink jet upgrade in future years (both options could potentially be addressed in the FY 2019 business plan)
- Consolidating mail services, as was originally intended under 16B.49, would create efficiencies that would better serve state clientele. Combining existing agency mailroom resources in one location would improve service for all customers. In the next year, Admin will explore how a consolidation could occur while still meeting the needs of agencies and improving overall performance of mail services for the State.

Threats/Risks/Vulnerabilities

- Over the past several years, there have been many problems with our current billing system resulting in long delays in generating and distributing invoices. This has led to customer dissatisfaction and more significant cash flow shortages.
- Many state agencies are looking for opportunities to take advantage of electronic communications which will reduce future reliance on Central Mail services.
- Agencies are able to outsource services associated with large print/mail jobs at their discretion.
- Several Central Mail staff are approaching retirement which will result in high severance costs and decreased institutional knowledge.
- The print side of business within state government no longer exists: agencies are getting this business done by competitors that can provide both the print and mail services.
- Our partnership with Ramsey County, in which payroll warrants and advices have been mailed every two weeks to Ramsey County employees and year-end employee tax information was mailed annually, will be ending in FY 2017. Ramsey County is transferring to self-service payroll advices and tax information.

Products and Services

Our main products/services and the benefits to customer

Products/Services

- Ink Jet Addressing
- Folding
- Inserting
- Metered mail
- Permit mail
- OCR Sorting and Bar Coding
- Interoffice mail sortation and distribution (general fund)
- Courier service for the delivery of USPS and interoffice mail (general fund)

See Appendix A on page 34 for description of services and how charges for each are calculated.

Benefits to Customer

- By providing enterprise mail services, the State realizes operational efficiencies in staffing, space, postage meters, and other equipment.
- Reduces the number and associated USPS permit fees.
- Combining mail to achieve maximum postage savings for small and large agencies.
- In-house bar coding of First-Class mail for state agencies generates postage savings.
- In-house addressing and sorting generates savings for agencies through the use of its ink jet addressing equipment for First-Class and USPS Marketing mail classes.
- The general fund appropriation provides efficient, cost-effective interoffice mail delivery, and mail processing for agencies.

Our major changes for this year

Sort and Bar Code services are expanding to include eVS. We began providing this service 3/4/2015. Previously, the only cost to customers was the postage without the processing fee associated with the service. We are adding this processing fee to be consistent with other sort and bar code services.

Marketing

Our target audiences/customers

Central Mail's primary market is state agencies including:

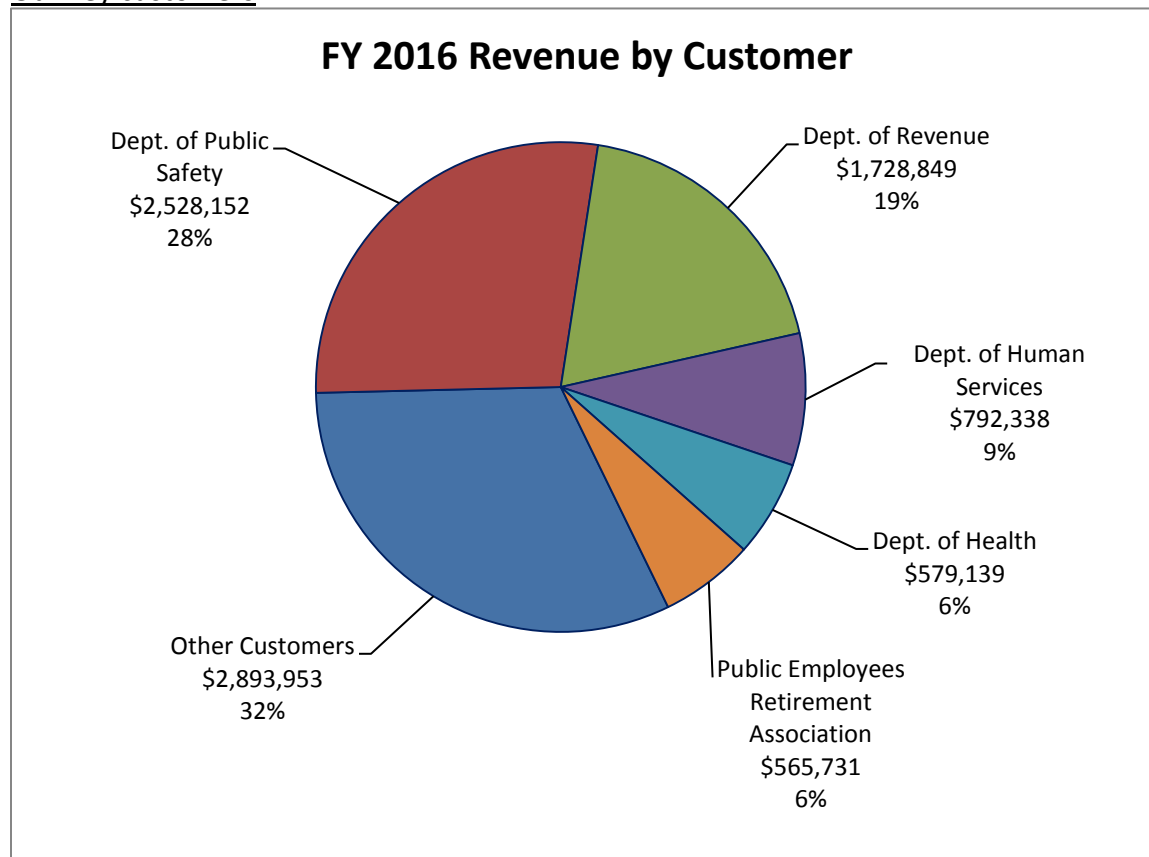
- Cabinet level agencies
- Minnesota State Colleges and Universities
- Minnesota State Retirement System, Public Employees Retirement Association and Teachers Retirement Association
- Supreme Court
- Constitutional offices
- House of Representatives
- Senate
- Several of the state boards

State agencies within the boundaries of St. Paul are required by M.S. 16B.49 to use Central Mail's mail handling and processing services for outgoing USPS mail.

The statute also allows state agencies to receive waivers from using Central Mail services. Currently, the following agencies hold waivers:

- MN Attorney General's Office, 1999, for their legal documents.
- Pollution Control Agency, 2002, for their board documents only.
- MN Secretary of State, 2007, for their 'Safe at Home' program documents only.
- DHS, 2008, for its own official outgoing mail. Documents produced by IOC on behalf of other agencies are not included in the waiver and are sent to Central Mail for mail processing.

Our key customers



How our customer base is changing and why

Changes affecting Central Mail's customer base include:

- Some customers are opting to send projects to off-site vendors for services such as folding and inserting.
- Increasing e-commerce.
- Increasing use of Business Reply Mail by customers.

With the reopening of the State Capitol Building in January 2017, delivery routes have changed resulting in an increase in delivery service hours charged to customers.

How we reach out to potential customers

- One-on-one consultation – This is the primary way for Central Mail staff to advise customers. This consultation can occur in person, via telephone, e-mail, or Skype. We will reach out to existing and potential customers during FY 2018 to explore additional opportunities.
- Website – Information is updated on a regular basis.
- Promotional material – Informational handouts regarding Central Mail's various service lines are developed and updated as needed.

What we have heard from our customers

In February 2017, Central Mail sent 35 surveys to key contacts and received 11 responses. A summary of the responses is shown below and on the next two pages.

	Very Satisfied or Very High Quality	Satisfied or High Quality	Neither Satisfied or Unsatisfied	Unsatisfied	Very Unsatisfied	No Response
1. Overall, how would you rate your satisfaction with our services?	7	4				

2. More specifically, please rate your satisfaction with services on the following criteria:

Professionalism (Staff are courteous, consistent, and listen and understand my needs.)	6	4			1	
Timeliness/Responsiveness (I get what I need when I need it. I know when to expect things and wait times are not long.)	6	3	1		1	
Value/Usefulness (Services offer a solution to my needs. They have clear benefit and made a positive contribution to me or my organization.)	6	3	1		1	

3. Please rate your satisfaction with our customer service on the following criteria:

	Very Satisfied or Very High Quality	Satisfied or High Quality	Neither Satisfied or Unsatisfied	Unsatisfied	Very Unsatisfied	No Response
Professionalism (Staff are courteous, consistent, and listen and understand my needs.)	7	3			1	
Timeliness/Responsiveness (I get what I need when I need it. I know when to expect things and wait times are not long.)	8	1	1	1		
Awareness (I am well informed of Central Mail services and activities.)	6	2	2		1	

4. How would you rate the quality of our Folding & Inserting services?	1	5	2			3
5. How would you rate the quality of our Mail Meter/Processing Services?	5	6				
6. How would you rate the quality of service you receive from our Courier services?	3	7				

7. Central Mail is in the midst of revamping our invoice process. Do you have any suggestions for features you would like to see included in the final solution?

- “Would it be possible to total each day within each account/division instead of listing each transaction separately?”
- “All invoices use the SWIFT system with actual SWIFT invoice numbers.”
- “Figure out a clear, concise, consistent naming convention for Order # to help receiving agency figure out who pays the bill. Sometimes it is PO # other times it is Mail card #, occasionally it is blank.”

There were 5 customers that provided responses that stated they were highly satisfied overall but highly dissatisfied in certain areas. We were able to get in touch with 4 of these

respondents-all of them indicated they meant to state highly satisfied rather than highly dissatisfied. Each of them asked us to change their response. Many attempts have been made to contact the last responder but have not been able to discuss with her.

The layout of the survey will be improved before it is used again to provide clarity.

Competition

Our competition

Central Mail's primary competition is:

- IOC for high volume laser printing, inserting, and sorting
- Twin Cities' private-sector mail houses or printing operations with mailing units

How our rates compare

Central Mail compared its production and service rates to two private-sector vendors and one government agency offering similar services. Central Mail puts no minimums in place and has no additional pick-up or delivery fee for interoffice or regular mail service. Our rates continue to be comparable, and for the most part, are less costly than our competitors' rates.

Service	Central Mail Rates	Vendor A ⁸	Vendor B ⁹	Vendor C
Folding per 1000 per page ¹	\$6.00	\$11.75	N/A	\$7.50
Inserting Set-up	\$30.00	\$30.00	N/A	\$50.00
Inserting per thousand - 1 insert ²	\$18.00	\$15.00	\$30.00	\$17.00
Inserting per thousand - Add'l inserts	\$3.00	\$6.70	N/A	\$3.00
Match Inserting Set-up ³	\$40.00	N/A	N/A	\$150.00
Match Inserting - 2 inserts per thousand ³	\$25.00	\$93.50	N/A	\$55.00
Use of Permit	\$20.00	\$28.00	N/A	N/A
OCR Sort & Bar Code Permit – per piece	\$0.029	\$0.045	\$0.0183	N/A
OCR Sort & Bar Code Meter – per piece	\$0.029	\$0.046	N/A	N/A
eVS Parcel Bar Code – per piece	\$0.029	N/A	N/A	N/A
Shop Rate ⁴ per hour	\$36.75	\$56.00	N/A	\$80.00
Ink Jet Set-up & Data Import ⁵	\$51.00	\$30.00	N/A	\$50.00
Ink jet Zip+4, NCOA per thousand	\$15.00	\$15.00	N/A	\$15.00
Ink Jet Address per thousand ⁶	\$17.50	\$16.23	N/A	\$15.00
Ink Jet Sort & Bar Code – per piece	\$0.029	N/A	N/A	\$0.021
Ink Jet Custom per thousand	\$6.00	\$7.50	N/A	\$30.50
Ink Jet Indicia per thousand	\$6.00	N/A	N/A	N/A
Quantity Discount > 500,000/yr ⁷	\$0.01	N/A	N/A	N/A
Tabbing Set-up	\$25.00	\$30.00	N/A	\$60.00
Tabbing number of tabs applied	\$0.015	\$0.0225	N/A	\$0.017

¹ Central Mail has no set-up charge; Vendor A charges folding set-up of \$11.00; Vendor B insert rate includes folding; Vendor C charges \$35.00 set-up for simple or \$100.00 for complex folds; Vendor C Folding per 1000 per fold – complex rate is \$16.00

² Vendor A charges additional page set-up fee of \$15.00; Vendor B rate is @ \$0.0605 per pc and includes set-up, additional inserts and metering processing; Vendor C charges \$30.00 1-15,000 pieces, \$25.00 for 15-65,000 pieces, plus an additional page set-up fee of \$3.00

³ Central Mail charges one set-up fee, regardless of page quantity; Vendor A charges additional insert set-up fee of \$15.00 plus \$6.70 per 1,000 inserts; Vendor A 6X9 insert charges are \$40.00 set-up plus \$18.45 per thousand; Vendor A charges \$107.50 for match inserting – 3 inserts; Vendor C charges \$80.00 for match inserting – 3 inserts

⁴ Vendor C minimum charge \$252.00

⁵ Central Mail charges \$51.00 regardless of quantity, Vendor A charges \$14.90 per 1,000 for NCOA in addition to its \$35 set-up fee; Vendor A charges \$18.00 for NCOA and duplicate address search in addition to its \$35 set-up fee

⁶ Vendor A charges \$14.95 per 1,000 for letters, \$17.50 per 1,000 for flats; shown price is the average

⁷ Vendor C Quantity 5% Discount on quantities > 100,000/yr

⁸ FMD does not disclose the names of the vendors based on previous vendor input

⁹ Vendor B reassessing rates at time of contact

Financial Outlook

Our current overall financial health

Central Mail's cash and retained earnings balances are not meeting our business needs. This is a result of planned losses implemented in FY 2016 and FY 2017 and higher than projected costs for the OCR replacement and dock improvements.

Central Mail and MN.IT worked with a business analyst in FY 2017 to map current state for all processes in Central Mail. The next step will be to develop a RFB for a new billing system. It is anticipated that the new system will be implemented by December 31, 2017. The FY 2018 business plan includes estimated costs of \$400,000 for the improved billing system. If the actual cost is lower or higher than this estimate, the difference will be reflected in future rates.

Our cash flow position

Prior to FY 2005, Central Mail operations were managed in two separate funds, 980 (changed to fund 5203 in FY 2012 with SWIFT implementation) and Postage Clearing fund 610. In FY 2005, Admin and MMB jointly decided to eliminate the 610 fund and combine postage clearing with Central Mail 980 fund to conform to new accounting changes as prescribed by the Governmental Accounting Standards Board (GASB). Since 2005, Admin has annually required cash flow assistance with MMB's approval for fund 5203. The cash flow assistance allows this fund to have a negative cash balance.

Over time, managing the excess retained earnings in accordance to state policy resulted in a gradual reduction in the cash balance. It is now clear the negative cash flow requires additional analysis and strategic planning to both effectively manage retained earnings and reverse negative cash flow.

During FY 2018, through a process to be determined jointly with Admin and MMB, we will determine the best solution for bringing the cash flow balance for this fund to a positive amount.

Changes to our rates and why

In FY 2018, Central Mail rates will increase overall by 8.9%. Our last rate increase was 1.4% in FY 2006. Subsequently, rates decreased 7.1% in FY 2009.

This increase allows Central Mail's rates to remain competitive and achieves break-even in FY 2018 excluding one-time costs. However, the rates do not provide a sufficient increase to achieve desired retained earnings. In order to achieve two months working capital, the overall rate increase would be 46.9% (14.5% –after adjusting for one-time costs). Our proposed rates would result in approximately 1-1/2 months working capital.

How our proposed rates will impact our financial health

The goal of an ISF is to achieve retained earnings equal to two months working capital as shown on page 5. This level of retained earnings should provide the cash flow necessary to operate the business without seeking assistance from the general fund.

Retained earnings for FY 2018 are projected to decrease by \$287,400. FY 2018 ending retained earnings is projected to be \$1,154,867. This is roughly 1-1/2 months working capital.

How our proposed rates will impact our customers

Central Mail will continue to offer the same level of service to its customers during FY 2018 through essentially the same product and service mix. Minor changes in work volume or billable units are planned. The minor changes include:

- Reduction of tab quantity and associated income since tabbing has been trending downward over the past 4 fiscal years. Customers are opting for letters or cards versus folded newsletters that require the tabs, or print vendors are providing the service.
- Increase of per-tab rate by \$0.005.
- Standardized sort rate of \$0.029 for both permit and meter mail.
- Extend sort rate of \$0.029 to eVS processed pieces.

The impact on our top customers is shown in the table below.

Impact on Top Customers

Customer	FY 2016 Sales	FY 2016 Sales Excluding Postage	FY 2018 Projected Sales	\$ Change	% Change
Public Safety, Dept. of	\$2,528,152	\$244,414	\$263,839	\$19,425	7.9%
Revenue, Dept. of	\$1,728,849	\$185,858	\$192,109	\$6,251	3.4%
Human Services, Dept. of	\$792,338	\$84,218	\$89,041	\$4,823	5.7%
Health, Dept. of	\$579,139	\$74,861	\$87,052	\$12,191	16.3%
Public Employees Retirement Assn.	\$565,731	\$86,523	\$95,449	\$8,926	10.3%
Natural Resources, Dept. of	\$303,957	\$42,253	\$46,058	\$3,805	9.0%
Minn. State Retirement System	\$282,924	\$43,712	\$49,585	\$5,874	13.4%
Commerce, Dept. of	\$233,239	\$37,433	\$46,542	\$9,109	24.3%

Notes: All other customers' impact is less than \$3,000.

Change is based on FY 2016 volume.

Financial Data

Assumptions for Rate Matrix
Minnesota Department Of Administration
Central Mail For Fiscal Year 2018

Operating Revenues	
SWIFT Account	Sales
670005	Change = 33.9% or \$294,046 Due to FY 2018 rate increases.
Operating Expenses	
SWIFT Account	Salaries & Benefits
41000-41070	Change = 6.0% or \$35,364 Based on MMB projections at anticipated staffing levels and increase in FTE.
SWIFT Account	Rent
41100	Change = (11.6%) or (\$9,454) General fund portion lower in FY 2017 due to funding shortfall.
SWIFT Account	Repairs & Maintenance
41500	Change = (65.4%) or (\$212,537) FY 2017 was unusually high due to loading dock improvements.
SWIFT Account	Insurance
43000	Change = (20.9%) or (\$180) FY 2018 no vehicle coverage is needed as last owned vehicle was sold in FY 2017.
SWIFT Account	Professional & Technical Services
41130	Change = (93.1%) or (\$5,673) FY 2017 included loading dock improvements design.
SWIFT Account	Centralized IT Services
41196	Change = 400.6% or \$427,900 Due to cost of new billing system in FY 2018.
SWIFT Account	Purchased Services
43000	Change = (94.1%) or (\$999) FY 2017 includes move of equipment.
SWIFT Account	Communications
41155	Change = 82.0% or \$24,250 FY 2018 includes annual fees for Communications which were Other Operating in FY 2017.
SWIFT Account	Travel
41160	Change = 11.1% or \$1,393 Due to addition of 1 leased vehicle late in FY 2017; full year in FY 2018.
SWIFT Account	Other Operating Expenses
43000	Change = (87.9%) or (\$18,552) FY 2017 includes annual fees included in Communications in FY 2018.

*FTE for FY 2018 will be 9.27 compared to 8.88 in FY 2017. Other positions are funded by Central Mail's General Fund.
 *The assumptions for the business plan includes an inflation factor of 1.9% for most expense categories.

Rate Matrix

Minnesota Department Of Administration Central Mail For Fiscal Year 2018

	FY 2018	FY 2017	\$ CHANGE	% CHANGE
Expenses	PROPOSED	ESTIMATE	FY18-FY17	\$ Change/FY17
Salaries & Benefits	624,781	589,417	35,364	6.0%
Rent	71,934	81,388	(9,454)	-11.6%
Rent - Equipment	56,885	56,013	872	1.6%
Repairs & Maintenance	112,536	325,072	(212,537)	-65.4%
Insurance	682	862	(180)	-20.9%
Professional & Technical Services	420	6,093	(5,673)	-93.1%
Centralized IT Services	534,721	106,821	427,900	400.6%
Purchased Services	62	1,061	(999)	-94.1%
Communications	53,818	29,568	24,250	82.0%
Less Intrafund Communications	(29,568)	(29,568)	0	0.0%
Communications-Postage	8,045,829	7,962,873	82,956	1.0%
Travel	13,948	12,555	1,393	11.1%
Other Operating Expenses	2,548	21,100	(18,552)	-87.9%
Supplies	83,304	82,973	331	0.4%
Statewide Indirect Cost	15,639	15,347	292	1.9%
Subtotal	9,587,538	9,261,574	325,964	3.5%
Excluded From Rates				
Non-operating income	0	(1,935)	1,935	0.0%
Subtotal	9,587,538	9,259,639	327,899	3.5%
Included In Rates				
Depreciation - Equipment	60,282	60,282	0	0.0%
Intrafund Expense (postage)	29,568	29,568	0	0.0%
Basis for Rates before Adjustment	9,677,388	9,349,490	327,899	3.5%
Retained Earnings Adjustment	(287,400)			
Total Basis for Rates after Adjustment	9,389,989			

Billable Units	FY 2018	FY 2017	CHANGE
Folding per 1000 per Fold	2,535	2,535	0
Inserting Set-Up	200	156	44
Inserting Per Thousand - 1 Insert	2,400	2,400	0
Inserting Per Thousand - Add'l Inserts	1,200	1,200	0
Match Inserting Set-Up	1	0	1
Match Inserting - 2 inserts per 1000	1	0	1
Use of State Permit #171	12	15	(3)
OCR Sort & Bar Code Permit - Pieces Sorted	3,200,000	2,502,065	697,935
OCR Sort & Bar Code Meter - Pieces Sorted	2,732,338	2,732,338	0
eVS Parcel Bar Code - Pieces Sorted	21,345	21,345	0

Billable Units	FY 2018	FY 2017	CHANGE
Shop Rate per hour	120	100	20
Ink Jet Set-Up and Data Import	400	365	35
Ink Jet Zip+4 NCOA Std/Sort per 1000	4,000	4,000	0
Ink Jet Address per 1000	5,309	5,309	0
Ink Jet Sort & Bar Code - Pieces Sorted	5,300,000	5,295,417	4,583
Ink Jet Custom per 1000	1	0	1
Ink Jet Indicia per 1000	1	0	1
Quantity Discount >500,000/yr	2,200,000	2,150,000	50,000
Tabbing Set-Up	50	50	0
Tabbing # of tabs applied	1,270,539	1,270,539	0
Agency Delivery Service per hour	2,210	1,504	706
Postage Handling Fee	5,510,092	5,503,247	6,845
Total	20,252,754	19,492,585	760,170

Requested VS Current Rates	Requested Rates	Current Rates	Change in Rates	% Change in Rates	Revenues at			Overall Change in Rates - %
					Requested Rates	Revenues at Current Rates	Change in Revenues	
Folding Per 1000 per Fold	\$6.00	\$6.00	\$0.00	0.0%	\$15,209	\$15,209	\$0	
Inserting Set-Up	\$30.00	\$25.00	\$5.00	20.0%	\$6,000	\$5,000	\$1,000	
Inserting Per Thousand - 1 Insert	\$18.00	\$18.00	\$0.00	0.0%	\$43,200	\$43,200	\$0	
Inserting Per Thousand - Add'l Inserts	\$3.00	\$1.00	\$2.00	200.0%	\$3,600	\$1,200	\$2,400	
Match Inserting Set-Up	\$40.00	\$40.00	\$0.00	0.0%	\$40	\$40	\$0	
Match Inserting - 2 inserts per 1000	\$25.00	\$25.00	\$0.00	0.0%	\$25	\$25	\$0	
Use of State Permit #171	\$20.00	\$20.00	\$0.00	0.0%	\$240	\$240	\$0	
OCR Sort & Bar Code Permit - Pieces Sorted	\$0.029	\$0.029	\$0.009	45.0%	\$92,800	\$64,000	\$28,800	
OCR Sort & Bar Code Meter - Pieces Sorted	\$0.029	\$0.029	\$0.000	0.0%	\$79,238	\$79,238	\$0	
eVS Parcel Bar Code - Pieces Sorted	\$0.029		\$0.029	100.0%	\$619	\$0	\$619	
Shop Rate per hour	\$36.75	\$36.75	\$0.00	0.0%	\$4,410	\$4,410	\$0	
Ink Jet Set-Up and Data Import	\$51.00	\$51.00	\$0.00	0.0%	\$20,400	\$20,400	\$0	
Ink Jet Zip+4 NCOA/Sort per 1000	\$15.00	\$9.50	\$5.50	57.9%	\$60,000	\$38,000	\$22,000	
Ink Jet Address per 1000	\$17.50	\$17.50	\$0.00	0.0%	\$92,908	\$92,908	\$0	
Ink Jet Sort & Bar Code - Pieces Sorted	\$0.029	\$0.020	\$0.009	45.0%	\$153,700	\$106,000	\$47,700	
Ink Jet Custom per 1000	\$6.00	\$6.00	\$0.00	0.0%	\$6	\$6	\$0	
Ink Jet Indicia per 1000	\$6.00	\$6.00	\$0.00	0.0%	\$6	\$6	\$0	
Quantity Discount >500,000/yr	\$0.01	\$0.01	\$0.00	0.0%	\$22,000	\$22,000	\$0	
Tabbing Set-Up	\$25.00	\$15.00	\$10.00	66.7%	\$1,250	\$750	\$500	
Tabbing # of tabs applied	\$0.015	\$0.010	\$0.005	50.0%	\$19,058	\$12,705	\$6,353	
Agency Delivery Service per hour	\$68.10	\$68.10	\$0.00	0.0%	\$150,501	\$150,501	\$0	
Postage Handling Fee	3.25%	3.25%	0.00%	0.0%	\$179,078	\$179,078	\$0	
Postage Handling Fee-House/Senate (monthly each body)	\$100.00	\$100.00	\$0.00	0.0%	\$2,400	\$2,400	\$0	
Value Add					\$510,000	\$510,000	\$0	
UBM Rebates					\$71,167	\$71,167	\$0	
Bar Code Credits					-\$183,695	-\$183,695	\$0	
Total					\$1,344,159	\$1,234,788	\$109,372	8.9%

Rate Matrix Computations

Minnesota Department Of Administration

Central Mail For Fiscal Year 2018

1. Describe cost and usage estimation methods: Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2017 expenses are estimated based on available data. Expense projections are based on historical experience with adjustments made for known changes in this business.

2. Method used to allocate expenses to cost centers: Postage Clearing transactions are recorded to that cost center. All other transactions are coded to Central Mail Operations.

3. Treatment of capital equipment, including estimated purchases and depreciation method: Assets are depreciated on a straight line basis with no salvage value, based on estimated useful life. OCR and sorting and bar-coding equipment has an estimated useful life of 7 years and warrant processing equipment has an estimated useful life of 5 years. Billing system will be owned by MN.IT so will not be depreciated by Central Mail.

Six-year Rate Comparison
Minnesota Department Of Administration
Central Mail For Fiscal Year 2018

Rate	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Folding						
Per thousand per fold	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
Traditional inserting						
Inserting Set-Up	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$30.00
Inserting Per Thousand - 1 Insert	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00	\$18.00
Inserting Per Thousand - Additional Inserts	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$3.00
Match inserting						
Inserting Set-Up	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Inserting fee (per thousand) - 2 inserts	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Inserting fee (per thousand) - 3 inserts	\$28.00	\$28.00	n/a	n/a	n/a	n/a
Permit filing						
Use of State Permit #171	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00
Sorting and Bar Coding - Per piece						
OCR Sort & Bar Code Permit	\$0.020	\$0.020	\$0.020	\$0.020	\$0.020	\$0.029
OCR Sort & Bar Code Meter	\$0.029	\$0.029	\$0.029	\$0.029	\$0.029	\$0.029
eVS Parcel Bar Code	n/a	n/a	n/a	n/a	n/a	\$0.029
Shop Rate¹						
Per hour	\$36.75	\$36.75	\$36.75	\$36.75	\$36.75	\$36.75
Ink-jet addressing						
Set-up and Data Import	\$51.00	\$51.00	\$51.00	\$51.00	\$51.00	\$51.00
Ink Jet Zip+4 NCOA/Sort per 1000	\$9.50	\$9.50	\$9.50	\$9.50	\$9.50	\$15.00
Address - Per thousand	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50
Presort flat (Bulking - Per piece)	\$0.03	\$0.03	n/a	n/a	n/a	n/a
Sort & Bar Code - Per piece	\$0.020	\$0.020	\$0.020	\$0.020	\$0.020	\$0.029
Ink Jet Custom per thousand	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
Ink Jet Indicia per thousand	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
Quantity Discount > 500,000/yr.	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Tabbing						
Tabbing Set-up	\$15.00	\$15.00	\$15.00	\$15.00	\$15.00	\$25.00
Tabbing # of tabs applied	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.015
Agency Delivery Service						
Per hour	\$68.10	\$68.10	\$68.10	\$68.10	\$68.10	\$68.10
Postage Handling Fee						
Postage Handling Fee	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
House/Senate monthly delivery - each body	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00

¹On rare occasion, 1 1/2 times the billing rate may be assessed for rush overtime jobs, related to the required service

History and Proforma
Minnesota Department Of Administration
Central Mail For Fiscal Year 2018

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	PROPOSED	FY18-FY17	\$ Change/FY17
Operating Revenue								
Sales	669,143	821,045	902,733	737,024	868,635	1,162,681	294,046	33.9%
Postage Handling Fee (includes House/Senate)	176,742	194,983	208,170	61,673	181,256	181,478	222	0.1%
Postage Clearing	7,989,583	8,294,520	8,991,491	8,315,308	7,962,873	8,045,829	82,956	1.0%
Less Intrafund Revenue	(23,405)	(21,269)	(20,088)	(25,843)	(29,568)	(29,568)	0	0.0%
Total Revenues	8,812,063	9,289,279	10,082,307	9,088,162	8,983,196	9,360,420	377,224	4.2%
Operating Expenses								
Salaries & Benefits	426,243	483,118	492,076	594,043	589,417	624,781	35,364	6.0%
Rent	73,368	74,481	74,443	70,119	81,388	71,934	(9,454)	-11.6%
Rent - Equipment	46,337	64,511	62,103	56,022	56,013	56,885	872	1.6%
Repairs & Maintenance	66,686	12,770	18,485	25,869	325,072	112,536	(212,537)	-65.4%
Insurance	969	762	346	809	862	682	(180)	-20.9%
Professional & Technical Services	5,305	294	418	17,565	6,093	420	(5,673)	-93.1%
Computer & System Services	23,428	1,268	0	0	0	0	0	0.0%
Centralized IT Services ¹	0	85,231	128,738	114,479	106,821	534,721	427,900	400.6%
Purchased Services	767	67	2,093	4,890	1,061	62	(999)	-94.1%
Communications ²	25,157	22,014	25,145	44,291	29,568	53,818	24,250	82.0%
Less Intrafund Communications	(23,405)	(21,269)	(20,088)	(25,843)	(29,568)	(29,568)	0	0.0%
Communications-Postage Clearing	7,989,583	8,294,520	8,991,491	8,289,707	7,962,873	8,045,829	82,956	1.0%
Travel	0	0	0	0	12,555	13,948	1,393	11.1%
Other Operating Expenses ²	130	3,966	7,786	6,517	21,100	2,548	(18,552)	-87.9%
Supplies	38,708	57,683	61,040	60,202	82,973	83,304	331	0.4%
Depreciation - Equipment	21,516	11,114	7,899	8,862	60,282	60,282	0	0.0%
Statewide Indirect Cost	17,262	5,189	12,374	8,426	15,347	15,639	292	1.9%
Total Operating Expenses	8,712,055	9,095,722	9,864,351	9,275,957	9,321,856	9,647,820	325,964	3.5%
Operating Income (Loss)	100,008	193,557	217,955	(187,796)	(338,660)	(287,400)	51,261	
Non-Operating Income (Expense)								
Gain (Loss) on Disposal of Capital Assets	0	0	1,845	0	1,935	0	0	
Net Income (Loss)	100,008	193,557	219,800	(187,796)	(336,725)	(287,400)	51,261	
Beginning Retained Earnings								
Beginning Retained Earnings	1,431,936	1,587,947	1,743,200	1,952,641	1,781,418	1,442,267		
Adjustment to Retained Earnings	56,002	(38,304)	(10,360)	16,572	(2,426)	0		
Ending Retained Earnings	1,587,947	1,743,200	1,952,641	1,781,418	1,442,267	1,154,867		
Reconciliation to Net Position								
Retained Earnings	1,587,947	1,743,200	1,952,641	1,781,418	1,442,267	1,154,867		
Contributed Capital	79,018	79,018	79,018	79,018	79,018	79,018		
Total Net Position, Ending Period	1,666,965	1,822,219	2,031,659	1,860,437	1,521,285	1,233,885		

¹ FY 2014 first year all IT costs are combined and reported separately.

² Beginning FY18, annual fees are included in Communications. Previously they were included in Other Operating Expenses.

SWIFT Spending Plan
Minnesota Department Of Administration
Central Mail For Fiscal Year 2018

Revenue Description	SWIFT Account	Total	Fund 5203	Fund 5203
			Central Mail	Postage Clearing
Sales	670005	\$1,162,681	\$1,162,681	
Postage Handling Fee (includes House/Senate)	670006	181,478	181,478	
Postage Clearing	512802	8,045,829		8,045,829
Total		9,389,988	1,344,159	8,045,829
Less: Intrafund Revenue		(29,568)	0	(29,568)
History & Proforma Net Sales Amount		9,360,420	1,344,159	8,016,261
Expense Description				
Salaries & Benefits	41000	\$619,522	\$619,522	
Salaries & Benefits - Overtime	41050	4,253	4,253	
Salaries & Benefits - Other Benefits	41070	1,006	1,006	
Rent	41100	71,934	71,934	
Rent - Equipment	41400	56,885	56,885	
Repairs & Maintenance	41500	112,536	112,536	
Insurance	43000	682	682	
Professional & Technical Services	41130	420	420	
Centralized IT Services	41196	534,721	534,721	
Purchased Services	43000	62	62	
Communications	41155	8,070,079	24,250	8,045,829
Intrafund Communications	41155	29,568	29,568	
Travel (Vehicle Leases)	41160	11,910	11,910	
Travel (Out of state)	41170	2,038	2,038	
Supplies	41300	83,304	83,304	
Other Operating: Printing	41110	917	917	
Other Operating: Employee Development	41180	306	306	
Other Operating	43000	1,324	1,324	
Statewide Indirect Cost	42010	15,639	15,639	
Total		\$9,617,106	\$1,571,277	\$8,045,829
Adjustments				
Plus: Depreciation - Equipment		60,282	60,282	0
Less: Intrafund Expense		(29,568)	0	(29,568)
History & Proforma Expense Amount		\$9,647,820	\$1,631,559	\$8,016,261

Projected Cash Flow
Minnesota Department Of Administration
Central Mail For Fiscal Year 2018

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
Projected Beginning Cash Balance	(657,845)	(407,515)	(831,731)	(1,582,235)	(2,416,679)	(2,032,725)	(1,454,861)	(1,799,756)	(1,649,600)	(2,060,948)	(1,041,508)	(840,247)
Services - operating	125,918	63,899	1,882	5,072	96,108	179,727	69,374	113,772	61,582	189,906	126,969	128,472
Postage Handling Fee - operating	19,654	9,974	294	792	15,001	28,053	10,828	17,758	9,612	29,642	19,818	20,053
Postage Clearing - operating	871,361	442,187	13,024	35,097	665,074	1,243,725	480,071	787,308	426,151	1,314,163	878,632	889,036
Transfer Ins	0	0	0	0	0	0	0	0	0	0	0	0
Other Non Operating Receipts	0	0	0	0	0	0	0	0	0	0	0	0
Total Cash Receipt	1,016,933	516,060	15,200	40,961	776,184	1,451,505	560,273	918,837	497,345	1,533,711	1,025,419	1,037,561
Expenses												
Salaries & Benefits	48,060	48,060	72,090	48,060	48,060	48,060	48,060	48,060	72,090	48,060	48,060	48,060
Communications - Postage Clearing	706,289	799,930	618,335	707,262	224,003	704,326	742,202	706,352	707,821	401,598	750,981	976,728
Indirect Costs	0	0	3,910	0	0	3,910	0	0	3,910	0	0	3,910
Other Operating Expenses	12,254	92,286	71,369	120,082	120,166	117,346	114,906	14,269	124,872	64,613	25,116	43,580
Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0
Other Non Operating Expenses	0	0	0	0	0	0	0	0	0	0	0	0
Total Expense Paid	766,603	940,276	765,704	875,405	392,229	873,642	905,168	768,681	908,693	514,271	824,158	1,072,278
Projected Ending Cash Balance	(407,515)	(831,731)	(1,582,235)	(2,416,679)	(2,032,725)	(1,454,861)	(1,799,756)	(1,649,600)	(2,060,948)	(1,041,508)	(840,247)	(874,964)

Assumptions:
Central Mail will seek cash flow assistance, as is typical for this fund.

Financial Statement

STATE OF MINNESOTA		3/23/17
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203		unaudited
STATEMENT OF NET POSITION		
DECEMBER 31, 2016		
	FY17	FY16
	YTD	YTD
ASSETS		
CURRENT ASSETS		
Cash	\$ -	\$ -
Accounts Receivable - Mail (Note 1)	169,089.01	803,204.81
Accounts Receivable - Postage Handling Fee (Note 1)	30,944.69	-
Accounts Receivable - Postage Clearing	1,396,690.88	2,092,737.81
Due from Other Funds (Note 3)	1,935.00	-
Inventory	2,704.65	3,009.27
Prepaid Expenses (Note 1)	-	1,023.50
Prepaid Expenses - Postage Clearing	802,168.51	419,558.92
Prepaid Insurance (Note 1)	436.50	-
Prepaid Insurance - Workers' Compensation	437.00	-
Total Current Assets	<u>\$ 2,404,406.24</u>	<u>\$ 3,319,534.31</u>
NONCURRENT ASSETS (Note 4)		
Equipment	\$ 1,361,251.96	\$ 800,220.70
Accumulated Depreciation - Equipment	(786,478.30)	(777,484.80)
Total Noncurrent Assets	<u>\$ 574,773.66</u>	<u>\$ 22,735.90</u>
TOTAL ASSETS	<u>\$ 2,979,179.90</u>	<u>\$ 3,342,270.21</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 9)	\$ 28,000.00	\$ 28,963.77
Total Deferred Outflows of Resources	<u>\$ 28,000.00</u>	<u>\$ 28,963.77</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 78,310.31	\$ 83,519.23
Salaries and Benefits Payable	29,658.40	19,971.90
Retainage Payable (Note 5)	11,388.66	-
Sales Tax Payable (Note 6)	600.10	1,256.82
Unearned Revenue	129.60	129.60
Compensated Absences Payable (Note 7)	4,268.41	4,352.25
Due to Other Funds (Note 10)	1,245,515.98	1,185,781.58
Total Current Liabilities	<u>\$ 1,369,871.46</u>	<u>\$ 1,295,011.38</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 7)	\$ 38,220.19	\$ 41,429.95
Net OPEB Obligation (Note 8)	14,043.77	9,264.08
Net Pension Liability (Note 9)	219,000.00	262,007.63
Total Noncurrent Liabilities	<u>\$ 271,263.96</u>	<u>\$ 312,701.66</u>
TOTAL LIABILITIES	<u>\$ 1,641,135.42</u>	<u>\$ 1,607,713.04</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 9)	\$ 231,000.00	\$ 332,569.62
Total Deferred Inflows of Resources	<u>\$ 231,000.00</u>	<u>\$ 332,569.62</u>
NET POSITION (Note 12)		
Net Investment in Capital Assets	\$ 574,773.66	\$ 22,735.90
Unrestricted Net Position	560,270.82	1,408,215.42
TOTAL NET POSITION	<u>\$ 1,135,044.48</u>	<u>\$ 1,430,951.32</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 FOR THE QUARTER ENDED DECEMBER 31, 2016

3/23/17
 unaudited

	FY17 QTD	FY17 YTD	FY16 QTD	FY16 YTD
OPERATING REVENUES				
Sales	\$ 187,180.34	\$ 381,429.81	\$ 180,749.43	\$ 363,538.65
Postage Handling Fee	50,419.14	89,926.31	13,757.44	61,473.46
Postage Clearing Sales	2,213,874.76	4,119,130.30	1,997,384.20	4,108,485.29
Total Operating Revenues	\$ 2,451,474.24	\$ 4,590,486.42	\$ 2,191,891.07	\$ 4,533,497.40
OPERATING EXPENSES				
Salaries and Benefits	\$ 145,021.17	\$ 296,514.27	\$ 113,796.49	\$ 259,363.88
Rent	20,352.58	40,682.96	19,758.19	39,498.36
Rent - Equipment	14,019.01	27,988.06	14,487.84	27,973.60
Repairs and Maintenance	127,325.87	242,723.14	6,355.60	9,395.34
Professional and Technical Services	1,095.91	5,672.50	300.00	300.00
Centralized IT Services	32,768.42	65,668.99	10,823.30	56,766.96
Communications	3,218.10	8,032.72	3,685.02	12,383.14
Communications - Postage Clearing	2,213,874.76	4,119,130.30	1,997,384.20	4,108,485.29
Supplies and Materials	17,754.85	29,538.70	16,857.56	28,842.04
Purchased Services	14.86	1,837.91	967.77	1,683.63
Insurance	207.25	425.50	203.50	402.00
Indirect Costs	3,836.75	7,673.50	2,106.52	4,213.04
Depreciation	15,184.10	30,141.17	883.94	2,536.35
Other Expenses	12,258.19	17,357.59	1,611.94	4,197.01
Total Operating Expenses	\$ 2,606,931.82	\$ 4,893,387.31	\$ 2,189,221.87	\$ 4,556,040.64
OPERATING INCOME (LOSS)	\$ (155,457.58)	\$ (302,900.89)	\$ 2,669.20	\$ (22,543.24)
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	\$ 1,935.00	\$ 1,935.00	\$ -	\$ -
Total Nonoperating Revenues (Expenses)	\$ 1,935.00	\$ 1,935.00	\$ -	\$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ (153,522.58)	\$ (300,965.89)	\$ 2,669.20	\$ (22,543.24)
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (153,522.58)	\$ (300,965.89)	\$ 2,669.20	\$ (22,543.24)
NET POSITION, BEGINNING	\$ 1,438,436.42	\$ 1,438,436.42	\$ 1,428,472.60	\$ 1,466,046.43
Adjustment to Net Position (Note 11)	(2,426.05)	(2,426.05)	(190.48)	(12,551.87)
NET POSITION, ENDING	\$ 1,282,487.79	\$ 1,135,044.48	\$ 1,430,951.32	\$ 1,430,951.32

STATE OF MINNESOTA 3/23/17
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED DECEMBER 31, 2016

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 4,797,052.09
Receipts from Other Revenues	-
Payments to Suppliers for Goods and Services	(4,463,441.55)
Payments to Employees	(309,663.88)
Payments to Others	-
Net Cash Provided from Operating Activities	<u>\$ 23,946.66</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Contributions	\$ -
Net Cash Provided from Noncapital Financing Activities	<u>\$ -</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investments in Capital Assets	\$ (25,881.66)
Proceeds from Disposal of Capital Assets	1,935.00
Capital Contributions	-
Net Cash Provided from Capital and Related Financing Activities	<u>\$ (23,946.66)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Provided from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ -
Cash and Cash Equivalents, Beginning, as Reported	-
Cash and Cash Equivalents, Ending	<u>\$ -</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ (302,900.89)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:	
Depreciation	\$ 30,141.17
(Increase) Decrease in Accounts Receivable - Mail	30,459.24
(Increase) Decrease in Accounts Receivable - Postage Handling Fee	(30,578.04)
(Increase) Decrease in Accounts Receivable - Postage Clearing	208,619.47
(Increase) Decrease in Due From Other Funds	(1,935.00)
(Increase) Decrease in Inventory	2,578.98
(Increase) Decrease in Prepaid Expenses - Postage Clearing	335,793.69
(Increase) Decrease in Prepaid Insurance	(436.50)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	(437.00)
(Increase) Decrease in Deferred Pension Outflow	-
Increase (Decrease) in Accounts Payable	(1,150,703.91)
Increase (Decrease) in Salaries and Benefits Payable	(12,712.61)
Increase (Decrease) in Retainage Payable	11,388.66
Increase (Decrease) in Sales Tax Payable	(39,536.13)
Increase (Decrease) in Unearned Revenue	-
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Due to Other Funds	944,205.53
Increase (Decrease) in Net OPEB Obligation	-
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 326,847.55</u>
Net Cash Provided from Operating Activities	<u>\$ 23,946.66</u>
Noncash Investing, Capital and Financing Activities	\$ -

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
 STATEMENT OF BUDGET AND ACTUAL COMPARISON
 FOR THE QUARTER ENDED DECEMBER 31, 2016

3/23/17
 unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Sales	\$ 203,874.00	\$ 407,748.00	\$ 187,180.34	\$ 381,429.81	\$ (16,693.66)	\$ (26,318.19)
Postage Handling Fee	48,139.25	96,278.50	50,419.14	89,926.31	2,279.89	(6,352.19)
Postage Clearing Sales	2,133,970.50	4,267,941.00	2,213,874.76	4,119,130.30	79,904.26	(148,810.70)
Total Operating Revenues	\$2,385,983.75	\$4,771,967.50	\$2,451,474.24	\$4,590,486.42	\$ 65,490.49	\$(181,481.08)
OPERATING EXPENSES						
Salaries and Benefits	\$ 150,005.50	\$ 300,011.00	\$ 145,021.17	\$ 296,514.27	\$ (4,984.33)	\$ (3,496.73)
Rent	22,317.25	44,634.50	20,352.58	40,682.96	(1,964.67)	(3,951.54)
Rent - Equipment	14,018.00	28,036.00	14,019.01	27,988.06	1.01	(47.94)
Repairs and Maintenance	5,422.25	10,844.50	127,325.87	242,723.14	121,903.62	231,878.64
Professional and Technical Services	105.00	210.00	1,095.91	5,672.50	990.91	5,462.50
Centralized IT Services	95,609.00	191,218.00	32,768.42	65,668.99	(62,840.58)	(125,549.01)
Communications	-	-	3,218.10	8,032.72	3,218.10	8,032.72
Communications - Postage Clearing	2,145,146.25	4,290,292.50	2,213,874.76	4,119,130.30	68,728.51	(171,162.20)
Supplies and Materials	21,308.25	42,616.50	17,754.85	29,538.70	(3,553.40)	(13,077.80)
Purchased Services	1,741.00	3,482.00	14.86	1,837.91	(1,726.14)	(1,644.09)
Insurance	205.50	411.00	207.25	425.50	1.75	14.50
Indirect Costs	2,146.50	4,293.00	3,836.75	7,673.50	1,690.25	3,380.50
Depreciation	25,324.50	50,649.00	15,184.10	30,141.17	(10,140.40)	(20,507.83)
Other Expenses	4,404.50	8,809.00	12,258.19	17,357.59	7,853.69	8,548.59
Total Operating Expenses	\$2,487,753.50	\$4,975,507.00	\$2,606,931.82	\$4,893,387.31	\$119,178.32	\$ (82,119.69)
OPERATING INCOME (LOSS)	\$ (101,769.75)	\$ (203,539.50)	\$ (155,457.58)	\$ (302,900.89)	\$ (53,687.83)	\$ (99,361.39)
NONOPERATING REVENUE (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	\$ 2,000.00	\$ 2,000.00	\$ 1,935.00	\$ 1,935.00	\$ (65.00)	\$ (65.00)
Total Nonoperating Revenue (Expenses)	\$ 2,000.00	\$ 2,000.00	\$ 1,935.00	\$ 1,935.00	\$ (65.00)	\$ (65.00)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ (99,769.75)	\$ (201,539.50)	\$ (153,522.58)	\$ (300,965.89)	\$ (53,752.83)	\$ (99,426.39)
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (99,769.75)	\$ (201,539.50)	\$ (153,522.58)	\$ (300,965.89)	\$ (53,752.83)	\$ (99,426.39)

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED DECEMBER 31, 2016

3/23/17
 unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation:

The accompanying financial statements of Central Mail Fund 5203 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 Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statements are based upon information from SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY17.

Reporting Entity:

Central Mail provides inserting, addressing, folding, and postage automation services through an Internal Service Fund (ISF) to state agencies and local units of government. The ISF provides for services on a cost reimbursement basis and a postage clearing account, in which customers' postage expense is passed through, separate from other services.

Basis of Accounting:

Central Mail Fund 5203 is an ISF accounted for using the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized as incurred.

Capital assets, which include land, land improvements, buildings, building improvements, construction and development in progress, infrastructure, equipment, software, internally generated computer software (IGCS), and art and historical treasures, are reported in the financial statements. Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and infrastructure, \$5,000 or more for equipment and art and historical treasures, and \$30,000 or more for software and IGCS. Land, land improvements, and building improvements are reported regardless of cost. Capital assets must also have an estimated useful life of at least three years. 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 generally based on the following useful lives: 20-50 years for buildings, 17-50 years for large improvements, 3-10 years for small improvements, 10-55 years for infrastructure, 3-12 years for equipment and software, and 8-12 years for IGCS.

Changes in Classification:

FY16 Accounts Receivable-Mail included Accounts Receivable-Postage Handling Fee.
 FY16 Prepaid Expense included Prepaid Insurance and Prepaid Insurance-Workers' Compensation.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

Central Mail derives operating authority from M.S. 16B.48. In FY05, the Postage Clearing Account, previously reported in Fund 610, was combined with the Central Mail Fund 980 in order to meet the requirements of GASB Statement No. 34.

Legislation	Amount	Description
Yr. 79, Chp. 333, Sec. 56, Subd. 1a	\$ 67,230.00	Restricted contribution from the General Fund, July 1979
FY03 budget reduction	(1,230.00)	Returned to the General Fund in February 2003
Total General Fund Contributions	<u>\$ 66,000.00</u>	
	\$ 13,018.49	Capital asset contribution from Facilities Management Materials Transfer, November 1, 2011
Total Contributed Capital	<u>\$ 79,018.49</u>	
Operating Contributions:	\$ 743,365.21	Received operating contributions when Postage Clearing Account (Fund 610) was merged with Fund 980 in FY05

3. DUE FROM OTHER FUNDS

In FY17, the total Due From Other Funds is \$1,935.00.
 \$1,935.00 is due from Leases, Repairs and Other Jobs fund 5400 for receipts deposited to fund 5400 for sale of Central Mail capital assets.

4. CAPITAL ASSETS

	Balance 7/1/2016	Additions	Deletions	Balance 12/31/2016
Equipment	\$ 1,362,843.30	\$ 25,881.66	\$ (27,473.00)	\$ 1,361,251.96
Total Capital Assets	\$ 1,362,843.30	\$ 25,881.66	\$ (27,473.00)	\$ 1,361,251.96
Accumulated Depreciation for:				
Equipment	\$ (783,810.13)	\$ (30,141.17)	\$ 27,473.00	\$ (786,478.30)
Total Accumulated Depreciation	\$ (783,810.13)	\$ (30,141.17)	\$ 27,473.00	\$ (786,478.30)

5. RETAINAGE PAYABLE

FY17 - The total retainage payable of \$11,388.66 is for improvements on the Transportation Building loading dock. The retainage is 5% of the value of completed work as of December 31, 2016.

6. SALES TAX PAYABLE

The FY17 Sales Tax Payable of \$600.10 includes (\$1,369.83) due from the Department of Revenue for the overpayment of sales tax on computer and system services in September 2010. A request for a sales tax refund was filed in October 2010 and was not received as of December 31, 2016. \$924.52 is for sales tax owed on supplies and materials, and \$1,045.41 is for sales tax owed on equipment rental.

FY16 - Central Mail overpaid sales tax in total of (\$1,369.83) on computer and systems services in September 2010. A request for a sales tax refund was filed in October 2010 and was not received as of December 31, 2015. The credit amount of \$2,626.65 to sales tax payable is a result of timing differences between when sales tax payments were authorized and actually paid.

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 7/1/2016	\$ 4,268.41	\$ 38,220.19
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2016	\$ 4,268.41	\$ 38,220.19

8. NET OPEB OBLIGATION

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

Beginning Balance 7/1/2016	\$ 14,043.77
Increase	-
Decrease	-
Ending Balance 12/31/2016	\$ 14,043.77

9. NET PENSION LIABILITY

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" requires the state to recognize the state's share of the pension plan's liabilities, deferred outflows of resources, and deferred inflows of resources. The pension plan contributions are based on a percentage of salary. The Minnesota State Retirement System (MSRS) prepares a Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, which is audited by the Office of the Legislative Auditor.

The June 30, 2016 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2015 actuarial report as the June 30, 2016 is not available in adequate time to incorporate in the financial statements, which is allowed by GASB 68.

The net pension liability is the difference between the total pension liability and the plan's fiduciary net position – accrued liability less the market value of assets.

The increase (decrease) in pension liability that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes and investment experience.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2016	\$ 28,000.00	\$ 219,000.00	\$ 231,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2016	\$ 28,000.00	\$ 219,000.00	\$ 231,000.00

10. DUE TO OTHER FUNDS

FY17 - the due to other funds amount of \$1,245,515.98 is due to the cash overdraft position of the fund on December 31, 2016.

FY16 - the due to other funds amount of \$1,185,781.58 is due to the cash overdraft position of the fund on December 31, 2015.

11. ADJUSTMENT TO NET POSITION

In FY17, the total prior period adjustments are (\$2,426.05). These adjustments include:
(\$169.10) is due to the overstatement of Accounts Receivable - Postage Clearing
(\$1,764.00) is due to the understatement of Repairs and Maintenance.
(\$189.09) is due to the understatement of Professional and Technical Services.
(\$303.86) is due to the understatement of Supplies and Materials.

In FY16, the total prior period adjustments are (12,551.87). These adjustments include:
(\$12,551.87) is due to the understatement of Centralized IT Services.

12. NET POSITION

The State of Minnesota implemented new accounting standards as prescribed by GASB. During FY02, the standards included revised statement formats which resulted in the change from Retained Earnings to Net Asset reporting. During FY13, the Net Assets was renamed to Net Position; and the Invested in Capital Assets, Net of Related Debt was renamed to Net Investment in Capital Assets. For historical cost comparison, the total net assets and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	\$	574,773.66
Unrestricted Net Position		560,270.82
Total Net Position	\$	<u>1,135,044.48</u>

Schedule of Retained Earnings

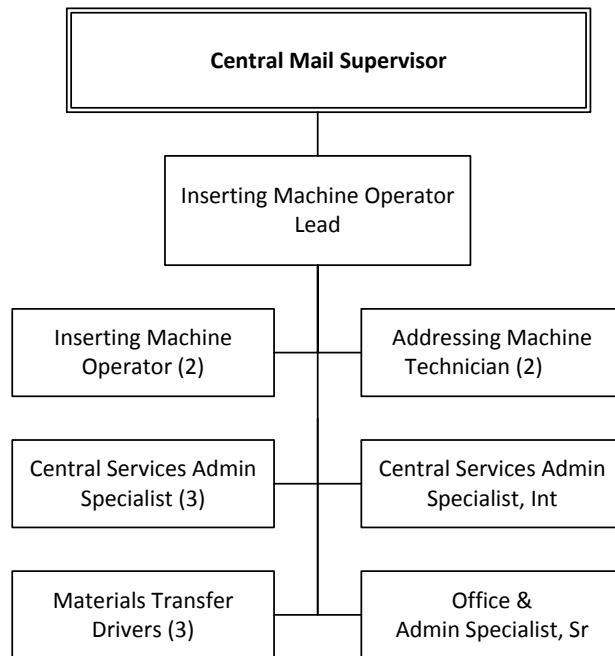
	1st qtr.	2nd qtr.	3rd qtr.	4th qtr.
Beginning Retained Earnings	\$ 1,359,417.93	\$ 1,211,974.62	\$ -	\$ -
Net Income (Loss)	(147,443.31)	(153,522.58)	-	-
Adjustments to Net Position (Note 11)	-	(2,426.05)	-	-
Ending Retained Earnings	\$ 1,211,974.62	\$ 1,056,025.99	\$ -	\$ -
Add: Capital Contributions (Note 2)	\$ 79,018.49	\$ 79,018.49	\$ -	\$ -
Reconciliation to Total Net Position	\$ 1,290,993.11	\$ 1,135,044.48	\$ -	\$ -

Supporting Information

Organization Chart

The FY 2018 budgeted FTE for Central Mail is 14.95; 5.68 for the general fund and 9.27 for the ISF. The ISF budgeted FTE for FY 2017 was 8.88. The ISF increase is due to staff spending more time providing ISF services rather than services provided by the general fund. Each year, the ISF covers the short-fall in salaries for the general fund.

Percentages for several positions are allocated to other parts of the division and department.



Appendix A: Products/Services Descriptions and How Calculated

Folding Per 1000 per Fold

Description: Folding of documents from size 8.5" x 11" up to size 11" x 17"

How calculated: number of pieces / (1000 X rate)

Inserting Set-Up

Description: preparing inserter

How calculated: flat fee per job

Inserting Per Thousand - 1 Insert

Description: inserting 1 page into each envelope

How calculated: number of pieces / (1000 X rate)

Inserting Per Thousand - Add'l Inserts

Description: inserting multiple pages into each envelope

How calculated: number of additional inserts / (1000 X rate)

Example: A job with 900 envelopes with 4 inserts each, the cost would be \$18 + \$3 + \$3 + \$3 = \$27

Match Inserting Set-Up

Description: preparing inserter

How calculated: flat fee per job

Match Inserting - 2 inserts per 1000

Description: the critical information on the document matched to information on the envelope

How calculated: number of pieces / (1000 X rate)

Use of State Permit #171

Description: Agencies are charged a Permit Use Fee when mailings are produced by an outside vendor and are presented to the USPS bearing the State Permit 171 on the mail piece for postage payment. Examples of why agencies will use outside vendors are if Central Mail is unable to provide the services needed because of:

- Job complexity;
- Central Mail does not have equipment required; or
- Central Mail is unable to meet job deadline.

How calculated: flat fee per mailing

OCR Sort & Bar Code Permit - Pieces Sorted (previously called Sorting and Bar Coding-Scheduled Permits-Pieces Sorted)

Description: Permit letter mail sorted and bar coded on the OCR

How calculated: number of pieces X rate

OCR Sort & Bar Code Meter - Pieces Sorted (previously called Sorting and Bar Coding-Metered-Pieces Sorted)

Description: Metered letter mail sorted and bar coded on the OCR

How calculated: number of pieces X rate

eVS Parcel Bar Code - Pieces Sorted

Description: parcels and First-Class mail with electronic verification service (eVS). Currently, the bar code fee has not been charged for this type of mail piece yet the service has been provided. Fees have not been charged because eVS was implemented after the business plan was completed.

How calculated: number of pieces X rate

Value Add (VA)

Description: this charge is only applied to metered letters sorted by OCR. Because of presorting, the actual postage cost is lower than the rate billed to the customer. The value add is the difference between the actual rate applied and the rate billed. VA is reported as service revenue.

How calculated: The VA charge is based on a formula in Central Mail’s billing system. The system seeks out pieces of mail with specific postage rates. It then multiplies the total piece count for that specific rate and calculates the VA to determine total postage cost for customer (effective rate). The formula is:

If presort rate is:	VA formula is:	Effective rate:
0.373	number of pieces X 0.080	0.453
0.403	number of pieces X 0.050	0.453
0.423	number of pieces X 0.030	0.453

The effective rate is the USPS presort rate. VA does not apply to mail that cannot be sorted (parcels, priority flat rate envelopes, media, library, etc.). These mailings are invoiced at the actual cost.

Bar Code Credits

Description: provided to agencies that process 500,000+ mail pieces with Central Mail annually. The credit received is postage savings over the full First-Class postage rate versus actual postage. The agencies receiving credits are MMB, the Department of Public Services (DPS), the DHS, and the Department of Revenue. Mail pieces sorted on the OCR are assessed a per piece sort fee in which the credits help to offset.

How calculated: difference between USPS letter rate versus actual discounted rate paid.

Examples of Customer costs with and without Bar Code Credits

Example 1: customer with bar code credits

	Paid to	Value	Bar Code	Customer	Customer
Full Rate	USPS	Add	Credit	Charge	Savings*
0.490	0.373	0.080	-0.080	0.373	0.117

Example 2: customer not eligible for bar code credits

	Paid to	Value		Customer	Customer
Full Rate	USPS	Add		Charge	Savings*
0.490	0.373	0.080		0.453	0.037

Shop Rate per hour

Description: hourly labor rate for manual labor such as collating, manual inserting, etc.; any job that cannot be completed on a machine

How calculated: number of hours X rate

Ink Jet Set-Up and Data Import

Description: importing address information into ink jet software

How calculated: flat fee per job

Ink Jet Zip+4 National Change of Address (NCOA)/Sort per 1000

Description: address verification and correction to USPS standards through ink jet software

How calculated: number of addresses / (1000 X rate)

Ink Jet Address per 1000

Description: address application onto mail pieces

How calculated: number of pieces / (1000 X rate)

Ink Jet Sort & Bar Code – Pieces Sorted (previously called Ink Jet Presort Letters per piece)

Description: Ink Jet processed mail

How calculated: number of pieces X rate

Ink Jet Indicia

Description: printing permit information on mail pieces

How calculated: number of pieces / (1000 X rate)

Ink Jet Custom per 1000

Description: mail piece customization – for instance, adding a message to mail pieces

How calculated: number of pieces / (1000 X rate)

Quantity Discount >500,000/yr

Description: for ink jet services only; customers with quantities over 500,000 per year are charged at a reduced rate. Currently, DNR and DPS qualify

How calculated: number of pieces / (1000 X rate)

Tabbing Set-Up

Description: preparing tabber

How calculated: flat fee per job

Tabbing number of tabs applied

Description: applying tabs (round, self-adhesive seals) to mail pieces per USPS requirement of two per mail piece.

How calculated: number of tabs X rate

Agency Delivery Service per hour

Description: specialty delivery runs for select agencies

How calculated: number of hours X rate

Postage Handling Fee

Description: flat percentage applied to total metered mail, value add, postage due, and stamps. Was incorporated in FY 2000 to offset general fund reductions. Over time, this has become a way to supplement the general fund appropriation which has not increased since FY 2002.

How calculated: (metered mail postage X %-this calculation is also called the Class Surcharge in the billing system) + (value add X %-this calculation is also called the VA Rate in the billing system) + (postage due X %) + (stamps X %)

Postage Handling Fee-House/Senate (monthly each body)

Description: flat monthly fee for each body. Unlike most other Saint Paul based locations, the House and Senate are benefiting from the delivery service yet have their own meters for processing their own outbound mail. This fee helps to cover a small portion of the delivery service.

How calculated: flat fee per month

UBM Rebate

Description: rebate per piece from workshare contract vendor who handles overflow. Work share with UBM who receives mail pieces that either do not qualify on our OCR, or where delivery time is critical for the sending agency. Mail is sent daily where it is commingled with UBM's mail and presented to the USPS. By work sharing, we receive a rebate each month for the mail pieces processed by UBM. Central Mail reports the rebate as service revenue.

How calculated: negotiated rate X number of pieces

Postage Clearing

Description: this fee consists of:

- Metered mail
- Postage paid through Permit 171
- Business Reply/Postage Due: on inbound reply mail
- Stamps requested by agency

How calculated: actual cost for postage based on USPS rates

Accounting Fee

Description: One-time fee to reimburse Central Mail for the USPS fee paid for the right to receive Business Reply mail.

How calculated: equal to USPS fee

USPS Refunds

Description: In the event of metering errors, Central Mail returns metered envelopes to the USPS for a postage refund of the amount applied, less 10%. These transactions are recorded as reimbursement of expenses. In FY 2016, \$6,919 was refunded.

How calculated: actual cost for postage based on USPS rates. This amount offsets Central Mail's communications expense.

Intrafund Sales

Description: services for the Central Mail business. There are 3 types:

- Metered mail
- Postage Handling Fee
- Value Add

Intrafund sales and the corresponding expense transaction are deducted from sales and expenses to avoid double counting.

How calculated: same as services to customers

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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017

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, 2016 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)	15,755
Adjustments (e.g. Contrib. Capital)	-
Adjusted Retained Earnings Balance	15,755

FY17 Retained Earnings Increase (Decrease) Per CAFR

2 CFR 200 Revenues (Actual and Imputed) from Attachment A	11,474	
2 CFR 200 Revenues (Actual and Imputed) from Other	246	
Total Revenues	11,720	11,720

Expenditures (Actual Costs):

per State's Financial Report	10,102	
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)	3,151	
GASB68 Net Pension Liability Adjustment	(418)	
Expenditures	12,835	12,835

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	-	-

FY17 Net Increase (Decrease) to Retained Earnings Balance per CAFR	(1,115)
---	---------

2 CFR 200 R.E. BALANCE June 30, 2017	A)	14,640
Allowable Reserve	B)	2,139
Excess Balance (A)-(B)		12,501

(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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017
(All Figures in 000's)

RISK MANAGEMENT
FUND 5300

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2016		-
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, 2017	C)	-

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2016		
ADJUSTMENTS:		
Less: 2 CFR 200 Unallowable Costs	-	
Plus: 2 CFR 200 Allowable Costs		
Accumulated Prior Year Imputed Interest Adjustment	(322)	
Current Year Imputed Interest Adjustment	-	
FY15 GASB68 Beginning Balance Adjustment	(948)	
FY15 GASB68 Net Pension Liability Adjustment	95	
FY16 GASB68 Net Pension Liability Adjustment	(92)	
FY17 GASB68 Net Pension Liability Adjustment	(418)	
Total Adjustments	(1,685)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2017	D)	(1,685)

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)		12,955
(Should Tie to the Fund Balance in the CAFR)		12,955

Check Figure

-



RISK MANAGEMENT DIVISION

Property & Casualty

Fund 5300

FISCAL YEAR 2018

Business Plan

April 28, 2017

Liz Houlding, Director

Department of Administration

Risk Management Division / Property & Casualty

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Executive Summary

Who we are and what do we do

The Risk Management Division's (RMD) 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.

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

Our proposed rates

Rate	Current Rate (\$)	Proposed FY 2018 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%
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%
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%
General Liability				
Standard rate	\$40/1,000 ft ²	\$34/1,000 ft ²	-\$6.00	-15.00%
"A" rated	Varies	Varies	Varies	Varies
Police Professional, Broadcasters', Public Officials' *	\$500/cov	\$500/cov	\$0.00	0.00%

Rate	Current Rate (\$)	Proposed FY 2018 Rate (\$)	Change (\$)	Change (%)
Property (including Boiler & Crime/Cyber) / (per \$100 of insurance)				
\$ 1,000 deductible	\$0.0930	\$0.0930	\$0.00	0.00%
\$ 2,500 deductible	\$0.0614	\$0.0614	\$0.00	0.00%
\$ 5,000 deductible	\$0.0502	\$0.0502	\$0.00	0.00%
\$ 10,000 deductible	\$0.0447	\$0.0447	\$0.00	0.00%
\$ 25,000 deductible	\$0.0372	\$0.0372	\$0.00	0.00%
\$ 50,000 deductible	\$0.0316	\$0.0316	\$0.00	0.00%
\$ 75,000 deductible	\$0.0298	\$0.0298	\$0.00	0.00%
\$100,000 deductible	\$0.0279	\$0.0279	\$0.00	0.00%
\$250,000 deductible	\$0.0239	\$0.0239	\$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 FY 2018 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 (Purchased Insurances)	Varies	Varies	\$0.00	0.00%

*Minnesota State receives Police 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 9 for detailed discussion of each service and rate. See Six-Year Rate Comparison, page 29.

We are proposing a 15% reduction to our general liability rates for FY18. The following factors allow us to propose the rate reduction:

- Strong retained earnings
- Ongoing general liability loss ratios below 100%
- Multiple-year downward trend in reported claims (see chart page 23)

Our successes, challenges, along with economic and legislative impacts

Successes

- Maintaining RMF FY18 rates at or below FY17 levels
- Renewing property reinsurance program:
 - Three-year policy and a 5% annual rate reduction (subject to loss ratio parameters)
 - 50% reduction in boiler and machinery retention level
 - Sub-limit enhancements
 - Policy limit increased 25%
- Renewing excess casualty reinsurance with small increase in light of hardening market
- Auto liability claims adjusters now working in our risk management information system
- Updated our incident reporting process
- Introduced after-hours call service

Challenges

- Obtaining cyber liability coverage on a statewide basis

Economic Impacts

- Customers with favorable claims experience are projected to receive dividend payments once again in FY18

Legislative Impacts

- Any impact of the current legislative session is unknown at this time

Projected FY18 financial activity

Revenue	\$11,420,865
Expenses	\$11,350,444
• Rebate/Dividend, if applicable	\$2,307,455
Year-end Retained Earnings	\$11,136,978
Working Capital *	\$1,885,574
Full Time Equivalents	10.5
Overall Rate Change	-0.4%

*RMF requires additional funds for future claim costs based on internal analysis and independent actuarial analysis.

The Business

Description of Business

The RMD's Program serves as the state's insurance company, providing auto liability coverage for all state agencies and offering its customers auto physical damage, property, and general liability coverages 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 the business was 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

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
- 2005 – Partnered with Attorney General to offer agencies non-insured tort claim management
- 2007 – Merged the Risk Management Division with the Workers' Compensation Division
- 2008 – Adopted auto liability tier rating model

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

Our location, hours, and website

310 Centennial Office Building
658 Cedar St
St Paul, MN 55155

Hours: 8:00 am to 4:30 pm M-F
After-hours phone service - 651-201-2594

Website: www.mn.gov/admin/risk

Our 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 and risk management professionals. The RMAC meets semi-annually. A list of current RMAC representatives can be found in the Supporting Information section, page 43
- **Insurance Brokers** - We utilize insurance brokers to:
 - Purchase reinsurance from the private market to protect the RMF from catastrophic losses
 - Provide current insurance market information, expertise, and resources
 - Purchase conventional insurance products for exposures not included in the RMF
- **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 being adjusted by the Program
- **Third Party Claims Adjuster** - We currently contract with a third party claims administrator (TPA) to manage auto liability claims

Our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities

Strengths

- Favorable loss experience resulting in dividend payments
- Stable rates that are lower than the conventional insurance market
- Appropriate retained earnings exist in the RMF
- Property reinsurance program that protects the RMF from catastrophic property losses
- Excess casualty reinsurance program that provides extraterritorial coverage providing a buffer against claims not subject to tort cap
- Ongoing 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 makes it difficult 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 and cyber attacks
- Work with uninsured agencies to place insurance coverage
- Expand loss reporting and use of claims data
- Expand understanding and use of risk management concepts within state government
- Strengthen and expand loss control activities
- Participate in the department's document management system initiative

Threats

- The significant size of our exposures limits the number of reinsurers available in the market that are willing and able to underwrite our program
- Workforce factors limit our ability to hire experienced personnel
- 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 policies
- Misconception by many that agencies are "self-insured"
- Loss of existing customers who choose to obtain insurance elsewhere or to forego insurance altogether
- 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, such as data breaches and cyber security

Major accomplishments and cost saving measures

- Saved \$5.1 million in administrative costs over the last five years compared to the industry average operating expense ratio
- Paid in excess of \$3.1 million in dividends during FY17
- Integrated our TPA into our risk management information system
- Hired loss control specialist to focus on primary exposures

Other key/significant business/financial information that 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 a self-insured retention (similar to a deductible).

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 good loss ratios and is receiving very competitive reinsurance rates and favorable policy terms and conditions.

Products and Services

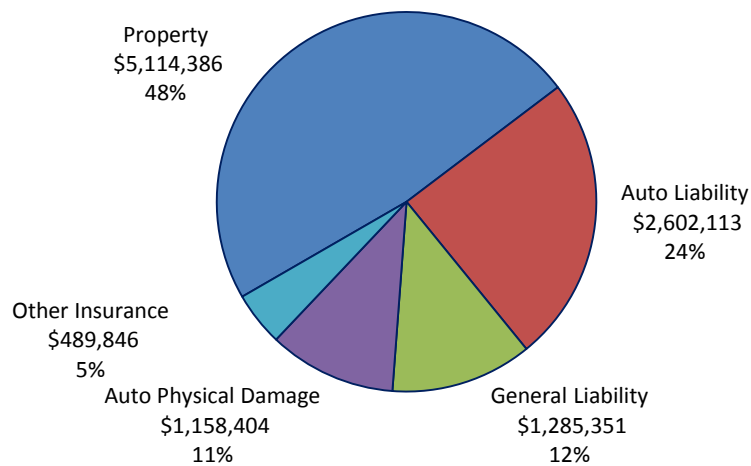
Our main products/services and the benefits to customer

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 estimated RMF collected premium by line of insurance for FY17.

**RMF FY17 Collected Self-Insurance Premium by Product
(estimated)**



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 insured perils (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 extra expenses reasonably incurred to continue 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 theft of money and securities
- Cyber – property to a first party (insured), 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 last decreased in FY17 by 10% for all deductible levels. The proposed property rates for FY18 are unchanged from FY17 and are presented in the following table.

FY18 Property Rates (per \$100 of property value)	
Deductible	Rate
\$1,000	\$0.0930
\$2,500	\$0.0614
\$5,000	\$0.0502
\$10,000	\$0.0447
\$25,000	\$0.0372
\$50,000	\$0.0316
\$75,000	\$0.0298
\$100,000	\$0.0279
\$250,000	\$0.0239

Real property values will receive a 1% inflationary increase for the FY18 policy year. Personal property values will remain the same as expiring. The FY18 estimated total insurable value is \$15.8 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 FY18.

The property rates for FY18 will allow us to provide continued service delivery at FY17 levels.

Property rates for FY18 and the past five years are detailed in the Six-Year Rate Comparison table, page 29.

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 FY18 rates, which are unchanged from FY17.

- 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 FY18 and the past five years are detailed in the Six-Year Rate Comparison table, page 29.

- b. **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 FY18 Garagekeepers’ Legal Liability rates, which are unchanged from FY17.

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

- c. **Homeowners’ Warranty** (i.e. Vendors’ Warranty) – Some Minnesota State Colleges and Universities (Minnesota State) have construction programs in which students build homes that are sold when completed. The RMF offers a ten-year homeowners’ warranty policy that Minnesota State may choose to purchase when the home is sold.

The following tables outline the FY18 Homeowners' Warranty rate which is unchanged from FY17.

Rate per \$1,000 of replacement value
\$8.75

- d. **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 FY18 Builder's Risk rate which is unchanged from FY17.

Deductible	Rate per \$100 of insurance
\$5,000	\$0.173

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 13,513 vehicles in FY18.

A tier rating model, in use since 2008, 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 FY18.

- a. **Standard Rates** (non-sireded vehicles) - The following table details annual FY18 standard rates which are unchanged from FY17.

Auto Liability Standard Rates (non-sireded)		
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. **Sireded Rates** -Sireded (emergency response vehicles) are involved in hazardous driving activities and experience higher losses. The following table details annual FY18 sireded rates which are unchanged from FY17.

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 FY18 rate will remain the same as FY17 for Public Safety’s sired vehicles at \$484 per vehicle.

Auto liability rates for FY18 and the past five years are detailed in the Six-Year Rate Comparison table, page 29. The Auto Liability Tier Rating worksheet is included in the Supporting Information section on page 44.

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 cyber coverage for liability to third-parties, 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 and also the fact that the RMF does not require an annual audit of the exposures. The proposed general liability rate for FY18 reflects a 15% reduction from FY17 and is presented in the following table.

Standard General Liability Rate
\$34 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 some of our customers. We are proposing a 15% reduction for our “A” rated policy holders who have favorable loss ratios.

New requests for general liability coverage will be evaluated to determine whether the standard rate or an insured-specific “A” rating 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 perils other than collision, such as hail, fire, vandalism, and flood

We estimate providing auto physical damage coverage for 9,700 vehicles in FY18 with a total insurable value of \$98 million for rating purposes.

The following tables detail automobile physical damage rates for FY18 which are unchanged from FY17.

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, Commerce, Fleet Services, State Lottery, Revenue, Veterans Homes, Minnesota State		
"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

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
2018	1
2017	.85
2016	.74
2015	.63
2014	.52
2013	.43
2012	.34
2011	.29
2010	.23
2009	.20

Vehicle Year	Depreciation factor
<2009	.15

Auto physical damage rates for FY18 and the past five years are detailed in the Six-Year Rate Comparison table, page 29.

5. **Other insurance products** (offered through the RMF)

- **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.
- **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.
- **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 Minnesota State general liability policies for no additional premium. Police professional is included in the MN State Fair 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 the market to identify available coverages
- Assist with policy applications and other underwriting information
- Review proposed insurance policies, limits, and premiums
- Bind the policy
- Invoice the customer
- Renew policies per customers' needs

The following chart summarizes the Program’s FY17-18 purchased insurance efforts.

Coverage	Policy count
Accident	2
Aviation	5
Bonds	10
Cyber	1
Directors & Officers	5
Excess Crime	12
Fine Arts	2
General Liability	3
Professional Liability	5
Property	1
Travel Accident	2
Volunteer Accident	4
Work Comp	11
Grand Total	63

Insurance Services

1. RMF Claim Services

We handle property, general liability, and auto physical damage claims for the RMF and our customers.

We contract with a TPA to adjust auto liability claims.

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 insurance language resolution

There will be no changes in the hourly fees for FY18. Consulting rates for FY18 and the past five years are detailed in the Six-Year Rate Comparison table, page 29.

3. Property Appraisals

Each year we review our insured property schedules and identify properties that warrant a professional appraisal to ensure 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 a limited number of appraisal services are included in the RMF property rate so there is no additional charge to our insureds when appraisals are performed.

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 a fixed number of COPE property audits are included in the RMF property rate so there is no additional charge to our insureds when COPE audits are performed.

Implementation of recommendations generated by COPE audits are strongly encouraged, 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 a fixed number of infrared inspections are included in the RMF property rate so there is no additional charge to our insureds when infrared inspections are performed.

Implementation of recommendations generated by the infrared inspections are strongly encouraged, 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 drivers' license record check service. We maintain access to the MN Department of Public Safety – Drivers and Vehicle Service's license database to review Minnesota drivers' license records and maintain a subscription service with a third party to review non-Minnesota drivers' license records.

Fees necessary to conduct drivers' license record checks through the current process (manual lookup) are included in the 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 third-party tort claims management services to agencies that do not have liability insurance.

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 FY18.

NIT claims management rates for FY18 and the past five years are detailed in the Six-Year Rate Comparison table, page 29.

Our major changes for this year

The number of NIT claims reported to us continues to decline and the position's expenses are not supported by the number of hours we are able to bill for the claim work. Therefore, approximately 30% of the one position's time and expenses will be dedicated to NIT claim activity in FY18.

Marketing

Our target audiences/customers

We currently insure Minnesota State and over 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage. All state agencies, political subdivisions, and Minnesota State are eligible to participate in the RMF and secure insurance products through us.

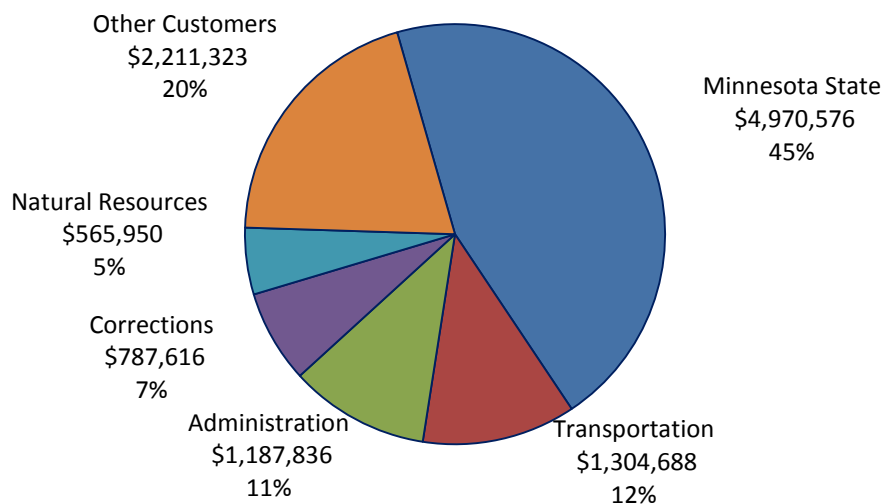
We provide auto liability coverage for all state automobiles which is required for any agency that owns or leases vehicles for business use.

All other coverages offered by us are voluntarily purchased.

Our key customers

The following graph summarizes our top five customers.

FY16 Self-Insurance Revenue by Customer



How our customer base is changing, and why

The following new insureds and coverages were added to the RMF in FY17:

Named Insured	RMF Coverage
Admin-Plant Management	Property-Ramps and Garages
Judicial-Board of Law Examiners	Excess Business Income
Public Safety-Town Square Data Center	General Liability
Racing Commission	Excess Business Income
Emergency Medical Services Regulatory Board	Public Officials' Liability
MN State-St. Cloud Tech & Community College	Vendor's Warranty
Public Safety-State Patrol Forfeiture	Auto Liability
State of MN	General Liability-Job Fair
MN Tax Court	Package
DNR-Parks & Trails-St. Croix State Park	Property

What is impacting our customer, and why

At the time this business plan is published and reviewed by the RMAC, the Minnesota Legislature is still in session. Legislative changes may cause customers to modify their risk management strategies.

How 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 (www.mn.gov/admin/risk) is designed to assist our customers as well as the public. In addition, there are valuable external links, such as Fleet and Surplus Services, the Federal Emergency Management Agency (FEMA), and Business Continuity Management
- GovDelivery email communications: Periodic, just-in-time, loss control communications are created and distributed to interested subscribers
- 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 Minnesota State, sponsors a statewide safety and loss control conference for existing and potential RMD customers. The conference focuses on subjects related to losses insured through RMD and experienced by RMD customers

What we have heard from our customers

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?”

86.7% of the claimants surveyed during FY16 answered “yes” to the question. During the first three quarters of FY 17, 89.3% answered “yes” to the question. If additional comments are received, the comments are tracked with follow-up calls being made by management, if warranted.

Competition

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 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 of \$5.1 million for our customers over the past five years.

The following table outlines the administrative expense savings we provide.

	FY13	FY14	FY15	FY16	FY17(est)
Net premium written	\$8,253,917	\$8,279,000	\$7,755,553	\$7,932,393	\$7,412,726
Industry average operation expense ratio	33.5%	33.7%	33.7%	32.1%	33.2%
Projected industry average operation expense based on RMF's premium base	\$2,765,062	\$2,790,023	\$2,613,621	\$2,546,298	\$2,461,025
Actual RMF operating expenses*	\$1,452,081	\$1,428,634	\$1,599,063	\$1,759,842	\$1,822,385
RMF operating expense ratio	17.6%	17.3%	20.6%	22.2%	24.6%
Savings to customers	\$1,312,981	\$1,361,389	\$1,014,558	\$786,456	\$638,640
Five-year total savings	\$5,114,024				

*Note: Operating expenses in the chart above do not include non-insured tort expenses.

Financial Outlook

Our current overall financial health

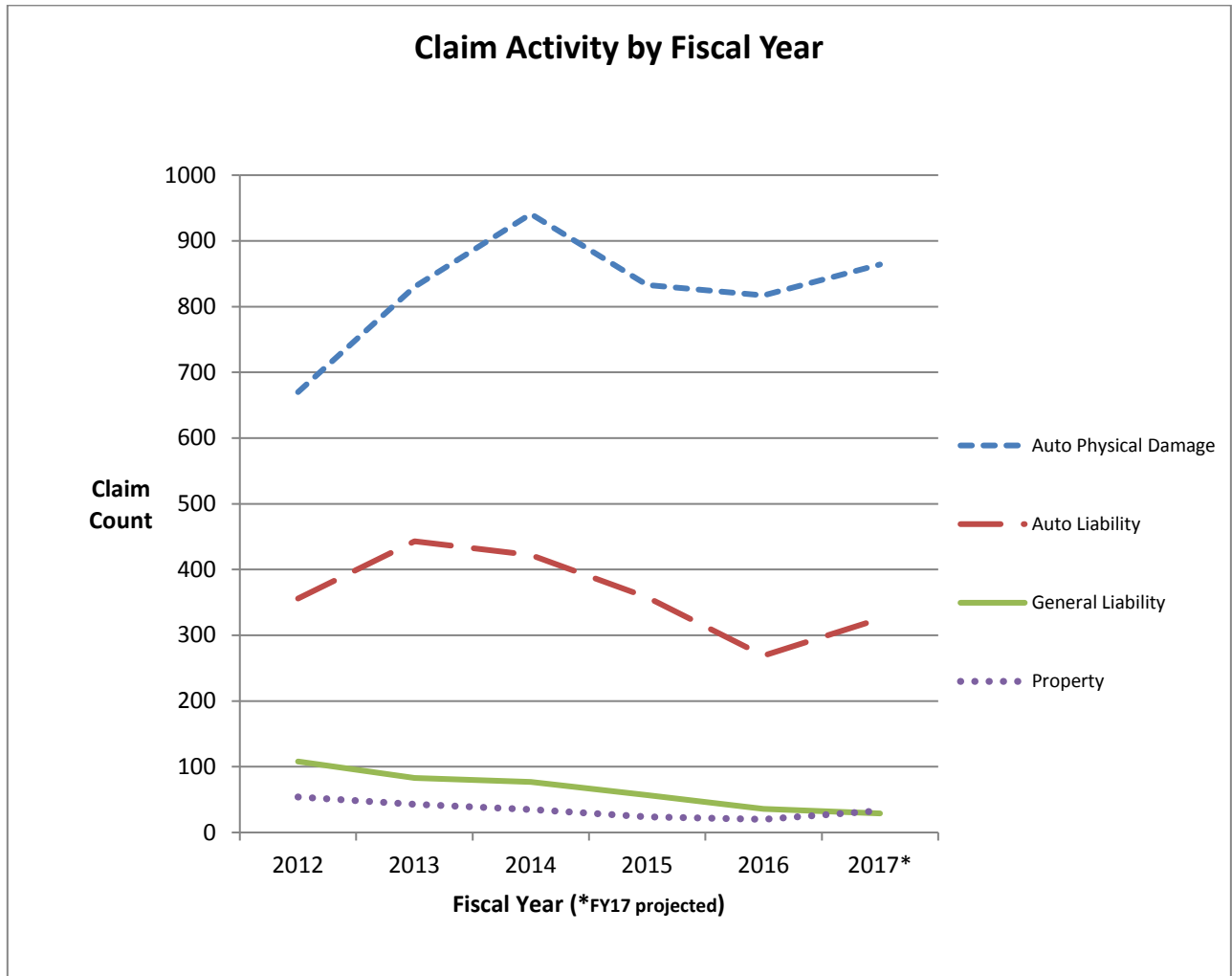
The RMF remains stable.

The financial outlook of the RMF depends greatly on:

- The frequency and severity of claim activity
- The condition and availability of insurance markets which will impact the state’s reinsurance rates
- Our ability to maintain our customer base

Claim Activity

The following chart summarizes claim activity for the current fiscal year-to-date and the past five years for the four major lines of coverage offered through the RMF. Over the past six-year period, property, auto liability, and general liability claim counts are trending downward. Auto physical damage claim counts are trending upward.



Loss Ratios

Loss ratios represent the ratio of claim expenses (including administrative fees) to net premium collected. Combined loss ratios below 100% are desirable.

Line of Insurance	Combined loss ratio as of 3/31/17	Periods	Policy year loss ratios below 100% since	Note
Property	80%	FY10-17	Current year ratio 100%	
General Liability	55%	FY10-17	FY06	Proposing rate reduction for FY18
Auto Liability	87%	FY10-17	FY13	Upturn in reported claims after three years of claim reductions.
Auto Physical Damage	90%	FY10-17	Current year ratio above 100%	Upturn in reported claims from previous year

Rate Guarantees

Due to favorable loss experience, we received ongoing rate guarantees for both the property reinsurance program (three-year through FY17 and a three-year renewal through FY20) and the purchased aviation policy (three-year through January 2018). These rate guarantees create stability in the rates we offer to our customers.

RMF Dividend Programs

Dividends represent the return of premium for superior loss and expense experience. We have returned \$11,834,820 in dividends over the past 5 years (FY13-17).

The following table summarizes estimated FY18 dividends as of 3/31/2017.

	Property	Auto Liability	General Liability	Total
Estimated FY16 Dividend Payable in FY18	\$1,898,132	\$71,361	\$337,962	\$2,307,455

Actuarial Analysis

Annually, an actuarial analysis of the RMF's auto and general liability lines is completed. The analysis provides information to ensure proper reserves are maintained for claim development and for incurred but not reported (IBNR) losses.

Retained Earnings

Retained Earnings or Net Position (depending on the financial report) for FY18 is projected to decrease by \$1,987,034 for an ending retained earnings balance of \$11,136,978. The RMF requires retained earnings for future claim costs.

Major anticipated changes to capital assets

We are not anticipating any changes to capital assets.

Changes to our rates, and why

We are proposing a 15% general liability rate reduction for FY18. The following factors allow us to propose the general liability rate reduction:

- Strong retained earnings
- Ongoing general liability loss ratios below 100%
- Multiple-year downward trend in reported claims (see chart page 23)

FY18 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 our proposed rates will impact our financial health

The proposed rates will help us manage our retained earnings level while still permitting us to:

- Provide necessary funds to manage reported claims
- Provide most risk management consulting services free of charge to state government
- Ensure adequate retained earnings to protect the RMF from catastrophic losses

How our proposed rates will impact our customers

Returning customers purchasing general liability coverage through the RMF can expect a reduction in premium this coming year as a result of the general liability rate reduction.

Since the remainder of 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)
- Automatic inflationary increase in real property values
- Changes in property value, square footage, or other rating basis they report to us
- 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 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 2018
 OPERATING REVENUES/EXPENSES

SWIFT
Account

41200	CLAIMS (SELF-INSURANCE & IBNR) Change = 7.4% or \$327,926 Increase is due to anticipated claims expense as a result of the claims analysis.
41000-41070	SALARIES AND BENEFITS Change = 16.4% or \$196,579 Increase is a result of higher indirect salaries and retirements.
41400	RENT - EQUIPMENT Change = 5.2% or \$199 Increase is due to an anticipated increase in the copier lease.
41110	ADVERTISING Change = 100.0% or \$500 Increase is due to expenses to fill a possible vacant position.
41196	CENTRALIZED IT SERVICES Change = (10.4%) or (\$27,200) Additional software licenses were added in FY17 at a one-time fee. We do not anticipate needing additional licenses in FY18.
41155	COMMUNICATIONS Change = (17.0%) or (\$245) Decrease is a result of lower postage costs as we continue to email documents instead of mailing paper forms.
41160-70	TRAVEL Change = 13.3% or \$800 Increase is a result of anticipated travel expenses associated with the COPE visits.
41300	SUPPLIES AND MATERIALS Change = 18.3% or \$1,085 Increase is a result of anticipated expenses associated with replacing worn out furniture.
41180	MEMBERSHIPS & EMPLOYEE DEVELOPMENT Change = 65.3% or \$1,580 Increase is due to anticipated membership dues and training/development for the new safety/loss control position.
42020	ATTORNEY GENERAL COST Change = 9.9% or \$20,250 Increase is a result of anticipated attorney expenses for an old auto liability claim that is expected to go to trial in July.
42010	STATEWIDE INDIRECTS Change = 8.8% or \$5,513 Increase is due to an anticipated increase in statewide indirect costs.
44200	DIVIDENDS Change = (26.8 %) or (\$843,652) Dividends are cyclical and depend on loss experience. Because of continued favorable loss experience, the dividend calculation shows a \$2,307,455 possible payout in FY18.

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

Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2018**

	Automobile Liability	Auto Physical Damage	General Liability	(Estimated) Property Boiler/Crime	Miscellaneous Lines	Total
Claim Expense	\$1,405,851	\$805,870	\$621,269	\$1,965,552	\$395,018	\$5,193,560
MN Auto Assigned Claims Bureau Expense	\$5,320					\$5,320
Estimated Statewide/Agency Allocation	\$19,175	\$6,406	\$25,089	\$14,354	\$2,976	\$68,000
Estimated Miscellaneous Expense	\$134,935	\$117,650	\$109,605	\$155,826	\$20,202	\$538,218
Estimated Salary Expense	\$451,554	\$312,032	\$208,522	\$352,488	\$69,804	\$1,394,400
Reinsurance Premium	\$474,497		\$158,166	\$2,709,283		\$3,341,946
Surcharge premium	\$69,621					\$69,621
TOTAL BASE SELF-INSURANCE PREMIUM	\$2,560,953	\$1,241,958	\$1,122,651	\$5,197,503	\$488,000	\$10,611,065
2017 ESTIMATED DIVIDEND	\$71,361		\$337,962	\$1,898,132		\$2,307,455
TOTAL NET BASE SELF-INSURANCE PREMIUM	\$2,489,592	\$1,241,958	\$784,689	\$3,299,371	\$488,000	\$8,303,610

**ESTIMATED FY18 SELF-INSURANCE PREMIUM
Based on Estimated Vehicle Costs and Insurable Values**

Automobile Liability

Rate per Vehicle	\$184 (\$251 sireded) (\$484 sireded - Public Safety-State Patrol)
Number of Vehicles (FY18 Estimate)	13,513
Estimated FY18 Premium	\$2,560,953

Automobile Physical Damage

Auto Phys. Damage per \$100 Ins. Value	\$0.75 \$500 Deductible Option \$0.65 \$1,000 Deductible Option
Surcharged* Auto Phys. Damage per \$100 Ins. Value	\$1.47 \$500 Deductible Option \$1.37 \$1,000 Deductible Option
*Commerce, Corrections, Fleet Services, Minnesota State, Lottery, Revenue, Veterans Homes	
"A" Rated** Auto Physical Damage	\$1.97 \$1,500 Deductible
**MAC, Human Services,	
Number of Vehicles (Estimated)	9,700
Estimated Insurable Value (FY18)	\$98,094,597
Estimated FY18 premium	\$1,241,958

General Liability

Specific rates established by exposure	Various
Estimated FY18 premium	\$1,122,651

Property (Including Boiler & Crime)

Property per \$100 Ins. Value	Various
Includes \$.0169 Reinsurance Premium	
FY18 Estimated Total Insurable Value	\$15,802,605,824
Estimated FY18 premium	\$5,197,503

Inland Marine

Specific rates established by exposure	Various
FY18 Estimated Total Insurable Value	\$163,214,352
Estimated FY18 premium	\$454,000

Garage Keepers

Specific rates vary by Limits of Liability	Various
FY18 estimated total insurance values included in property	
Estimated FY18 premium	\$32,000

All Other

Rates established by consultation with insurance broker	Various
Estimated FY18 premium	\$2,000

TOTAL ESTIMATED FY18 SELF-INSURANCE PREMIUM \$10,611,065

* Average rates for Minnesota State. Actual rates charged will be based on Auto Physical Damage loss experience.

REVENUES AT CURRENT RATES	10,650,100
CHANGE IN REVENUES	(39,035)
OVERALL CHANGE IN REVENUE	-0.4%

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION FOR FISCAL YEAR 2018

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 FY18 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 FY18.

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 amortization method.

iRISK, the internal generated computer software, is amortized over an estimated 10-year useful life utilizing a straight-line basis with no salvage value.

Six-Year Rate Comparison

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2018

Rate	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Change FY17/FY18
Automobile Liability per non-sired vehicle							
Tier 1	\$164	\$164	\$164	\$164	\$164	\$164	0.00%
Tier 2	\$184	\$184	\$184	\$184	\$184	\$184	0.00%
Tier 3	\$204	\$204	\$204	\$204	\$204	\$204	0.00%
Tier 4 - "A" rated	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Auto Liability per sired vehicle							
Tier 1	\$221	\$221	\$221	\$221	\$221	\$221	0.00%
Tier 2	\$251	\$251	\$251	\$251	\$251	\$251	0.00%
Tier 3	\$281	\$281	\$281	\$281	\$281	\$281	0.00%
Public Safety	\$484	\$484	\$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%
General Liability							
Standard rate	\$40/1,000 ft2	\$40/1,000 ft2	\$40/1,000 ft2	\$40/1,000 ft2	\$40/1,000 ft2	\$34/1,000 ft2	-15.00%
"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	\$0.1181	\$0.1181	\$0.1034	\$0.1034	\$0.0930	\$0.0930	0.00%
\$ 2,500 deductible	\$0.0780	\$0.0780	\$0.0682	\$0.0682	\$0.0614	\$0.0614	0.00%
\$ 5,000 deductible	\$0.0638	\$0.0638	\$0.0558	\$0.0558	\$0.0502	\$0.0502	0.00%
\$ 10,000 deductible	\$0.0567	\$0.0567	\$0.0496	\$0.0496	\$0.0447	\$0.0447	0.00%
\$ 25,000 deductible	\$0.0473	\$0.0473	\$0.0413	\$0.0413	\$0.0372	\$0.0372	0.00%
\$ 50,000 deductible	\$0.0402	\$0.0402	\$0.0351	\$0.0351	\$0.0316	\$0.0316	0.00%
\$ 75,000 deductible	\$0.0378	\$0.0378	\$0.0331	\$0.0331	\$0.0298	\$0.0298	0.00%
\$100,000 deductible	\$0.0354	\$0.0354	\$0.0310	\$0.0310	\$0.0279	\$0.0279	0.00%
\$250,000 deductible	\$0.0321	\$0.0321	\$0.0265	\$0.0265	\$0.0239	\$0.0239	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

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

History and Proforma

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2018

		<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY17/FY18</u>	<u>FY17/FY18</u>
Operating Revenues									
Insurance Premiums - Self Insurance	670022	11,094,324	11,295,555	10,834,986	11,027,989	10,650,100	10,611,065	(39,035)	-0.4%
Insurance Premiums - Billback		964,982	983,884	755,922	732,047	768,600	769,000	400	0.1%
Consulting Services		800	800	800	800	800	800	-	0.0%
Non-Insured Tort	670040	88,567	82,660	79,619	49,000	41,675	40,000	(1,675)	-4.0%
Total Operating Revenue		12,148,672	12,362,899	11,671,327	11,809,835	11,461,175	11,420,865	(40,310)	-0.4%
Operating Expenses									
Claims - Self-Insurance	41200	2,874,602	4,342,119	3,938,941	1,335,830	4,651,800	4,675,560	23,760	0.5%
Claims - IBNR	41200	(58,490)	(106,355)	161,013	(199,491)	(204,166)	100,000	304,166	-149.0%
Salaries and Benefits	41000-70	1,000,565	1,103,609	1,088,636	1,276,905	1,197,821	1,394,400	196,579	16.4%
Rent	41100	71,461	74,848	75,390	74,631	74,895	77,416	2,521	3.4%
Rent - Equipment	41400	4,947	1,922	3,581	3,893	3,801	4,000	199	5.2%
Printing	41110	-	-	547	954	1,200	1,200	-	0.0%
Advertising	41110	-	-	-	909	-	500	500	100.0%
Repairs	41500	-	-	-	-	-	-	-	0.0%
Professional & Technical Services - Adjuster	41130	226,446	289,991	292,557	286,280	188,448	193,000	4,552	2.4%
Professional & Technical Services - Broker	41130	147,465	149,972	160,560	157,560	154,500	154,500	-	0.0%
Professional & Technical Services - Legal & Other Services	41130	83,877	4,000	7,031	5,000	5,000	5,000	-	0.0%
Centralized IT Services	41196	-	142,923	213,522	177,790	262,200	235,000	(27,200)	-10.4%
Computer and Systems Services	41150	133,699	-	-	-	-	-	-	0.0%
Purchased Services	43000	1,377	24,585	35,521	27,816	36,355	36,670	315	0.9%
Communications	41155	8,989	2,678	1,960	1,133	1,445	1,200	(245)	-17.0%
Travel	41160-70	3,029	4,462	3,949	2,051	6,000	6,800	800	13.3%
Supplies and Materials	41300	8,976	5,411	4,992	4,320	5,915	7,000	1,085	18.3%
Membership & Employee Development	41180	5,024	2,125	3,309	1,273	2,420	4,000	1,580	65.3%
Insurance	43000	6	73	202	-	-	-	-	0.0%
Insurance Premium - Self-Insurance	430018	2,904,433	3,070,242	3,133,120	3,139,046	3,269,945	3,341,946	72,001	2.2%
Insurance Premium - Billback	430018	964,982	983,884	755,922	732,047	768,600	769,000	400	0.1%
Attorney General Costs	42020	242,498	243,344	405,456	166,646	205,500	225,750	20,250	9.9%
Indirect Costs	42010	74,785	2,729	63,534	67,989	62,487	68,000	5,513	8.8%
Amortization	49005	-	-	37,002	37,002	37,002	37,002	-	0.0%
Other Expenses	43000	6,962	5,812	1,399	2,273	12,050	12,500	450	3.7%
Total Operating Expenses		8,705,634	10,348,374	10,388,142	7,301,855	10,743,218	11,350,444	607,226	5.7%
Operating Income (Losses)		3,443,038	2,014,525	1,283,185	4,507,980	717,957	70,421	(647,536)	-90.2%
Nonoperating Revenues (Expenses)									
Interest Earnings		120,082	110,467	123,511	169,911	238,745	250,000	11,255	4.7%
Policyholder Dividend Expense		(2,472,460)	(1,373,913)	(2,318,483)	(2,518,857)	(3,151,107)	(2,307,455)	843,652	-26.8%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)		(2,352,378)	(1,263,446)	(2,194,972)	(2,348,946)	(2,912,362)	(2,057,455)	854,907	-29.4%
Income (Loss) before Contributions and Transfers									
Transfers		-	-	-	-	-	-	-	0.0%
Change in Net Position		1,090,660	751,079	(911,787)	2,159,034	(2,194,405)	(1,987,034)	207,371	-9.5%
Retained Earnings, Beginning Period									
		12,336,404	13,401,780	14,117,572	13,160,325	15,318,416	13,124,011	(2,194,405)	-14.3%
Adjustment to Retained Earnings		(25,284)	(35,287)	(45,460)	(943)	-	-	-	0.0%
Retained Earnings, Ending Period		13,401,780	14,117,572	13,160,325	15,318,416	13,124,011	11,136,978	(1,987,034)	-15.1%

SWIFT Spending Plan

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2018**

		Fund 5300			
			FinDept ID G0236100 Operations	FinDept ID G0236200 Claims	FinDept ID G0236400 Tort Claims
Revenue Description*	SWIFT Account	Total			
Self Insurance/Purchased Insurance	670022	11,380,865		11,380,865	
Non-Insured Tort Claims	670040	40,000			40,000
Interest	512001	250,000		250,000	
		<u>11,670,865</u>		<u>11,630,865</u>	<u>40,000</u>
Expense Description*	Account				
Salaries	41000	1,301,800	1,272,800	-	29,000
Part-time/Seasonal	41030	-	-	-	-
Overtime	41050	-	-	-	-
Premium Pay	41050	91,200	91,200	-	-
Other Benefits	41070	1,400	1,350	-	50
Rent	41100	77,416	74,316	-	3,100
Rent - Equipment	41400	4,000	3,800	-	200
Printing/Advertising	41110	1,700	1,650	-	50
Prof/Tech Services-Outside Vendor	41130	352,500	159,500	193,000	-
Centralized IT Services	41196	235,000	230,550	-	4,450
Purchased Services	43000	36,670	36,670	-	-
Communications	41155	1,200	720	-	480
Travel - In-state	41160	2,800	2,550	-	250
Travel - Out-of-state	41170	4,000	4,000	-	-
Supplies	41300	7,000	6,680	-	320
Employee Development	41180	4,000	3,900	-	100
Claims	41200	4,775,560	-	4,775,560	-
Other Purchased Services	43000	12,500	12,500	-	-
Insurance Premium Expense	430018	769,000	-	769,000	-
Reinsurance Premium	430018	3,341,946	-	3,341,946	-
Statewide Indirects	42010	68,000	66,000	-	2,000
Attorney General	42020	225,750	750	225,000	-
Dividend	44200	2,307,455	-	2,307,455	-
		<u>13,620,897</u>	<u>1,968,936</u>	<u>11,611,961</u>	<u>40,000</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>
History and Proforma Expense Amount		<u>13,657,899</u>	<u>2,005,938</u>	<u>11,611,961</u>	<u>40,000</u>

SWIFT Spending Plan by FinDept ID

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2018

Reconciliation:

G0236100	Operating expenses	1,968,936
G0236200	Claims, Reinsurance, and Dividends	
	6200-6260 Self-Insurance	4,775,560
	6200-6260 Reinsurance	3,341,946
	6270-6276 Purchased Insurance (Billbacks)	769,000
	Dividends	2,307,455
	Adjusting Services	193,000
	Attorney General	225,000
		<u>11,611,961</u>
G0236400	Non-Insured Tort Claims Operating Expenses	40,000
TOTAL		<u>13,620,897</u>

Self-Insurance

		<u>Other Operations</u>	<u>TPA 41130</u>	<u>Attorney General-42021</u>	<u>Dividends</u>	<u>Totals</u>
G0246210	Auto Liability	1,562,348	193,000	125,000	71,361	1,951,709
G0246220	Auto Physical Damage	805,870				805,870
G0246230	General Liability	679,435		100,000	337,962	1,117,397
G0246240	Property/Boiler/Crime	4,674,835			1,898,132	6,572,967
G0246250	Miscellaneous Lines	375,018				375,018
G0246260	Homeowner's Warranty	10,000				10,000
G0236200	Other Expenses	10,000				10,000
	TOTAL	<u>8,117,506</u>	<u>193,000</u>	<u>225,000</u>	<u>2,307,455</u>	<u>10,842,961</u>

Purchased Insurance by FinDept ID- FY18

		43000
G0246270	Liability (Med Mal, Student Intern, D&O)	360,000
G0246271	Property	20,000
G0246272	Accident Insurance	18,000
G0246273	Crime	100,000
G0246274	Bonds	1,000
G0246275	Aviation	200,000
G0264276	Workers' Compensation	70,000
	TOTAL	<u>769,000</u>

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2018

	Estimate Jul 17	Estimate Aug 17	Estimate Sep 17	Estimate Oct 17	Estimate Nov 17	Estimate Dec 17	Estimate Jan 18	Estimate Feb 18	Estimate Mar 18	Estimate Apr 18	Estimate May 18	Estimate Jun 18
Projected Beginning Cash Balance	24,086,006	20,011,410	21,584,789	21,890,929	23,445,364	25,014,704	24,878,501	24,439,655	24,118,718	23,650,096	23,152,804	22,649,155
Receipts - operating	80,108	2,195,715	3,259,587	2,324,089	2,303,696	434,587	242,367	286,362	128,266	87,899	64,071	14,119
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	20,833	20,833	20,834	20,833	20,833	20,834	20,833	20,833	20,834	20,833	20,833	20,834
Total Cash Receipt	100,941	2,216,548	3,280,421	2,344,922	2,324,529	455,421	263,200	307,195	149,100	108,732	84,904	34,953
Expenses (include major categories for the business)												
Salaries & Benefits	105,258	115,283	105,258	110,271	110,271	105,258	206,483	100,246	110,271	105,258	115,283	105,258
Indirect Costs	-	-	17,000	-	-	17,000	-	-	17,000	-	-	17,000
Claim Expense	432,797	432,797	432,796	432,797	432,797	432,796	432,797	432,797	432,796	432,797	432,797	432,796
Other Operating Expenses	3,637,482	95,089	111,772	247,418	212,121	36,570	62,766	95,089	57,655	67,968	40,473	30,081
Dividends/Rebates, if applicable	-	-	2,307,455	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	4,175,537	643,169	2,974,281	790,486	755,189	591,624	702,046	628,132	617,722	606,024	588,553	585,136
Projected Ending Cash Balance	20,011,410	21,584,789	21,890,929	23,445,364	25,014,704	24,878,501	24,439,655	24,118,718	23,650,096	23,152,804	22,649,155	22,098,972

Financial Statement

Statement of Net Position

STATE OF MINNESOTA 4/18/2017
 RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 Unaudited
 STATEMENT OF NET POSITION
 MARCH 31, 2017

	FY17	FY16
ASSETS		
CURRENT ASSETS		
Cash	\$ 25,286,006.03	\$ 26,146,440.75
Accounts Receivable	228,103.00	67,875.89
Prepaid Expenses	41,322.70	42,350.24
Prepaid Insurance	-	110.40
Prepaid Insurance - Billback	257,110.79	193,751.19
Prepaid Insurance - Reinsurance	826,135.24	784,761.61
Prepaid Insurance - Workers' Compensation	250.00	250.00
Reinsurance Recoverable	200,000.00	460,000.00
Total Current Assets	<u>\$ 26,838,927.76</u>	<u>\$ 27,695,540.08</u>
NONCURRENT ASSETS (Note 3)		
Internally Generated Computer Software (IGCS)	\$ 370,018.85	\$ 370,018.85
Accumulated Amortization - IGCS	(101,755.18)	(64,753.29)
Total Noncurrent Assets	<u>\$ 268,263.67</u>	<u>\$ 305,265.56</u>
TOTAL ASSETS	<u><u>\$ 27,107,191.43</u></u>	<u><u>\$ 28,000,805.64</u></u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 6)	\$ 63,000.00	\$ 43,634.87
Total Deferred Outflows of Resources	<u>\$ 63,000.00</u>	<u>\$ 43,634.87</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 239,744.72	\$ 102,966.04
Salaries and Benefits Payable	31,114.52	72,068.76
Claims Payable	6,036,930.66	6,213,396.24
Claims Payable - IBNR (Note 1)	4,408,611.00	4,405,777.00
Unearned Premiums - Billback	350,501.33	305,169.72
Unearned Premiums - Self-Insurance	2,688,624.26	2,783,770.83
Compensated Absences Payable (Note 4)	32,290.34	32,363.82
Due to Other Funds (Note 7)	4,237.23	6,212.86
Total Current Liabilities	<u>\$ 13,792,054.06</u>	<u>\$ 13,921,725.27</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 4)	\$ 204,395.61	\$ 201,245.80
Net OPEB Obligation (Note 5)	13,494.34	12,753.63
Net Pension Liability (Note 6)	490,000.00	394,723.16
Total Noncurrent Liabilities	<u>\$ 707,889.95</u>	<u>\$ 608,722.59</u>
TOTAL LIABILITIES	<u><u>\$ 14,499,944.01</u></u>	<u><u>\$ 14,530,447.86</u></u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 6)	\$ 518,000.00	\$ 501,027.16
Total Deferred Inflows of Resources	<u>\$ 518,000.00</u>	<u>\$ 501,027.16</u>
NET POSITION (Note 9)		
Net Investment In Capital Assets	\$ 268,263.67	\$ 305,265.56
Unrestricted Net Position	11,883,983.75	12,707,699.93
TOTAL NET POSITION	<u><u>\$ 12,152,247.42</u></u>	<u><u>\$ 13,012,965.49</u></u>

Statement of Revenues, Expenses & Changes in Net Position

STATE OF MINNESOTA
 RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
 FOR THE QUARTER ENDED MARCH 31, 2017

4/18/2017
 Unaudited

	FY17 QTD	FY17 YTD	FY16 QTD	FY16 YTD
OPERATING REVENUES				
Insurance Premiums - Self-Insurance	\$ 2,623,348.33	\$ 7,987,314.17	\$ 2,736,313.52	\$ 8,277,084.17
Insurance Premiums - Billback	235,947.32	515,726.96	223,911.30	508,364.88
Non-Insured Tort Claims	10,169.50	31,256.50	10,763.50	36,162.50
Consulting Services	-	800.00	800.00	800.00
Total Operating Revenues	\$ 2,869,465.15	\$ 8,535,097.63	\$ 2,971,788.32	\$ 8,822,411.55
OPERATING EXPENSES				
Claims - Self-Insurance	\$ 1,786,351.39	\$ 3,488,850.97	\$ 512,678.11	\$ 1,589,098.44
Claims - IBNR	(204,166.00)	(204,166.00)	(406,491.00)	(406,491.00)
Salaries and Benefits	293,763.51	898,365.84	269,982.05	819,524.39
Rent	18,626.75	56,171.89	18,656.84	55,973.88
Rent - Equipment	1,084.30	2,850.78	973.24	2,919.72
Printing	633.25	1,137.99	223.43	684.46
Advertising	-	-	(62.25)	236.75
Professional and Technical Services - Adjuster	47,112.00	141,336.00	61,518.00	194,638.50
Professional and Technical Services - Broker	38,625.00	115,875.00	39,390.03	118,170.09
Professional and Technical Services - Legal and Other	-	-	-	-
Centralized IT Services	100,738.29	165,839.97	79,108.19	196,872.04
Purchased Services	7,221.60	27,265.56	7,661.12	21,286.61
Communications	452.94	1,081.69	183.18	852.18
Travel	1,189.14	4,976.08	105.00	1,678.99
Supplies and Materials	649.20	4,436.61	903.44	2,798.67
Employee Development	128.75	1,718.75	350.00	1,513.75
Insurance	-	-	110.40	36.40
Insurance Premiums - Self-Insurance	816,123.23	2,448,369.69	784,761.60	2,354,284.80
Insurance Premiums - Billback	235,947.32	515,726.96	223,911.30	508,364.88
Attorney General Costs	51,655.46	152,717.66	5,379.70	100,658.50
Indirect Costs	15,636.75	46,910.25	16,997.16	50,991.48
Amortization	9,250.47	27,751.41	9,250.47	27,751.41
Other Expenses	531.88	1,534.80	713.93	1,777.43
Total Operating Expenses	\$ 3,221,555.23	\$ 7,898,751.90	\$ 1,626,303.94	\$ 5,644,222.37
OPERATING INCOME (LOSS)	\$ (352,090.08)	\$ 636,345.73	\$ 1,345,484.38	\$ 3,178,189.18
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 66,336.94	\$ 179,058.47	\$ 47,863.87	\$ 117,938.82
Policyholder Dividend Expense	-	(3,151,107.00)	-	(2,519,152.00)
Total Nonoperating Revenues (Expenses)	\$ 66,336.94	\$ (2,972,048.53)	\$ 47,863.87	\$ (2,401,213.18)
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (285,753.14)	\$ (2,335,702.80)	\$ 1,393,348.25	\$ 776,976.00
NET POSITION, BEGINNING	\$ 12,438,000.56	\$ 14,487,950.22	\$ 11,619,091.06	\$ 12,237,014.62
Adjustment to Net Position (Note 8)	-	-	526.18	(1,025.13)
NET POSITION, ENDING	\$ 12,152,247.42	\$ 12,152,247.42	\$ 13,012,965.49	\$ 13,012,965.49

Statement of Cash Flow

STATE OF MINNESOTA 4/18/2017
 RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 Unaudited
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED MARCH 31, 2017

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 11,220,256.88
Payments to Claimants	(2,284,135.33)
Payments to Suppliers for Goods and Services	(4,721,651.12)
Payments to Employees	(920,617.60)
Net Cash Flows from Operating Activities	<u>\$ 3,293,852.83</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Policyholder Dividend Payments	\$ (3,151,107.00)
Net Cash Flows from Noncapital Financing Activities	<u>\$ (3,151,107.00)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ 179,058.47
Net Cash Flows from Investing Activities	<u>\$ 179,058.47</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 321,804.30
Cash and Cash Equivalents, Beginning, as Reported	24,964,201.73
Cash and Cash Equivalents, Ending	<u>\$ 25,286,006.03</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 636,345.73
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	\$ 27,751.41
(Increase) Decrease in Accounts Receivable	(208,910.50)
(Increase) Decrease in Due from Other Funds	-
(Increase) Decrease in Prepaid Expenses	(1,086,397.98)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	(250.00)
(Increase) Decrease in Reinsurance Recoverable	77,950.00
(Increase) Decrease in Other Current Assets	-
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	53,299.68
Increase (Decrease) in Salaries and Benefits Payable	(22,001.76)
Increase (Decrease) in Claims Payable	922,599.64
Increase (Decrease) in Unearned Revenue	2,894,069.75
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Net OPEB Obligation	-
Increase (Decrease) in Due to Other Funds	(603.14)
Increase (Decrease) in Other Current Liabilities	-
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 2,657,507.10</u>
Net Cash Flows from Operating Activities	<u>\$ 3,293,852.83</u>
Noncash Investing, Capital and Financing Activities:	\$ -

Budget to Actual Comparison

STATE OF MINNESOTA
 RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
 STATEMENT OF BUDGET AND ACTUAL COMPARISON
 FOR THE QUARTER ENDED MARCH 31, 2017

4/18/2017
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Insurance Premiums - Self-Insurance	\$ 2,652,410.50	\$ 7,957,231.50	\$ 2,623,348.33	\$ 7,987,314.17	\$ (29,062.17)	\$ 30,082.67
Insurance Premiums - Billback	185,000.00	555,000.00	235,947.32	515,726.96	50,947.32	(39,273.04)
Non-Insured Tort Claims	13,750.00	41,250.00	10,169.50	31,256.50	(3,580.50)	(9,993.50)
Consulting Services		800.00	-	800.00	-	-
Total Operating Revenue	\$ 2,851,160.50	\$ 8,554,281.50	\$ 2,869,465.15	\$ 8,535,097.63	\$ 18,304.65	\$ (19,183.87)
OPERATING EXPENSES						
Claims - Self Insurance	\$ 1,194,648.75	\$ 3,583,946.25	\$ 1,786,351.39	\$ 3,488,850.97	\$ 591,702.64	\$ (95,095.28)
Claims - IBNR	25,000.00	75,000.00	(204,166.00)	(204,166.00)	(229,166.00)	(279,166.00)
Salaries and Benefits	311,038.00	933,114.00	293,763.51	898,365.84	(17,274.49)	(34,748.16)
Rent	19,187.50	57,562.50	18,626.75	56,171.89	(560.75)	(1,390.61)
Rent - Equipment	1,000.00	3,000.00	1,084.30	2,850.78	84.30	(149.22)
Printing	125.00	375.00	633.25	1,137.99	508.25	762.99
Advertising	125.00	375.00	-	-	(125.00)	(375.00)
Professional and Technical Services - Adjuster	47,250.00	141,750.00	47,112.00	141,336.00	(138.00)	(414.00)
Professional and Technical Services - Broker	38,625.00	115,875.00	38,625.00	115,875.00	-	-
Professional and Technical Services - Legal and Other	1,250.00	3,750.00	-	-	(1,250.00)	(3,750.00)
Centralized IT Services	68,825.00	206,475.00	100,738.29	165,839.97	31,913.29	(40,635.03)
Purchased Services	7,929.25	23,787.75	7,221.60	27,265.56	(707.65)	3,477.81
Communications	375.00	1,125.00	452.94	1,081.69	77.94	(43.31)
Travel	1,500.00	4,500.00	1,189.14	4,976.08	(310.86)	476.08
Supplies and Materials	1,750.00	5,250.00	649.20	4,436.61	(1,100.80)	(813.39)
Employee Development	1,212.50	3,637.50	128.75	1,718.75	(1,083.75)	(1,918.75)
Insurance Premiums - Self-Insurance	817,486.25	2,452,458.75	816,123.23	2,448,369.69	(1,363.02)	(4,089.06)
Insurance Premiums - Billback	185,000.00	555,000.00	235,947.32	515,726.96	50,947.32	(39,273.04)
Attorney General	62,687.50	188,062.50	51,655.46	152,717.66	(11,032.04)	(35,344.84)
Indirect Costs	15,621.75	46,865.25	15,636.75	46,910.25	15.00	45.00
Amortization	9,250.50	27,751.50	9,250.47	27,751.41	(0.03)	(0.09)
Other Expenses	3,625.00	10,875.00	531.88	1,534.80	(3,093.12)	(9,340.20)
Total Operating Expense	\$ 2,813,512.00	\$ 8,440,536.00	\$ 3,221,555.23	\$ 7,898,751.90	\$ 408,043.23	\$ (541,784.10)
OPERATING INCOME (LOSS)	\$ 37,648.50	\$ 113,745.50	\$ (352,090.08)	\$ 636,345.73	\$ (389,738.58)	\$ 522,600.23
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	\$ 37,500.00	\$ 112,500.00	\$ 66,336.94	\$ 179,058.47	\$ 28,836.94	\$ 66,558.47
Policyholder Dividend Expense	-	(3,466,195.00)	-	(3,151,107.00)	-	315,088.00
Total Non-Operating Revenue (Expenses)	\$ 37,500.00	\$ (3,353,695.00)	\$ 66,336.94	\$ (2,972,048.53)	\$ 28,836.94	\$ 381,646.47
CHANGE IN NET POSITION	\$ 75,148.50	\$ (3,239,949.50)	\$ (285,753.14)	\$ (2,335,702.80)	\$ (360,901.64)	\$ 904,246.70

Footnotes to Financial Statements

STATE OF MINNESOTA
 RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED MARCH 31, 2017

4/18/2017
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Risk Management Division (RMD) - Property and Casualty fund have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

On July 1, 2011, the state implemented the Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statement are based upon information available from SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY17.

Reporting Entity:

The RMD - Property and Casualty fund provides automobile liability, general liability, automobile physical damage, property, boiler and machinery insurance on real and personal property, business interruption and other insurance coverages 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.

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.

An estimated liability has been included for claims incurred but not reported (IBNR). This financial statement includes claims information known as of March 31, 2017 for claims incurred prior to April 1, 2017.

Capital assets, which include land, land improvements, buildings, building improvements, construction and development in progress, infrastructure, equipment, software, internally generated computer software (IGCS), and art & historical treasures, are reported in the financial statements. Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and infrastructure, \$5,000 or more for equipment and art & historical treasures; and \$30,000 or more for software and IGCS. Land, land improvements, and building improvements are reported regardless of cost. Capital assets must also have an estimated useful life of at least three years. 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 generally based on the following useful lives: 20-50 years for buildings; 17-50 years for large improvements; 3-10 years for small improvements; 10-55 years for infrastructure; 3-12 years for equipment and software; and 8-12 years for IGCS.

2. LEGISLATION & AUTHORITY

The Risk Management fund was established under Minnesota Laws of 1986, Chapter 455, Section 3 (M.S. 16B.85 Subd.2).

3. CAPITAL ASSETS

	Balance 7/1/2016	Additions	Deletions	Balance 3/31/2017
Internally Generated Computer Software (IGCS)	\$ 370,018.85	\$ -	\$ -	\$ 370,018.85
Total Capital Assets	\$ 370,018.85	\$ -	\$ -	\$ 370,018.85

Accumulated Depreciation/Amortization for:

Internally Generated Computer Software (IGCS)	\$ (74,003.77)	\$ (27,751.41)	\$ -	\$ (101,755.18)
Total Accumulated Depr/Amort	\$ (74,003.77)	\$ (27,751.41)	\$ -	\$ (101,755.18)

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 7/1/2016	\$ 32,290.34	\$ 204,395.61
Increase	-	-
Decrease	-	-
Ending Balance 3/31/2017	\$ 32,290.34	\$ 204,395.61

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 7/1/2016	\$	13,494.34
Increase		-
Decrease		-
Ending Balance 3/31/2017	\$	<u>13,494.34</u>

6. NET PENSION LIABILITY

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" requires the state to recognize the state's share of the pension plan's liabilities, deferred outflows of resources, and deferred inflows of resources. The pension plan contributions are based on a percentage of salary. The Minnesota State Retirement System (MSRS) prepares a Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, which is audited by the Office of the Legislative Auditor.

The June 30, 2016 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2015 actuarial report as the June 30, 2016 is not available in adequate time to incorporate in our financial statements, which is allowed by GASB 68.

The net pension liability is the difference between the total pension liability and the plan's fiduciary net position – accrued liability less the market value of assets.

The increase (decrease) in pension liability that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes and investment experience.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2016	\$ 63,000.00	\$ 490,000.00	\$ 518,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 3/31/2017	\$ 63,000.00	\$ 490,000.00	\$ 518,000.00

7. DUE TO OTHER FUNDS

In FY03, the Department of Administration became a participant in a new worker's compensation plan. As a result, the previous worker's compensation plan administered by RMD had a surplus balance. Funds were returned to the appropriate divisions based on the status of outstanding claims except for those held by the RMD on behalf of the Health and Safety Committee. During the course of the previous workers' compensation plan, .0025% of the premiums paid from the divisions had been allocated to the Department of Administration's Health and Safety Committee. These dollars are used to purchase supplies and/or memberships as needed. \$4,237.23 represents the remaining balance as of March 31, 2017.

8. ADJUSTMENT TO NET POSITION

In FY17, as of March 31, 2017, the total prior period adjustments are \$0.00.

In FY16, as of March 31, 2016, the total prior period adjustments are (\$1,025.13). These adjustments include:
 \$3,755.33 is due to the overstatement of Centralized IT Service Expense.
 (\$3,925.94) is due to the understatement of Claim - SI Expense.
 \$53.30 is due to the overstatement of Accounts Payable.
 (\$907.82) is due to the overstatement of Cash withhold for MAPS retainage payables.

9. NET POSITION

The State of Minnesota implemented new accounting standards as prescribed by GASB. During FY02, the standards included revised statement formats which resulted in the change from Retained Earnings to Net Asset reporting. During FY13, Net Assets was renamed to Net Position; and Invested in Capital Assets, Net of Related Debt was renamed to Net Investment in Capital Assets. For historical cost comparison, the total net assets and the retained earnings have been reconciled as shown below.

Net Investment In Capital Assets	\$	268,263.67
Unrestricted Net Position		11,883,983.75
Total Net Position	\$	<u>12,152,247.42</u>

Schedule of Retained Earnings

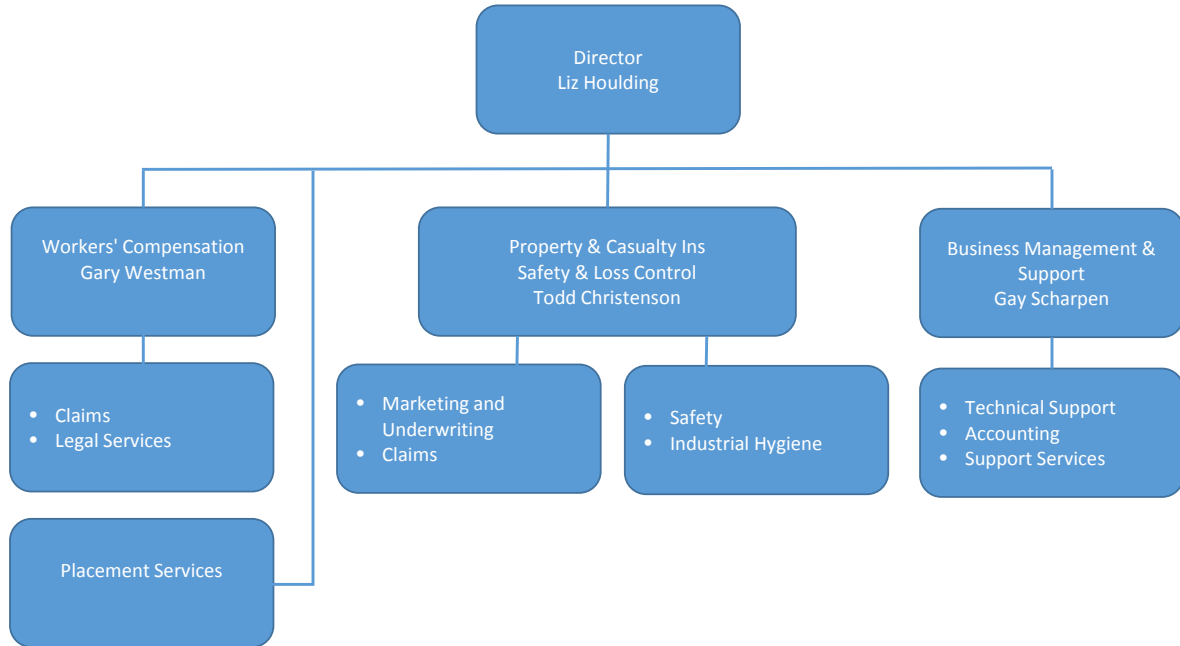
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	\$ 14,487,950.22	\$ 11,237,645.96	\$ 12,438,000.56	
Net Income (Loss)	(3,250,304.26)	1,200,354.60	(285,753.14)	
Adjustment to Net Position (Note 8)	-	-	-	
Ending Retained Earnings	\$ 11,237,645.96	\$ 12,438,000.56	\$ 12,152,247.42	
Add: Capital Contributions	\$ -	\$ -	\$ -	
Reconciliation to Total Net Position	\$ 11,237,645.96	\$ 12,438,000.56	\$ 12,152,247.42	

Supporting Information

Staffing and Organizational Chart

There is no change in our FY18 staffing plan.

Our 10.5 FTE team includes highly experienced staff from virtually all disciplines necessary to run a financially self-supporting insurance company. Private sector vendors are utilized to provide support for specialized adjusting and brokerage services that support our operations.



Actuarial Opinion

Upper Midwest Insurance Services LLC

Kevin J. Moynihan ACAS MAAA
Principal

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St. Paul, Minnesota 55105
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Minnesota Department of Administration Risk Management Division Retained Liability Lines of Coverage Statement of Actuarial Opinion as of March 31, 2017

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, 2017.

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, 2017.

Table A
Net Loss and Allocated Loss Adjustment Expense Reserves

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 4,084,000	\$ 4,365,000	\$ 4,740,000
General Liability	\$ 1,896,000	\$ 2,103,000	\$ 2,388,000
Total	\$ 5,979,000	\$ 6,468,000	\$ 7,128,000

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, 2017. 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 prior 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, 2017.

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, 2017

Risk Management Advisory Committee

The current RMAC representatives are:

- Larry Freund, Department of Public Safety
- Steve Lund, Department of Transportation
- Holly Gustner, Fleet & Surplus Services/Administration
- Wendy Hearn, Regis Corporation
- vacant, Department of Commerce
- Jim Karels, Metropolitan Airports Commission
- Keswic Joiner, MN State Colleges and Universities (Minnesota State)
- Vicky Baukol, Department of Corrections
- Jenny Liao, Financial Mgmt & Reporting/Administration
- Brian Hudalla, MN State Agricultural Society/State Fair
- Melissa Warhol, Department of Natural Resources
- Dr. Andy Whitman, University of Minnesota
- Shawn Kremer, MN Management & Budget

Auto Liability Tier Rating

Auto Liability Tier Pricing

Policy Period FY 2010-FY 2017
As of 3/31/17

Tier	Loss Ratio
1	0%
2	51%
3	86%
4	111% & over

FY17 Tier Rates		
Tier	Non-Sireded	Sireded
1	164	221
2	184	251
3	204	281
4****	'A' Rated	
State Patrol	204	484

FY18 Tier Rates		
Tier	Non-Sireded	Sireded
1	164	221
2	184	251
3	204	281
4****	'A' Rated	
State Patrol	204	484

	Earned Premium	Total Incurred Loss and Expenses	Loss Ratio	Tier	Non-Sireded Vehicle Count	Sireded Vehicle Count	FY 17		FY17 Premium	Non-Sireded Vehicle Premium	Sireded Vehicle Premium	FY17 Premium	Non-Sireded Vehicle Premium	Sireded Vehicle Premium	Total Projected Premium
							FY17 Tier	FY17 Premium							
Administration	\$3,229,757	\$2,725,024	84%	2	1,979		3	398,412	-	-	398,412	364,136	-	-	364,136
Agriculture	\$7,186	\$3,680	51%	2	5		1	820	-	-	820	920	-	-	920
Animal Health Board	\$1,018	\$300	29%	1	1		1	164	-	-	164	164	-	-	164
Commerce	\$50,761	\$688,779	1357%	4	28		4	7,020	-	-	7,020	6,552	-	-	6,552
Corrections	\$605,213	\$354,085	59%	2	505		2	89,792	-	-	89,792	92,920	-	-	92,920
Employment & Economic Development	\$1,632	\$2,942	180%	3*	1		3	204	-	-	204	204	-	-	204
Governor's Office	\$980	\$837	85%	2	1		2	184	-	-	184	184	-	-	184
Health	\$5,015	\$8,051	161%	3*	1		3	204	-	-	204	204	-	-	204
Human Services	\$662,230	\$700,308	106%	3	232		3	60,792	-	-	60,792	47,328	-	-	47,328
I.R.R.R.B.	\$62,120	\$25,795	42%	1	57		1	8,528	-	-	8,528	9,348	-	-	9,348
Metropolitan Airport Commission	\$593,599	\$273,616	46%	1	514	45	1	78,720	9,724	-	88,444	84,296	9,945	-	94,241
Military Affairs	\$310,216	\$121,749	39%	1	313		1	48,544	-	-	48,544	51,332	-	-	51,332
Mn Amateur Sports Commission	\$75,494	\$23,625	31%	1	91		1	14,760	-	-	14,760	14,924	-	-	14,924
MN Board of Water & Soil Resources	\$6,477	\$4,250	66%	2	10		2	1,472	-	-	1,472	1,840	-	-	1,840
MN Historical Society	\$2,283	\$733	32%	1	2		1	656	-	-	656	328	-	-	328
MN State Academies	\$29,122	\$22,142	76%	2	25		1	4,264	-	-	4,264	4,600	-	-	4,600
MNSCU	\$2,313,342	\$1,302,820	56%	2	1,609		2	300,840	-	-	300,840	296,056	-	-	296,056
Natural Resources	\$2,357,551	\$1,157,592	49%	1	2,800		1	323,396	-	-	323,396	323,396	-	-	323,396
Perpich Center for Arts Education	\$1,441	\$463	32%	1	1		1	164	-	-	164	164	-	-	164
Pollution Control Agency	\$47,202	\$31,429	67%	2	31		2	6,992	-	-	6,992	5,704	-	-	5,704
Public Safety	\$2,938,737	\$3,245,359	110%	3/4	405	639	3/4	77,316	305,888	-	383,204	82,620	309,276	-	391,896
Revenue	\$44,401	\$17,180	39%	1	40		1	6,724	-	-	6,724	6,560	-	-	6,560
State Fair	\$165,559	\$88,328	53%	2	121		2	22,264	-	-	22,264	22,264	-	-	22,264
State Lottery	\$49,645	\$54,391	110%	3	39		3	7,548	-	-	7,548	7,956	-	-	7,956
Supreme Court	\$2,682	\$2,996	112%	3*	2		3	408	-	-	408	408	-	-	408
Teachers Retirement Assoc	\$1,200	\$391	33%	1	1		1	164	-	-	164	164	-	-	164
Transportation	\$6,298,291	\$6,636,345	105%	3	3,770		3	807,840	-	-	807,840	769,080	-	-	769,080
Veterans Affairs	\$23,023	\$10,904	47%	1	27		2	2,392	-	-	2,392	4,428	-	-	4,428
Veterans Home	\$91,701	\$120,436	131%	3*	74		3	15,912	-	-	15,912	15,096	-	-	15,096
Zoological Board	\$132,111	\$58,407	44%	1	144		1	22,304	-	-	22,304	23,616	-	-	23,616
TOTAL	20,109,989	17,682,938	88%		12,829	684		2,308,800	315,612	2,624,412	2,236,792	319,221	2,556,013		

* Due to nominal premium difference, these were moved to tier 3 from tier 4

** Public Safety - Tier 3 rate for non-sireded vehicles

*** DNR On-road/Off-road rates+ safety program

**** 'A' rated - pricing based on loss experience and other factors

Dividend Calculation

The RMF returns unused premium to insureds with favorable premium loss ratios in the form of an annual dividend. The following discussion outlines the dividend calculation process and exceptions utilized by the Program.

- **Property Dividend:** Property losses have the shortest maturity. Dividends are generated quickly with a 25 percent dividend declaration just 24 months after the close of the policy year, and 25 percent for each of the following three years.
- **Automobile Liability:** Automobile Liability losses are longer to mature, with dividends being declared 36 months after the close of the policy year. Dividends are paid out over a four-year time period with 35 percent paid the first year, 25 percent for years two and three and 15 percent the last year.
- **General Liability:** General Liability losses are the longest to mature, resulting in a 48-month period before the first dividend declaration. Dividends are paid out over a four-year time period with 35 percent paid the first year, 25 percent for years two and three and 15 percent the last year.

Risk Management Division Dividend Criteria

Dividend Pay Out Pattern in Years after Policy Year is Closed

Lines of Business	Dividend Start Date	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total
Property	24 mos. after fiscal year closes	0%	0%	25%	25%	25%	25%	0%	0%	100%
Auto Liability	36 mos. after fiscal year closes	0%	0%	0%	35%	25%	25%	15%	0%	100%
General Liability	48 mos. after fiscal year closes	0%	0%	0%	0%	35%	25%	25%	15%	100%

Exceptions:

1. Predicated on the division's responsibility to maintain adequate funds to pay obligations, dividends will only be declared and paid at the discretion of the RMD, following approval by the Risk Management Advisory Committee.
2. Dividends declared for an entity that merges with a second entity will be paid to the successor entity.
3. Dividends declared for an entity that ceases to exist, provided financial functions of that entity have ceased, or voluntarily leaves the Risk Management Fund, will be placed back into the dividend pool to be distributed, on a pro-rata basis, among existing participants.
4. Dividends are declared and distributed by line of business. Participants having negative balances will be subsidized by participants having positive balances until the number of participants with negative balances reaches zero. The remaining declared dividends will be distributed only to participants with positive balances. If an entire line(s) of business develops unfavorably, it may then be necessary to subsidize that line(s) from other lines.

5. For any insured, if their pre-dividend period results have a negative balance in a line of business that is subject to dividends, the payment of a dividend for that insured will be waived until such time as the insured's results return to profitability in both the pre-dividend and the dividend pay out periods.

Dividend estimates for the coming fiscal year are presented in the Financial Outlook section.

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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017
 (All Figures in 000's)

PLANT MANAGEMENT
 FUND 5400

PART I 2 CFR 200 R.E. BALANCE		
2 CFR 200 R.E. BALANCE July 1, 2016 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		23,725
Adjustments (e.g. Contrib. Capital)		602
Adjusted Retained Earnings Balance		24,327
FY17 Retained Earnings Increase (Decrease) Per CAFR		
2 CFR 200 Revenues (Actual and Imputed) from Attachment A	71,688	
2 CFR 200 Revenues (Actual and Imputed) from Other	334	
Total Revenues	72,022	
Expenditures (Actual Costs):		
per State's Financial Report	46,756	
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)		
Gain(Loss) on Disposal of Assets	903	
GASB68 Net Pension Liability Adjustment	(6,314)	
Expenditures	41,345	
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	235	
Other - Debt Service Payments	(32,901)	
Federal portion of Depreciation costs	-	
Total Adjustments	(32,666)	
FY17 Net Increase (Decrease) to Retained Earnings Balance per CAFR		(1,989)
2 CFR 200 R.E. BALANCE June 30, 2017	A)	22,338
Allowable Reserve	B)	6,891
Excess Balance (A)-(B)		15,447

(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 2017 Actual

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

FOR YEAR ENDING JUNE 30, 2017
 (All Figures in 000's)

PLANT MANAGEMENT
 FUND 5400

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2016		<u>751</u>
TRANSFERS Per CAFR (Supported by Official Accounting Records)		
Plus: Transfers In (e.g. Contrib. Capital)	-	
Less: Transfers Out (e.g. Payback of Contrib. Capital, Other Users of Fund R.E.)	<u>(602)</u>	
Net Transfers		(602)
 2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2017	 C)	 <u><u>149</u></u>

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2016		
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	(7,507)	
Current Year Imputed Interest Adjustment	(235)	
FY15 GASB68 Beginning Balance Adjustment	(17,253)	
FY15 GASB68 Net Pension Liability Adjustment	1,754	
FY16 GASB68 Net Pension Liability Adjustment	4,282	
FY17 GASB68 Net Pension Liability Adjustment	<u>(6,314)</u>	
Total Adjustments		(26,238)
 2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2017	 D)	 <u><u>(26,238)</u></u>

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)	<u><u>(3,751)</u></u>
	(3,751)

Check Figure



LEASES
Fund 5400

FISCAL YEARS 2018 and 2019
Business Plan

September 1, 2016
Christopher A. Guevin, Director
Department of Administration
Plant Management Division
G-10 Administration Building
50 Sherburne Avenue
St. Paul, MN 55155
Phone: 651.201.2350
Fax: 651.297.5158

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<http://mn.gov/admin/government/buildings-grounds/>

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Executive Summary

Who are we and what do we do

The Department of Administration's (Admin), Plant Management Division's (PMD's) purpose is to provide well-functioning facilities management services to the State Capitol Complex and select other buildings. PMD operates and maintains 23 buildings and 31 parking facilities on the 140 acre Capitol Complex and at select locations elsewhere in the Twin Cities and the State of Minnesota. PMD strives to provide the best value to our customers by ensuring that our services are responsive, responsible, and cost effective in order to keep the buildings it operates in sound condition while keeping lease rates as low as possible.

What are our goals for next year

Admin's mission is to benefit all Minnesotans by leading innovation, creating solutions, and providing exceptional services by emphasizing:

- diversity and inclusion,
- customer satisfaction,
- technology optimization,
- sustainability,
- employee engagement, and
- best value.

PMD has developed Specific, Measurable, Achievable, Relevant, and Timely (SMART) objectives that include:

- Update the recycling program in all buildings to include composting organics
- Train and develop 3 Project Search interns for future employment
- Partner with Minneapolis Community and Technical College (MCTC) and Project for Pride in Living (PPL) to sponsor 3 interns and hire 1 Building Operations Technician apprentice
- Plant and nurture at least 4 Pollinator Gardens throughout our 40 acres of green space
- Reopen the State Capitol Building by January 2017

What are our proposed rates

The proposed rates reflect overall increases of 3.4% each year in FY 2018 and FY 2019.

Comparing FY 2019 to FY 2017 rates:

- 5 buildings have no rate change: Ely Revenue, Governor's Residence, Minnesota History Center, and State Office Building
- 14 buildings have rate increases: 321 Grove Building 2, 691 N. Robert, Administration, Ag/Health Lab, Andersen, BCA Maryland, Centennial, Fleet & Surplus Services, Freeman, Judicial, Retirement Systems, Stassen, Transportation, and Veterans Service buildings
- 3 buildings have no rates: 321 Grove Building 1, Ford, and Power House
- An interim rate request for the State Capitol Building will be submitted in the next few months as additional information regarding building operations and maintenance needs are understood.

See page 26 for detailed rates.

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

Successes

- PMD reduced overall energy consumption from FY 2008 to FY 2016 by 29.9% (24.3% after weather normalization)
- Minnesota Senate Building (MSB) successfully opened in January 2016

Challenges

We have experienced problems with water intrusion in several buildings over the past few years.

Economic Impacts

Due to the large pay gap between the private and public sector, we have been unable to fill several of our trades positions.

Legislative Impacts

As directed by the Laws of 2015, Chapter 77, Article 2, Section 80, Admin will be submitting a report to the legislature by January 15, 2017 regarding In Lieu of Rent appropriation.

What is our projected FY 2018 financial activity

Revenue	\$69,256,015
Expenses	\$70,468,004
Year-end Retained Earnings	\$8,157,325
Working Capital	\$9,458,931
Full Time Equivalents	251.64
Overall Rate Change	3.4%

What is our projected FY 2019 financial activity

Revenue	\$71,644,364
Expenses	\$70,035,789
Year-end Retained Earnings	\$9,765,901
Working Capital	\$9,384,589
Full Time Equivalents	251.64
Overall Rate Change	3.4%

The Business

Description of Business

How was the business created

- Statutory authority – M.S. 16B.24 and M.S. 16B.48
- Year created – 1986
- Purpose – To preserve the state’s assets and provide building conditions that result in tenant comfort and satisfaction
- Type of fund – Internal Service Fund

What are significant historical changes

Leases changed from a general funded operation to an Internal Service Fund in 1986 for the following reasons:

- As a general fund, Leases was not adequately funded to maintain the facilities at a level that would protect and preserve the state’s assets
- To help ensure state agency budgets reflected the full cost of their operations
- To maximize federal participation

In response to the state’s significant budget deficiencies in 2004, biennial budget rent adjustments are no longer automatically provided to state agencies. Since that time, agencies may keep any rent savings that are realized and are expected to absorb any rent increases.

Starting in 2004, the lease rate methodology was to set rates so there were no overall rate increases each biennium. Therefore, to offset buildings that required rate increases, other building rates were lowered. This created lease rates in some buildings that were not reflective of actual costs or building needs.

Beginning in FY 2016, PMD implemented a rate setting approach that focuses on managing finances on a by-building basis rather than from an overall fund perspective. This allows us to set rates that are more predictable for our tenant agencies and helps match revenues to expenses. PMD continues to focus on holding expenses and rates down while preserving the state’s assets and providing building conditions that result in tenant comfort and satisfaction.

However, because of the focus on keeping retained earnings balance in each building equal to working capital, we continue to have challenges with fluctuating rates. Building repairs are not predictable; this has been especially evident over the past few years in relation to water intrusion issues.

What are significant aspects of the business

PMD maintains and operates 4.7 million gross square feet in 23 buildings. This includes 20 buildings under PMD’s custodial control as well as the Minnesota History Center, Retirement Systems Building, and Fleet and Surplus Services Building. PMD’s Leases activity delivers consistent, quality services to ensure cost-effective, clean, safe, and environmentally sound

facilities and grounds. Leases provides housekeeping, engineering, building management, waste removal, general recycling, grounds maintenance, snow removal, trade and repair services, provision of utilities, event permitting and coordination, cafeteria oversight, and environmental and fire/life/safety systems. PMD also maintains the ceremonial grounds and monuments and memorials as a showplace for all Capitol Complex tenants, visitors, and Minnesota citizens.

PMD strives to ensure our buildings are well maintained, clean, and comfortable while keeping rates low. Many projects have recently been completed or are currently in process to help achieve this goal including:

- Replace obsolete fire alarm systems, for which replacement parts were no longer available for purchase, at Centennial, Judicial, Retirement Systems, Transportation, and Veterans Service buildings
- Water/air intrusion repairs at BCA Maryland, Judicial Center, Freeman, and Veterans Service buildings to fix leaks and maintain structural integrity
- Install fall protection tie offs in several buildings to improve safety and meet current building code requirements
- Generator replacement and mechanical updates at Ely Revenue to improve building operations and tenant comfort
- Replaced failing Ag/Health Lab heat wheels for improved efficiency and reliability
- Improved access to mechanical and electric equipment to address safety concerns

Each biennium, Admin requests a general fund appropriation In-Lieu-of-Rent which serves as a pass-through account for entities that do not directly pay for their leased space. In-Lieu-of-Rent includes three distinct components:

- Ceremonial - space in the State Capitol Building such as the Rotunda, the Governor's Residence, and the ceremonial grounds including monuments and memorials
- Rent Waived - space in the State Capitol, State Office, and Veterans Service buildings occupied by the House of Representatives, Senate, Revisor of Statutes, Legislative Reference Library, and congressionally chartered veterans organizations
- Services for the Blind - space occupied by blind vending operators in buildings under PMD's custodial control

What are the location, hours, and website

Administration Building
50 Sherburne Avenue, Room G10
St. Paul, MN 55155

PMD staff are housed throughout the buildings it manages.

PMD's Service Line (651.201.2300) operates 7 am to 4:30 pm M-F excluding state holidays. Many buildings operate extended hours.

Website: <http://mn.gov/admin/government/buildings-grounds/>

What are the partnerships

- Through a partnership with MN Pollution Control Agency (MPCA) and the Minnesota Chamber of Commerce's Waste Wise Foundation, PMD is modernizing our recycling program as we increase recycling rates and work toward becoming a zero-waste workplace.
- Through a partnership with MCTC and PPL, PMD will help empower low-income people to become self-reliant by sponsoring 3 interns.
- Through a partnership with the Governor's Office and Project Search, we will help youth with disabilities make a successful transition from school to adult life by sponsoring 3 interns.

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

Strengths

PMD's highly skilled employees are committed to preserving the state's assets. Their building knowledge and understanding of the business needs of their customers allows PMD to focus on the long-term effects of providing value and maintaining and improving the buildings.

Weaknesses

Holding overall lease rates steady for over a decade created rates in some buildings that are not reflective of true costs and building needs. Since increasing rates drastically is difficult for our agency tenants, these rates are being increased gradually which is creating challenges scheduling needed repairs and improvements in some buildings.

Opportunities

We are working with Xcel Energy to purchase one third of our base electricity load through their Green Electricity Portfolio program (solar and wind farms).

Threats/risks/vulnerabilities

- Security concerns as identified by the Advisory Committee on Capitol Area Security
- Governor's Residence, State Office, and Centennial Office buildings are in need of major renovations

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

The State Capitol Building is in the final stages of an historic \$310 million restoration project. The project, which began fall 2013, will be completed in January 2017.

Products and Services

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

Services provided by Leases include:

- Janitorial Services – cleaning and sanitizing of offices, laboratories, museums, lobbies, conference rooms, and restrooms
- Maintenance Engineering – maintenance and repair of facilities and their components, including lighting, heating, cooling, mechanical, and pneumatic systems
- Building Management Services – oversight of construction and renovation projects; environmental issues; indoor air quality; recycling, reuse, and sustainability; and integrated pest management
- Maintenance & Leasehold – preventative maintenance type projects such as replacement of carpet, window blinds, and sidewalks; painting; duct cleaning; and tuckpointing
- Utilities – heating, cooling, humidity control, water and sewage, and electrical
- Specialized Utilities – electrical and cooling utilities beyond normal office usage is billed to tenants as a fee-for-service based on actual usage
- Asset Preservation Program – management of asset preservation program outlining required facility repairs
- Building Replacement Funds – management of asset preservation funds to be used for future building repairs at the Andersen and Freeman buildings. The original construction of these buildings was financed by the Saint Paul Port Authority. This program will be expanded to include MSB which was financed with state revenue bonds.
- Carpentry/Paint Shop – repair and maintenance related to carpentry, painting, and plastering including building interior/exterior finishes, signage, and casework
- Pipe Shop – repair and maintenance related to plumbing, steam fitting, refrigeration, and sheet metal including domestic water systems, waste and storm sewers, heating and chilled water systems, air conditioning, and coordination of sprinkler systems repairs
- Electric/Machine Shop – repair and maintenance related to electrical and machinist work including primary high, medium, and low voltage systems; all mechanical/electrical equipment; keys; door hardware; locks; and specialized machining of parts
- Grounds – development, implementation, and monitoring of the grounds maintenance program including landscaping and snow removal
- Ceremonial Grounds – maintenance of ceremonial grounds, monuments, and memorials
- Recycling Program – collection and removal of organics, paper products, cans, bottles and plastics, and pallets
- Waste Removal – collection and removal of solid waste
- PMD Service Line – one call for all PMD service requests such as temperature, lighting, elevator, and snow removal issues (651.201.2300)
- Fire/Life Safety – installation, monitoring, repair, and replacement of building electronic systems and devices such as high/low temperature alarms, keycard readers, and motion detectors

- Security Services – in cooperation with the Department of Public Safety Capitol Security, maintenance of perimeter security devices including cameras, door entry systems, card reader devices, and security devices in common areas
- Computer Assisted Facilities Management System – electronic work order system for preventative maintenance and on-demand work
- Shared Conference Rooms – availability and scheduling of shared conference rooms for tenants during normal business hours in Administration, Centennial, and Veterans Service buildings
- Cafeterias – oversight of contract for cafeteria services in select buildings
- Special Event Permits – special event coordination and issuance of permits for public rallies and events
- Licenses – fees for media equipment
- Evaluation of Performance – evaluation of services through building tours, facility condition audits, customer surveys, and computer assisted facilities management program
- After-hours Heating and Cooling – upon prior PMD approval, based on need, PMD may provide after-hours heating or cooling for specific one-time tenant requests. Tenants will reimburse PMD based on usage.

What are our major changes

We are not aware of any state need for 321 Grove Building 1 upon completion of the Capitol Restoration project. It is anticipated that this building will be sold through the state surplus building process.

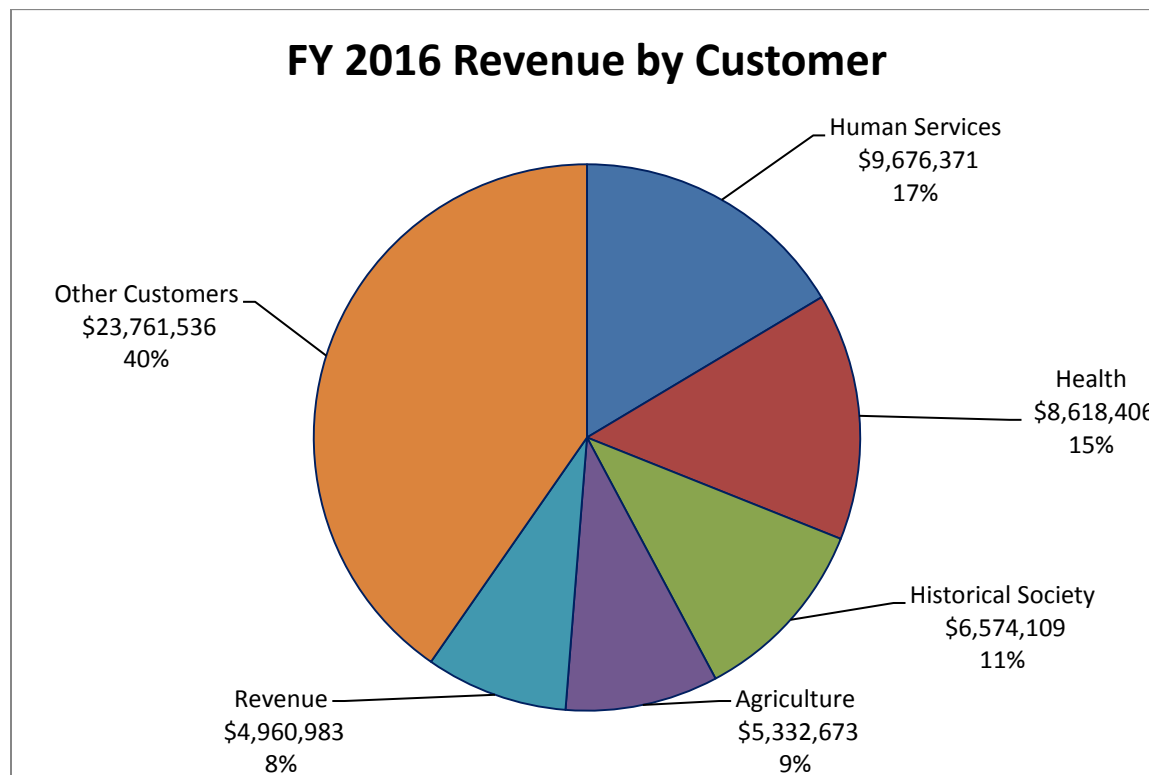
Upon completion of the Capitol Restoration project, it is expected that PMD will begin allowing wine and beer sales in the Rathskeller (Capitol cafeteria) as authorized by the Laws of 2013, Chapter 137, Article 4, Section 6 which amended the Laws of 2001, Chapter 193, Section 10. It is also expected the State Capitol Building will be available for after-hours events. PMD will submit an Interim Rate Request related to Capitol events when impacts are better understood.

Marketing

Who are our target audiences/customers

Leases customers are the state agencies, employees, visitors, legislators, and media in the buildings managed by PMD. The majority of PMD buildings are located in the Capitol Complex, but there are also buildings at 321 Grove, the BCA Building on Maryland Ave., Retirement Systems Building on Empire Drive, Governor's Residence on Summit Ave., and the Ely Revenue Building.

Who are our key customers



What is changing the customer base and how

Over the past four reporting years (2011-2015), the number of tenants in our buildings has increased by 1,000 (13%). Additional tenants lead to increased expenses in such areas as:

- Increased electrical usage for plug load
- Additional heat load resulting in increased cooling demand
- Increased restroom supplies
- Increase in general building maintenance for items such as toilet flush valves, door hinges, and increased wear and tear on buildings
- Increased need for janitorial staff as described later in this plan (see page 44)

Greater efficiency in space usage, by maximizing building occupancy, is beneficial even though the rate per square foot is increasing. For example, state agencies have reduced commercial lease space and consolidated employees in PMD managed buildings.

What have we heard from our customers

As part of Admin's Performance Management Process, PMD monitors performance through annual customer surveys and management building tours. These measures provide PMD with an assessment of performance from both the operational and tenant perspective and assist in improving services. These tools help PMD:

- Identify areas in which PMD can improve the level of service
- Receive and respond to customer feedback
- Assess the general condition of the building
- Identify and initiate work orders for items requiring repair or maintenance
- Identify items to be added to the deferred maintenance list
- Ensure that tenants are provided a clean, safe and environmentally sound work place
- Document and produce reports of the division's assessment activity for departmental review

See page 55 for results of customer surveys and building tours.

Competition

Who is our competition

Property management companies provide services that are similar to PMD's Leases activity.

Because of numerous differences in the lease rates for state owned buildings and non-state owned buildings, valid comparisons cannot be made between these rates without appropriate recognition of the differences and adjustments made accordingly. For example, PMD has rules and regulations to follow, such as state procurement laws and labor mandates; pays employees union wages and benefits; and pays statewide indirect costs, bond interest, and building depreciation. Non-state owned buildings pay real estate taxes and debt service. In addition, some PMD operated buildings are not standard office buildings and require different service levels such as the State Capitol Building, Minnesota History Center, Governor's Residence, BCA Maryland Laboratory, and Agriculture/Health Laboratory. PMD strives to operate their buildings at high service levels commensurate with owner occupied buildings focusing on the long-term benefits of maintaining and improving the buildings. This is not always the focus with commercial building management firms that do not occupy the buildings they manage as profit maximization is the prime motivating factor.

How do our rates compare

The chart below lists FY 2016 office lease rates for state agencies in privately owned buildings in St. Paul. PMD's rates can be found on page 26.

Office Rates of State Agencies in Privately Owned Space in St. Paul

Building	Rate per SF (as of 2/2/16)
81 on Seventh	\$22.40
180 5 th St E	\$21.00
443 Lafayette Rd (DOLI)	\$18.03
444 Lafayette Rd (DHS)	\$20.29
500 Lafayette Rd (DNR)	\$21.45
520 Lafayette Rd (PCA)	\$18.47
DC-1 Warehouse	\$14.81
First National Bank Building	\$13.65 - \$18.70
Golden Rule Building	\$19.75 - \$22.34
Landmark Towers	\$21.85
Metro Square Building	\$18.10
Park Square Court	\$17.69 - \$18.00
Town Square	\$21.88 - \$22.38

Financial Outlook

What is our current overall financial health

As mentioned in last biennium's Lease Business Plan, holding overall lease rates steady over a twelve year period has created lease rates that are not reflective of true costs and building needs. As PMD continues to invest in needed building repairs and improvements, rates are expected to continue to increase in future years.

Building life expectancy, vacant space, breakeven rates, positive/negative retained earnings, planned construction projects, and working capital are factors that are considered when developing each building's rate. The difference between actual revenues and expenses versus budgeted amounts will be reflected in future lease rates.

The business plan is based on the following assumptions regarding occupied/vacant space:

- When the Senate and media tenants move back into the State Capitol Building upon completion of the restoration project in mid FY 2017, the space they currently occupy in the Centennial Office Building will become vacant.
- When the Governor's office moves back to the State Capitol, the space they currently occupy in the Veterans Service Building will be reassigned to another state agency.
- The State Office Building will remain fully occupied.
- No other changes in occupancy/vacancy levels through FY 2019.
- If any tenant vacates space, Admin may need to revise the rental rate for that facility and/or explore alternative leasing options.

There are no FY 2018 or FY 2019 expenses included in this plan for 321 Grove Building 1 or the Ford Building.

Leases information technology (IT) expenses have increased with the consolidation of state IT services. The impact of this change for future years is unknown.

Admin's Real Estate unit has had a long standing budget shortfall of \$415,000 per year that has been funded by Leases. These costs are included in this business plan but Admin is looking at more appropriate methods of funding this shortfall.

A portion of the depreciation and bond interest collected through the rental rates are transferred to a segregated Facility Repair and Replacement (FR&R) account in accordance with § 16B.24 subd. 5d. FR&R assists PMD in planning and budgeting for future cyclical repairs and replacements that extend the useful life of the facilities and reduce the reliance on the capital budget process. Preventive maintenance and planned, coordinated repair and replacements are significantly less expensive than emergency repairs or full replacement of facilities.

What are the rate changes and why

The proposed rates reflect overall rate increases of 3.4% each year in FY 2018 and FY 2019. There are rate increases in 14 buildings including significant percentage increases for tenant

agency customers at Fleet and Surplus Services, Judicial Center, and Retirement Systems buildings. Specific construction projects that have contributed to these increases include:

- Fleet and Surplus Services Building – upgraded zone manager
- Judicial Center – repairs for water intrusion, fire alarm system replacement, installation of fall protection tie off, and carpet replacement
- Retirement Systems Building – fire alarm system replacement and upgraded zone manager

It is important to note, in each of these buildings there have been previous rate decreases for reasons described on page 6. Specifically as it relates to these 3 buildings:

- Fleet and Surplus Services – when the rate was first established for this building in FY 2011, the rate was \$12.00 – equal to the FY 2018 rate and \$2 less than the FY 2019 rate. This reflects a 17% rate increase over 8 years.
- Judicial Center – FY 2003 rate was \$24.63, so the rate of \$19.95 in FY 2019 reflects a 19% decrease over a 16 year period.
- Retirement Systems Building – FY 2003 rate was \$10.93 so the rate of \$12.90 in FY 2019 reflects an 18% increase over a 16 year period.

Assuming the same square footage as currently occupied, the five largest customers will pay 3.6% more in FY 2018 than in FY 2017. In FY 2019, they will pay 3.3% more than they will in FY 2018. These customers will pay 6.1% more in the FY 2018/2019 biennium than they did in the FY 2016/2017 biennium.

How will the proposed rates impact our financial health

	FY 2018	FY 2019
Beginning Retained Earnings	\$9,369,314	\$8,157,325
Change in Retained Earnings	(\$1,211,989)	\$1,608,575
Ending Retained Earnings	\$8,157,325	\$9,765,901

How will our proposed rates impact our customers

Projected Impact on 5 Largest Customers

Customer	Increase/(Decrease) FY 2017 to FY 2018	Increase/(Decrease) FY 2018 to FY 2019	Increase/(Decrease) From FY 2016/2017 to FY 2018/2019
Dept of Human Services	\$629,228	\$517,499	\$1,840,142
Dept of Health	\$379,593	\$373,376	\$1,292,636
Minn Historical Society	\$17	\$0	\$33
Dept of Agriculture	\$183,481	\$218,953	\$672,961
Dept of Revenue	\$56,171	\$58,492	\$352,159
Total	\$1,248,490	\$1,168,320	\$4,157,931

No rate matrix for 321 Grove Building 1 is included in this plan. This building is being used as a temporary storage facility and project management office for the Capitol Restoration project until January 2017. If Capitol Restoration completion is delayed and the building remains in use during FY 2018, the rate approved for FY 2017 will apply.

PMD has several long-standing license agreements with media organizations that have equipment on state property which allows them to transmit news regarding state government activities.

There are times when tenants have a need for renovation projects that are beyond the scope of the lease agreement and the agency may not have the money to fund the entire project in one year. Occasionally, PMD will pay the tenant renovation expenses and amortize the cost of the project back to the tenants for up to five years. These projects are based on availability of funding and require approval from MMB.

Financial Data

Assumptions for Rate Matrix

Fiscal Years 2018 and 2019

Revenue Category	Account	Increase/Decrease	Explanation
In Lieu of Rent – Ceremonial	670031	FY18: Decrease (\$212,011) (-12.3%) FY19: Increase \$1,220 (0.1%)	FY17 includes Capitol whereas FY18 does not. FY19 due to slight increase in revenue for Ceremonial Grounds.
In Lieu of Rent – Rent Waived	670031	FY18: Decrease (\$1,692,402) (-34.2%) FY19: Increase \$10,933 (0.3%)	FY17 includes Capitol whereas FY18 does not. FY19 due to increase Veterans Service Building rates.

Expense Category	Account	Increase/Decrease	Explanation
Utilities – Electric	411003-80001	FY18: Increase \$20,303 (0.3%) FY19: Increase \$304,225 (5.0%)	FY17 includes Capitol whereas FY18 does not. FY18 & FY19 based on projected utility rate increases of 5%.
Utilities – District Cooling	411003-80007	FY18: Increase \$27,242 (2.2%) FY19: Increase \$63,139 (5.0%)	FY17 includes Capitol whereas FY18 does not. FY18 & FY19 based on projected utility rate increases of 5%.
Repairs & Maintenance	41500	FY18: Decrease (\$630,253) (-16.8%) FY19: Increase \$59,340 (1.9%)	FY17 includes Capitol whereas FY18 does not. FY17 included large repair projects at Andersen, Centennial, & MHC that would not continue into FY18.
Rent Rebate Expense	44200	FY18: Decrease (\$2,000,000) (-100%) FY19: No change	FY17 includes a rent rebate to the Minnesota Historical Society for excess retained earnings at MHC.
Maintenance and Leasehold	Various	FY18: Decrease (\$1,853,000) (-37.4%) FY19: Decrease (\$1,250,000) (-40.3%)	Based on anticipated projects. FY17 included large projects at Centennial, 691 N. Robert, Judicial, & Ceremonial Grounds that would not continue into FY18. FY18 includes projects at Andersen & MHC that would not continue into FY19.
Intrafund Expenses (PMD Rent)	N/A	FY18: Increase \$19,509 (3.0%) FY19: Increase \$67,759 (10.3%)	Based on rate increases in buildings.
Bond Interest	N/A	FY18: Decrease (\$414,580) (-11.6%) FY19: No change	Based on payment schedule of interest for construction projects funded with bonded dollars. Interest is paid over 20 years. Bond Interest only paid on occupied buildings.
Building Depreciation	N/A	FY18: Decrease (\$810,615) (-8.0%) FY19: Decrease (\$66,378) (-0.7%)	Based on payment schedule of building depreciation, which is based on life cycle of building or construction project. Building Depreciation only paid on occupied buildings.
Building Replacement Funds	N/A	FY18: Increase \$141,096 (23.6%) FY19: No change	Based on addition of Minnesota Senate Building.

The budgeted FTE for FY 2018 & FY 2019 is 251.64. Budgeted FTE for FY 2016 and FY 2017 was 244.39. Changes from FY16/17 to FY18/19 include the addition of 5 GMWs, 1 Plumber, and 1 Building Operations Technician.

Square footage information is based on occupied space per Real Estate and Construction Services Space Management Inventory.

The assumptions for these rates include a general inflation factor of 1.9% for FY 2018 and 1.9% for FY 2019. This factor is used when a more specific factor is not available.

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2018**

**LEASE RATE MATRIX FY 2018
August 24, 2016**

	Total	321 Grove Bldg 2	691 N Robert	Admin	Ag/Health Lab	Andersen	BCA Maryland
Direct Costs							
Salaries & Benefits	16,366,435	43,686	162,998	358,334	749,812	1,264,746	859,903
Utilities - Electric	6,079,290	5,242	36,507	103,587	850,140	891,478	462,528
Utilities - Water	469,884	822	3,869	8,660	40,525	31,464	37,501
Utilities - District Heat	1,892,972		28,197	63,287	522,899	131,448	
Utilities - District Cooling	1,262,824		4,395	17,809	273,419	572,898	
Utilities - Gas and Other	414,517	3,128			88,694	7,399	139,791
Repairs & Maintenance	3,122,983	4,857	19,911	40,564	146,827	274,493	96,457
Maintenance & Leasehold	3,100,000	2,100	8,700	21,400	50,100	621,400	65,800
Professional/Technical Services	643,149	1,845	7,241	8,519	26,783	79,320	47,915
Supplies	1,753,874	2,467	24,485	39,826	113,442	182,709	141,769
Purchased Services	657,955	7,600	5,093	14,334	14,085	82,077	17,723
Insurance	117,409	77	647	2,107	7,420	12,831	9,835
Statewide Indirect	887,821						
Centralized IT Services	867,140	33	490	2,594	4,177	2,587	2,431
Vehicle Leases	231,970						
Other Operating Costs	506,614	1,520	4,833	10,702	17,093	40,637	22,815
Intrafund Expenses (PMD Rent)	659,229						
Depreciation	576,821	19,316	9,085	11,291	45,235	7,314	26,857
Bond Interest	3,155,580	1,757		63,449	1,044,802		615,376
Building Depreciation	9,322,788	2,853		420,455	853,677		836,654
Debt Service	17,624,594					6,693,680	
Building Replacement Funds	738,155					335,557	
Total Direct Costs	70,468,004	97,303	336,451	1,174,908	4,849,130	11,231,938	3,383,155
Distributions/Allocations							
Admin O/H Internal	0	4,059	16,243	40,027	93,589	227,012	122,981
Admin O/H External	0	3,405	13,622	33,568	78,488	190,383	103,137
Grounds	0	796	1,152	18,257	7,710	36,247	40,679
Tunnels	0			14,126	33,020		
Common Space (Conf Rms)	0		1,656	(13,421)	9,690		
Electric/Chiller Loop (Power House)	0		14,702	36,755	86,995		
Automation System	0		1,187	17,152	72,621	61,126	158,745
Total Distributions/Allocations	0	8,260	48,562	146,464	381,113	514,768	425,542
Total Costs	70,468,004	105,563	385,013	1,321,372	5,230,243	11,746,706	3,808,697
Revenue - In Lieu of Rent							
Approp. - Ceremonial	1,515,053						
Approp. - Services for Blind	120,007			17,518		31,996	5,460
Approp. - Rent Waived	3,254,940						
Total In Lieu of Rent	4,890,000	0	0	17,518	0	31,996	5,460
Revenue - Other							
Specialized Utilities	907,160			4,945		521,754	
Intrafund Revenue	659,229	103,563	395,802	159,864			
Misc Revenue	2,493						
Total Other Revenue	1,568,882	103,563	395,802	164,809	0	521,754	0
Revenue - Rent / Rate							
Requested Storage Rate				7.50			
Requested Storage Revenue	182,086			3,075			
Office Rate Breakeven		18.04	16.05	22.63	37.77	33.45	20.95
Office Revenue Breakeven	64,401,760	105,552	385,007	1,296,111	5,229,974	11,190,831	3,803,116
Requested Office Rate		17.70	16.50	22.75	39.80	31.90	21.00
Requested Office Revenue	63,274,276	103,563	395,802	1,302,984	5,511,066	10,672,273	3,812,193
Total Rent Revenue	63,456,362	103,563	395,802	1,306,059	5,511,066	10,672,273	3,812,193
Total Recoveries/Revenue	69,256,015	103,563	395,802	1,328,522	5,511,066	11,226,023	3,817,653
Inc (Dec) in Retained Earnings							
	(1,211,990)	(2,000)	10,789	7,150	280,823	(520,683)	8,956
FY18 Storage Rate							
FY18 Office Rate		17.70	16.50	22.75	39.80	31.90	21.00
FY17 Storage Rate							
FY17 Production Rate		15.70	14.50	7.00			
FY17 Office/Lab Rate		15.70	14.50	21.65	38.25	30.35	20.00
FY16 Storage Rate							
FY16 Production Rate		14.30	13.20	7.00			
FY16 Office/Lab Rate		14.30	13.20	20.90	38.25	30.15	20.00
Automation System Points	78,678	3	93	1,483	6,263	5,270	13,691
Distribution Methods							
A. By Total Sq. Ft.	1.0000	0.0020	0.0083	0.0206	0.0481	0.1166	0.0632
B. By Sq. Ft. w/o Ely. Fleet	1.0000	0.0021	0.0084	0.0207	0.0484	0.1174	0.0636
C. By Sq. Ft. Cap. Complex w/o Andersen, MHC	1.0000		0.0126	0.0315	0.0737		
D. By Grounds	1.0000	0.0009	0.0013	0.0206	0.0087	0.0409	0.0459
E. By Tunnel Connections	1.0000			0.0388	0.0907		
F. By Automation System Points	1.0000		0.0013	0.0188	0.0796	0.0670	0.1740
G. By Power House (Elec & Chiller Loop)	1.0000		0.0126	0.0315	0.0737		
H. M&L w/o Fleet & RSB	1.0000	0.0021	0.0087	0.0214	0.0501	0.1214	0.0658
I. Capitol Complex w/o MHC	1.0000		0.0109	0.0267	0.0625	0.1515	
Comparison to Prior Year							
Revenue at FY18 Requested Rate	67,687,129	0	0	1,163,712	5,511,066	10,704,268	3,817,653
Revenue at FY17 Requested Rate	65,467,481	0	0	1,107,388	5,296,439	10,184,155	3,635,860
Variance	2,219,648	0	0	56,324	214,627	520,113	181,793
% Rate Increase - Overall	3.4%						
Square Footage							
Office	2,616,318	5,851	23,988	58,046	138,469	334,554	181,533
Storage	24,278			410			
Ceremonial	17,027						
Services for the Blind	5,027			770		1,003	260
Rent Waived - Office	209,931						
Rent Waived - Storage	5,457						
Total Square Footage	2,878,038	5,851	23,988	59,226	138,469	335,557	181,793

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2018**

**LEASE RATE MATRIX FY 2018
August 24, 2016**

	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center	MN Senate Bldg
Direct Costs								
Salaries & Benefits	1,154,409	35,156	61,941	1,089,384	183,538	977,399	1,772,730	496,910
Utilities - Electric	447,490	19,940		367,045	29,590	257,732	733,027	282,529
Utilities - Water	26,641	2,203		23,910	4,086	40,561	75,304	22,813
Utilities - District Heat	135,435			218,242		90,093		110,395
Utilities - District Cooling	50,162			77,414		38,011		62,094
Utilities - Gas and Other	2,920	12,431		9,145	14,837		117,421	6,363
Repairs & Maintenance	144,969	41,980	2,296	264,851	40,694	188,646	888,923	149,443
Maintenance & Leasehold	177,700	5,300		94,600	6,200	65,000	869,100	51,100
Professional/Technical Services	19,355	5,266	1,730	107,984	927	72,001	45,614	21,931
Supplies	135,464	7,048	5,137	110,149	38,830	89,591	180,049	39,491
Purchased Services	32,387	60,680	972	66,223	18,351	24,847	104,978	35,089
Insurance	6,644	471		9,403	1,238	12,438		21,930
Statewide Indirect								
Centralized IT Services	5,005	2,772		4,628	447	5,078	7,756	4,386
Vehicle Leases								
Other Operating Costs	15,322	446		17,565	20,716	16,973	19,632	17,582
Intrafund Expenses (PMD Rent)								
Depreciation	14,081	15,266		1,652	17,771	7,922	107,039	9,031
Bond Interest	23,916				66,174	8,181	22,368	
Building Depreciation	925,279	99,318			171,693	970,105	704,894	
Debt Service				5,995,000				4,936,014
Building Replacement Funds				261,501				141,097
Total Direct Costs	3,317,179	308,277	72,076	8,718,696	615,092	2,864,578	5,648,836	6,408,198
Distributions/Allocations								
Admin O/H Internal	145,218	2,282	755	176,930	11,602	121,434	222,564	95,523
Admin O/H External	121,786	7,811	1,372	148,382	9,730	101,840	186,653	80,110
Grounds	25,701			44,667	15,509	39,970	53,706	19,586
Tunnels	51,222			62,362		42,813		33,638
Common Space (Conf Rms)	(10,811)			18,302		12,569		9,874
Electric/Chiller Loop (Power House)	133,368			162,421		111,548		87,628
Automation System	24,268	6,934	2,555	54,557	91	90,868	128,091	39,869
Total Distributions/Allocations	490,752	17,027	4,682	667,621	36,932	521,042	591,014	366,228
Total Costs	3,807,931	325,304	76,758	9,386,317	652,024	3,385,620	6,239,849	6,774,426
Revenue - In Lieu of Rent								
Approp. - Ceremonial					595,945			
Approp. - Services for Blind	15,576			24,424		675		
Approp. - Rent Waived								
Total In Lieu of Rent	15,576	0	0	24,424	595,945	675	0	0
Revenue - Other								
Specialized Utilities	102,896			44,597				
Intrafund Revenue								
Misc Revenue								
Total Other Revenue	102,896	0	0	44,597	0	0	0	0
Revenue - Rent / Rate								
Requested Storage Rate	7.50							
Requested Storage Revenue	63,443							
Office Rate Breakeven	17.78	22.36	15.28	35.72	38.29	18.85	18.96	48.01
Office Revenue Breakeven	3,624,026	325,360	76,736	9,316,848	0	3,384,084	6,239,433	6,774,067
Requested Office Rate	16.50	24.00	12.00	36.40	35.00	17.75	16.50	49.90
Requested Office Revenue	3,363,129	349,224	60,264	9,494,212	0	3,186,604	5,429,886	7,040,740
Total Rent Revenue	3,426,572	349,224	60,264	9,494,212	0	3,186,604	5,429,886	7,040,740
Total Recoveries/Revenue	3,545,044	349,224	60,264	9,563,233	595,945	3,187,279	5,429,886	7,040,740
Inc (Dec) in Retained Earnings	(262,887)	23,920	(16,484)	176,916	(56,079)	(198,341)	(809,963)	266,314
FY18 Storage Rate								
FY18 Office Rate	16.50	24.00	12.00	36.40	35.00	17.75	16.50	49.90
FY17 Storage Rate								
FY17 Production Rate	7.00							
FY17 Office/Lab Rate	16.00	24.00	10.00	35.00	35.00	15.75	16.50	49.90
FY16 Storage Rate								
FY16 Production Rate	7.00							
FY16 Office/Lab Rate	16.00	24.00	10.00	34.00	35.00	15.75	16.50	56.26
Automation System Points								
	2,093	598	224	4,704	11	7,835	11,044	3,435
Distribution Methods								
A. By Total Sq. Ft.	0.0746	0.0051	0.0017	0.0909	0.0059	0.0624	0.1143	0.0490
B. By Sq. Ft. w/o Ely, Fleet	0.0751			0.0915	0.0060	0.0628	0.1151	0.0494
C. By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1143			0.1392		0.0956		0.0751
D. By Grounds	0.0290			0.0504	0.0175	0.0451	0.0606	0.0221
E. By Tunnel Connections	0.1407			0.1713		0.1176		0.0924
F. By Automation System Points	0.0266	0.0076	0.0028	0.0598	0.0001	0.0396	0.1404	0.0437
G. By Power House (Elec & Chiller Loop)	0.1143			0.1392		0.0956		0.0751
H. M&L w/o Fleet & RSB	0.0777	0.0053		0.0946	0.0062	0.0650	0.1191	0.0511
I. Capitol Complex w/o MHC	0.0970			0.1181		0.0811		0.0637
Comparison to Prior Year								
Revenue at FY18 Requested Rate	3,442,148	349,224	60,264	9,518,636	595,945	3,187,279	5,429,886	7,040,740
Revenue at FY17 Requested Rate	3,335,533	349,224	50,220	9,152,535	595,945	2,828,149	5,429,886	7,040,740
Variance	106,615	0	10,044	366,101	0	359,130	0	0
% Rate Increase - Overall								
Square Footage								
Office	205,392	14,551	5,022	260,830		179,527	329,084	141,097
Storage	8,459							
Ceremonial					17,027			
Services for the Blind				671		38		
Rent Waived - Office	944							
Rent Waived - Storage								
Total Square Footage	214,795	14,551	5,022	261,501	17,027	179,565	329,084	141,097

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2018**

**LEASE RATE MATRIX FY 2018
August 24, 2016**

	Retirement Systems Bldg	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
Direct Costs								
Salaries & Benefits	599,047	1,194,780	997,780	1,132,211	342,673	743,019	920,637	277,898
Utilities - Electric	291,700	419,873	290,209	481,466	108,268			
Utilities - Water	18,947	31,659	14,935	43,705	5,173			305
Utilities - District Heat	85,158	144,885	97,820	193,664	59,387			
Utilities - District Cooling		58,746	33,580	53,596	20,700			
Utilities - Gas and Other	3,801	6,052		2,535				
Repairs & Maintenance	57,297	235,337	122,175	275,167	69,131		1,286	9,029
Maintenance & Leasehold		868,900	75,400	95,300	21,900			
Professional/Technical Services	18,708	77,239	19,277	54,687	8,845		5,314	
Supplies	46,193	145,765	89,405	130,347	34,835		35,167	5,471
Purchased Services	13,396	69,794	24,405	31,577	8,147		6,061	992
Insurance		13,572	6,164	8,527	2,218			
Statewide Indirect						887,821		
Centralized IT Services	3,664	7,536	5,945	5,628	2,819		190,244	597,972
Vehicle Leases							170,292	7,405
Other Operating Costs	11,611	37,352	16,266	24,409	28,564		56,111	
Intrafund Expenses (PMD Rent)							551,913	3,754
Depreciation	1,374	13,630	81,810	75,399	30,819		2,165	
Bond Interest		950,928	50,168	10,917	46,442			1,240
Building Depreciation		856,691	754,273	1,328,054	409,599			8,264
Debt Service								
Building Replacement Funds								
Total Direct Costs	1,150,896	5,132,739	2,669,612	3,947,189	1,199,520	1,630,840	1,939,190	912,330
Distributions/Allocations								
Admin O/H Internal	74,446	222,178	140,964	178,090	40,800		(1,936,697)	
Admin O/H External	62,434	186,328	118,219	149,355	34,217	(1,630,840)		
Grounds	31,905	63,987	20,827	30,398	34,032			
Tunnels			49,693	62,763	14,416			
Common Space (Conf Rms)		22,983	14,581	18,420	(83,843)			
Electric/Chiller Loop (Power House)		203,960	129,400	163,472	37,572			
Automation System	33,026	105,648	15,327	66,600	30,198			(912,330)
Total Distributions/Allocations	201,811	805,084	489,011	669,098	107,392	(1,630,840)	(1,936,697)	(912,330)
Total Costs	1,352,707	5,937,823	3,158,623	4,616,287	1,306,912	0	2,493	0
Revenue - In Lieu of Rent								
Approp. - Ceremonial								
Approp. - Services for Blind		8,823	2,773	8,452	4,310			
Approp. - Rent Waived			2,953,266		301,674			
Total In Lieu of Rent	0	8,823	2,956,039	8,452	305,984	0	0	0
Revenue - Other								
Specialized Utilities		101,609		96,857	34,502			
Intrafund Revenue							2,493	
Misc Revenue								
Total Other Revenue	0	101,609	0	96,857	34,502	0	2,493	0
Revenue - Rent / Rate								
Requested Storage Rate		7.50	7.50	7.50	7.50			
Requested Storage Revenue		59,040		16,785	39,743			
Office Rate Breakeven	12.29	18.02	15.25	17.25	24.87			
Office Revenue Breakeven	1,352,163	5,767,293	103,670	4,493,660	933,819			
Requested Office Rate	11.90	16.40	14.75	18.95	25.50			
Requested Office Revenue	1,309,274	5,248,804	100,271	4,936,513	957,474			
Total Rent Revenue	1,309,274	5,307,844	100,271	4,953,298	997,217	0	0	0
Total Recoveries/Revenue	1,309,274	5,418,276	3,056,310	5,056,607	1,337,703	0	2,493	0
Inc (Dec) in Retained Earnings	(43,433)	(519,547)	(102,314)	442,320	30,791	0	0	0
FY18 Storage Rate								
FY18 Office Rate	11.90	16.40	14.75	18.95	25.50			
FY17 Storage Rate								
FY17 Production Rate		7.00	7.00	7.00	7.00			
FY17 Office/Lab Rate	10.90	16.22	14.75	18.40	24.50			
FY16 Storage Rate								
FY16 Production Rate		7.00	7.00	7.00	7.00			
FY16 Office/Lab Rate	10.40	15.60	14.75	17.50	23.50			
Automation System Points								
	2,845	9,108	1,325	5,747	2,608			
Distribution Methods								
A. By Total Sq. Ft.	0.0382	0.1141	0.0724	0.0914	0.0210			
B. By Sq. Ft. w/o Ely. Fleet	0.0385	0.1149	0.0729	0.0921	0.0211			
C. By Sq Ft Cap Cmplx w/o Andersen, MHC		0.1748	0.1109	0.1401	0.0322			
D. By Grounds	0.0360	0.0722	0.0235	0.0343	0.0384			
E. By Tunnel Connections			0.1365	0.1724	0.0396			
F. By Automation System Points	0.0362	0.1158	0.0168	0.0730	0.0331			
G. By Power House (Elec & Chiller Loop)		0.1748	0.1109	0.1401	0.0322			
H. M&L w/o Fleet & RSB		0.1189	0.0754	0.0953	0.0219			
I. Capitol Complex w/o MHC		0.1483	0.0941	0.1188	0.0273			
Comparison to Prior Year								
Revenue at FY18 Requested Rate	1,309,274	5,316,667	3,056,309	4,961,750	1,303,200			
Revenue at FY17 Requested Rate	1,199,251	5,255,025	3,055,106	4,817,109	1,250,375			
Variance	110,023	61,642	1,203	144,641	52,825			
% Rate Increase - Overall								
Square Footage								
Office	110,023	320,049	6,798	260,502	41,002			
Storage		7,872		2,238	5,299			
Ceremonial								
Services for the Blind		538	168	446	169			
Rent Waived - Office			198,998		10,933			
Rent Waived - Storage			2,406		3,051			
Total Square Footage	110,023	328,459	208,390	263,186	60,454			

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2018**

LEASE RATE MATRIX FY 2018 August 24, 2016	Ceremonial Grounds	Grounds O/H	Tunnels	Electric/Chiller Loop
Direct Costs				
Salaries & Benefits	236,046	545,752		145,646
Utilities - Electric	3,347			7,592
Utilities - Water	54,801			
Utilities - District Heat				22,062
Utilities - District Cooling				
Utilities - Gas and Other				
Repairs & Maintenance	15,396	12,307	11,047	9,910
Maintenance & Leasehold				
Professional/Technical Services	6,729	1,286	2,317	2,316
Supplies	23,213	99,447	6,723	26,851
Purchased Services	11,055	2,868	674	4,547
Insurance		1,455		632
Statewide Indirect				
Centralized IT Services		5,776		5,172
Vehicle Leases	1,998	52,275		
Other Operating Costs	21,354	1,748		103,363
Intrafund Expenses (PMD Rent)		103,563		
Depreciation	18,565	59,766		1,434
Bond Interest	5,164		106,282	138,416
Building Depreciation	48,556		237,010	695,413
Debt Service				
Building Replacement Funds				
Total Direct Costs	446,224	886,243	364,053	1,163,354
Distributions/Allocations				
Admin O/H Internal				
Admin O/H External				
Grounds	401,114	(886,243)		
Tunnels			(364,053)	
Common Space (Conf Rms)				
Electric/Chiller Loop (Power House)				(1,166,821)
Automation System				3,467
Total Distributions/Allocations	401,114	(886,243)	(364,053)	(1,163,354)
Total Costs	847,338	0	0	0
Revenue - In Lieu of Rent				
Approp. - Ceremonial	919,108			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	919,108	0	0	0
Revenue - Other				
Specialized Utilities				
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	0
Revenue - Rent / Rate				
Requested Storage Rate				
Requested Storage Revenue				
Office Rate Breakeven				
Office Revenue Breakeven				
Requested Office Rate				
Requested Office Revenue				
Total Rent Revenue	0	0	0	0
Total Recoveries/Revenue	919,108	0	0	0
Inc (Dec) in Retained Earnings	71,770	0	0	0
FY18 Storage Rate				
FY18 Office Rate				
FY17 Storage Rate				
FY17 Production Rate				
FY17 Office/Lab Rate				
FY16 Storage Rate				
FY16 Production Rate				
FY16 Office/Lab Rate				
Automation System Points				298
Distribution Methods				
A. By Total Sq. Ft.				
B. By Sq. Ft. w/o Ely. Fleet				
C. By Sq Ft Cap Cmplx w/o Andersen, MHC				
D. By Grounds	0.4526			
E. By Tunnel Connections				
F. By Automation System Points				0.0038
G. By Power House (Elec & Chiller Loop)				
H. M&L w/o Fleet & RSB				
I. Capitol Complex w/o MHC				
Comparison to Prior Year				
Revenue at FY18 Requested Rate	919,108			
Revenue at FY17 Requested Rate	884,541			
Variance	34,567			
% Rate Increase - Overall				
Square Footage				
Office				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				
Total Square Footage				

Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2019

LEASE RATE MATRIX FY 2019
 August 24, 2016

	Total	321 Grove Bldg 2	691 N Robert	Admin	Ag/Health Lab	Andersen	BCA Maryland
Direct Costs							
Salaries & Benefits	16,737,044	44,675	187,143	366,450	766,796	1,293,395	879,381
Utilities - Electric	6,383,515	5,504	38,333	109,027	892,647	936,052	485,655
Utilities - Water	515,018	872	4,101	7,060	42,956	33,352	39,751
Utilities - District Heat	1,945,745		28,990	54,794	537,887	135,186	
Utilities - District Cooling	1,325,963		4,615	18,699	287,089	601,543	
Utilities - Gas and Other	435,113	3,283			93,128	7,765	146,715
Repairs & Maintenance	3,182,323	4,949	20,289	41,324	149,617	279,709	98,289
Maintenance & Leasehold	1,850,000	2,100	8,700	21,400	50,100	121,400	65,800
Professional/Technical Services	655,371	1,881	7,378	8,681	27,292	80,827	48,825
Supplies	1,787,199	2,514	24,951	40,583	115,597	186,181	144,463
Purchased Services	685,457	7,744	5,190	14,607	14,353	83,636	18,059
Insurance	119,643	78	659	2,148	7,561	13,075	9,818
Statewide Indirect	904,689						
Centralized IT Services	883,615	34	499	2,643	4,257	2,636	2,477
Vehicle Leases	236,377						
Other Operating Costs	518,163	1,561	4,925	10,980	17,537	41,684	23,410
Intrafund Expenses (PMD Rent)	726,988						
Depreciation	589,277	19,337	9,168	8,039	45,715	8,478	27,488
Bond Interest	3,155,580	1,757		63,449	1,044,802		615,376
Building Depreciation	9,256,410	2,853		420,455	853,677		836,654
Debt Service	17,404,144					6,683,176	
Building Replacement Funds	738,155					338,557	
Total Direct Costs	70,035,789	99,142	344,941	1,190,339	4,951,011	10,843,652	3,442,161
Distributions/Allocations							
Admin O/H Internal	0	4,237	16,949	41,767	97,659	236,883	128,329
Admin O/H External	0	3,477	13,905	34,266	80,120	194,341	105,282
Grounds	0	823	1,190	18,854	7,963	37,434	42,010
Tunnels	0			14,141	33,055		
Common Space (Conf Rms)	0		1,722	(14,148)	10,068		
Electric/Chiller Loop (Power House)	0		14,795	36,984	86,534		
Automation System	0		1,208	17,496	74,078	62,352	161,930
Total Distributions/Allocations	0	8,537	49,769	149,360	389,477	531,010	437,551
Total Costs	70,035,789	107,679	394,710	1,339,699	5,340,488	11,374,662	3,879,712
Revenue - In Lieu of Rent							
Approp - Ceremonial	1,516,273						
Approp - Services for Blind	124,854			18,403		33,601	5,733
Approp - Rent Waived	3,265,873						
Total In Lieu of Rent	4,907,000	0	0	18,403	0	33,601	5,733
Revenue - Other							
Specialized Utilities	952,501			5,175		547,842	
Intrafund Revenue	726,988	115,265	443,778	167,945			
Misc Revenue	2,493						
Total Other Revenue	1,681,982	115,265	443,778	173,120	0	547,842	0
Revenue - Rent / Rate							
Requested Storage Rate				7.50			
Requested Storage Revenue	182,086			3,075			
Office Rate Breakeven		18.40	16.45	22.94	38.57	32.27	21.34
Office Revenue Breakeven	63,720,858	107,658	394,603	1,313,866	5,340,749	10,796,058	3,873,914
Requested Office Rate		19.70	18.50	23.90	41.40	33.50	22.05
Requested Office Revenue	65,600,284	115,265	443,778	1,368,849	5,732,617	11,207,559	4,002,803
Total Rent Revenue	66,782,370	115,265	443,778	1,371,924	5,732,617	11,207,559	4,002,803
Total Recoveries/Revenue	71,644,364	115,265	443,778	1,395,502	5,732,617	11,789,002	4,008,536
Inc (Dec) in Retained Earnings	1,608,575	7,586	49,068	55,803	392,129	414,340	128,824
FY19 Storage Rate							
FY19 Office Rate		19.70	18.50	23.90	41.40	33.50	22.05
FY18 Storage Rate							
FY18 Office Rate		17.70	16.50	22.75	39.80	31.90	21.00
FY17 Storage Rate							
FY17 Production Rate		15.70	14.50	7.00			
FY17 Office/Lab Rate		15.70	14.50	21.65	38.25	30.35	20.00
Automation System Points	78,678	3	93	1,483	6,263	5,270	13,691
Distribution Methods							
A. By Total Sq. Ft.	1.0000	0.0020	0.0083	0.0206	0.0481	0.1166	0.0632
B. By Sq. Ft. w/o Ely. Fleet	1.0000	0.0021	0.0084	0.0207	0.0484	0.1174	0.0636
C. By Sq. Ft. Cap Cmplx w/o Andersen, MHC	1.0000		0.0126	0.0315	0.0737		
D. By Grounds	1.0000	0.0009	0.0013	0.0206	0.0087	0.0409	0.0459
E. By Tunnel Connections	1.0000			0.0388	0.0907		
F. By Automation System Points	1.0000		0.0013	0.0188	0.0796	0.0670	0.1740
G. By Power House (Elec & Chiller Loop)	1.0000		0.0126	0.0315	0.0737		
H. M&L w/o Fleet & RSB	1.0000	0.0021	0.0087	0.0214	0.0501	0.1214	0.0658
I. Capitol Complex w/o MHC	1.0000		0.0109	0.0267	0.0625	0.1515	
Comparison to Prior Year							
Revenue at FY19 Requested Rate	69,962,379	0	0	1,222,381	5,732,617	11,241,160	4,008,536
Revenue at FY18 Requested Rate	67,687,129	0	0	1,163,712	5,511,066	10,704,268	3,817,653
Variance	2,275,250	0	0	58,669	221,551	536,892	190,883
% Rate Increase - Overall	3.4%						
Square Footage							
Office	2,616,318	5,851	23,988	58,046	138,469	334,554	181,533
Storage	24,278			410			
Ceremonial	17,027						
Services for the Blind	5,027			770		1,003	260
Rent Waived - Office	209,931						
Rent Waived - Storage	5,457						
Total Square Footage	2,873,038	5,851	23,988	69,226	138,469	335,557	181,793

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2019**

**LEASE RATE MATRIX FY 2019
August 24, 2016**

	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center	MN Senate Bldg
Direct Costs								
Salaries & Benefits	1,180,558	35,952	63,344	1,114,080	187,696	999,538	1,812,885	598,165
Utilities - Electric	469,864	20,937		385,397	31,069	270,618	769,678	296,655
Utilities - Water	28,240	2,313		25,345	4,331	42,995	79,822	24,182
Utilities - District Heat	139,280			224,464		92,601		113,339
Utilities - District Cooling	52,670			81,284		39,911		65,199
Utilities - Gas and Other	3,065	13,023		9,604	15,580		123,261	6,681
Repairs & Maintenance	147,724	42,778	2,340	269,883	41,467	192,231	905,813	152,283
Maintenance & Leasehold	77,700	5,300		94,600	6,200	65,000	119,100	51,100
Professional/Technical Services	19,722	5,366	1,763	110,036	945	73,369	46,481	22,348
Supplies	138,038	7,181	5,235	112,242	39,568	91,293	183,470	40,241
Purchased Services	33,003	61,832	991	67,481	33,700	25,319	106,973	35,756
Insurance	6,771	480		9,582	1,262	12,674		22,347
Statewide Indirect								
Centralized IT Services	5,100	2,825		4,716	456	5,174	7,903	4,469
Vehicle Leases								
Other Operating Costs	15,669	455		17,988	21,110	17,383	20,064	17,915
Intrafund Expenses (PMD Rent)								
Depreciation	13,350	15,266		2,560	17,831	8,545	111,098	9,521
Bond Interest	23,916				66,174	8,181	22,368	
Building Depreciation	858,901	99,318			171,693	970,105	704,894	
Debt Service				5,990,000				4,730,968
Building Replacement Funds				261,501				141,097
Total Direct Costs	3,213,571	313,026	73,673	8,780,723	639,082	2,914,937	5,013,810	6,242,266
Distributions/Allocations								
Admin O/H Internal	151,533	2,333	772	184,624	12,106	126,714	232,242	99,677
Admin O/H External	124,319	7,987	1,064	151,467	9,932	103,957	190,534	81,775
Grounds	26,542			46,128	16,017	41,278	55,484	20,227
Tunnels	51,278			62,430		42,859		33,675
Common Space (Conf Rms)	(11,008)			19,015		13,059		10,259
Electric/Chiller Loop (Power House)	134,204			163,440		112,247		88,178
Automation System	24,755	7,073	2,606	55,652	93	92,691	130,661	40,669
Total Distributions/Allocations	501,623	17,393	4,442	682,756	38,148	532,805	608,901	374,460
Total Costs	3,715,194	330,419	78,115	9,463,479	677,230	3,447,742	5,622,711	6,616,726
Revenue - In Lieu of Rent								
Approp. - Ceremonial					595,945			
Approp. - Services for Blind	16,048			25,431		758		
Approp. - Rent Waived								
Total In Lieu of Rent	16,048	0	0	25,431	595,945	758	0	0
Revenue - Other								
Specialized Utilities	108,041			46,827				
Intrafund Revenue								
Misc Revenue								
Total Other Revenue	108,041	0	0	46,827	0	0	0	0
Revenue - Rent / Rate								
Requested Storage Rate	7.50							
Requested Storage Revenue	63,443							
Office Rate Breakeven	17.31	22.71	15.55	36.01	39.77	19.20	17.09	46.89
Office Revenue Breakeven	3,528,228	330,453	78,092	9,392,488	0	3,446,918	5,624,046	6,616,038
Requested Office Rate	17.00	24.00	14.00	37.90	35.00	19.95	16.50	49.90
Requested Office Revenue	3,465,042	349,224	70,308	9,885,457	0	3,581,564	5,429,886	7,040,740
Total Rent Revenue	3,528,485	349,224	70,308	9,885,457	0	3,581,564	5,429,886	7,040,740
Total Recoveries/Revenue	3,652,574	349,224	70,308	9,957,715	595,945	3,582,322	5,429,886	7,040,740
Inc (Dec) in Retained Earnings	(62,620)	18,805	(7,807)	494,236	(81,285)	134,580	(192,825)	424,014
FY19 Storage Rate								
FY19 Office Rate	17.00	24.00	14.00	37.90	35.00	19.95	16.50	49.90
FY18 Storage Rate								
FY18 Office Rate	16.50	24.00	12.00	36.40	35.00	17.75	16.50	49.90
FY17 Storage Rate								
FY17 Production Rate	7.00							
FY17 Office/Lab Rate	16.00	24.00	10.00	35.00	35.00	15.75	16.50	49.90
Automation System Points								
	2,093	598	224	4,704	11	7,835	11,044	3,435
Distribution Methods								
A. By Total Sq. Ft.	0.0746	0.0051	0.0017	0.0909	0.0059	0.0624	0.1143	0.0490
B. By Sq. Ft. w/o Ely, Fleet	0.0751			0.0915	0.0060	0.0628	0.1151	0.0494
C. By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1143			0.1392		0.0956		0.0751
D. By Grounds	0.0290			0.0504	0.0175	0.0451	0.0606	0.0221
E. By Tunnel Connections	0.1407			0.1713		0.1176		0.0924
F. By Automation System Points	0.0266	0.0076	0.0028	0.0598	0.0001	0.0996	0.1404	0.0437
G. By Power House (Elec & Chiller Loop)	0.1143			0.1392		0.0956		0.0751
H. M&L w/o Fleet & RSB	0.0777	0.0053		0.0946	0.0062	0.0650	0.1191	0.0511
I. Capitol Complex w/o MHC	0.0970			0.1181		0.0811		0.0637
Comparison to Prior Year								
Revenue at FY19 Requested Rate	3,544,533	349,224	70,308	9,910,888	595,945	3,582,322	5,429,886	7,040,740
Revenue at FY18 Requested Rate	3,442,148	349,224	60,264	9,518,636	595,945	3,187,279	5,429,886	7,040,740
Variance	102,385	0	10,044	392,252	0	395,043	0	0
% Rate Increase - Overall								
Square Footage								
Office	205,392	14,551	5,022	260,830		179,527	329,084	141,097
Storage	8,459							
Ceremonial					17,027			
Services for the Blind	944			671		38		
Rent Waived - Office								
Rent Waived - Storage								
Total Square Footage	214,795	14,551	5,022	261,501	17,027	179,565	329,084	141,097

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2019**

LEASE RATE MATRIX FY 2019
August 24, 2016

	Retirement Systems Bldg	Stassen	State Office Bldg	Transportation	Veterans Service Bldg	Admin O/H External	Admin O/H Internal	Automation System
Direct Costs								
Salaries & Benefits	612,616	1,221,844	1,020,381	1,157,857	350,436	759,736	941,491	284,193
Utilities - Electric	306,284	440,867	294,219	505,540	113,682			
Utilities - Water	20,084	33,559	15,831	46,328	5,484			323
Utilities - District Heat	87,530	148,917	100,539	198,493	61,041			
Utilities - District Cooling		61,683	35,259	56,276	21,735			
Utilities - Gas and Other	3,990	6,356		2,662				
Repairs & Maintenance	58,386	239,808	124,497	280,395	70,445		1,311	9,201
Maintenance & Leasehold		868,900	175,400	95,300	21,900			
Professional/Technical Services	19,064	78,707	19,643	55,727	9,013		5,415	
Supplies	47,071	148,535	91,103	132,824	35,496		35,835	5,575
Purchased Services	13,650	71,120	24,869	32,177	8,302		6,176	1,011
Insurance		13,830	6,281	8,689	2,261			
Statewide Indirect						904,689		
Centralized IT Services	3,733	7,679	6,058	5,735	2,872		193,859	609,334
Vehicle Leases								7,546
Other Operating Costs	11,907	38,230	16,648	25,015	29,379		57,177	
Intrafund Expenses (PMD Rent)							607,780	3,944
Depreciation	1,756	14,770	82,533	76,312	29,517		771	
Bond Interest		950,928	50,168	10,917	46,442			1,240
Building Depreciation		856,691	754,273	1,328,054	409,699			8,264
Debt Service								
Building Replacement Funds								
Total Direct Costs	1,186,071	5,202,424	2,817,702	4,018,301	1,217,604	1,664,425	2,023,342	930,631
Distributions/Allocations								
Admin O/H Internal	77,683	231,839	147,094	185,834	42,574		(2,020,849)	
Admin O/H External	63,732	190,202	120,677	152,460	34,928	(1,664,425)		
Grounds	32,949	66,081	21,508	31,393	35,145			
Tunnels			49,747	62,831	14,432			
Common Space (Conf Rms)		23,878	15,149	19,138	(87,132)			
Electric/Chiller Loop (Power House)		205,239	130,212	164,497	37,807			
Automation System	33,689	107,767	15,635	67,936	30,804			(930,631)
Total Distributions/Allocations	208,053	825,006	500,022	684,089	108,558	(1,664,425)	(2,020,849)	(930,631)
Total Costs	1,394,124	6,027,430	3,317,724	4,702,390	1,326,162	0	2,493	0
Revenue - In Lieu of Rent								
Approp. - Ceremonial		8,931	2,773	8,697	4,479			
Approp. - Services for Blind			2,953,266		312,607			
Approp. - Rent Waived								
Total In Lieu of Rent	0	8,931	2,956,039	8,697	317,086	0	0	0
Revenue - Other								
Specialized Utilities		106,689		101,700	36,227			
Intrafund Revenue							2,493	
Misc Revenue								
Total Other Revenue	0	106,689	0	101,700	36,227	0	2,493	0
Revenue - Rent / Rate								
Requested Storage Rate		7.50	7.50	7.50	7.50			
Requested Storage Revenue		59,040		16,785	39,743			
Office Rate Breakeven	12.67	18.28	16.02	17.57	25.23			
Office Revenue Breakeven	1,393,991	5,850,496	108,904	4,577,020	947,336			
Requested Office Rate	12.90	16.60	14.75	19.50	26.50			
Requested Office Revenue	1,419,297	5,312,813	100,271	5,079,789	995,022			
Total Rent Revenue	1,419,297	5,371,853	100,271	5,096,574	1,034,765	0	0	0
Total Recoveries/Revenue	1,419,297	5,487,473	3,056,310	5,206,971	1,388,078	0	2,493	0
Inc (Dec) in Retained Earnings	25,173	(539,957)	(261,415)	504,581	61,916	0	0	0
FY19 Storage Rate		7.50	7.50	7.50	7.50			
FY19 Office Rate	12.90	16.60	14.75	19.50	26.50			
FY18 Storage Rate		7.50	7.50	7.50	7.50			
FY18 Office Rate	11.90	16.40	14.75	18.95	25.50			
FY17 Storage Rate		7.00	7.00	7.00	7.00			
FY17 Production Rate								
FY17 Office/Lab Rate	10.90	16.22	14.75	18.40	24.50			
Automation System Points	2,845	9,108	1,325	5,747	2,608			
Distribution Methods								
A. By Total Sq. Ft.	0.0382	0.1141	0.0724	0.0914	0.0210			
B. By Sq. Ft. w/o Ely. Fleet	0.0385	0.1149	0.0729	0.0921	0.0211			
C. By Sq Ft Cap Cmplx w/o Andersen, MHC		0.1748	0.1109	0.1401	0.0322			
D. By Grounds	0.0360	0.0722	0.0235	0.0343	0.0384			
E. By Tunnel Connections			0.1365	0.1724	0.0396			
F. By Automation System Points	0.0362	0.1158	0.0168	0.0730	0.0331			
G. By Power House (Elec & Chiller Loop)		0.1748	0.1109	0.1401	0.0322			
H. M&L w/o Fleet & RSB		0.1189	0.0764	0.0953	0.0219			
I. Capitol Complex w/o MHC		0.1483	0.0941	0.1188	0.0273			
Comparison to Prior Year								
Revenue at FY19 Requested Rate	1,419,297	5,380,784	3,056,309	5,105,271	1,351,850			
Revenue at FY18 Requested Rate	1,309,274	5,316,667	3,056,309	4,961,750	1,303,200			
Variance	110,023	64,117	0	143,521	48,650			
% Rate Increase - Overall								
Square Footage								
Office	110,023	320,049	6,798	260,502	41,002			
Storage		7,872		2,238	5,299			
Ceremonial								
Services for the Blind		538	188	446	169			
Rent Waived - Office			198,998		10,933			
Rent Waived - Storage			2,406		3,051			
Total Square Footage	110,023	328,459	208,390	263,186	60,454			

**Plant Management Cost/Rate Calculation
Lease Rate Matrix FY 2019**

LEASE RATE MATRIX FY 2019 August 24, 2016	Ceremonial Grounds	Grounds O/H	Tunnels	Electric/Chiller Loop
Direct Costs				
Salaries & Benefits	241,393	558,114		148,945
Utilities - Electric	3,515			7,972
Utilities - Water	58,089			
Utilities - District Heat				22,684
Utilities - District Cooling				
Utilities - Gas and Other				
Repairs & Maintenance	15,688	12,541	11,257	10,098
Maintenance & Leasehold				
Professional/Technical Services	6,856	1,311	2,361	2,360
Supplies	23,654	101,337	6,851	27,361
Purchased Services	11,265	2,923	687	4,633
Insurance		1,483		644
Statewide Indirect				
Centralized IT Services	5,886			5,270
Vehicle Leases	2,035	53,269		
Other Operating Costs	21,994	1,781		105,371
Intrafund Expenses (PMD Rent)		115,265		
Depreciation	18,565	67,223		1,434
Bond Interest	5,164		106,282	138,416
Building Depreciation	48,556		237,010	695,413
Debt Service				
Building Replacement Funds				
Total Direct Costs	462,660	915,247	364,448	1,170,601
Distributions/Allocations				
Admin O/H Internal				
Admin O/H External				
Grounds	414,241	(915,247)		
Tunnels			(364,448)	
Common Space (Conf Rms)				
Electric/Chiller Loop (Power House)				(1,174,137)
Automation System				3,536
Total Distributions/Allocations	414,241	(915,247)	(364,448)	(1,170,601)
Total Costs	876,901	0	0	0
Revenue - In Lieu of Rent				
Approp. - Ceremonial	920,328			
Approp. - Services for Blind				
Approp. - Rent Waived				
Total In Lieu of Rent	920,328	0	0	0
Revenue - Other				
Specialized Utilities				
Intrafund Revenue				
Misc Revenue				
Total Other Revenue	0	0	0	0
Revenue - Rent / Rate				
Requested Storage Rate				
Requested Storage Revenue				
Office Rate Breakeven				
Office Revenue Breakeven				
Requested Office Rate				
Requested Office Revenue				
Total Rent Revenue	0	0	0	0
Total Recoveries/Revenue	920,328	0	0	0
Inc (Dec) in Retained Earnings	43,427	0	0	0
FY19 Storage Rate				
FY19 Office Rate				
FY18 Storage Rate				
FY18 Office Rate				
FY17 Storage Rate				
FY17 Production Rate				
FY17 Office/Lab Rate				
Automation System Points				298
Distribution Methods				
A. By Total Sq. Ft.				
B. By Sq. Ft. w/o Ely. Fleet				
C. By Sq Ft Cap Cmplx w/o Andersen, MHC				
D. By Grounds	0.4526			
E. By Tunnel Connections				
F. By Automation System Points				0.0038
G. By Power House (Elec & Chiller Loop)				
H. M&L w/o Fleet & RSB				
I. Capitol Complex w/o MHC				
Comparison to Prior Year				
Revenue at FY19 Requested Rate	920,328			
Revenue at FY18 Requested Rate	919,108			
Variance	1,220			
% Rate Increase - Overall				
Square Footage				
Office				
Storage				
Ceremonial				
Services for the Blind				
Rent Waived - Office				
Rent Waived - Storage				
Total Square Footage				

**Plant Management Leases
Fiscal Years 2018 & 2019
Lease Rate Proposal/Comparison**

Building	FY17	FY18	FY17 -		FY18 -		
			Difference FY17 - FY18	Percent Change FY17 - FY18	Difference FY18 - FY19	Percent Change FY18 - FY19	
321 Grove Building 2	\$15.70	\$17.70	\$2.00	13%	\$19.70	\$2.00	11%
691 N. Robert	14.50	16.50	2.00	14%	18.50	2.00	12%
Administration	21.65	22.75	1.10	5%	23.90	1.15	5%
Agriculture/Health Lab	38.25	39.80	1.55	4%	41.40	1.60	4%
Andersen	30.35	31.90	1.55	5%	33.50	1.60	5%
BCA Maryland	20.00	21.00	1.00	5%	22.05	1.05	5%
Centennial	16.00	16.50	0.50	3%	17.00	0.50	3%
Ely	24.00	24.00	0.00	-	24.00	0.00	-
Fleet & Surplus Services	10.00	12.00	2.00	20%	14.00	2.00	17%
Freeman	35.00	36.40	1.40	4%	37.90	1.50	4%
Governors Residence	35.00	35.00	0.00	-	35.00	0.00	-
Judicial Center	15.75	17.75	2.00	13%	19.95	2.20	12%
MN History Center	16.50	16.50	0.00	-	16.50	0.00	-
MN Senate Building	49.90	49.90	0.00	-	49.90	0.00	-
Retirement Systems	10.90	11.90	1.00	9%	12.90	1.00	8%
Stassen	16.22	16.40	0.18	1%	16.60	0.20	1%
State Capitol Building	27.15	TBD	-	-	TBD	-	-
State Office Building	14.75	14.75	0.00	-	14.75	0.00	-
Transportation	18.40	18.95	0.55	3%	19.50	0.55	3%
Veterans Service	24.50	25.50	1.00	4%	26.50	1.00	4%
Storage - Select Buildings	7.00	7.50	0.50	7%	7.50	0.00	-
Media License (per month)	100	100	0	-	100	0	-

Note: Rates are per square foot unless otherwise noted
Customers reimburse costs for after-hours heating and cooling when applicable

Rate Matrix Computation

**MINNESOTA DEPARTMENT OF ADMINISTRATION
LEASES
FOR FISCAL YEARS 2018 & 2019**

Square feet is based on the Space Management Inventory provided by Admin's Real Estate and Construction Services Division.

For most expense categories, a five year history was analyzed to project the costs and usage for the biennium. If no other inflationary projection was available, an increase of 1.9% was used in each year. Changes in how expenses are categorized in this plan include: Equipment, Infrastructure and Building Improvement Depreciation are combined; and Utilities - Gas for Heating and Utilities - Other are combined and renamed Utilities - Gas and Other.

All expense categories are allocated based on actual building costs and specific distribution methods. Those distribution methods include total square footage, buildings connected by the tunnel system, buildings considered part of the electric/chiller loop, allocation of automation system points, etc. Each expense category is analyzed, and costs that are not building specific are allocated using the appropriate distribution method.

New asset purchases for this biennium include shaft align, shop automatic lift, utility vehicles, auto scrubbers, and carpet extractors. Assets are depreciated on a straight line basis with no salvage value, based on estimated useful life. Estimated useful life is currently considered 17-30 years for building improvements and infrastructure, 4 years for IT equipment, 6 years for new vehicles, 4 years for used vehicles, 5 years for office equipment, and 10 years for electric vehicles and other equipment.

Governor's Residence Household budget is \$78,904 in FY 2018 and \$95,403 in FY 2019.

**Minnesota Department of Administration
Plant Management Division - Fund 5400 (Leases)
Fiscal Years 2018 & 2019
Six Year Rate Comparison**

<u>Building</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
321 Grove Building 1	NA	NA	NA	NA	NA	NA
321 Grove Building 2	\$13.00	\$13.00	\$14.30	\$15.70	\$17.70	\$19.70
691 N. Robert	12.00	12.00	13.20	14.50	16.50	18.50
Administration	20.25	20.25	20.90	21.65	22.75	23.90
Ag/Health Laboratory	38.25	38.25	38.25	38.25	39.80	41.40
Andersen	29.00	29.00	30.15	30.35	31.90	33.50
BCA Maryland	20.00	20.00	20.00	20.00	21.00	22.05
Centennial	16.00	16.00	16.00	16.00	16.50	17.00
Ely Revenue	28.00	28.00	24.00	24.00	24.00	24.00
Fleet & Surplus Services	12.00	12.00	10.00	10.00	12.00	14.00
Freeman	32.78	32.78	34.00	35.00	36.40	37.90
Governor's Residence	35.00	35.00	35.00	35.00	35.00	35.00
Judicial Center	15.75	15.75	15.75	15.75	17.75	19.95
Minnesota History Center	16.50	16.50	16.50	16.50	16.50	16.50
Minnesota Senate Building	NA	NA	56.26	49.90	49.90	49.90
Retirement Systems	9.92	9.92	10.40	10.90	11.90	12.90
Stassen	15.00	15.00	15.60	16.22	16.40	16.60
State Capitol Building	27.15	27.15	27.15	27.15	TBD	TBD
State Office Building	14.75	14.75	14.75	14.75	14.75	14.75
Transportation	16.60	16.60	17.50	18.40	18.95	19.50
Veterans Service	22.50	22.50	23.50	24.50	25.50	26.50
Storage - Select Buildings	6.50	6.50	7.00	7.00	7.50	7.50
Media License (per month)	100.00	100.00	100.00	100.00	100.00	100.00

Note: Rates are per square foot unless otherwise noted
Customers reimburse costs for after-hours heating and cooling when applicable

**Plant Management - Leases
History & Proforma - FY 2018**

	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Projected	FY17 Projected	FY18 Main Matrix	Inc/Dec Over FY17	% Change Over FY17
Revenue:								
Rent Revenue	52,487,835	52,271,380	52,973,582	58,924,079	61,920,153	62,797,133	876,980	1.4%
Ceremonial	1,883,624	1,858,171	1,478,986	1,495,780	1,727,064	1,515,053	(212,011)	-12.3%
Services for Blind	112,003	114,717	110,454	95,137	123,352	120,007	(3,345)	-2.7%
Rent Waived	6,162,373	5,960,763	4,864,228	3,610,631	4,947,342	3,254,940	(1,692,402)	-34.2%
Intrafund Revenue	546,028	553,737	550,712	593,195	639,721	659,229	19,508	3.0%
Misc (Elec,Int,Other)	1,333,046	1,150,270	938,150	930,317	916,168	909,653	(6,515)	-0.7%
Total Revenue	62,524,909	61,909,038	60,916,112	65,649,139	70,273,800	69,256,015	(1,017,785)	-1.4%
Expenses:								
Salaries & Benefits	13,389,501	13,967,367	14,368,510	15,001,572	16,460,361	16,366,435	(93,926)	-0.6%
Utilities - Electric	5,889,414	5,945,516	5,449,612	5,407,650	6,058,987	6,079,290	20,303	0.3%
Utilities - Water	417,974	404,704	365,604	413,656	481,202	485,884	4,682	1.0%
Utilities - District Heat	1,566,002	1,729,645	1,749,386	1,605,015	1,908,253	1,892,972	(15,281)	-0.8%
Utilities - District Cooling	909,456	993,778	986,702	1,069,455	1,235,582	1,262,824	27,242	2.2%
Utilities - Gas for Heating	250,165	330,808	312,602	107,983			0	0.0%
Utilities - Gas and Other	229,543	153,503	140,593	179,712	407,221	414,517	7,296	1.8%
Repairs & Maintenance	1,880,622	2,321,950	3,000,754	3,408,733	3,753,236	3,122,983	(630,253)	-16.8%
Maintenance & Leasehold	1,600,500	3,201,004	5,111,038	6,388,775	4,953,000	3,100,000	(1,853,000)	-37.4%
Professional/Technical Services	261,496	601,826	809,559	587,618	690,192	643,149	(47,043)	-6.8%
Communications	150,828						0	0.0%
Supplies	1,846,102	1,768,119	1,675,317	2,578,300	1,899,504	1,753,874	(145,630)	-7.7%
Purchased Services	481,301	650,851	613,738	508,333	662,750	657,955	(4,795)	-0.7%
Admin & Trustee Fees	84,800	79,111	79,687				0	0.0%
Insurance	480,446	462,929	380,682	182,957	174,832	117,409	(57,423)	-32.8%
Statewide Indirect	1,083,482	784,248	964,467	794,797	917,316	887,821	(29,495)	-3.2%
Centralized IT Services				928,322	842,431	867,140	24,709	2.9%
Vehicle Leases				165,270	230,779	231,970	1,191	0.5%
Depreciation of Bldg Improvements	370,116	424,000	361,797	410,244	456,982	436,247	(20,735)	-4.5%
Depreciation of Infrastructure			18,565	18,565	18,565	18,565	0	0.0%
Equipment Depreciation/Amortization	156,288	68,304	71,468	101,799	109,322	122,009	12,687	11.6%
Amortization		88,973	36,686				0	0.0%
Other Operating Costs	437,576	1,295,665	1,063,903	495,055	520,565	506,614	(13,951)	-2.7%
Intrafund Expenses (PMD Rent)	546,350	554,087	554,835	593,195	639,720	659,229	19,509	3.0%
Rent Rebate Expense	1,550,000				2,000,000		(2,000,000)	-100.0%
Bond Interest	4,242,808	4,559,475	4,564,772	4,341,814	3,570,160	3,155,580	(414,580)	-11.6%
Building Depreciation	9,898,150	10,270,909	10,272,532	9,683,293	10,133,403	9,322,788	(810,615)	-8.0%
Debt Service	12,723,099	12,576,208	12,759,773	15,583,361	17,678,868	17,624,594	(54,274)	-0.3%
Building Replacement Funds	595,817	595,558	595,558	597,059	597,059	738,155	141,096	23.6%
Total Expenses	61,041,837	63,828,537	66,308,140	71,152,533	76,400,290	70,468,004	(5,932,286)	-7.8%
Increase/(Decrease) in RE	1,483,072	(1,919,499)	(5,392,028)	(5,503,394)	(6,126,490)	(1,211,989)		
Retained Earnings, Beginning	28,519,384	29,078,749	27,304,057	21,352,929	15,495,803	9,369,314		
Prior Period Adjustments	(923,707)	144,807	(559,100)	(353,732)	0	0		
Retained Earnings, Ending	29,078,749	27,304,057	21,352,929	15,495,803	9,369,314	8,157,325		

Note: Communications is included in Other Operating Costs beginning FY 2014
Admin & Trustee Fees is included in Purchased Services beginning FY 2016
Centralized IT Services included in Other Operating Costs before FY 2016
Vehicle Leases included in Other Operating Costs before FY 2016
Gas for Heating combined with Utilities Other beginning in FY 2017

**Plant Management - Leases
History & Proforma - FY 2019**

	FY14 Actual	FY15 Actual	FY16 Projected	FY17 Projected	FY18 Projected	FY19 Main Matrix	Inc/Dec Over FY18	% Change Over FY18
Revenue:								
Rent Revenue	52,271,380	52,973,582	58,924,079	61,920,153	62,797,133	65,055,382	2,258,249	3.6%
Ceremonial	1,858,171	1,478,986	1,495,780	1,727,064	1,515,053	1,516,273	1,220	0.1%
Services for Blind	114,717	110,454	95,137	123,352	120,007	124,854	4,847	4.0%
Rent Waived	5,960,763	4,864,228	3,610,631	4,947,342	3,254,940	3,265,873	10,933	0.3%
Intrafund Revenue	553,737	550,712	593,195	639,721	659,229	726,988	67,759	10.3%
Misc (Elec,Int,Other)	1,150,270	938,150	930,317	916,168	909,653	954,994	45,341	5.0%
Total Revenue	61,909,038	60,916,112	65,649,139	70,273,800	69,256,015	71,644,364	2,388,349	3.4%
Expenses:								
Salaries & Benefits	13,967,367	14,368,510	15,001,572	16,460,361	16,366,435	16,737,044	370,609	2.3%
Utilities - Electric	5,945,516	5,449,612	5,407,650	6,058,987	6,079,290	6,383,515	304,225	5.0%
Utilities - Water	404,704	365,604	413,656	481,202	485,884	515,018	29,134	6.0%
Utilities - District Heat	1,729,645	1,749,386	1,605,015	1,908,253	1,892,972	1,945,745	52,773	2.8%
Utilities - District Cooling	993,778	986,702	1,069,455	1,235,582	1,262,824	1,325,963	63,139	5.0%
Utilities - Gas for Heating	330,808	312,602	107,983	0	0	0	0	0.0%
Utilities - Gas and Other	153,503	140,593	179,712	407,221	414,517	435,113	20,596	5.0%
Repairs & Maintenance	2,321,950	3,000,754	3,408,733	3,753,236	3,122,983	3,182,323	59,340	1.9%
Maintenance & Leasehold	3,201,004	5,111,038	6,388,775	4,953,000	3,100,000	1,850,000	(1,250,000)	-40.3%
Professional/Technical Services	601,826	809,559	587,618	690,192	643,149	655,371	12,222	1.9%
Communications			0	0	0	0	0	0.0%
Supplies	1,768,119	1,675,317	2,578,300	1,899,504	1,753,874	1,787,199	33,325	1.9%
Purchased Services	650,851	613,738	508,333	662,750	657,955	685,457	27,502	4.2%
Admin & Trustee Fees	79,111	79,687	0	0	0	0	0	0.0%
Insurance	462,929	380,682	182,957	174,832	117,409	119,643	2,234	1.9%
Statewide Indirect	784,248	964,467	794,797	917,316	887,821	904,689	16,868	1.9%
Centralized IT Services			928,322	842,431	867,140	883,615	16,475	1.9%
Vehicle Leases			165,270	230,779	231,970	236,377	4,407	1.9%
Depreciation of Bldg Improvements	424,000	361,797	410,244	456,982	436,247	439,164	2,917	0.7%
Depreciation of Infrastructure		18,565	18,565	18,565	18,565	18,565	0	0.0%
Equipment Depreciation/Amortization	68,304	71,468	101,799	109,322	122,009	131,548	9,539	7.8%
Amortization	88,973	36,686	0	0	0	0	0	0.0%
Other Operating Costs	1,295,665	1,063,903	495,055	520,565	506,614	518,163	11,549	2.3%
Intrafund Expenses (PMD Rent)	554,087	554,835	593,195	639,720	659,229	726,988	67,759	10.3%
Rent Rebate Expense			0	2,000,000	0	0	0	0.0%
Bond Interest	4,559,475	4,564,772	4,341,814	3,570,160	3,155,580	3,155,580	0	0.0%
Building Depreciation	10,270,909	10,272,532	9,683,293	10,133,403	9,322,788	9,256,410	(66,378)	-0.7%
Debt Service	12,576,208	12,759,773	15,583,361	17,678,868	17,624,594	17,404,144	(220,450)	-1.3%
Building Replacement Funds	595,558	595,558	597,059	597,059	738,155	738,155	0	0.0%
Total Expenses	63,828,537	66,308,140	71,152,533	76,400,290	70,468,004	70,035,789	(432,215)	-0.6%
Increase/(Decrease) in RE	(1,919,499)	(5,392,028)	(5,503,394)	(6,126,490)	(1,211,989)	1,608,575		
Retained Earnings, Beginning	29,078,749	27,304,057	21,352,929	15,495,803	9,369,314	8,157,325		
Prior Period Adjustments	144,807	(559,100)	(353,732)	0	0	0		
Retained Earnings, Ending	27,304,057	21,352,929	15,495,803	9,369,314	8,157,325	9,765,901		

Note: Communications is included in Other Operating Costs beginning FY 2014
Admin & Trustee Fees is included in Purchased Services beginning FY 2016
Centralized IT Services included in Other Operating Costs before FY 2016
Vehicle Leases included in Other Operating Costs before FY 2016
Gas for Heating combined with Utilities Other beginning in FY 2017

Detailed Capital Assets and Technology Purchases

(Including all items meeting the current capitalization threshold)

MINNESOTA DEPARTMENT OF ADMINISTRATION

LEASES

FOR FISCAL YEAR 2018

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease 18 Demand Survey Yes or No*	If yes, identify quarter in which item is planned to be purchased.
Shaft Align	G0234140	Technical Services	Replacement	1	\$10,900	\$10,900	No	
Shop Automatic Lift	G0234160	Grounds	Replacement	1	\$10,000	\$10,000	No	
Utility Vehicle	G0234160	Grounds	Replacement	1	\$30,000	\$30,000	No	
Advenger Auto Scrubber	G0234110	Building Operations	Replacement	2	\$18,000	\$36,000	No	
Commodore 20 Carpet Extractor	G0234110	Building Operations	Replacement	6	\$6,000	\$36,000	No	
Chariot 24" Auto Scrubber	G0234110	Building Operations	Replacement	2	\$12,700	\$25,400	No	
Sub-total of items with unit cost less than \$100,000						\$148,300		
GRAND TOTAL						\$148,300		

Detailed Capital Assets and Technology Purchases

(Including all items meeting the current capitalization threshold)

MINNESOTA DEPARTMENT OF ADMINISTRATION

LEASES

FOR FISCAL YEAR 2019

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease 19 Demand Survey Yes or No*	If yes, identify quarter in which item is planned to be purchased.
Toro Workman Utility Truck	G0234160	Grounds	Replacement	1	\$30,000	\$30,000	No	
Toro Groundsmaster 7210	G0234160	Grounds	Replacement	1	\$40,000	\$40,000	No	
Advenger Auto Scrubber	G0234110	Building Operations	Replacement	3	\$17,000	\$51,000	No	
Commodore 20 Carpet Extractor	G0234110	Building Operations	Replacement	3	\$6,000	\$18,000	No	
Chariot 24" Auto Scrubber	G0234110	Building Operations	Replacement	1	\$12,700	\$12,700	No	
Sub-total of items with unit cost less than \$100,000						\$151,700		
GRAND TOTAL						\$151,700		

SWIFT SPENDING PLAN
MINNESOTA DEPARTMENT OF ADMINISTRATION
LEASES
FOR FISCAL YEAR 2018

SWIFT Account	Total	G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Svcs	G0234160 Facility Svcs	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res	
Miscellaneous - Specialized Electric	670024	752,962	752,962	0	0	0	0	0	
Miscellaneous - Restroom Supplies	670028	629	629	0	0	0	0	0	
Leases	670030	67,687,133	67,687,133	0	0	0	0	0	
Miscellaneous - Specialized Cooling	670043	154,198	154,198	0	0	0	0	0	
Miscellaneous - Scrap	512258	1,864	1,864	0	0	0	0	0	
Miscellaneous - Sale of Usable	512260	0	0	0	0	0	0	0	
Miscellaneous - Other Revenue	553090	0	0	0	0	0	0	0	
Total		68,596,786	68,596,786	0	0	0	0	0	
Salaries & Benefits - Full time	41000	11,289,395	704,892	5,692,326	3,269,661	746,876	875,640	0	
Salaries & Benefits - Part time/Seasonal	41030	57,580	0	41,294	0	16,286	0	0	
Salaries & Benefits - Overtime/Premium	41050	239,807	9,439	137,279	61,986	14,185	16,918	0	
Salaries & Benefits - Other	41070	4,779,654	198,816	2,575,974	1,335,495	311,714	357,655	0	
Utilities	41100	10,135,487	0	0	10,045,078	90,183	0	226	
Other Operating Costs - Parking Fees	41100	31,816	0	0	31,816	0	0	0	
Prof/Tech	41130	643,149	96,990	186,190	14,895	34,756	310,317	0	
Other Operating Costs - Communications	41155	50,000	3,000	25,000	17,000	2,000	3,000	0	
Vehicle Leases	41160	231,970	0	143,263	19,784	52,275	16,648	0	
Other Operating Costs - Employee Development	41180	15,000	0	5,000	5,000	0	5,000	0	
Centralized IT Services	41196	867,139	0	67,975	603,144	5,776	190,244	0	
Supplies	41300	1,753,874	52,616	385,852	210,465	70,155	997,883	36,902	
Other Operating Costs - Equipment Rent	41400	99,361	0	0	99,361	0	0	0	
Repairs & Maintenance	41500	6,222,983	0	2,560,846	156,149	246,696	3,100,000	3,143	
Statewide Indirect Costs	42010	887,821	887,821	0	0	0	0	0	
Purchased Services	43000	657,955	109,837	226,704	90,928	0	191,854	38,632	
Other Operating Costs - various	43000	310,438	0	303,090	0	0	7,348	0	
Insurance	430018	117,409	0	115,954	0	1,455	0	0	
Equipment Capital	47060	148,300	0	97,400	10,900	40,000	0	0	
Debt Service - Principal	440101	10,711,258	10,711,258	0	0	0	0	0	
Debt Service - Interest	440102	6,913,336	6,913,336	0	0	0	0	0	
Total		56,163,731	19,688,006	12,564,148	15,971,662	1,541,810	3,219,203	3,100,000	78,904
Plus:									
Intrafund Expense		659,229	659,229						
Depreciation		576,821	576,821						
Bldg Replacement Fund		738,155	738,155						
Bond Interest		3,155,580	3,155,580						
Building Depreciation		9,322,788	9,322,788						
Total		14,452,573	14,452,573	0	0	0	0	0	
Minus:									
Capital Assets - Equipment		148,300		97,400	10,900	40,000			
Total		148,300	0	97,400	10,900	40,000	0	0	
History & Proforma Amount		70,468,004	34,140,579	12,466,748	15,960,762	1,501,810	3,219,203	3,100,000	78,904

SWIFT SPENDING PLAN
MINNESOTA DEPARTMENT OF ADMINISTRATION
LEASES
FOR FISCAL YEAR 2019

	SWIFT	Total	G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Svcs	G0234160 Facility Svcs	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res
Miscellaneous - Specialized Electric	670024	790,593	790,593	0	0	0	0	0	0
Miscellaneous - Restroom Supplies	670028	629	629	0	0	0	0	0	0
Leases	670030	69,962,382	69,962,382	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	670043	161,908	161,908	0	0	0	0	0	0
Miscellaneous - Scrap	512258	1,864	1,864	0	0	0	0	0	0
Miscellaneous - Sale of Usable	512260	0	0	0	0	0	0	0	0
Miscellaneous - Other Revenue	553090	0	0	0	0	0	0	0	0
Total		70,917,376	70,917,376	0	0	0	0	0	0
Salaries & Benefits - Full time	41000	11,545,224	722,156	5,819,876	3,343,119	763,632	896,441	0	0
Salaries & Benefits - Part time/Seasonal	41030	58,876	0	42,224	0	16,652	0	0	0
Salaries & Benefits - Overtime/Premium	41050	245,203	11,667	135,005	64,468	15,372	18,690	0	0
Salaries & Benefits - Other	41070	4,887,741	203,685	2,633,697	1,365,500	318,707	366,152	0	0
Utilities	41100	10,605,354	0	0	10,510,623	94,494	0	0	237
Other Operating Costs - Parking Fees	41100	32,420	0	0	32,420	0	0	0	0
Prof/Tech	41130	655,371	98,833	189,729	15,178	35,416	316,215	0	0
Other Operating Costs - Communications	41155	51,000	3,000	26,000	17,000	2,000	3,000	0	0
Vehicle Leases	41160	236,377	0	145,984	20,160	53,269	16,964	0	0
Other Operating Costs - Employee Development	41180	15,000	0	5,000	5,000	0	5,000	0	0
Centralized IT Services	41196	883,615	0	69,266	614,604	5,886	193,859	0	0
Supplies	41300	1,787,199	53,616	393,184	214,464	71,488	1,002,757	0	51,691
Other Operating Costs - Equipment Rent	41400	101,249	0	0	101,249	0	0	0	0
Repairs & Maintenance	41500	5,032,323	0	2,609,505	159,116	159,116	251,383	1,850,000	3,203
Statewide Indirect Costs	42010	904,689	904,689	0	0	0	0	0	0
Purchased Services	43000	685,457	114,428	236,180	94,728	0	199,848	0	40,273
Other Operating Costs - various	43000	318,494	0	310,772	0	0	7,722	0	0
Insurance	430018	119,643	0	118,160	0	1,483	0	0	0
Equipment Capital	47060	151,700	0	81,700	0	70,000	0	0	0
Debt Service - Principal	440101	10,984,078	10,984,078	0	0	0	0	0	0
Debt Service - Interest	440102	6,420,066	6,420,066	0	0	0	0	0	0
		55,721,079	19,516,219	12,816,281	16,557,630	1,607,515	3,278,031	1,850,000	95,403
Adjustments									
Plus:									
Intrafund Expense		726,988	726,988						
Depreciation		589,277	589,277						
Bldg Replacement Fund		738,155	738,155						
Bond Interest		3,155,580	3,155,580						
Building Depreciation		9,256,410	9,256,410						
Total		14,466,410	14,466,410	0	0	0	0	0	0
Minus:									
Capital Assets - Equipment		151,700	0	81,700	0	70,000	0	0	0
Total		151,700	0	81,700	0	70,000	0	0	0
History & Proforma Amount		70,035,789	33,982,629	12,734,581	16,557,630	1,537,515	3,278,031	1,850,000	95,403

Financial Statement

Statement of Net Position

STATE OF MINNESOTA PLANT MANAGEMENT FUND 5400 STATEMENT OF NET POSITION MARCH 31, 2016	7/27/2016 Unaudited	
	FY16 3/31/2016	FY15 6/30/2015
ASSETS		
CURRENT ASSETS		
Cash	\$ 4,948,361.72	\$ 13,345,952.37
Accounts Receivable - Leases	13,117,629.64	8,418,742.28
Accounts Receivable - Materials Transfer	6,483.30	8,224.10
Accounts Receivable - Repairs and Other Jobs	65,619.41	65,215.49
Accounts Receivable - Other	602,873.62	643,176.97
Due from Other Funds (Note 3)	76,250.35	28,066.86
Inventory - Supplies (Note 1)	180,229.51	237,606.28
Prepaid Expenses	47,855.65	1,588.86
Prepaid Insurance	111,312.50	-
Prepaid Insurance - Workers' Compensation	85,682.25	-
Total Current Assets	<u>\$ 19,242,297.95</u>	<u>\$ 22,748,573.21</u>
NONCURRENT ASSETS (Note 4)		
Building Improvements	\$ 12,357,045.06	\$ 10,856,580.64
Accumulated Depreciation - Building Improvements	(4,977,131.37)	(4,671,593.23)
Infrastructure	556,936.64	556,936.64
Accumulated Depreciation - Infrastructure	(83,480.53)	(69,557.11)
Equipment	1,524,272.09	1,239,202.16
Accumulated Depreciation - Equipment	(942,756.78)	(918,959.71)
Software	355,891.12	355,891.12
Accumulated Amortization - Software	(355,891.12)	(355,891.12)
Construction in Progress - Building Improvements	519,998.01	365,612.00
Art and Historical Treasures	274,591.50	260,866.50
Total Noncurrent Assets	<u>\$ 9,229,474.62</u>	<u>\$ 7,621,087.89</u>
TOTAL ASSETS	<u>\$ 28,471,772.57</u>	<u>\$ 30,369,661.10</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 10)	\$ 793,718.91	\$ 793,718.91
Total Deferred Outflows of Resources	<u>\$ 793,718.91</u>	<u>\$ 793,718.91</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 3,088,773.64	\$ 3,240,307.48
Salaries and Benefits Payable	975,879.28	562,629.77
Rent Rebate Payable (Note 5)	2,333,596.00	2,333,596.00
Retainage Payable (Note 6)	324,952.58	280,766.36
Unearned Revenue	-	13,166.67
Loans Payable (Note 7)	67,400.00	83,600.00
Compensated Absences Payable (Note 8)	219,043.67	213,701.14
Due to Other Funds (Note 11)	32,710.50	12,531.75
Total Current Liabilities	<u>\$ 7,042,355.67</u>	<u>\$ 6,740,299.17</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 8)	\$ 1,384,678.18	\$ 1,350,905.54
Loans Payable (Note 7)	-	25,600.00
Net OPEB Obligation (Note 9)	253,871.51	253,871.51
Net Pension Liability (Note 10)	7,180,019.82	7,180,019.82
Total Noncurrent Liabilities	<u>\$ 8,818,569.51</u>	<u>\$ 8,810,396.87</u>
TOTAL LIABILITIES	<u>\$ 15,860,925.18</u>	<u>\$ 15,550,696.04</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 10)	\$ 9,113,690.98	\$ 9,113,690.98
Total Deferred Inflows of Resources	<u>\$ 9,113,690.98</u>	<u>\$ 9,113,690.98</u>
NET POSITION (Note 16)		
Net Investment in Capital Assets	\$ 9,229,474.62	\$ 7,621,087.89
Unrestricted Net Position	(4,938,599.30)	(1,122,094.90)
TOTAL NET POSITION	<u>\$ 4,290,875.32</u>	<u>\$ 6,498,992.99</u>

Statement of Revenues, Expenses and Changes in Net Position

STATE OF MINNESOTA PLANT MANAGEMENT FUND 5400 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION FOR THE QUARTER ENDED MARCH 31, 2016	7/27/2016 Unaudited		
	FY16 QTD	FY16 YTD	FY15 6/30/2015
OPERATING REVENUES (Note 1)			
Leases	\$ 17,358,166.07	\$ 47,093,716.65	\$ 59,427,250.30
Repair and Other Jobs	78,490.28	179,842.63	141,455.02
Other Revenues	213,614.16	687,376.11	913,653.38
Total Operating Revenues	<u>\$ 17,650,270.51</u>	<u>\$ 47,960,935.39</u>	<u>\$ 60,482,358.70</u>
OPERATING EXPENSES (Note 1)			
Salaries and Benefits	\$ 3,829,521.28	\$ 11,341,709.91	\$ 13,849,020.54
Net Pension Expense (Note 10)	-	-	(1,105,378.30)
Utilities - Electric	1,259,021.52	4,020,206.72	5,449,612.42
Utilities - Water	82,493.90	324,209.98	365,603.54
Utilities - District Heat	546,589.77	1,259,625.04	1,749,386.05
Utilities - District Cooling	111,948.23	774,233.46	986,701.82
Utilities - Gas for Heating	58,727.55	91,074.28	312,602.28
Utilities - Other	99,514.65	143,172.77	140,592.58
Repairs and Maintenance	549,632.94	3,009,396.75	3,009,071.97
Maintenance and Leasehold	1,857,754.49	3,746,667.88	5,118,101.87
Professional and Technical Services	115,502.88	430,535.68	802,495.02
Centralized IT Services (Note 1)	116,848.82	534,848.40	-
Vehicle Leases (Note 1)	38,884.47	116,555.40	-
Supplies and Materials	468,017.97	1,537,729.63	1,698,674.24
Purchased Services	108,608.51	384,810.42	616,756.48
Administrative and Trustee Fees (Note 1)	-	-	79,687.38
Insurance	116,485.00	66,971.50	380,682.00
Indirect Costs	209,727.03	616,681.32	1,060,508.84
Depreciation - Building Improvements	107,163.02	305,538.14	361,797.02
Depreciation - Infrastructure	4,641.14	13,923.42	18,564.55
Depreciation - Equipment	25,483.96	66,758.40	71,467.93
Amortization	-	-	36,685.97
Other Expenses	146,169.70	362,621.31	1,072,903.25
Total Operating Expenses	<u>\$ 9,852,736.83</u>	<u>\$ 29,147,270.41</u>	<u>\$ 36,075,537.45</u>
OPERATING INCOME (LOSS)	<u>\$ 7,797,533.68</u>	<u>\$ 18,813,664.98</u>	<u>\$ 24,406,821.25</u>
NONOPERATING REVENUES (EXPENSES)			
Gain (Loss) on Disposal of Capital Assets	-	11,794.50	24,497.00
Total Nonoperating Revenues (Expenses)	<u>\$ -</u>	<u>\$ 11,794.50</u>	<u>\$ 24,497.00</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 7,797,533.68</u>	<u>\$ 18,825,459.48</u>	<u>\$ 24,431,318.25</u>
TRANSFERS AND CONTRIBUTIONS			
Capital Contributions (Note 2)	-	-	-
Building Bond Interest Transfer Out (Note 12)	(1,098,971.25)	(3,296,913.75)	(4,564,772.00)
Building Depreciation Transfer Out (Note 12)	(2,461,217.75)	(7,383,653.25)	(10,272,532.00)
Debt Service Principal (Note 13)	(2,081,474.73)	(6,101,619.39)	(7,852,193.26)
Debt Service Interest (Note 13)	(1,099,083.51)	(3,447,566.43)	(4,907,579.30)
Building Replacement Fund Transfer Out (Note 14)	(149,432.31)	(448,129.37)	(595,558.00)
Total Transfers and Contributions	<u>\$ (6,890,179.55)</u>	<u>\$ (20,677,882.19)</u>	<u>\$ (28,192,634.56)</u>
CHANGE IN NET POSITION	<u>\$ 907,354.13</u>	<u>\$ (1,852,422.71)</u>	<u>\$ (3,761,316.31)</u>
NET POSITION, BEGINNING	<u>\$ 3,396,685.29</u>	<u>\$ 6,498,992.99</u>	<u>\$ 28,069,695.23</u>
Adjustment to Net Position (Note 15)	(13,164.10)	(355,694.96)	(556,495.21)
Change in Accounting Principle (Note 10)	-	-	(17,252,890.72)
NET POSITION, ENDING (Note 16)	<u>\$ 4,290,875.32</u>	<u>\$ 4,290,875.32</u>	<u>\$ 6,498,992.99</u>

Statement of Cash Flows

STATE OF MINNESOTA	7/27/2016
PLANT MANAGEMENT FUND 5400	Unaudited
STATEMENT OF CASH FLOWS	
FOR THE QUARTER ENDED MARCH 31, 2016	
	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 42,557,660.95
Receipts from Other Revenues	712,342.49
Payments to Claimants	(2,114.56)
Payments to Suppliers for Goods and Services	(18,020,702.82)
Payments to Employees	(10,975,027.48)
Net Cash Flows from Operating Activities	<u>\$ 14,272,158.58</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfers In (Out) Building Bond Interest	\$ (3,296,913.75)
Operating Transfers In (Out) Building Depreciation	(7,383,653.25)
Debt Service Principal	(6,101,619.39)
Debt Service Interest	(3,447,566.43)
Operating Transfers In (Out) Building Replacement Fund	(448,129.37)
Rent Rebate Payments	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ (20,677,882.19)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ (1,955,835.54)
Proceeds from Disposal of Capital Assets	5,768.50
Repayment of Loan Principal	(41,800.00)
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (1,991,867.04)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Flows from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (8,397,590.65)
Cash and Cash Equivalents, Beginning, as Reported	13,345,952.37
Cash and Cash Equivalents, Ending	<u>\$ 4,948,361.72</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 18,813,664.98
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:	
Depreciation	\$ 386,219.96
Amortization	-
(Increase) Decrease in Accounts Receivable	(4,657,105.85)
(Increase) Decrease in Due from Other Funds	(48,183.49)
(Increase) Decrease in Inventory	57,376.77
(Increase) Decrease in Prepaid Insurance & Expenses	(243,261.54)
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	(570,531.48)
Increase (Decrease) in Salaries and Benefits Payable	413,249.51
Increase (Decrease) in Unearned Revenue	(13,166.67)
Increase (Decrease) in Due To Other Funds	23,214.75
Increase (Decrease) in Compensated Absences	39,115.17
Increase (Decrease) in OPEB Obligation	-
Increase (Decrease) in Other Current Liabilities	71,566.47
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ (4,541,506.40)</u>
Net Cash Flows from Operating Activities	<u>\$ 14,272,158.58</u>
Noncash Investing, Capital and Financing Activities	
Accrual of Building Improvements as an Investment in Capital Assets	\$ -

Budget to Actual Comparison

	BUDGET GTD	BUDGET YTD	ACTUAL GTD	ACTUAL YTD	VARIANCE GTD	VARIANCE YTD
STATE OF MINNESOTA						
PLANT MANAGEMENT FUND 5400						
STATEMENT OF BUDGET TO ACTUAL COMPARISON						
FOR THE QUARTER ENDED MARCH 31, 2016						
						7/27/2016 Unaudited
OPERATING REVENUES						
Leases	\$ 14,892,235.00	\$ 44,676,705.00	\$ 17,358,166.07	\$ 47,093,716.65	\$ 2,465,931.07	\$ 2,417,011.65
Repair and Other Jobs	44,899.50	134,898.50	78,490.28	179,842.63	33,590.78	45,144.13
Other Revenues	261,760.00	785,340.00	215,614.16	687,376.11	(48,165.84)	(67,963.89)
Total Operating Revenues	\$ 15,198,914.50	\$ 45,596,943.50	\$ 17,650,270.51	\$ 47,960,935.39	\$ 2,451,356.01	\$ 2,384,191.89
OPERATING EXPENSES						
Salaries and Benefits	\$ 3,870,694.00	\$ 11,612,082.00	\$ 3,829,521.28	\$ 11,341,709.91	\$ 41,172.72	\$ 270,372.09
Net Pension Expense	-	-	-	-	-	-
Utilities - Electric	1,716,760.75	5,150,282.25	1,259,021.52	4,020,206.72	457,739.23	1,130,075.53
Utilities - Water	117,540.75	352,622.25	82,493.90	324,209.98	35,046.85	28,412.27
Utilities - District Heat	452,254.75	1,356,764.25	546,589.77	1,259,625.04	(94,335.02)	97,139.21
Utilities - District Cooling	276,136.00	828,408.00	111,948.23	774,233.46	164,167.77	54,174.54
Utilities - Gas for Heating	85,042.25	255,126.75	58,727.55	91,074.28	26,314.70	164,052.47
Utilities - Other	42,360.00	127,080.00	99,514.65	143,172.77	(57,154.85)	(16,092.77)
Repairs and Maintenance	424,969.50	1,274,968.50	549,632.94	3,009,396.75	(1,244,843.44)	(1,734,428.25)
Maintenance and Leasehold	575,000.00	1,725,000.00	1,857,754.49	3,746,067.88	(1,282,754.49)	(2,021,667.88)
Professional and Technical Services	110,315.50	330,946.50	115,502.88	430,535.68	(5,187.38)	(69,589.18)
Centralized IT Services	186,516.50	559,549.50	116,848.82	534,848.40	69,667.68	24,701.10
Vehicle Leases	102,626.00	307,878.00	38,884.47	116,555.40	63,741.53	191,322.60
Supplies and Materials	417,392.00	1,252,176.00	468,017.97	1,537,729.63	(50,625.97)	(285,553.63)
Purchased Services	181,387.00	544,181.00	108,608.51	384,810.42	72,778.49	159,350.58
Insurance	111,754.00	335,262.00	116,485.00	66,971.50	(4,731.00)	268,290.50
Indirect Costs	252,375.00	757,125.00	209,727.03	616,681.32	42,647.97	140,443.68
Depreciation - Building Improvements	120,171.72	360,515.17	107,163.02	305,538.14	13,008.70	54,977.03
Depreciation - Infrastructure	9,056.78	27,170.33	4,641.14	13,923.42	4,415.64	13,246.91
Depreciation - Equipment	21,835.25	65,505.75	25,483.96	66,758.40	(3,648.71)	(1,252.65)
Other Expenses	81,962.75	245,888.25	146,169.70	362,621.31	(84,206.95)	(116,733.06)
Total Operating Expenses	\$ 9,156,170.50	\$ 27,468,511.50	\$ 9,652,736.63	\$ 29,147,270.41	\$ (696,566.33)	\$ (1,676,758.91)
OPERATING INCOME (LOSS)	\$ 6,042,744.00	\$ 18,128,232.00	\$ 7,797,533.88	\$ 18,813,664.98	\$ 1,754,789.69	\$ 685,432.98
NONOPERATING REVENUES (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ 11,794.50	\$ -	\$ 11,794.50
Total Nonoperating Revenues (Expenses)	\$ -	\$ -	\$ -	\$ 11,794.50	\$ -	\$ 11,794.50
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 6,042,744.00	\$ 18,128,232.00	\$ 7,797,533.88	\$ 18,825,459.48	\$ 1,754,789.69	\$ 697,227.48
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(1,098,971.25)	(3,296,913.75)	(1,098,971.25)	(3,296,913.75)	-	-
Building Depreciation Transfer Out	(2,461,217.75)	(7,383,653.25)	(2,461,217.75)	(7,383,653.25)	-	-
Debt Service Principal Transfer Out	(2,045,773.50)	(6,137,320.50)	(2,081,474.73)	(6,101,619.39)	(35,701.23)	35,701.11
Debt Service Interest Transfer Out	(1,136,662.50)	(3,409,987.50)	(1,099,063.51)	(3,447,566.43)	37,578.99	(37,578.93)
Building Replacement Fund Transfer Out	(149,264.75)	(447,794.25)	(149,432.31)	(448,129.37)	(167.56)	(335.12)
Total Transfers and Contributions	\$ (6,891,869.75)	\$ (20,575,669.25)	\$ (6,890,179.55)	\$ (20,677,662.19)	\$ 1,710.20	\$ (2,212.94)
CHANGE IN NET POSITION	\$ (849,145.75)	\$ (2,547,437.25)	\$ 907,354.13	\$ (1,852,422.71)	\$ 1,756,499.88	\$ 695,014.54

Footnotes to Financial Statements

STATE OF MINNESOTA
 PLANT MANAGEMENT FUND 5400
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED MARCH 31, 2016

7/27/2016
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

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

Reporting Entity:

On July 1, 2011, the state implemented the Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statements are based upon information available in SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY16.

The Leases activity is supported by various public and private entity rent payments for office, production, and storage space. Revenue is recognized monthly in accordance with lease agreements. Repair and Other Jobs (ROJ) revenues are recognized when earned. No allowance is made for doubtful accounts. Other revenue consists primarily of the sale of electrical power usage above and beyond the scope of the lease agreements. Expenses are based on data received from SWIFT and the accrual of products/services for which payment has not been made. PMD maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by PMD and maintained on a perpetual basis.

The Resource Recovery Program ceased operations on September 3, 2010. Materials Transfer ceased operations on October 31, 2011.

Basis of Accounting:

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

Capital assets, which include land, land improvements, buildings, building improvements, construction and development in progress, infrastructure, equipment, software, internally generated computer software (IGCS), and art and historical treasures, are reported in the financial statements. Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and infrastructure, \$5,000 or more for equipment and art and historical treasures, and \$30,000 or more for software and IGCS. Land, land improvements, and building improvements are reported regardless of cost. Capital assets must also have an estimated useful life of at least three years. 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 with no salvage value based on the following useful lives: 17-30 years for building improvements and infrastructure; 5 years for office equipment; 4 years for information technology (IT) equipment; 6 years for new vehicles; 4 years for used vehicles and related accessories; and 10 years for electric vehicles and other equipment.

Changes in Classification:

Administrative and Trustee Fees expense is included in Purchased Services beginning FY16. It was reported separately in previous years. Centralized IT Services expense was included in Other Operating Expenses before FY16. Vehicle Leases expense was included in Other Operating Expenses before FY16.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

PMD derives its operating authority from M.S. 16B.48.

Legislation	Amount	Description
YR 79 Chp 333, Sec 56, Subd 1(a)	\$ 37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	46,000.00	Restricted contribution from the General Fund for Materials Transfer, 1979
YR 85 Chp 13, Sec 17	1,250,000.00	Contribution from the General Fund
YR 85 Chp 13, Sec 17	(146,750.00)	Transferred to Public Safety, Capitol Security Division, March 31, 1986
	(141,400.00)	Unallotment process due to budget restrictions, May 1986
	146,750.00	Capitol Security returned funds to operations, July 1987
YR 89 Chp 335, Art 1, Sec 15	(792,000.00)	Transferred to Print Communications Division, July 1, 1989
	(153,486.00)	Returned to General Fund due to FY03 budget reduction
YR 12 Chp 292, Art 4, Sec 16 Subd 1	(80,000.00)	Returned to the General Fund for the proceeds from sales of assets and other
FY13 State Employee Group Insurance Plan Reduction	(16,900.00)	Returned to General Fund, August 2012
Total General Fund Contributions	\$ 149,214.00	
	14,333.00	Materials Transfer established in FY82 as internal service fund; all assets considered a general fund contribution at book value
	10,717.00	Capital asset donation from Ford Motor Company, January 1986
	239,712.78	Capital equipment, 1986
	62,429.90	Capital asset contribution from Resource Recovery, September 30, 2010
Total Contributed Capital	\$ 476,406.68	

3. DUE FROM OTHER FUNDS

Per the interagency agreement between Department of Administration (Admin) and Information Technology for Minnesota Government (MNIT) on April 5, 2011, MNIT agrees to reimburse Admin for the actual cost of supplies, maintenance, and repairs of the existing 1,250kW generator at the Andersen Building in consideration of the dedication of and right to use of the generator. Upon execution of the agreement and receipt of invoice from

Admin, MNIT made an initial payment in the amount of \$262,500 to Admin, followed by 16 quarterly payments until the remaining balance of \$221,260 was received. The total cost of the project is \$483,760. Admin processed all the billings and the last payment was received in FY16 3rd Qtr.

FY16 - As of 3/31/2016, the total Due from Other Funds is \$76,250.35
 \$70,618.75 is due from Parking Fund 2000 for Parking expenses paid by Leases.
 \$5,631.60 is due from Facility Repair and Replacement (FR&R) Fund 2001 for FR&R expenses paid by Leases.

FY15 - As of 6/30/2015, the total Due from Other Funds is \$28,066.86.
 \$27,657.50 is due from MNIT per the interagency agreement.
 \$409.36 is due from Parking Fund 2000 for receipts deposited to Parking Fund.

4. CAPITAL ASSETS

	Balance 7/1/2015	Additions	Deletions	Balance 3/31/2016
Building Improvements	\$ 10,856,580.64	\$ 1,500,464.42	\$ -	\$ 12,357,045.06
Infrastructure	566,936.64	-	-	566,936.64
Equipment	1,239,202.16	334,119.93	(49,050.00)	1,524,272.09
Software	355,891.12	-	-	355,891.12
Construction In Progress	365,612.00	914,219.44	(759,833.43)	519,998.01
Art and Historical Treasures	260,866.50	13,725.00	-	274,591.50
Total Capital Assets	\$ 13,635,089.06	\$ 2,762,528.79	\$ (808,863.43)	\$ 15,588,734.42

Accumulated Depreciation/Amortization for:

Building Improvements	\$ (4,671,593.23)	\$ (306,538.14)	\$ -	\$ (4,977,131.37)
Infrastructure	(69,557.11)	(13,923.42)	-	(83,480.53)
Equipment	(916,959.71)	(74,847.07)	49,050.00	(942,756.78)
Software	(355,891.12)	-	-	(355,891.12)
Total Accumulated Depr/Amort	\$ (6,014,001.17)	\$ (394,308.63)	\$ 49,050.00	\$ (6,359,259.80)

5. RENT REBATE PAYABLE

FY16 - \$2,333,596.00 represents rebates given to tenants in buildings in which retained earnings balance is being reduced.

FY15 - \$2,333,596.00 represents rebates given to tenants in buildings in which retained earnings balance is being reduced.

6. RETAINAGE PAYABLE

FY16 - As of 3/31/2016, the total retainage payable is \$324,952.58. Of this amount, \$91,922.68 is for Leases operating expenses; \$201,161.50 is for Leases Maintenance and Leasehold expenses; and \$31,868.40 is for Capital Asset - Building Improvement. The retainage of these projects is 5% of the value of completed work to date.

FY15 - As of 6/30/2015, the total retainage payable is \$280,766.36. Of this amount, \$125,757.73 is for Leases operating expenses; \$95,759.98 is for Leases Maintenance and Leasehold expenses; and \$59,248.65 is for Capital Asset - Building Improvement. The retainage of these projects is 5% of the value of completed work to date.

7. LOANS PAYABLE TO COMMERCE

PMD upgraded lighting utilizing stimulus funds (American Recovery and Reinvestment Act Funds) through a loan from the Department of Commerce. The \$360,000 loan is paid off through semi-annual payments to Commerce over the term of the loan. The following is a schedule by fiscal year of future repayments of the loan as of March 31, 2016.

FY16	\$ 41,800.00
FY17	25,600.00
	<u>\$ 67,400.00</u>

8. 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 7/1/2015	\$ 213,701.14	\$ 1,350,905.54
Increase	5,342.53	33,772.64
Decrease	-	-
Ending Balance 3/31/2016	\$ 219,043.67	\$ 1,384,678.18

9. 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 7/1/2015	\$ 253,871.51
Increase	-
Decrease	-
Ending Balance 3/31/2016	\$ 253,871.51

10. NET PENSION LIABILITY

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 requires governments providing defined benefit pensions to recognize long-term obligation for pension benefits as a net pension liability and pension expense on financial statements. The net pension liability is the difference between the total pension liability and the plan's fiduciary net position – accrued liability less the market value of assets.

The increase(decrease) in pension expense that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes and investment experience.

The FY15 net pension liability was measured on June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. PMD Fund 5400's proportion of the net pension liability was based on PMD Fund's contributions received by Minnesota State Retirement System (MSRS) during the measurement period July 1, 2013 through June 30, 2014, relative to the total employer contributions received from all of MSRS's participating employers.

As of June 30, 2015, the total of Change In Accounting Principle is (\$17,252,890.72), which is the difference between the Deferred Pension Outflows and the Net Pension Liability.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2015	\$ 793,718.91	\$ 7,180,019.82	\$ 9,113,690.98
Change in Accounting Principle	-	-	-
Increase	-	-	-
Decrease	-	-	-
Ending Balance 3/31/2016	\$ 793,718.91	\$ 7,180,019.82	\$ 9,113,690.98

11. DUE TO OTHER FUNDS

FY16 - As of 3/31/2016, the total Due to Other Funds balance is \$32,710.50.
\$21,780.00 is due to FR&R Fund 2001 for Leases expenses paid by FR&R.
\$7,940.50 is due to Parking Fund 2000 for Leases expenses paid by Parking.
\$2,990.00 is due to Parking Fund 2000 for the proceed of sale of Parking capital asset deposited to Leases.

FY15 - As of 6/30/2015, the total Due to Other Funds balance is \$12,531.75.
\$6,505.75 is due to Parking Fund 2000 for Parking receipts deposited to Leases.
\$6,026.00 is due to Parking Fund 2000 for the proceed of sale of Parking capital asset deposited to Leases.

12. BUILDING BOND INTEREST AND BUILDING DEPRECIATION

PMD does not own the state buildings from which lease revenue is collected. However, the lease rates include depreciation and bond interest on these buildings. The money collected for building depreciation and bond interest is transferred to the general, special revenue, and trunk highway funds.

13. DEBT SERVICE

In December 2005, the State of Minnesota began a 22 year basic lease purchase agreement for the lease/purchase of the Andersen and Freeman buildings. PMD, representing Admin as lessee, collects the lease revenues for the debt service bond principal and interest payments. PMD made the first principal and interest payment during the second quarter of FY06. The lease commenced December 1, 2005. The bonds were refinanced in May 2013 and the terms of the contract will be fulfilled December 1, 2025, when the final bond principal and interest payments are made. At that time, the State of Minnesota may elect to purchase the buildings for a sum of \$1.00 per building.

14. BUILDING REPLACEMENT FUND

Beginning in the 1st quarter of FY08, per M.S.16B.24 Subd 5E, PMD made transfers of appropriation to two special revenue funds. These funds were established to provide for future repair and replacement to the Andersen and Freeman buildings. These transfers will continue quarterly on an on-going basis until the state acquires title to these buildings and the accounts are subsequently abolished with the remaining funds transferred to the FR&R Fund.

15. ADJUSTMENTS TO NET POSITION

In FY16, the total prior period adjustments are (\$355,694.96). These adjustments include:
\$179.90 is due to the understatement of Cash caused by deposit errors of \$208.15 in Leases, \$231.00 in Materials Transfer, and (\$259.25) in ROJ.
(\$1,525.12) is due to the overstatement of Accounts Receivable - Leases.
(\$91.50) is due to the overstatement of Accounts Receivable - Materials Transfer.
(\$773.93) is due to the overstatement of Accounts Receivable - Other.
\$2,472.93 is due to the understatement of Revenue - Leases.
(\$121.00) is due to the overstatement of Revenue - ROJ.
\$68,151.40 is due to the understatement of Capital Asset - Building Improvement.
\$8,088.67 is due to the understatement of Capital Asset - Equipment.
(\$8,088.67) is due to the understatement of Accumulative Depreciation - Equipment.
(\$2,990.00) is due to the overstatement of Gain on Sales of Capital Assets.
(\$57,612.87) is due to the understatement of Supplies and Materials Expenses - Leases.
(\$89,321.79) is due to the understatement of Repairs and Maintenance Expense - Leases.
(\$170,572.67) is due to the understatement of Other Expenses (Centralized IT Services) - Leases.
(\$24,484.25) is due to the understatement of Professional and Technical Services Expense - Leases.
(\$16,566.68) is due to the understatement of Purchased Services Expense - Leases.
(\$47,881.88) is due to the understatement of Maintenance and Leasehold Expense - Leases.
(\$1,996.80) is due to the understatement of Utilities - Electric Expense - Leases.

(\$8,838.70) is due to the understatement of Other Expenses (Rent-Equipment) - Leases.
 (\$1,722.00) is due to the understatement of Repairs and Maintenance Expense - ROJ.

In FY15, the total prior period adjustments are (\$556,495.21). These adjustments include:
 (\$1,566.67) is due to the overstatement of Other Revenue.
 (\$9,078.20) is due to the overstatement of Revenue - Leases.
 \$245.00 is due to the understatement of Revenue - Materials Transfer.
 \$3,024.15 is due to the understatement of Revenue - ROJ.
 (\$277,665.66) is due to the overstatement of Capital Assets and the understatement of expenditures.
 (\$2,264.52) is due to the understatement of Depreciation Expense.
 (\$18.00) is due to the understatement of Salaries and Benefits Expense - Leases.
 (\$21,526.54) is due to the understatement of Repairs and Maintenance Expense - Leases.
 (\$5,223.03) is due to the understatement of Supplies and Materials Expense - Leases.
 (\$320.00) is due to the understatement of Professional and Technical Services Expense - Leases.
 (\$10,669.75) is due to the understatement of Purchased Services Expense - Leases.
 (\$2,282.60) is due to the understatement of Utilities - Electric Expense - Leases.
 (\$68,502.34) is due to the understatement of Maintenance and Leasehold Expense - Leases.
 (\$129,044.70) is due to the understatement of Other Operating Expenses - Leases.
 (\$30,937.83) is due to the understatement of Accounts Payable - Leases.
 (\$664.52) is due to the understatement of Repairs and Maintenance Expense - ROJ.

16. NET POSITION

The State of Minnesota implemented new accounting standards as prescribed by GASB. During FY02, the standards included revised statement formats which resulted in the change from Retained Earnings to Net Asset reporting. During FY13, the Net Assets was renamed to Net Position; and the Invested in Capital Assets, Net of Related Debt was renamed to Net Investment in Capital Assets. For historical cost comparison, the total net position and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	\$ 9,229,474.62
Unrestricted Net Position	<u>(4,938,599.30)</u>
Total Net Position	<u>\$ 4,290,875.32</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	\$ 6,022,586.31	\$ 4,998,505.34	\$ 2,920,278.61	
Net Income (Loss)	(684,661.11)	(2,075,115.73)	907,354.13	
Adjustments to Net Position (Note 15)	(339,419.86)	(3,111.00)	(13,164.10)	
Change in Accounting Principle (Note 10)	-	-	-	
Ending Retained Earnings	<u>\$ 4,998,505.34</u>	<u>\$ 2,920,278.61</u>	<u>\$ 3,814,468.64</u>	
Add: Capital Contributions (Note 2)	\$ 476,406.68	\$ 476,406.68	\$ 476,406.68	
Reconciliation to Net Position	<u>\$ 5,474,912.02</u>	<u>\$ 3,396,685.29</u>	<u>\$ 4,290,875.32</u>	

Statement of Revenues, Expenses and Changes in Retained Earnings by Cost Center

STATE OF MINNESOTA
 PLANT MANAGEMENT FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
 FOR THE QUARTER ENDED MARCH 31, 2016

7/27/2016
 Unaudited

	Fund Total	Leases	Materials Transfer	Resource Recovery	Repair and Other Jobs
OPERATING REVENUES					
Leases	\$ 47,093,716.65	\$ 47,093,716.65	\$ -	\$ -	\$ -
Repair and Other Jobs	179,842.63	-	-	-	179,842.63
Other Revenues	687,376.11	687,376.11	-	-	-
Total Operating Revenues	\$ 47,960,935.39	\$ 47,781,092.76	\$ -	\$ -	\$ 179,842.63
OPERATING EXPENSES					
Salaries and Benefits	\$ 11,341,709.91	\$ 11,222,468.72	\$ -	\$ -	\$ 119,241.19
Net Pension Expense	-	-	-	-	-
Utilities - Electric	4,020,206.72	4,020,206.72	-	-	-
Utilities - Water	324,209.98	324,209.98	-	-	-
Utilities - District Heat	1,259,625.04	1,259,625.04	-	-	-
Utilities - District Cooling	774,233.46	774,233.46	-	-	-
Utilities - Gas for Heating	91,074.28	91,074.28	-	-	-
Utilities - Other	143,172.77	143,172.77	-	-	-
Repairs and Maintenance	3,009,396.75	3,004,021.94	-	-	5,374.81
Maintenance and Leaseholds	3,746,667.88	3,746,667.88	-	-	-
Professional and Technical Services	430,535.68	430,535.68	-	-	-
Centralized IT Services	534,848.40	534,848.40	-	-	-
Vehicle Leases	118,555.40	118,555.40	-	-	-
Supplies and Materials	1,537,729.63	1,518,039.17	-	-	19,690.46
Purchased Services	384,810.42	384,800.42	-	-	210.00
Insurance	66,971.50	66,971.50	-	-	-
Indirect Costs	616,681.32	595,299.57	-	-	21,381.75
Depreciation - Building Improvements	305,538.14	305,538.14	-	-	-
Depreciation - Infrastructure	13,923.42	13,923.42	-	-	-
Depreciation - Equipment	66,758.40	66,758.40	-	-	-
Other Expenses	362,621.31	362,621.31	-	-	-
Total Operating Expenses	\$ 29,147,270.41	\$ 28,981,372.20	\$ -	\$ -	\$ 165,898.21
OPERATING INCOME (LOSS)	\$ 18,813,664.98	\$ 18,799,720.56	\$ -	\$ -	\$ 13,944.42
NONOPERATING REVENUES (EXPENSES)					
Gain (Loss) on Disposal of Capital Assets	\$ 11,794.50	\$ 11,794.50	\$ -	\$ -	\$ -
Total Nonoperating Revenues (Expenses)	\$ 11,794.50	\$ 11,794.50	\$ -	\$ -	\$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 18,825,459.48	\$ 18,811,515.06	\$ -	\$ -	\$ 13,944.42
TRANSFERS AND CONTRIBUTIONS					
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(3,296,913.75)	(3,296,913.75)	-	-	-
Building Depreciation Transfer Out	(7,383,653.25)	(7,383,653.25)	-	-	-
Debt Service Principal Transfer Out	(6,101,819.39)	(6,101,819.39)	-	-	-
Debt Service Interest Transfer Out	(3,447,566.43)	(3,447,566.43)	-	-	-
Building Replacement Fund Transfer Out	(448,129.37)	(448,129.37)	-	-	-
Total Transfers and Contributions	\$ (20,677,882.19)	\$ (20,677,882.19)	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (1,852,422.71)	\$ (1,866,367.13)	\$ -	\$ -	\$ 13,944.42
Adjustments for Intrafund Transactions (see below)	\$ -	\$ (2,891.59)	\$ -	\$ -	\$ 2,891.59
INCREASE (DECREASE) IN RETAINED EARNINGS	\$ (1,852,422.71)	\$ (1,869,258.72)	\$ -	\$ -	\$ 16,836.01
RETAINED EARNINGS, BEGINNING					
Adjustments to Net Position	\$ 6,022,586.31	\$ 5,990,124.37	\$ 74,390.62	\$ 7,719.05	\$ (49,647.73)
Change in Accounting Principle	(355,694.96)	(353,732.21)	139.50	-	(2,102.25)
RETAINED EARNINGS, ENDING	\$ 3,814,468.64	\$ 3,767,133.44	\$ 74,530.12	\$ 7,719.05	\$ (34,913.97)
To account for Intrafund transactions, sales and expenses have been reduced as listed below:					
Sales	\$ 447,787.72	\$ 444,896.13	\$ -	\$ -	\$ 2,891.59
Expenses	\$ 447,787.72	\$ 447,787.72	\$ -	\$ -	\$ -

Supporting Information

Organization Chart

Leases' budgeted FTE for FY 2018 and FY 2019 is 251.64 which is an increase of 7.25 FTE from the FY 2016 and FY 2017 FTE of 244.39. This change is mainly due to the 7 new positions described below. The remaining change is due to PMD staff charging time to other businesses based on actual time worked.

During the 2010 legislative session, Chapter 215 included language that required the Commissioner of Minnesota Management and Budget (MMB) to allocate a reduction of \$3 million to operating budgets of executive branch state agencies. As a result, PMD enacted lease rate reductions totaling \$1 million, effective Fiscal Year 2011. These savings were achieved by reducing 20 janitorial FTE.

Since implementation of the reduced staffing levels in July 2010, PMD has struggled to effectively maintain facilities. Daily cleaning work is being accomplished, but monthly and annual work is not consistently being completed, most notably in the areas of restroom cleaning and floor work. This has resulted in a visible decrease in cleanliness and an increase in customer complaints.

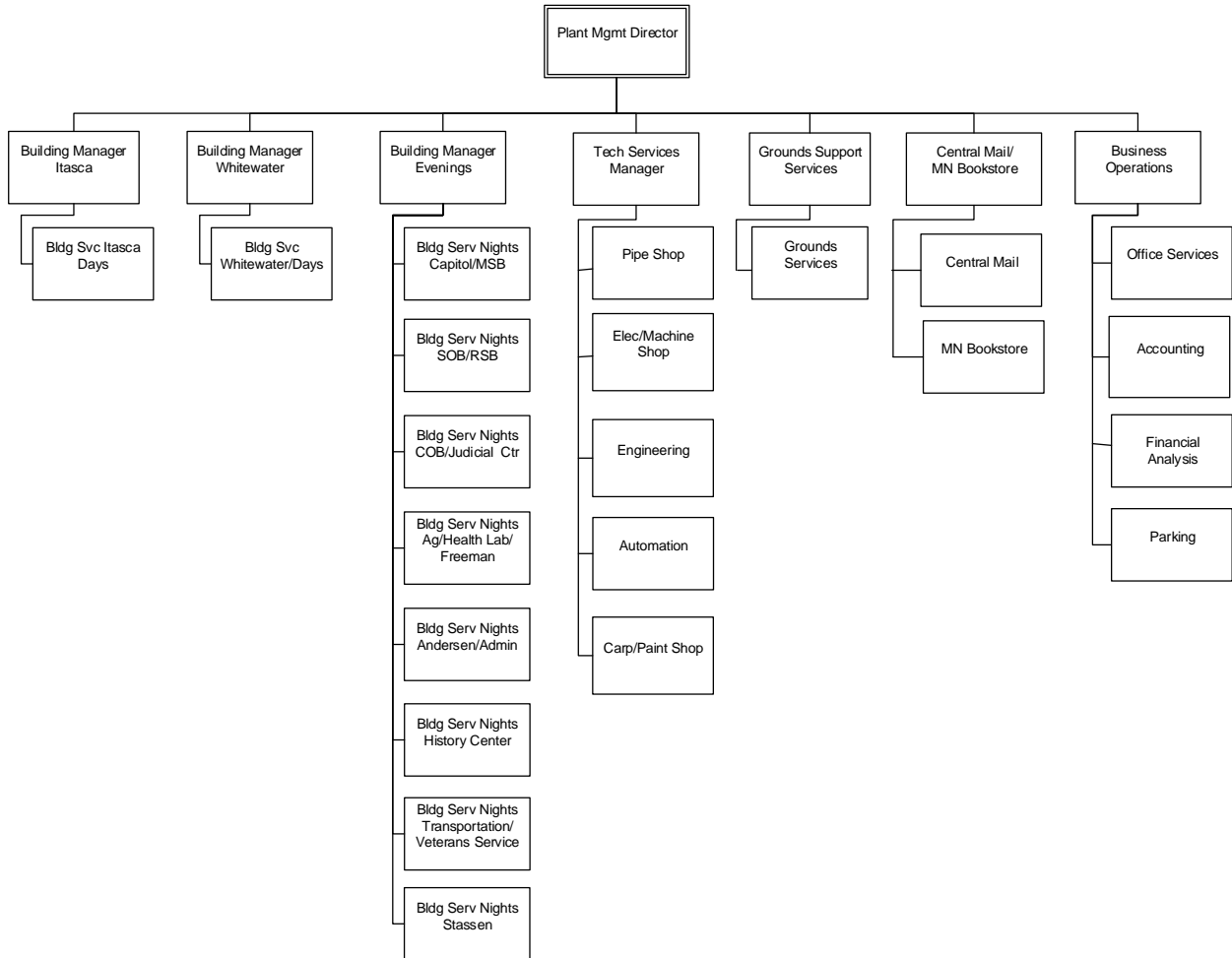
Last biennium, PMD requested approval to hire 13 additional General Maintenance Workers (GMW) and received approval to hire 9. These additional GMWs have allowed PMD to properly meet our cleaning obligations in the buildings for which additional staff were approved. At this time, we are requesting approval to hire the 4 remaining GMWs plus 1 additional GMW to help ensure all buildings under our custodial control are properly maintained. The additional GMWs will be assigned as follows:

- Andersen Building (2)
- Stassen Building (1)
- Transportation Building (2)

Other FTE changes since Leases' last rate package include the addition of 1 Plumber in FY 2018 and a PPL apprentice Building Operations Technician in FY 2017. The Plumber will work nights and weekends to maintain 24/7 coverage monitoring our buildings and systems which greatly reduces the risk of damages caused by outages in unattended buildings.

PMD's organizational chart is shown on the next page.

PMD



FY 2016/2017 Lease Exhibit B

I. DUTIES OF LESSOR

- A. The Department of Administration, **Plant Management Division** (hereinafter referred to as LESSOR) shall be responsible for delivery of consistent, quality services to ensure clean, safe and environmentally sound buildings, grounds and operations by providing the following services:
1. **BUILDING MANAGEMENT SERVICES** LESSOR shall designate a Building Manager to manage the buildings and oversee construction/renovation projects, maintenance/repair, energy management, environmental, Indoor Air Quality, general office recycling collection services, and integrated pest management related to the building. The Building Manager shall be the contact person for all building-related work and concerns. LESSEE should contact 651.201.2300 or check website: www.mn.gov/admin/government/buildings-grounds for more information.
 - a. **Construction, Remodeling and Renovation Work** LESSOR shall inform LESSEE in advance and in writing of construction, remodeling or renovation work.
 - b. **Carpet Replacement** LESSOR shall repair or replace worn or damaged carpet according to funding availability, age and condition of the carpet and/or other building priorities. Carpet deemed unsafe by LESSOR shall be repaired or replaced. The carpet is expected to have a minimum life cycle of twelve (12) years. The quality of carpet to be installed will be determined by LESSOR. Selection by LESSEE shall be made from LESSOR sample selections. If LESSEE desires carpet and LESSOR does not have funding available, LESSEE has the option of funding the purchase. LESSOR will contract, install and invoice LESSEE. Colors and quality selection must be approved in advance and in writing by LESSOR to ensure durability, maintainability and uniformity.
 - c. **Interior Decoration** LESSOR shall paint all interior walls showing wear or damage according to funding availability, age and condition of the paint and/or other building priorities. Painting is expected to have a minimum useful life of twelve (12) years under normal use. LESSOR financial obligation shall not exceed contract amount. Selection shall be made by LESSEE from LESSOR sample selections. If LESSEE desires a different type of wall treatment or a different quality of paint, LESSOR will contract and invoice LESSEE. LESSOR shall pay a portion at the State Contract rate for semi-gloss or eggshell paint. Colors and quality selection must be approved in writing by LESSOR to ensure durability, maintainability, design integrity, and uniformity.
 - d. **Window Treatments** LESSOR shall repair or replace building exterior envelope window treatments that are damaged or discolored according to funding availability, age and condition of the window treatments and/or other building priorities. Window treatments are expected to have a minimum useful life of twenty (20) years. The determination is to be made at the discretion of LESSOR. Exterior envelope window treatments will be selected from the State Contract. If LESSEE chooses to select a different exterior envelope window treatment that is not under State Contract, LESSEE shall pay the portion above the State Contract rate. If LESSEE desires a different type of window treatment and is willing to fund the difference, LESSOR will contract and invoice the LESSEE. Colors and quality selection must be approved in writing by LESSOR to ensure durability, maintainability and uniformity. Replacement of any interior window treatments will be the responsibility of LESSEE and any related costs shall be borne by LESSEE.
 - e. **Ceiling Tiles** LESSOR shall replace damaged or stained ceiling tiles. The determination whether to replace shall be made at the discretion of LESSOR.
 - f. **Leased Space** To make space suitable for new tenants, LESSOR shall provide the treatments and finishes outlined above dependent upon available funding. LESSOR shall also perform minor electrical and mechanical services for general office usage, determined at the discretion of LESSOR. LESSOR shall not fund accommodations or changes to leased space in order to meet specialized needs of LESSEE, such as ADA accommodations.
- The above terms and conditions in items a-f apply only when specific funds have not been appropriated for this purpose.
- g. **Mechanical/Operating Systems and Equipment Repair/Replacement Services** LESSOR shall provide engineering, preventative maintenance, repair and/or replacement services on mechanical/operating systems and equipment within the building that are LESSOR-owned

EXHIBIT B

and under LESSOR'S custodial control.

- h. Grounds Maintenance Services** LESSOR shall maintain all entrances, sidewalks and grounds on an as needed schedule to ensure safe entry and egress. This shall include exterior maintenance of turf, shrubs, trees and plants as well as cleaning and removal of debris. Every reasonable effort will be made to ensure snow and ice is cleared before and during normal building operating hours.
- i. Integrated Pest Management Services** LESSOR shall provide an integrated pest management program for control of rodents and insects within the building.
- j. Keys** All keys for space in state-owned buildings under the custodial control of LESSOR must be provided by LESSOR. LESSOR shall provide two (2) keys for each door with lock hardware within the Leased Premises. LESSEE is responsible for returning all keys issued for the Leased Premises upon termination of the Lease Agreement.
- k. Security Services** In cooperation with the Department of Public Safety/Capitol Security, LESSOR shall maintain building perimeter security devices including access control devices and cameras. In cooperation with the Department of Public Safety/Capitol Security, LESSOR shall maintain emergency call stations at exterior locations and in the tunnel systems.
- l. Signage** LESSOR shall provide for building directory signage located in the main building lobby and way finding in public corridors. The quantity and location of signage shall be at LESSOR'S discretion.
- m. Communication** LESSOR'S Building Manager or designee shall coordinate with LESSEE'S key contact person on any work scheduled in a building which could affect building operations. LESSOR shall provide written notice in advance of these events and LESSEE shall provide communication to tenants. Reasonable coordination efforts shall be made by LESSOR with LESSEE'S key contact person to prevent scheduling conflicts prior to posting bulletins and the commencement of work.
- n. Insurance** LESSOR insures the building structure only. Ensuring contents is at the discretion of LESSEE.
- o. Fire Detection, Alarm and Suppression Systems** LESSOR shall provide preventive maintenance, repair, replacement, testing and inspection of fire suppression systems in accordance with the local jurisdiction requirements. Specialized fire and alarm detection systems are the responsibility of the LESSEE.
- p. Use of Space** LESSOR shall lock and secure all LESSOR'S electrical closets, rooms and vaults, janitorial/maintenance closets and mechanical rooms.
- q. Solid Waste** LESSOR shall remove solid waste from buildings on a daily basis.

2. UTILITY SERVICES

- a. Heating** LESSOR shall provide the Leased Premises with heating facilities of a design capacity sufficient to maintain the Leased Premises within the acceptable range of temperature identified below, under all but the most extreme weather conditions, assuming optimal use by LESSEE of all thermostats and other climate control devices such as the opening or closing of blinds, doors and vents, within the Leased Premises. LESSOR may provide LESSEE with written instructions defining said optimal use. For purposes hereof, the acceptable ranges of temperature are as follows:

 - (i) From October 1 through April 30, minimum temperatures shall be maintained

 - (a) Between 68° F to 70° F for all occupied areas.
 - (b) Between 65° F to 67° F for all lobbies, corridors and restrooms.
 - (c) Between 60° F to 62° F for all building entrances and storage areas.
 - (d) Temperature settings for all of the above referenced spaces will be lowered to between 60° F and 62° F during non-working hours.
 - (e) At a maximum of 55° F for all unoccupied and all vacated spaces.

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- (ii) LESSOR shall establish the area operating temperatures as follows:
 - (a) Working Hours-Between 7:00 a.m. and 5:00 p.m., Monday through Friday.
 - (b) Non-Working Hours-Between 5:00 p.m. and 7:00 a.m., Monday through Friday and from 5:00 p.m. Friday until 7:00 a.m. on Monday and all State observed holidays.
 - (iii) Unless established to the contrary through a pre-approved interagency agreement, heating systems are set to operate as defined above. Building heating systems are not intended to be used for heating areas with LESSEE-owned equipment or LESSEE needs for extended hours of operation. If LESSEE has LESSEE-owned equipment or LESSEE requires additional heating beyond the established hours of operation or for a normal "office" environment setting use, an interagency agreement shall be entered into with LESSOR and the cost for the additional hours of operation or specialized use shall be the responsibility of LESSEE. LESSEE will be billed by LESSOR for the extended hours of operation.
- b. Cooling** LESSOR shall provide the Leased Premises with cooling infrastructure of a design capacity sufficient to maintain the Leased Premises with adequate cooling supply based on normal office usage. If LESSEE has LESSEE-owned equipment or LESSEE requires additional air conditioning operation beyond the established hours of operation or beyond a normal 'office' environment setting use, LESSEE shall be billed by LESSOR on a fee-for-service basis based on chilled water and electrical usage for the extended hours of operation or specialized use.
- (i) From May 1 through September 30, maximum temperatures shall be maintained as follows:
 - (a) Between 76° F to 78° F for all occupied areas excluding reheat systems.
 - (b) Temperature settings for all of the above referenced spaces will be increased to 85° F during non-working hours.
 - (c) Computer rooms and research facility temperatures will be maintained in accordance with the operating requirements of the equipment/research procedures.
 - (ii) LESSOR shall establish the area operating temperatures as follows:
 - (a) Working Hours-Between 7:00 a.m. and 5:00 p.m., Monday through Friday.
 - (b) Non-Working Hours-Between 5:00 p.m. and 7:00 a.m., Monday through Friday and from 5:00 p.m. Friday until 7:00 a.m. on Monday and all State observed holidays.
 - (iii) Unless established to the contrary through a pre-approved interagency agreement, cooling systems are set to operate as defined above. Building cooling systems are not intended to be used for cooling areas with LESSEE-owned equipment or LESSEE needs for extended hours of operation. If LESSEE has LESSEE-owned equipment or LESSEE requires additional air conditioning operation beyond the established hours of operation or for a normal "office" environment setting use, an interagency agreement shall be entered into with LESSOR and the cost for the additional hours of operation or specialized use shall be the responsibility of LESSEE. LESSEE will be billed by LESSOR for the extended hours of operation.
- c. Water/Sewage** LESSOR shall provide the Leased Premises with adequate water and sewage facilities of a design capacity sufficient to serve the Leased Premises.
- d. Ventilation** LESSOR shall provide ventilation to the Leased Premises as outlined ASHRAE (American Society of Heating, Refrigeration and air Conditioning Engineers, Inc.) Standard 62.1-2013. All supply air shall be filtered in accordance with ASHRAE Standard 52.2- 2012 Atmospheric Dust Spot Efficiency Rating. Air filters will be replaced by the LESSOR as required by the application and the needs of the system. Unless established to the contrary through a pre-approved interagency agreement, air-handling systems will operate as required to maintain occupied space temperatures between 7:00 a.m. until 5:00 p.m., Monday through Friday, excluding State holidays.
- e. Electrical**
- (i) LESSOR shall provide the Leased Premises with electrical infrastructure of a design capacity sufficient to maintain the Leased Premises with adequate electrical supply based on normal office usage of the equipment configuration at the start of this lease at the discretion of LESSOR. LESSEE- owned equipment, purchased and installed by LESSEE, or purchased and installed on behalf of LESSEE through a major construction or

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renovation project and/or LESSEE'S need for extended hours of operation which require specialized electrical operation, are considered special program needs and shall be the direct responsibility of LESSEE at LESSEE'S cost. All LESSEE equipment installation to be approved in accordance with the provisions of this lease with LESSOR to ensure proper installation of powered equipment. LESSEE shall be billed by LESSOR on a fee-for-service basis based on actual electrical usage for the extended hours of operation or specialized use.

- (ii) LESSOR shall provide electric power for LESSEE. Power quality is utility grade with no special filtering for harmonics or fluctuations. Power is imported from a utility and LESSOR cannot guarantee continuous availability. If LESSEE has a need for continuous, uninterruptible, or specific power quality needs, it shall be LESSEE'S responsibility to provide and maintain filtering or standby equipment as necessary. Installation of this equipment must be approved in advance and in writing by LESSOR.
- (iii) The LESSOR is required by code to perform scheduled preventive maintenance activities to ensure safe, reliable and efficient electrical service to a building. Routine power interruptions are required to perform this work and will be scheduled on a campus wide basis over the course of the calendar year. The frequency and length of interruptions will vary between buildings due to the size of the building and amount of equipment within the building. In coordination with the LESSEE, the LESSOR will schedule work during "off hours", nights and weekends in an effort to minimize disruption to LESSEE activities at the same time working within the limitations of available manpower and available equipment. In the event of an emergency situation of the LESSOR reserves the right to interrupt electrical services as required during normal business hours.
- (iv) For non-scheduled power outages, every effort shall be made by LESSOR to restore electrical power in cooperation with the respective utility companies as soon as reasonably possible.

3. **REDUCTION, REUSE, RECYCLING, AND SUSTAINABILITY**

- a. Pursuant to Minnesota Statutes, Section 16B.24, Subdivision 6 (d), LESSOR shall provide space for common area recycle containers.
- b. LESSOR shall provide general recycling services limited to the collection of common area recycling containers. LESSOR will transport LESSEE provided collection containers from the Leased Premises to a holding area. LESSOR shall return container to the common recycling areas in the Leased Premises.
- c. LESSOR is not responsible for confidential recycling.

4. **JANITORIAL SERVICES** The following janitorial services shall be provided by LESSOR:

a. **Office Cleaning**

- Daily: Empty trash receptacles; replace liners, as necessary.
Vacuum carpeted main traffic aisles, moving furniture, as necessary. Return furniture to original position.
Pick up litter in remainder of other carpeted areas.
Spot clean carpeting.
Spot clean partitions/door glass.
- Weekly: Vacuum all carpeted areas.
Dust mop hard surface main traffic aisles.
Dust exposed areas on desks/credenzas/work surfaces.
Dust mop hard surface areas.
Wet mop hard surface areas.
Detail/dust areas below 6 feet.
- Monthly: Spot clean walls and doors.

Semi-Annual: Dust door frames.
Dust accessible exterior window blinds, where applicable.
Clean ceiling vents (under 12 feet).
Clean-carpeted traffic aisles.

Annually: Clean carpet. May be extraction, tip cleaning or rotary shampooing.

As Needed: Empty recyclable materials from common area collection containers and coordinate material pick up.

NOTE: Detail dusting in an office setting shall be done only in accessible areas. LESSOR shall not move personal items and electronic equipment to clean or dust and shall trash only waste receptacles and items marked "trash."

b. Lobby/Entrance Cleaning

Daily: Empty/spot clean trash receptacles.
Sweep hard surface floors.
Wet mop hard surface floors.
Clean walk off mats.
Clean door glass; spot clean adjacent glass.
Vacuum carpet.
Clean entire interior and exterior of elevators.
Sweep/vacuum/wet mop open stairways.
Check/spot clean directories.

Weekly: Detail/dust areas below 6 feet.
Spot clean plate glass windows.
Clean and/or polish stairway handrails.
Clean thresholds.
Check/arrange and spot clean public area furniture.
Clean kick plates, push plates, and door frames.
Spot clean walls

As Needed: Scrub and coat hard surface floors.
Strip, seal and finish hard surface floors.
Buff/burnish accessible hard surface floors.
Clean carpet.

c. Hard Surface Floor Care – Common Areas

Daily: Dust mop wall to wall.
Spot mop spills/splashes.

Weekly: Wet mop/auto scrub floor surfaces.
Buff/burnish floors.

As Needed: Heavy scrub and recoat floor finish.
Strip, seal and finish hard surface floors.

d. Hard Surface Floor Care – Work Areas

Daily: Dust accessible areas.
Wet mop other areas.

Weekly: Dust mop wall to wall.
Wet mop/auto scrub wall to wall.
Buff/burnish accessible floor areas.

As Needed: Heavy scrub and recoat floors.
Strip, seal and finish.

e. Restroom Cleaning

Daily: Check, resupply stock.
Clean mirrors.
Clean stock dispenser.
Empty trash, including sanitary disposal units; clean receptacles.
Clean and sanitize toilets, urinals, sinks and countertops.
Clean stainless steel and chrome.
Spot clean doors, both sides.
Spot clean walls with special emphasis around dispensers, sinks and urinals.
Wet mop floor with sanitizing detergent.

Monthly: Machine scrub floors.
Sanitize waste receptacles.

Semi Annually: Wall to wall deep clean cycling, including all walls, partitions, fixtures and floors.

f. Shower room/stall cleaning

Daily: Inspect, touchup and wipe down fixtures.
Remove hair and other debris on finishes and fixtures.

Weekly: Power wash shower room walls and floors with disinfectant cleaner.
Clean and disinfect all shower room fixtures.

g. Miscellaneous Cleaning

Daily: Sanitize drinking fountains.
Spot check interior stairwells.
Remove unapproved posters or outdated posters/bulletins.

Weekly: Dust hallway fixtures, i.e., pictures, fire extinguishers.

As Needed: Wet mop hard surface stairwell risers and landings.
Clean ceiling light diffusers and exhaust fans in elevator cars.
Clean janitorial closets.
Dust stairwell railings.
Vacuum upholstered furniture.

B. The Department of Administration, **Real Estate and Construction Services (RECS)** shall be responsible for:

1. Allocation and inventory of state-owned space under the custodial control of the Plant Management Division.
2. Preparation and processing of lease documents.

II. DUTIES OF LESSEE

A. TRANSFERABILITY LESSEE shall not assign nor in any manner transfer this Lease or any interest therein, nor sublet said Leased Premises or any parts thereof.

B. DESIGNATED STAFF PERSON LESSEE will designate at least 1 key contact person who shall be responsible for coordinating building related questions, concerns and general communications with LESSOR'S Building Manager. This will include but not be limited to building surveys, LESSOR initiated building postings, construction/renovation projects, recycling, reuse and sustainability issues, and to communicate with LESSOR on postings of work which may affect the building tenants or building operations. LESSEE will also designate at least 1 key contact person who shall be responsible and can be contacted after normal business hours in the event of an emergency.

C. REDUCTION, REUSE, RECYCLING, AND SUSTAINABILITY

1. LESSEE agrees to:
 - a. Ensure LESSEE'S employees, contractors and visitors recycle all recyclable materials as designated in accordance with Minn. Stat. §115A.15. Training and education for recycling is the responsibility of the LESSEE.
 - b. Ensure shipments of recyclables do not contain contaminating materials.
 - c. Use recycling containers and equipment only for designated recycling purposes.
 - d. Direct general waste and recycling questions to LESSOR'S Building Manager or designee.
 - e. Recycle confidential materials.
 - f. Transfer recycling materials from desk side containers to common area collection containers.
 - g. Provide a designated Champion for recycling communications and compliance.

D. HAZARDOUS WASTE

1. If LESSEE is a generator of hazardous waste as defined in the Minnesota Pollution Control Agency Hazardous Waste Rules, Chapters 7001, 7045 and 7046, and/or any local jurisdiction's hazardous waste management ordinance(s), it shall obtain a license to generate the hazardous waste and provide LESSOR with a copy of its license agreement no later than thirty (30) days after the execution of this Lease. LESSEE shall also provide LESSOR with a copy of its annual Hazardous Waste Report each year thereafter.
2. In the event LESSEE vacates Leased Premises, LESSEE shall have a closure inspection conducted by the local jurisdiction's public or environmental health unit and the results of such inspection shall be forwarded by LESSEE to LESSOR no later than thirty (30) days from the date LESSEE vacated the Leased Premises. Any hazardous waste violations or other issues identified in the closure inspection shall be remedied by LESSEE at LESSEE'S expense.

- E. ELECTRONIC DEVICES AND FURNITURE** LESSEE is responsible for LESSEE'S owned electronic equipment, appliances, and office furniture, recycling or disposal. Disposal of these items is at LESSEE'S expense. LESSEE shall report the cumulative weight of electronics that are recycled each calendar year to the LESSOR by the 15th of January the subsequent calendar year for which the recycling took place.

F. WASTE PREVENTION, ENERGY CONSERVATION AND USE OF UTILITY SERVICES

Heating, ventilation and air conditioning, electrical, water and sewage (please refer to DUTIES OF LESSOR, 2. Utility Services, parts a & b).

1. LESSEE agrees to conserve energy and natural resources by turning off lights, appliances and office electronics when not in use. LESSOR may provide LESSEE with instructions defining optimal use.
2. LESSEE shall be responsible for utility costs for utilities requested for program needs beyond those provided as part of this agreement or outside normally established hours of operation. This includes ventilation with additional cooling or heating outside normally established hours of operation and electricity for significant computer room loads, UPS systems or major appliances if determined by LESSOR to be beyond those provided for in this agreement, either during or outside normal building operating hours.
3. LESSOR will measure utility usage in appropriate units and charge LESSEE for the cost per unit of the utility. LESSEE shall promptly reimburse LESSOR upon receipt of invoice for utility services.

G. USE OF SPACE

1. LESSEE agrees not to use the Leased Premises in any way which, in the judgment and discretion of LESSOR, poses a hazard to building occupants, the Leased Premises or the building in part or whole, nor

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shall LESSEE use the Leased Premises so as to cause damage, annoyance, nuisance or inconvenience to other building occupants.

2. LESSEE agrees to not use any stairwells, stairwell landings, loading dock areas, electrical, low voltage and mechanical equipment rooms or janitorial closets under the custodial control of LESSOR as storage areas. If access to any locked electrical/low voltage or janitorial/maintenance closet is needed by LESSEE, LESSEE shall contact 651.201.2300 to request access.

3. LESSEE agrees to consider all common areas in the buildings not located within the Leased Premises including entrances, lobbies, stairwells and landings as public, common spaces and shall only use them for State-approved events and shall comply with Minnesota Rules Chapter 1235.0100 to 1235.0600, Rules

Governing Public Rallies. All rules of conduct for users of public space will apply for the use of such space. These rules of conduct are subject to change. Public, common spaces shall not be used by LESSEE, LESSEE'S staff or private vendor(s) for solicitation or sales. Contact 651.201.2300 for more information regarding special events and rules governing them.

4. LESSEE agrees to consider conference rooms not leased as part of the Leased Premises and under the custodial control of LESSOR, as public, common spaces and shall only use them for State-sponsored events. Such public conference rooms shall not be used by LESSEE, LESSEE'S staff or private vendor(s) for solicitation or sales.

5. LESSEE agrees to receive all goods delivered to the building related to LESSEE or Leased Premises at the loading dock and promptly transporting to owned leased space. LESSEE shall be responsible for the safe-guarding and security of these delivered goods.

LESSEE agrees that, at no time, shall LESSOR be held accountable for the loss of any delivered goods nor shall the loading dock be used for storage or as a holding area.

6. LESSEE agrees to maintain the Leased Premises in a reasonably safe, clean and sanitary condition in compliance of all applicable codes.

7. LESSEE to ensure all doors and windows remain closed when not in use in order to ensure a balanced HVAC system, reduce dust and pollen in the building and to prevent birds, squirrels, and other pests from entering.

8. LESSEE is responsible for all interior ADA accommodations.

H. EQUIPMENT REPAIR/REPLACEMENT SERVICES

1. LESSEE-owned program equipment purchased and installed by LESSEE or purchased and installed on behalf of LESSEE through a major construction or renovation project that is related to LESSEE'S programs or operation shall be the responsibility of LESSEE to maintain, repair, replace or remove. Any structural or other damage to the Leased Premises resulting from LESSEE'S equipment shall be remedied by LESSEE at LESSEE'S expense. At the discretion of LESSOR, any of LESSEE equipment shall be removed at the time LESSEE vacates the Leased Premises and the Leased Premises shall be returned to its original condition at LESSEE'S expense. LESSOR may, at its discretion, following the execution of an interagency agreement, be contracted to maintain, service, repair and replace such LESSEE'S equipment at LESSEE'S cost on a fee-for- service basis through LESSOR'S Repair and Other Jobs activity.

2. Specialized fire suppression, fire detection, or alarm systems supporting LESSEE-owned equipment shall be the responsibility of LESSEE to maintain, repair, replace and inspect per local jurisdiction requirements. LESSEE may contract with LESSOR for maintenance, repair and inspection services of LESSEE'S equipment at LESSEE'S cost on a fee for services basis through LESSOR'S Repair and Other Jobs activity. If LESSEE chooses to contract separately, LESSEE must provide inspection report as required.

3. LESSEE shall ensure that equipment owned by LESSEE such as lieberts, dry coolers, etc. is properly installed and maintained to ensure maximum efficiency.

I. **KEYS** Additional keys needed by LESSEE beyond those provided by LESSOR shall be obtained from LESSOR on a fee-for-service basis through LESSOR'S Repair and Other Jobs activity. LESSEE is responsible for returning all keys issued for the Leased Premises upon termination of the Lease.

- J. **SECURITY SERVICES** LESSEE shall be responsible for maintaining all non-perimeter security devices or sensors in the Leased Premises including panic devices, emergency call boxes, access control devices, and cameras.
- K. **SIGNAGE** Identification of space within leased premises is the responsibility of the LESSEE.
- L. **BUILDING MANAGEMENT SERVICES** LESSEE will pay all invoices regarding:
1. CARPET. If LESSEE desires any carpet and LESSOR does not have funding available or does not agree carpet has reached the end of useful life, LESSOR will contract, install and invoice LESSEE.
 2. INTERIOR DECORATION. If LESSEE desires a different type of wall treatment, different quality of paint or decided it has reached the end of useful life, LESSOR will contract and invoice the LESSEE.
 3. WINDOW TREATMENTS. If LESSEE desires a different type of window treatment or decided it has reached the end of useful life, LESSOR will contract and invoice the LESSEE.
- M. **COMMUNICATION** LESSEE shall submit LESSEE initiated building postings to LESSOR'S Building Manager for approval. Approved posting will be distributed to the building's bulletin holders.
- N. **MODIFICATIONS TO LEASED SPACE**
1. LESSEE shall contact LESSOR to initiate any work that will affect the physical and/or operational characteristics of the Leased Premises. Such work may include but not be limited to: construction, remodeling, renovation, security systems, as well as modular furniture and communications/data cabling installations. Detailed plans for all such work shall be developed and approved by LESSOR or their designee. Implementation of the work shall be performed either by:
 - a. Licensed contractor, as authorized by LESSOR, under contract with the LESSOR.
 - b. Licensed contractor, as authorized by LESSOR, under contract with LESSEE. Such contracts must be approved by LESSOR prior to contract execution. Said contractor must follow all applicable codes and licensure requirements.
 2. At the time LESSEE vacates the Leased Premises, LESSEE shall, at LESSOR'S option be responsible for restoration of the Leased Premises which have been modified by the LESSEE since July 1, 2009. The Leased Premises shall be returned to its original condition by LESSOR at LESSEE'S expense.
- O. **PERSONAL PROPERTY** UL certified appliances such as, but not limited to, toasters, microwaves, refrigerators, coffee makers are only allowed in designated common areas as designated by LESSOR. Personal items such as space heaters, bicycles, segways or animals (including pets but not including service animals), are not allowed inside LESSOR managed facilities.
- P. **PLANTS** LESSEE shall ensure that all plants are properly maintained. LESSEE will be responsible for any damages as a result of plants.

Customer Surveys and Building Tours



TOUR FY 16	ADMIN		AG-HEALTH LAB		ANDERSEN		BCA		CAPITOL		COB	
	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15
Point of Entry	94.29	94.67	100.00	99.52	93.21	94.18	97.50	99.05	DIDN'T	DIDN'T	94.64	92.10
Corridors/Elevators	100.00	95.43	100.00	99.18	87.56	90.00	97.50	100.00	TOUR	TOUR	90.71	83.33
Stairways	83.33	90.00	96.67	98.57	90.00	86.25	83.33	86.57			92.86	88.00
Restrooms	98.33	96.00	99.38	99.43	95.92	92.86	95.88	100.00			96.07	90.00
Office Areas	81.76	93.78	100.00	100.00	86.97	84.43	93.85	95.19			94.78	67.48
Break Rm/Kitchen	92.33	95.00	100.00	96.00	93.00	89.43	100.00	99.20			94.00	93.33
Cafeteria	80.00	N/A	N/A	N/A	66.67	90.00	N/A	N/A			100.00	N/A
Vending	80.00	100.00	100.00	100.00	100.00	91.43	100.00	100.00			90.00	80.00
Bldg Components	92.22	98.52	100.00	97.78	84.44	85.42	88.94	94.67			80.49	72.44
Life Safety Sys	100.00	100.00	100.00	100.00	97.33	90.00	100.00	99.00			100.00	97.50
Mechanical Rooms	N/A	83.57	95.56	100.00	86.67	92.22	90.00	98.29			94.44	93.33
Loading Dock Area	N/A	90.00	90.00	95.00	95.33	86.67	94.44	100.00			90.00	94.44
Parking	N/A	90.00	N/A	N/A	93.33	84.17	96.67	90.00			82.22	90.00
Grounds	N/A	90.00	86.67	80.00	85.48	84.44	88.89	92.63			86.67	93.33
Average	90.23	93.61	97.36	97.12	89.71	74.02	83.22	83.22			91.92	86.50

SURVEY FY 16	ADMIN		AG-HEALTH LAB		ANDERSEN		BCA		CAPITOL		COB	
	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15
Getting to work	96.09	94.02	96.67	96.28	85.23	84.98	96.94	97.19	DIDN'T	DIDN'T	88.86	90.32
Office Area	89.42	92.27	96.61	94.41	87.78	88.88	93.71	93.51	SURVEY	SURVEY	89.05	82.56
Facilities	97.62	94.75	95.48	98.56	93.39	92.76	98.59	96.07			97.38	94.12
Food Service	82.86	82.46	86.89	95.96	62.96	64.90	N/A	75.04			86.17	83.80
Security	91.41	87.12	100.00	98.94	88.79	89.87	97.56	97.19			94.58	85.04
PMD Services	98.36	98.46	100.00	97.87	96.13	95.83	98.78	98.88			97.59	95.90
Average	92.63	91.51	95.94	97.00	85.71	86.20	97.12	92.98			92.27	88.62

TOUR FY 16	ELY REVENUE		FLEET & SURPLUS SVCS		FREEMAN		GROVE		JUDICIAL CENTER		POWER HOUSE/691	
	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15
	Point of Entry	92.70	91.11	99.29	100.00	100.00	98.04	100.00	100.00	89.14	93.57	88.17
Corridors/Elevators	94.44	91.67	100.00	96.00	98.10	98.21	N/A	100.00	87.52	90.56	89.52	83.67
Stairways	N/A	N/A	N/A	N/A	90.00	93.75	N/A	N/A	80.00	100.00	83.33	84.29
Restrooms	97.14	81.90	100.00	96.00	98.75	98.57	100.00	100.00	81.25	90.93	89.52	85.71
Office Areas	90.83	86.85	100.00	95.11	89.09	96.71	100.00	100.00	84.69	94.44	83.02	83.54
Break Rm/Kitchen	97.33	85.33	100.00	95.00	90.67	96.00	N/A	100.00	90.00	95.00	86.67	86.00
Cafeteria	N/A	N/A	N/A	N/A	N/A	100.00	N/A	N/A	73.33	93.33	N/A	N/A
Vending	N/A	N/A	N/A	N/A	100.00	100.00	N/A	N/A	80.00	100.00	N/A	80.00
Bldg Components	93.10	92.59	95.83	94.31	97.04	98.52	N/A	100.00	83.89	95.00	80.35	81.12
Life Safety Sys	89.44	83.33	97.78	95.00	100.00	100.00	N/A	100.00	86.67	95.00	75.50	87.00
Mechanical Rooms	76.67	76.67	90.67	90.83	100.00	100.00	N/A	100.00	84.44	88.33	82.98	76.85
Loading Dock Area	N/A	N/A	95.00	97.00	91.67	96.67	N/A	N/A	86.00	88.89	64.17	98.33
Parking	90.00	90.00	95.00	100.00	N/A	100.00	90.00	90.00	86.67	95.00	63.33	70.00
Grounds	N/A	N/A	81.04	N/A	87.22	80.79	86.67	N/A	74.17	82.96	83.81	82.86
Average	91.29	86.61	95.87	93.97	95.21	92.85	95.33	98.89	83.41	90.81	80.86	83.27

SURVEY FY 16	ELY REVENUE		FLEET & SURPLUS SVCS		FREEMAN		GROVE		JUDICIAL CENTER		POWER HOUSE/691	
	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15
	Getting to work	92.43	96.97	100.00	89.29	88.08	91.17		DIDNT SURVEY	87.18	92.27	75.00
Office Area	91.41	86.66	97.92	96.43	96.11	93.57			91.03	90.65	100.00	90.00
Facilities	94.87	93.73	97.22	100.00	97.60	97.24			93.57	95.67	100.00	90.00
Food Service	N/A	N/A	N/A	N/A	82.76	84.51			80.57	85.24	80.00	96.00
Security	96.97	96.97	100.00	100.00	92.86	95.07			92.41	95.51	83.34	90.00
PMD Services	96.97	96.97	100.00	100.00	97.62	99.10			93.67	100.00	100.00	80.00
Average	94.53	94.26	99.03	97.14	92.51	93.44			89.74	93.22	89.72	88.50

TOUR FY 16	MHC		RSB		SOB		STASSEN		TRANSPORT- ATION		VETS	
	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15
Point of Entry	96.02	97.14	88.10	96.76	98.06	88.40	98.86	95.43	98.57	97.78	91.43	96.83
Corridors/Elevators	98.00	95.24	86.19	95.43	94.42	97.86	93.33	94.76	98.57	97.50	93.88	97.14
Stairways	99.00	93.33	88.00	97.14	100.00	48.75	98.00	93.33	51.11	94.29	78.75	98.75
Restrooms	99.05	94.86	88.10	96.79	95.52	95.43	90.95	98.86	95.43	98.57	95.56	99.23
Office Areas	97.91	96.96	85.00	94.60	92.04	94.22	91.85	95.83	94.44	96.30	93.20	96.30
Break Rm/Kitchen	82.86	93.00	84.80	96.50	96.00	99.00	98.75	93.00	93.33	96.57	94.00	99.43
Cafeteria	100.00	90.00	86.25	85.21	N/A	N/A	100.00	N/A	70.00	90.00	N/A	N/A
Vending	75.00	93.33	86.67	94.29	80.00	80.00	100.00	96.67	95.00	95.00	100.00	93.33
Bldg Components	91.33	94.81	85.00	97.78	90.22	87.72	98.33	92.59	96.11	96.07	95.56	97.46
Life Safety Sys	96.81	100.00	86.67	95.43	92.00	90.00	80.00	85.00	100.00	100.00	100.00	100.00
Mechanical Rooms	96.67	91.07	80.00	86.48	81.59	80.00	75.00	80.00	100.00	91.11	91.11	91.11
Loading Dock Area	93.33	90.00	100.00	94.67	90.83	81.67	78.33	93.33	100.00	92.22	91.11	94.44
Parking	100.00	80.00	93.33	96.00	80.00	86.67	N/A	100.00	100.00	100.00	91.11	90.00
Grounds	100.00	90.00	92.33	90.79	80.00	80.00	88.89	87.41	98.00	92.50	87.33	93.33
Average	94.71	92.84	87.89	94.13	90.05	85.36	91.71	92.02	92.18	95.56	92.54	89.84
SURVEY FY 16	MHC		RSB		SOB		STASSEN		TRANSPORT- ATION		VETS	
	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15	FY 16	FY 15
Getting to work	95.42	98.30	99.19	99.25	96.94	96.02	96.31	95.49	97.59	97.78	81.06	89.19
Office Area	93.55	93.60	95.33	93.69	89.99	91.05	91.77	91.28	92.70	93.05	96.88	93.21
Facilities	96.26	97.73	97.78	98.47	96.26	97.35	97.21	95.61	97.30	97.10	97.22	98.65
Food Service	90.72	90.87	77.65	70.85	91.54	95.43	83.47	84.01	88.91	89.63	92.18	N/A
Security	91.31	94.35	96.12	95.46	79.27	79.89	96.27	92.75	93.04	90.05	87.50	97.30
PMD Services	99.03	100.00	98.90	100.00	96.20	100.00	99.04	99.70	98.61	99.55	100.00	94.59
Average	94.38	95.81	94.16	92.95	91.70	93.29	94.01	93.14	94.69	94.53	92.47	94.59



**REPAIR AND OTHER JOBS (ROJ)
Fund 5400**

**FISCAL YEAR 2018
Business Plan**

March 28, 2017

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Executive Summary

Who we are and what we do

Facilities Management Division (FMD) delivers consistent quality services to ensure clean, safe, and environmentally-sound buildings, grounds, and operations.

Repair and Other Jobs (ROJ) delivers competitively priced technical trade and repair services to tenants in buildings under the custodial control or management of FMD.

Our proposed rates

ROJ is proposing no labor rate change for FY 2018.

Product/Services	FY 2017 Rate (\$)	FY 2018 Rate (\$)	Change (\$)	Change (%)
Regular Hourly Rate	72.00	72.00	0.00	0.0%
Premium Hourly Rate	86.40	86.40	0.00	0.0%

The charges for keys will increase as follows:

Product/Services	FY 2017 (\$) per Key	FY 2018 (\$) per Key	Change (\$)
Signature Keys	\$5.00	\$36.00	\$31.00
Other keys	\$1.10	\$2.00	\$0.90

The cost of signature keys will increase to better reflect the actual cost. The cost of other keys, while increasing, will remain below actual cost to continue deterring customers from using other vendors.

See page 16 for detailed rates.

Our successes and challenges

Successes

- ROJ continues to be successful in providing customer service with a high level of craftsmanship and professionalism.

Challenges

- The objective of an internal service fund is to set and maintain rates at a break-even level where revenues cover expenses. The challenge is maintaining enough retained earnings to meet cash flow needs equivalent up to two months working capital. The FY 2018 rates have been set at a level to cover expenses while maintaining a low retained earnings balance.
- ROJ expenses are sensitive to business volume with minimal opportunity for reduction.

Projected FY 2018 financial activity

Revenue	\$186,723
Expenses	\$226,728
Year-end Retained Earnings	\$39,915
Working Capital	\$37,788
Full Time Equivalent	1.74
Overall Rate Change	0.3%

The Business

Description of Business

How the business was created

- Statutory authority – M.S. 16B.24
- Year created - 1979
- Purpose – ROJ’s purpose is to deliver reasonably priced technical trade and repair services to tenants in buildings under the custodial control or management of FMD.
- Type of fund – internal service fund and receives no appropriation from the general fund

Significant aspects of the business

- ROJ is an important complementary function to FMD’s Lease business. It provides a mechanism for FMD tenants to obtain high quality trade work at reasonable prices. This benefits Leases by ensuring the long-term health/safety of our buildings are maintained. ROJ staff also consider the impact to other building tenants each time work is completed.
- Services include maintenance and repair for systems outside the scope of the FMD Lease Agreement such as tenant owned electronic systems and alarms, keycard readers, motion detectors, cameras, and emergency generators.
- ROJ customers are not charged for the full cost of making keys. For security reasons, ROJ offers this service at a reduced price to avoid tenants using other vendors to make keys.
- All work is completed in facilities under FMD’s custodial control or management. See Appendix on page 31 for a list of these facilities.

Our location, hours, and website

The mailing address for ROJ is:

50 Sherburne Avenue
G-10 Administration Building
St. Paul, MN 55155

Hours: 6:30 am to 3:00 pm M-F

Services are occasionally available beyond these hours at the premium hourly rate.

<http://mn.gov/admin/government/buildings-grounds/>

Our strengths and weaknesses

Strengths

- FMD’s staff has a thorough knowledge of the buildings under their care. All work is completed using products that comply with state environmental requirements and building codes.

- As most agency customers are located in the Capitol Complex, ROJ's on campus location is beneficial as it supports a quick response and reduction in travel time.

Weaknesses

- FMD's focus is on preventive maintenance in the Lease activity, therefore the available billable hours in ROJ are limited.

Other key/significant business/financial information important to our business

ROJ is managed as a business that competes with other public and private organizations. Most customers choose their service provider based on cost, service, and convenience.

Products and Services

Our main products/services and the benefits to customers

ROJ provides technical trade and repair services such as carpentry, cabinetmaking, painting, plastering, electrical, key/locksmith work, plumbing, air conditioning/refrigeration, generator maintenance, etc.

The following is a list of our services:

- Carpentry/Paint Shop services:
 - Carpentry - Installation of cabinets, counter tops, lay-in ceilings, furniture removal, relocation of doors and windows, and repair of office furniture/fixtures.
 - Cabinetmaking - Design and fabrication of custom cabinets and counter tops.
 - Painting - Painting, wallpapering, and refinishing of surfaces, furniture, and fixtures.
 - Plastering - Taping sheetrock and applying plaster to existing surfaces as well as small concrete and ceramic tile projects.
- Pipe Shop services:
 - Plumbing - Alterations and modifications of piping.
 - Refrigeration - Installation, repair, and replacement of refrigeration equipment/appliances, air conditioning equipment, and pneumatic controls including thermostats.
- Electric/Machine Shop services:
 - Electrical - Layout, design, and installation of electrical circuits to accommodate office remodeling and equipment locations.
 - Machine - Fabrication of parts no longer available, repair of machines, and repair of office furniture.
 - Key/locksmith – Cylinder installation, re-keying, and key cutting.
- Automation services:
 - Life/Safety - Installation, repair, and replacement of tenant owned electronic systems and alarms, keycard readers, motion detectors, and cameras.
- Maintenance Engineering services:
 - Maintenance engineering - Repair, maintenance, and testing of tenant owned emergency generators.

Benefits to Customers

- The delivery of services at comparative prices
- The staff's knowledge about the services and buildings
- The convenient location of the staff and workshops

Our major changes for this year

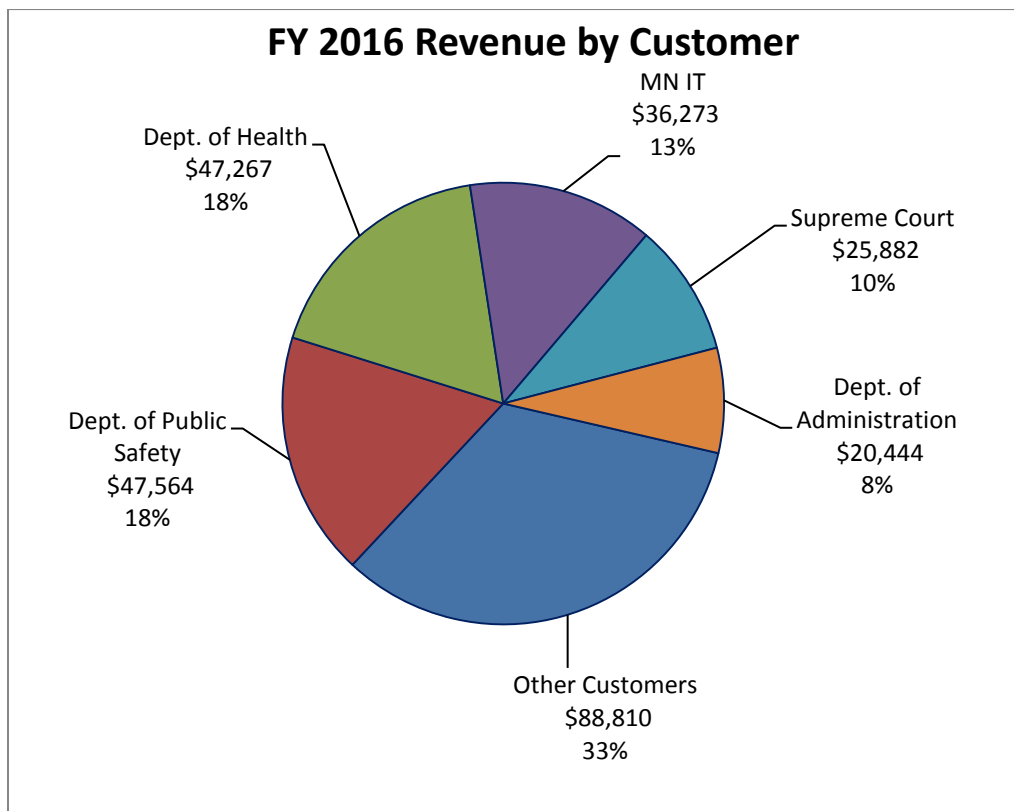
ROJ will no longer offer steamfitting services.

Marketing

Our target audiences/customers

ROJ's customers are tenants in buildings under the custodial control of FMD. Most are repeat customers. Our customer service strategy is to provide great service - stressing quality work and customer satisfaction.

Our key customers



How we reach out to potential customers

- FMD's focus is on preventive maintenance in the Lease activity, therefore the available billable hours in ROJ are limited. FMD does not actively market these services.
- Customers can directly request services by submitting a form, completing an on-line work order in Archibus, or submitting a purchase order via email to FMD.

What we have heard from our customers

In February 2017, ROJ sent 15 surveys related to work completed during FY 2017 to building key contacts and received 4 responses. A summary of the responses is shown on the next page.

ROJ Customer Service Survey Results

	Strongly Agree	Agree	Neither Agree or Disagree	Disagree	Strongly Disagree	N/A
1. A timely response from initial contact was provided.	3	1				
2. Services were completed within estimated cost.	3	1				
3. Services were completed within estimated time.	3	1				
4. Job was completed in a neat and organized manner.	3	1				
5. Services were performed as requested.	3	1				
6. Work was conducted in a professional manner.	3	1				

Competition

Our competition

- Most ROJ customers choose the service provider based on cost, service, and convenience.
- ROJ’s competitors are construction/remodeling or preventive maintenance companies that provide technical trade and repair services.
- State agencies can purchase electrical, painting, and carpentry services directly from state contracts. In accordance with state statute, contract workers are paid prevailing wage for state funded projects.
- ROJ labor charges are billed rounding to the nearest half hour.

How our rates compare

The tables below and on the next page compare ROJ’s FY 2018 hourly rates with rates of competitors. Typically competitors mark-up supply costs and charge for mileage, equipment rental, and truck charges; ROJ does not. Many vendors also have a double time and weekend rate (not shown).

ROJ Comparative Rates – Table 1 of 2

Trade	ROJ ¹	Vendor A ²	Vendor B ²	Vendor C ²	Vendor D ²	Vendor E ²	Vendor F ²
Carpentry	72.00		75.00				
Carpentry Premium	86.40		112.50				
Electrician	72.00	83.83		72.90	69.00		
Electrician Premium	86.40	155.65		137.00	130.00		
Plastering	72.00		75.00				
Plastering Premium	86.40		112.50				
Painting	72.00					57.00	75.00
Painting - Premium	86.40					65.00	131.25

¹ ROJ charges from portal to portal. Other vendors charge time when they begin work at the site.

² A, B, C, D, E and F are master contracts available for state agency use.

³ ROJ does not disclose the names of the vendors based on previous vendor input.

ROJ Comparative Rates – Table 2 of 2

Trade	ROJ ¹	Vendor G	Vendor H	Vendor I	Vendor J	Vendor K
Plumbing	72.00	135.00	122.00	110.00	89.00	120.00
Plumbing Premium	86.40	270.00	183.00	165.00	178.00	180.00
Refrigeration	72.00	135.00	122.00	110.00	83.00	120.00
Refrigeration Premium	86.40	270.00	183.00	165.00	166.00	180.00
Maint Engineering - Regular	72.00		122.00	110.00		
Maint Engineering - Premium	86.40		183.00	165.00		

¹ ROJ charges from portal to portal. Other vendors charge time when they begin work at the site.

² ROJ does not disclose the names of the vendors based on previous vendor input.

Financial Outlook

Our current overall financial health

ROJ is in good financial health due to consistent customer demand for maintenance and repair services.

Changes to our rates, and why

ROJ is proposing no change to its rates. In FY 2018, the regular hourly rate will be \$72.00 and premium hourly rate will \$86.40. These rates will allow ROJ to cover costs and provide quality services while remaining competitively priced.

The cost of signature keys will increase to better reflect the actual cost. Currently, six tenant occupied facilitates use signature keys to improve security and reduce the risk from unauthorized usage. The cost of other keys, while increasing, will remain below actual cost to continue deterring customers from using other vendors.

How our proposed rates will impact our financial health

These rates continue to draw down ROJ's excess retained earnings (those retained earnings greater than two months working capital). Traditionally, Admin strives to maintain a retained earnings balance equal to the maximum allowable level in order to provide the cash flow necessary to operate the business without seeking assistance from the general fund. If needed in future years, ROJ may increase rates to maintain retained earnings at working capital.

Retained earnings for FY 2018 are expected to decrease by \$38,351. This is expected to result in a FY 2018 ending retained earnings balance of \$39,915.

Predicting billable hours for ROJ is difficult with consideration of limited state agency budgets as well as the availability of staff. Most ROJ expenses are variable depending on business volume with little opportunity for reduction.

It is expected that billable hours for FY 2018 will be 1,982, the same as currently estimated billable hours for FY 2017.

How our proposed rates will impact our customers

There will be no change in ROJ labor rates. The charges for Keys will increase resulting in an overall increase of 0.3%.

Financial Data

Assumptions for Rate Matrix

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2018

SWIFT Account	Statewide Indirect Costs
42010	Change = 2782.5% or \$21,481 FY 2017 unusually low due to a credit.

*Full-time equivalents (FTEs) for FY 2018 will be 1.74 compared to 1.94 in FY 2017.

*The assumptions for the business plan includes an inflation factor of 1.9% for most expense categories.

Rate Matrix

**Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2018**

	FY 2018	FY 2017	CHANGE	% CHANGE		
	PROPOSED	ESTIMATE	FY18-FY17	\$ Change/FY17		
Salaries and Benefits	150,197	146,681	3,516	2.4%		
Rent - Equipment	11,127	10,920	207	1.9%		
Repairs & Maintenance	21,610	21,207	403	1.9%		
Purchased Services	1,096	1,075	20	1.9%		
Supplies	20,446	20,065	381	1.9%		
Statewide Indirect Costs	22,253	772	21,481	2782.5%		
Subtotal	226,728	200,720	26,009	13.0%		
Excluded from Rates						
Miscellaneous Revenue	(45,558)	(44,215)	(1,343)	3.0%		
Basis for Rates before Adjustment	181,170	156,504	24,666			
Retained Earnings Adjustment	(38,351)	(13,685)	(24,666)			
Basis for Rates after Adjustment	142,819	142,819	0			
Billable Units	Regular	Premium	Signature Keys	Other Keys	Misc Revenue	Total Revenue
Billable Units	1,974	8	12	150		
Prior Year (Estimated/Actual)	1,974	8	12	150		
Change in Billable Units	0	0	0	0		
Rates						
Break even Rates before adjustment	91.33	109.60				
Breakeven at Prior Year billable hours	91.33	109.60				
Change in Break even Rates	0.00	0.00				
Break even Rates before adjustment	91.33	109.60				
Requested Rates	72.00	86.40	36.00	2.00		
Current Rates	72.00	86.40	5.00	1.10		
Requested VS Break Even Rates						
Requested Rates	72.00	86.40	36.00	2.00		
Break even Rates before adjustment	91.33	109.60				
Variance	(19.33)	(23.20)				
Revenues at Requested Rates	142,128	691	432	300		
Revenues at Break even Rates before Adjustment	180,294	877				
Revenue Variance	(38,166)	(186)				
Requested VS Current Rates						
Requested Rates	72.00	86.40	36.00	2.00		
Current Rates	72.00	86.40	5.00	1.10		
Change in Rates	0.00	0.00	31.00	0.90		
% Change in Rates	0.0%	0.0%	620.0%	81.8%		
Revenues at Requested Rates	142,128	691	432	300	44,826	188,377
Revenues at Current Rates	142,128	691	60	165	44,826	187,870
Change in Revenues	0	0	372	135	0	507
Overall Change in Rates - %	0.3%					

Rate Matrix Computation

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2018

1. Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2017 expenses are estimated based on available data. Miscellaneous Revenue projections are reimbursement of expenses for supplies, generator rental, etc., everything directly related to a project besides labor. This is based on historical amounts. Expense projections are based on historical experience with adjustments made for known changes in this business. Expenses less key revenue and other reimbursements are the basis for labor rate. Premium labor rate is 20% higher than regular labor rate.
2. Facilities Management staff charge to ROJ when they work in this activity.
3. ROJ does not have any capital assets.

Six-year Rate Comparison

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2018

Rate	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Labor - Regular	\$65.50	\$65.50	\$45.50	\$65.50	\$72.00	\$72.00
Labor - Premium	78.60	78.60	54.60	78.60	86.40	86.40
Signature Keys	5.00	5.00	5.00	5.00	5.00	36.00
Other Keys	1.10	1.10	1.10	1.10	1.10	2.00

The following buildings use Signature Keys:

Ag/Health Laboratory

Andersen Building

Freeman Building

Minnesota Senate Building

Retirement Systems Building

State Capitol Building

History and Proforma

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2018

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	PROPOSED	FY18-FY17	\$ Change/FY17
Operating Revenue								
Gross Sales	152,870	227,036	145,578	269,996	187,035	188,377	1,343	0.7%
Less Intrafund Sales	(321)	(350)	(4,123)	(3,756)	(1,654)	(1,654)	0	0.0%
Net Sales	152,549	226,686	141,455	266,240	185,381	186,723	1,343	0.7%
Operating Expenses								
Salaries and Benefits	89,894	117,108	128,031	151,948	146,681	150,197	3,516	2.4%
Rent - Equipment	8,000	13,781	9,000	10,716	10,920	11,127	207	1.9%
Repairs & Maintenance	16,065	18,955	8,318	21,990	21,207	21,610	403	1.9%
Purchased Services	170	4,720	3,019	210	1,075	1,096	20	1.9%
Supplies	31,916	20,482	23,358	38,667	20,065	20,446	381	1.9%
Statewide Indirect Costs	16,588	21,049	96,042	28,509	772	22,253	21,481	2782.5%
Total Operating Expenses	162,633	196,095	267,768	252,041	200,720	226,728	26,009	13.0%
Net Income (Loss)	(10,084)	30,591	(126,313)	14,199	(15,339)	(40,005)	(24,666)	
Adjustments for Intrafund Transactions	321	350	4,123	3,756	1,654	1,654	0	
Increase (Decrease) in Retained Earnings	(9,762)	30,941	(122,190)	17,955	(13,685)	(38,351)	(24,666)	
Beginning Retained Earnings	199,000	176,794	207,367	87,536	103,586	78,266	(25,320)	
Adjustment to Retained Earnings	(12,443)	(368)	2,360	(1,904)	(11,635)	0	0	
Ending Retained Earnings	176,794	207,367	87,536	103,586	78,266	39,915	(49,986)	

SWIFT Spending Plan
Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2018

		Fund 5400
		FinDept ID
		G0234240
Revenue Description	SWIFT Account	ROJ
ROJ Sales*	670029	\$186,723
Expense Description		
Salaries and Benefits	41000	149,047
Overtime/Premium	41050	655
Other Benefits	41070	494
Rent Equipment	41400	11,127
Repairs & Maintenance	41500	21,610
Purchased Services	43000	1,096
Supplies	41300	20,446
Statewide Indirect Costs	42010	22,253
Total		<u>\$226,728</u>

Notes

*Excludes intrafund sales

Projected Cash Flow

Minnesota Department Of Administration

Fund 5400 For Fiscal Year 2018

	Estimate Jul 17	Estimate Aug 17	Estimate Sep 17	Estimate Oct 17	Estimate Nov 17	Estimate Dec 17	Estimate Jan 18	Estimate Feb 18	Estimate Mar 18	Estimate Apr 18	Estimate May 18	Estimate Jun 18
Projected Beginning Cash Balance	6,347,938	12,447,321	11,532,805	6,421,492	12,549,504	10,834,974	6,748,156	12,755,721	12,130,673	7,635,940	13,503,821	9,688,307
Receipts - operating	10,263,257	4,041,055	4,050,987	10,361,081	4,076,767	4,199,828	10,234,548	4,057,933	4,101,789	10,322,084	4,058,340	4,076,029
Transfer Ins	0	0	0	0	0	0	0	0	0	0	0	320,941
Other Non Operating Receipts	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604
Total Cash Receipt	10,345,861	4,123,660	4,133,592	10,443,685	4,159,372	4,282,433	10,317,152	4,140,538	4,184,394	10,404,688	4,140,945	4,479,575
Expenses												
Salaries & Benefits	1,375,886	1,375,886	2,063,829	1,375,886	1,375,886	1,375,886	1,375,886	1,375,886	2,063,829	1,375,886	1,375,886	1,375,886
M&L	258,333	258,333	258,333	258,333	258,333	258,333	258,333	258,333	258,333	258,333	258,333	258,333
Indirect Costs	0	0	227,519	0	0	227,519	0	0	227,519	0	0	227,519
Other Operating Expenses	1,554,877	2,310,575	1,797,846	1,624,073	1,220,275	1,610,136	1,617,986	2,037,985	1,232,068	1,845,207	1,108,332	1,588,656
Capital Assets	0	36,000	0	0	50,900	0	0	36,000	0	0	25,400	0
Debt Service	1,057,382	1,057,382	1,057,382	1,057,382	2,642,882	1,057,382	1,057,382	1,057,382	1,057,382	1,057,382	4,522,882	1,057,382
Transfer Outs	0	0	3,839,996	0	0	3,839,996	0	0	3,839,996	0	0	3,839,996
Other Non Operating Expenses	0	0	0	0	325,625	0	0	0	0	0	665,625	0
Total Expense Paid	4,246,478	5,038,176	9,244,904	4,315,674	5,873,901	8,369,251	4,309,587	4,765,586	8,679,126	4,536,808	7,956,458	8,347,771
Projected Ending Cash Balance	12,447,321	11,532,805	6,421,492	12,549,504	10,834,974	6,748,156	12,755,721	12,130,673	7,635,940	13,503,821	9,688,307	5,820,111

Assumptions:

- Fund 5400 includes FMD Leases and ROJ
- MN Senate Garage debt service pass through is reflected as Other Non Operating receipts and expenses.

Financial Statement

STATE OF MINNESOTA FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 STATEMENT OF NET POSITION SEPTEMBER 30, 2016	2/6/2017 Unaudited	
	FY17	FY16
ASSETS		
CURRENT ASSETS		
Cash	\$ 10,233,734.75	\$ 12,148,034.69
Accounts Receivable - Leases	2,478,575.73	8,026,574.74
Accounts Receivable - Materials Transfer	6,786.92	7,884.85
Accounts Receivable - Repairs and Other Jobs	44,890.91	23,722.60
Accounts Receivable - Other	541,043.45	629,598.83
Due from Other Funds (Note 3)	674,297.03	70,701.86
Inventory - Supplies (Note 1)	161,000.91	233,339.09
Prepaid Expenses	56,475.67	53,474.40
Prepaid Insurance	313,373.25	333,937.50
Total Current Assets	<u>\$ 14,510,178.62</u>	<u>\$ 21,527,268.56</u>
NONCURRENT ASSETS (Note 4)		
Building Improvements	\$ 12,700,963.09	\$ 11,530,610.08
Accumulated Depreciation - Building Improvements Infrastructure	(5,193,768.15)	(4,768,618.60)
Accumulated Depreciation - Infrastructure	556,936.64	556,936.64
Accumulated Depreciation - Infrastructure Equipment	(92,762.81)	(74,198.25)
Accumulated Depreciation - Equipment	1,447,234.28	1,228,821.52
Accumulated Depreciation - Equipment Software	(858,361.91)	(915,750.05)
Accumulated Amortization - Software	355,891.12	355,891.12
Accumulated Amortization - Software	(355,891.12)	(355,891.12)
Construction In Progress - Building Improvements	76,294.32	761,101.21
Art and Historical Treasures	260,866.50	266,131.50
Total Noncurrent Assets	<u>\$ 8,897,401.96</u>	<u>\$ 8,585,034.05</u>
TOTAL ASSETS	<u>\$ 23,407,580.58</u>	<u>\$ 30,112,302.61</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 10)	\$ 743,000.00	\$ 793,718.91
Total Deferred Outflows of Resources	<u>\$ 743,000.00</u>	<u>\$ 793,718.91</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 4,840,428.69	\$ 3,475,572.43
Salaries and Benefits Payable	602,317.94	976,196.45
Rent Rebate Payable (Note 5)	-	2,333,596.00
Retainage Payable (Note 6)	184,294.71	325,184.27
Unearned Revenue	399,427.00	3,333.34
Loans Payable (Note 7)	25,600.00	83,600.00
Compensated Absences Payable (Note 8)	223,156.03	219,043.67
Due to Other Funds (Note 11)	9,607.48	56,722.85
Total Current Liabilities	<u>\$ 6,284,831.85</u>	<u>\$ 7,473,249.01</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 8)	\$ 1,358,496.30	\$ 1,384,678.18
Loans Payable (Note 7)	-	25,600.00
Net OPEB Obligation (Note 9)	293,658.82	253,871.51
Net Pension Liability (Note 10)	5,813,000.00	7,180,019.82
Total Noncurrent Liabilities	<u>\$ 7,465,155.12</u>	<u>\$ 8,844,169.51</u>
TOTAL LIABILITIES	<u>\$ 13,749,986.97</u>	<u>\$ 16,317,418.52</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 10)	\$ 6,147,000.00	\$ 9,113,690.98
Total Deferred Inflows of Resources	<u>\$ 6,147,000.00</u>	<u>\$ 9,113,690.98</u>
NET POSITION (Note 16)		
Net Investment in Capital Assets	\$ 8,897,401.96	\$ 8,585,034.05
Unrestricted Net Position	(4,643,808.35)	(3,110,122.03)
TOTAL NET POSITION	<u>\$ 4,253,593.61</u>	<u>\$ 5,474,912.02</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 FOR THE QUARTER ENDED SEPTEMBER 30, 2016

2/6/2017
 Unaudited

	FY17 QTD	FY17 YTD	FY16 QTD	FY16 YTD
OPERATING REVENUES (Note 1)				
Leases	\$ 16,990,125.11	\$ 16,990,125.11	\$ 14,867,806.22	\$ 14,867,806.22
Repair and Other Jobs	32,364.93	32,364.93	40,224.61	40,224.61
Other Revenues	230,437.68	230,437.68	239,766.25	239,766.25
Total Operating Revenues	\$ 17,252,927.72	\$ 17,252,927.72	\$ 15,147,797.08	\$ 15,147,797.08
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	\$ 3,938,341.35	\$ 3,938,341.35	\$ 3,767,984.57	\$ 3,767,984.57
Utilities - Electric	1,601,174.57	1,601,174.57	1,492,099.61	1,492,099.61
Utilities - Water	166,310.66	166,310.66	159,651.07	159,651.07
Utilities - District Heat	315,548.40	315,548.40	290,565.21	290,565.21
Utilities - District Cooling	435,905.30	435,905.30	401,060.06	401,060.06
Utilities - Gas for Heating (Note 1)	-	-	15,759.23	15,759.23
Utilities - Other (Note 1)	-	-	10,697.27	10,697.27
Utilities - Gas & Other (Note 1)	25,505.34	25,505.34	-	-
Repairs and Maintenance	1,425,374.58	1,425,374.58	1,135,769.98	1,135,769.98
Maintenance and Leasehold	1,357,647.61	1,357,647.61	451,845.59	451,845.59
Professional and Technical Services	200,835.97	200,835.97	185,462.50	185,462.50
Centralized IT Services	182,242.24	182,242.24	115,385.96	115,385.96
Vehicle Leases	44,371.26	44,371.26	33,897.42	33,897.42
Supplies and Materials	702,714.71	702,714.71	486,690.40	486,690.40
Purchased Services	423,141.02	423,141.02	127,556.16	127,556.16
Insurance	(143,401.25)	(143,401.25)	(161,326.00)	(161,326.00)
Indirect Costs	232,015.30	232,015.30	203,466.26	203,466.26
Depreciation - Building Improvements (Note 1)	-	-	97,025.37	97,025.37
Depreciation - Infrastructure (Note 1)	-	-	4,641.14	4,641.14
Depreciation - Equipment (Note 1)	-	-	19,588.00	19,588.00
Depreciation (Note 1)	141,280.65	141,280.65	-	-
Other Expenses	119,622.09	119,622.09	107,679.74	107,679.74
Total Operating Expenses	\$ 11,168,629.80	\$ 11,168,629.80	\$ 8,945,499.54	\$ 8,945,499.54
OPERATING INCOME (LOSS)	\$ 6,084,297.92	\$ 6,084,297.92	\$ 6,202,297.54	\$ 6,202,297.54
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	\$ 3,060.00	\$ 3,060.00	\$ 7,560.00	\$ 7,560.00
Total Nonoperating Revenues (Expenses)	\$ 3,060.00	\$ 3,060.00	\$ 7,560.00	\$ 7,560.00
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 6,087,357.92	\$ 6,087,357.92	\$ 6,209,857.54	\$ 6,209,857.54
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out (Note 12)	(841,006.75)	(841,006.75)	(1,098,971.25)	(1,098,971.25)
Building Depreciation Transfer Out (Note 12)	(2,533,350.75)	(2,533,350.75)	(2,461,217.75)	(2,461,217.75)
Debt Service Principal (Note 13)	(2,081,474.73)	(2,081,474.73)	(1,995,791.85)	(1,995,791.85)
Debt Service Interest (Note 13)	(1,099,083.51)	(1,099,083.51)	(1,189,273.05)	(1,189,273.05)
Building Replacement Fund Transfer Out (Note 14)	(149,264.77)	(149,264.77)	(149,264.75)	(149,264.75)
Total Transfers and Contributions	\$ (6,704,180.51)	\$ (6,704,180.51)	\$ (6,894,518.65)	\$ (6,894,518.65)
CHANGE IN NET POSITION	\$ (616,822.59)	\$ (616,822.59)	\$ (684,661.11)	\$ (684,661.11)
NET POSITION, BEGINNING	\$ 4,786,776.30	\$ 4,786,776.30	\$ 6,498,992.99	\$ 6,498,992.99
Adjustment to Net Position (Note 15)	83,639.90	83,639.90	(339,419.86)	(339,419.86)
NET POSITION, ENDING (Note 16)	\$ 4,253,593.61	\$ 4,253,593.61	\$ 5,474,912.02	\$ 5,474,912.02

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED SEPTEMBER 30, 2016

2/6/2017
 Unaudited

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 15,650,423.85
Receipts from Other Revenues	181,888.52
Payments to Claimants	(54.31)
Payments to Suppliers for Goods and Services	(8,445,668.39)
Payments to Employees	(4,043,964.74)
Net Cash Flows from Operating Activities	<u>\$ 3,342,624.93</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfers In (Out) Building Bond Interest	\$ (841,006.75)
Operating Transfers In (Out) Building Depreciation	(2,533,350.75)
Debt Service Principal	(2,081,474.73)
Debt Service Interest	(1,099,083.51)
Operating Transfers In (Out) Building Replacement Fund	(149,264.77)
Rent Rebate Payments	(2,000,000.00)
Net Cash Flows from Noncapital Financing Activities	<u>\$ (8,704,180.51)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ (25,960.78)
Proceeds from Disposal of Capital Assets	3,060.00
Repayment of Loan Principal	-
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (22,900.78)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Flows from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>\$ (5,384,456.36)</u>
Cash and Cash Equivalents, Beginning, as Reported	15,618,191.11
Cash and Cash Equivalents, Ending	<u>\$ 10,233,734.75</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	<u>\$ 6,084,297.92</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:	
Depreciation	\$ 141,280.65
(Increase) Decrease in Accounts Receivable	(2,182,329.56)
(Increase) Decrease in Due from Other Funds	(674,297.03)
(Increase) Decrease in Inventory	(8,290.48)
(Increase) Decrease in Prepaid Insurance & Expenses	(368,993.38)
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	160,805.67
Increase (Decrease) in Salaries and Benefits Payable	(105,623.39)
Increase (Decrease) in Unearned Revenue	399,427.00
Increase (Decrease) in Due To Other Funds	442.80
Increase (Decrease) in Compensated Absences	-
Increase (Decrease) in OPEB Obligation	-
Increase (Decrease) in Other Current Liabilities	(104,095.27)
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ (2,741,672.99)</u>
Net Cash Flows from Operating Activities	<u>\$ 3,342,624.93</u>
Noncash Investing, Capital and Financing Activities	
Accrual of Building Improvements as an Investment in Capital Assets	\$ -

STATE OF MINNESOTA
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
STATEMENT OF BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED SEPTEMBER 30, 2016

2/6/2017
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	\$ 16,937,858.75	\$ 16,937,858.75	\$ 16,990,125.11	\$ 16,990,125.11	\$ 52,466.36	\$ 52,466.36
Repair and Other Jobs	54,574.75	54,574.75	32,364.93	32,364.93	(22,209.82)	(22,209.82)
Other Revenues	273,047.75	273,047.75	230,437.68	230,437.68	(42,610.07)	(42,610.07)
Total Operating Revenues	\$ 17,265,281.25	\$ 17,265,281.25	\$ 17,252,927.72	\$ 17,252,927.72	\$ (12,353.53)	\$ (12,353.53)
OPERATING EXPENSES						
Salaries and Benefits	\$ 4,012,804.25	\$ 4,012,804.25	\$ 3,938,341.35	\$ 3,938,341.35	\$ 74,462.90	\$ 74,462.90
Utilities - Electric	1,779,730.50	1,779,730.50	1,601,174.57	1,601,174.57	178,555.93	178,555.93
Utilities - Water	120,278.50	120,278.50	166,310.66	166,310.66	(46,032.16)	(46,032.16)
Utilities - District Heat	454,305.50	454,305.50	315,548.40	315,548.40	138,757.10	138,757.10
Utilities - District Cooling	289,271.50	289,271.50	435,905.30	435,905.30	(146,633.80)	(146,633.80)
Utilities - Gas & Other	132,201.25	132,201.25	25,505.34	25,505.34	106,695.91	106,695.91
Repairs and Maintenance	443,476.50	443,476.50	1,425,374.58	1,425,374.58	(981,898.08)	(981,898.08)
Maintenance and Leasehold	525,000.00	525,000.00	1,357,647.61	1,357,647.61	(832,647.61)	(832,647.61)
Professional and Technical Services	111,219.25	111,219.25	200,835.97	200,835.97	(89,616.72)	(89,616.72)
Centralized IT Services	190,463.00	190,463.00	182,242.24	182,242.24	8,220.76	8,220.76
Vehicle Leases	118,732.25	118,732.25	44,371.26	44,371.26	74,360.99	74,360.99
Supplies and Materials	420,915.75	420,915.75	702,714.71	702,714.71	(281,798.96)	(281,798.96)
Purchased Services	265,501.75	265,501.75	423,141.02	423,141.02	(157,639.27)	(157,639.27)
Insurance	73,895.75	73,895.75	(143,401.25)	(143,401.25)	217,297.00	217,297.00
Indirect Costs	257,170.25	257,170.25	232,015.30	232,015.30	25,154.95	25,154.95
Depreciation	172,509.25	172,509.25	141,280.65	141,280.65	31,228.60	31,228.60
Other Expenses	85,621.25	85,621.25	119,622.09	119,622.09	(34,000.84)	(34,000.84)
Total Operating Expenses	\$ 9,453,096.50	\$ 9,453,096.50	\$ 11,168,629.80	\$ 11,168,629.80	\$ (1,715,533.30)	\$ (1,715,533.30)
OPERATING INCOME (LOSS)	\$ 7,812,184.75	\$ 7,812,184.75	\$ 6,084,297.92	\$ 6,084,297.92	\$ (1,727,886.83)	\$ (1,727,886.83)
NONOPERATING REVENUES (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ 3,060.00	\$ 3,060.00	\$ 3,060.00	\$ 3,060.00
Total Nonoperating Revenues (Expenses)	\$ -	\$ -	\$ 3,060.00	\$ 3,060.00	\$ 3,060.00	\$ 3,060.00
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 7,812,184.75	\$ 7,812,184.75	\$ 6,087,357.92	\$ 6,087,357.92	\$ (1,724,826.83)	\$ (1,724,826.83)
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(1,050,694.00)	(1,050,694.00)	(841,006.75)	(841,006.75)	209,687.25	209,687.25
Building Depreciation Transfer Out	(2,316,951.50)	(2,316,951.50)	(2,533,350.75)	(2,533,350.75)	(216,399.25)	(216,399.25)
Debt Service Principal	(2,592,797.50)	(2,592,797.50)	(2,081,474.73)	(2,081,474.73)	511,322.77	511,322.77
Debt Service Interest	(1,859,799.50)	(1,859,799.50)	(1,098,083.51)	(1,098,083.51)	760,715.99	760,715.99
Building Replacement Fund Transfer Out	(184,465.50)	(184,465.50)	(149,264.77)	(149,264.77)	35,200.73	35,200.73
Total Transfers and Contributions	\$ (6,004,708.00)	\$ (6,004,708.00)	\$ (6,704,180.51)	\$ (6,704,180.51)	\$ 1,300,527.49	\$ 1,300,527.49
CHANGE IN NET POSITION	\$ (192,523.25)	\$ (192,523.25)	\$ (616,822.59)	\$ (616,822.59)	\$ (424,299.34)	\$ (424,299.34)

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED SEPTEMBER 30, 2016

2/6/2017
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Facilities Management - Leases, Repair and Other Jobs fund have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

In December 2016, Plant Management Division (PMD) changed its name to Facilities Management Division (FMD).

The Resource Recovery Program ceased operations on September 3, 2010. Materials Transfer ceased operations on October 31, 2011.

On July 1, 2011, the state implemented the Statewide Integrated Financial Tools (SWIFT). The amounts presented in the financial statements are based upon information available in SWIFT. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY17.

The Leases activity is supported by various public and private entity rent payments for office, production, and storage space. Revenue is recognized monthly in accordance with lease agreements. Repair and Other Jobs (ROJ) revenues are recognized when earned. No allowance is made for doubtful accounts. Other revenue consists primarily of the sale of electrical power usage above and beyond the scope of the lease agreements. Expenses are based on data received from SWIFT and the accrual of products/services for which payment has not been made. FMD maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by FMD and maintained on a perpetual basis.

Basis of Accounting:

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

Capital assets, which include land, land improvements, buildings, building improvements, construction and development in progress, infrastructure, equipment, software, internally generated computer software (IGCS), and art and historical treasures, are reported in the financial statements. Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and infrastructure, \$5,000 or more for equipment and art and historical treasures, and \$30,000 or more for software and IGCS. Land, land improvements, and building improvements are reported regardless of cost. Capital assets must also have an estimated useful life of at least three years. 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 with no salvage value based on the following useful lives: 17-30 years for building improvements and infrastructure; 5 years for office equipment; 4 years for information technology (IT) equipment; 6 years for new vehicles; 4 years for used vehicles and related accessories; and 10 years for electric vehicles and other equipment.

Changes in Classification:

Utilities - Other and Utilities - Gas for Heating expenses are combined as Utilities - Gas & Other in FY17. They were reported separately in previous years.

Depreciation - Building Improvements, Depreciation - Infrastructure, and Depreciation - Equipment are combined as Depreciation expense in FY17. They were reported separately in previous years.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

FMD derives its operating authority from M.S. 16B.48.

<u>Legislation</u>	<u>Amount</u>	<u>Description</u>
YR 79 Chp 333, Sec 56, Subd 1(a)	\$ 37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	48,000.00	Restricted contribution from the General Fund for Materials Transfer, 1979
YR 85 Chp 13, Sec 17	1,250,000.00	Contribution from the General Fund
YR 85 Chp 13, Sec 17	(146,750.00)	Transferred to Public Safety, Capitol Security Division, March 31, 1986
	(141,400.00)	Unallotment process due to budget restrictions, May 1986
	146,750.00	Capitol Security returned funds to operations, July 1987
YR 89 Chp 335, Art 1, Sec 15	(792,000.00)	Transferred to Print Communications Division, July 1, 1989
	(153,486.00)	Returned to General Fund due to FY03 budget reduction
YR 12 Chp 292, Art 4, Sec 16 Subd 1	(80,000.00)	Returned to the General Fund for the proceeds from sales of assets and other
FY13 State Employee Group Insurance Plan Reduction	(16,900.00)	Returned to General Fund, August 2012
Total General Fund Contributions	<u>\$ 149,214.00</u>	
	14,333.00	Materials Transfer established in FY82 as internal service fund; all assets considered a general fund contribution at book value
	10,717.00	Capital asset donation from Ford Motor Company, January 1986
	239,712.78	Capital equipment, 1986
	<u>62,429.90</u>	Capital asset contribution from Resource Recovery, September 30, 2010
Total Contributed Capital	<u>\$ 476,406.68</u>	

3. DUE FROM OTHER FUNDS

Per the interagency agreement between Department of Administration (Admin) and Information Technology for Minnesota Government (MNIT) on April 5, 2011, MNIT agrees to reimburse Admin for the actual cost of supplies, maintenance, and repairs of the existing 1,250kW generator at the Andersen Building in consideration of the dedication of and right to use of the generator. Upon execution of the agreement and receipt of invoice from Admin, MNIT made an initial payment in the amount of \$262,500 to Admin, followed by 16 quarterly payments until the remaining balance of \$221,260 was received. The total cost of the project is \$483,760. Admin processed all the billings and the last payment was received in FY16 3rd Qtr.

FY17 - As of September 30, 2016, the total Due from Other Funds is \$674,297.03.
 \$27,705.04 is due from Parking Fund 2000 for Parking non-salary expenses paid by Leases.
 \$646,493.06 is due from Fund 2001 for Facility Repair and Replacement (FR&R) non-salary expenses paid by Leases.
 \$98.93 is due from Fund 2403 for Peace Officers Memorial non-salary expenses paid by Leases.

FY16 - As of September 30, 2015, the total Due from Other Funds is \$70,701.86.
 \$27,657.50 is due from MNIT per the interagency agreement.
 \$148.76 is due from Parking Fund 2000 for receipts deposited to Parking Fund.
 \$42,895.60 is due from Parking Fund 2000 for Parking expenses paid by Leases.

4. CAPITAL ASSETS

	Balance 7/1/2016	Additions	Deletions	Balance 9/30/2016
Building Improvements	\$ 12,891,209.60	\$ 9,753.49	\$ -	\$ 12,700,963.09
Infrastructure	556,936.64	-	-	556,936.64
Equipment	1,441,460.22	13,949.06	(8,175.00)	1,447,234.28
Software	355,891.12	-	-	355,891.12
Construction In Progress	52,513.96	23,780.36	-	76,294.32
Art and Historical Treasures	260,866.50	-	-	260,866.50
Total Capital Assets	\$ 15,358,878.04	\$ 47,482.91	\$ (8,175.00)	\$ 15,398,185.95
Accumulated Depreciation/Amortization for:				
Building Improvements	\$ (5,079,258.50)	\$ (114,509.65)	\$ -	\$ (5,193,768.15)
Infrastructure	(88,121.66)	(4,641.15)	-	(92,762.81)
Equipment	(844,407.06)	(22,129.85)	8,175.00	(858,361.91)
Software	(355,891.12)	-	-	(355,891.12)
Total Accumulated Depr/Amort	\$ (6,367,678.34)	\$ (141,280.65)	\$ 8,175.00	\$ (6,500,783.99)

5. RENT REBATE PAYABLE

FY17 - As of September 30, 2016, the rent rebate payable balance is \$0.00.

FY16 - As of September 30, 2015, \$2,333,596.00 represents rebates given to tenants in buildings in which retained earnings balance is being reduced.

6. RETAINAGE PAYABLE

FY17 - As of September 30, 2016, the total retainage payable is \$184,294.71. Of this amount, \$98,106.15 is for Leases operating expenses; \$86,188.56 is for Leases Maintenance and Leasehold expenses. The retainage of these projects is 5% of the value of completed work to date.

FY16 - As of September 30, 2015, the total retainage payable is \$325,184.27. Of this amount, \$148,465.64 is for Leases operating expenses; \$140,987.40 is for Leases Maintenance and Leasehold expenses; and \$35,731.23 is for Capital Asset - Building Improvement. The retainage of these projects is 5% of the value of completed work to date.

7. LOANS PAYABLE TO COMMERCE

FMD upgraded lighting utilizing stimulus funds (American Recovery and Reinvestment Act Funds) through a loan from the Department of Commerce. The \$360,000 loan is paid off through semi-annual payments to Commerce over the term of the loan. The following is a schedule by fiscal year of future repayments of the loan as of September 30, 2016.

FY17	25,600.00
	<u>\$ 25,600.00</u>

8. 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 7/1/2016	\$ 223,156.03	\$ 1,358,496.30
Increase	-	-
Decrease	-	-
Ending Balance 9/30/2016	\$ 223,156.03	\$ 1,358,496.30

9. 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 7/1/2016	\$ 293,658.82
Increase	-
Decrease	-
Ending Balance 9/30/2016	\$ 293,658.82

10. NET PENSION LIABILITY

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" requires the state to recognize the state's share of the pension plan's liabilities, deferred outflows of resources, and deferred inflows of resources. The pension plan contributions are based on a percentage of salary. The Minnesota State Retirement System (MSRS) prepares a Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, which is audited by the Office of the Legislative Auditor.

The June 30, 2016 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2015 actuarial report as the June 30, 2016 is not available in adequate time to incorporate in the financial statements, which is allowed by GASB 68.

The net pension liability is the difference between the total pension liability and the plan's fiduciary net position – accrued liability less the market value of assets.

The increase (decrease) in pension liability that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes, and investment experience.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2016	\$ 743,000.00	\$ 5,813,000.00	\$ 6,147,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 9/30/2016	\$ 743,000.00	\$ 5,813,000.00	\$ 6,147,000.00

11. DUE TO OTHER FUNDS

FY17 - As of September 30, 2016, the total Due to Other Funds balance is \$9,607.48.
\$9,607.48 is due to Parking Fund 2000 for Leases non-salary expenses paid by Parking.

FY16 - As of September 30, 2015, the total Due to Other Funds balance is \$56,722.85.
\$21,780.00 is due to Fund 2001 for Leases expenses paid by FR&R.
\$28,318.85 is due to Parking Fund 2000 for Leases expenses paid by Parking.
\$6,624.00 is due to Parking Fund 2000 for the proceed of sale of Parking capital assets deposited to Leases.

12. BUILDING BOND INTEREST AND BUILDING DEPRECIATION

FMD does not own the state buildings from which lease revenue is collected. However, the lease rates include depreciation and bond interest on these buildings. The money collected for building depreciation and bond interest is transferred to the general, special revenue, and trunk highway funds.

13. DEBT SERVICE

In December 2005, the State of Minnesota began a 22 year basic lease purchase agreement for the lease/purchase of the Andersen and Freeman buildings. FMD, representing Admin as lessee, collects the lease revenues for the debt service bond principal and interest payments. FMD made the first principal and interest payment during the second quarter of FY06. The lease commenced December 1, 2005. The bonds were refinanced in May 2013 and the terms of the contract will be fulfilled December 1, 2025, when the final bond principal and interest payments are made. At that time, the State of Minnesota may elect to purchase the buildings for a sum of \$1.00 per building.

In June 2016, FMD made the first annual transfer for debt service principal and interest for the Minnesota Senate Building (MSB). Transfers will continue until June 2039.

14. BUILDING REPLACEMENT FUND

Beginning in the 1st quarter of FY08, per M.S.16B.24 Subd 5E, FMD made transfers of appropriation to two special revenue funds. These funds were established to provide for future repair and replacement to the Andersen and Freeman buildings. These transfers will continue quarterly on an on-going basis until the state acquires title to these buildings and the accounts are subsequently abolished with the remaining funds transferred to the FR&R Fund.

15. ADJUSTMENTS TO NET POSITION

In FY17, as of September 30, 2016, the total prior period adjustments are \$83,639.90. These adjustments include:
(\$0.21) is due to the overstatement of Revenue - Leases.
(\$11,634.63) is due to the overstatement of Revenue - ROJ.
(\$416.85) is due to the overstatement of prior period adjustment - Leases, should have been adjusted to Materials Transfer in FY16.
\$416.85 is due to the understatement of prior period adjustment - Materials Transfer, adjusted to Leases in FY16.
\$40,786.18 is due to the understatement of Capital Asset - Building Improvement.
\$3,282.64 is due to the overstatement of Utilities - Electric Expense - Leases.
(\$116,542.08) is due to the understatement of Repairs and Maintenance Expense - Leases.
(\$14,846.39) is due to the understatement of Centralized IT Services - Leases.
(\$5,560.69) is due to the understatement of Professional and Technical Services Expense - Leases.
(\$128,488.15) is due to the understatement of Supplies and Materials Expenses - Leases.
\$1,693.28 is due to the overstatement of Other Expenses (Communication) - Leases.
(\$4,174.46) is due to the understatement of Purchased Services Expense - Leases.
(\$14,471.59) is due to the understatement of Maintenance and Leasehold Expense - Leases.
\$333,596.00 is due to the overstatement of Rent Rebate Expense - Leases.

In FY16, as of September 30, 2015, the total prior period adjustments are (\$339,419.86). These adjustments include:
 (\$1,525.12) is due to the overstatement of Accounts Receivable - Leases.
 (\$773.93) is due to the overstatement of Accounts Receivable - Other.
 \$2,472.93 is due to the understatement of Revenue - Leases.
 \$66,151.40 is due to the understatement of Capital Asset - Building Improvement.
 \$8,088.67 is due to the understatement of Capital Asset - Equipment.
 (\$8,088.67) is due to the understatement of Accumulative Depreciation - Equipment.
 (\$57,612.87) is due to the understatement of Supplies and Materials Expenses - Leases.
 (\$89,321.79) is due to the understatement of Repairs and Maintenance Expense - Leases.
 (\$170,572.67) is due to the understatement of Other Expenses (Centralized IT Services) - Leases.
 (\$24,484.25) is due to the understatement of Professional and Technical Services Expense - Leases.
 (\$3,314.18) is due to the overstatement of Purchased Services Expense - Leases.
 (\$47,881.88) is due to the overstatement of Maintenance and Leasehold Expense - Leases
 (\$1,996.80) is due to the understatement of Utilities - Electric Expense - Leases.
 (\$8,838.70) is due to the understatement of Other Expenses (Rent-Equipment) - Leases.
 (\$1,722.00) is due to the understatement of Repairs and Maintenance Expense - ROJ.

16. NET POSITION

The State of Minnesota implemented new accounting standards as prescribed by GASB. During FY02, the standards included revised statement formats which resulted in the change from Retained Earnings to Net Asset reporting. During FY13, the Net Assets was renamed to Net Position; and the Invested in Capital Assets, Net of Related Debt was renamed to Net Investment in Capital Assets. For historical cost comparison, the total net position and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	\$ 8,897,401.96
Unrestricted Net Position	<u>(4,643,808.35)</u>
Total Net Position	<u>\$ 4,253,593.61</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	\$ 4,310,369.62			
Net Income (Loss)	(616,822.59)			
Adjustments to Net Position (Note 15)	83,639.90			
Ending Retained Earnings	<u>\$ 3,777,186.93</u>			
Add: Capital Contributions (Note 2)	\$ 476,406.68			
Reconciliation to Net Position	<u>\$ 4,253,593.61</u>			

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
 FOR THE QUARTER ENDED SEPTEMBER 30, 2016

2/6/2017
 Unaudited

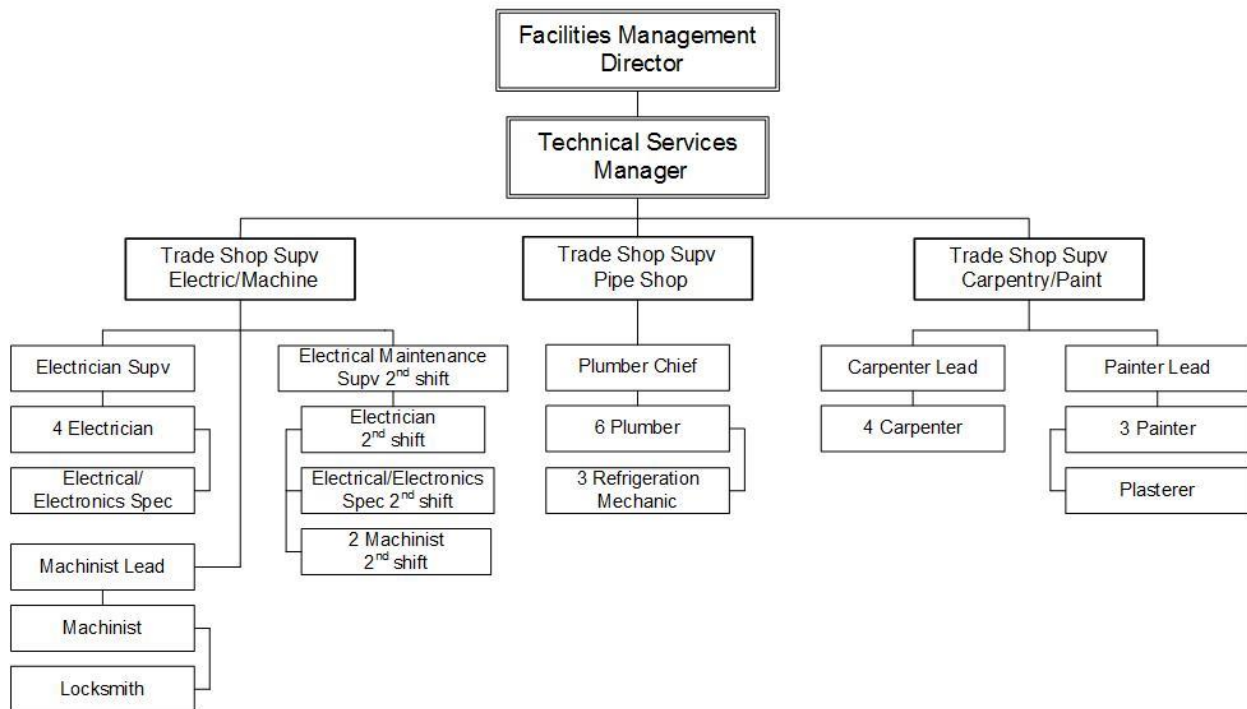
	Fund Total	Leases	Materials Transfer	Resource Recovery	Repair and Other Jobs
OPERATING REVENUES					
Leases	\$ 16,990,125.11	\$ 16,990,125.11	\$ -	\$ -	\$ -
Repair and Other Jobs	32,364.93	-	-	-	32,364.93
Other Revenues	230,437.68	230,437.68	-	-	-
Total Operating Revenues	\$ 17,252,927.72	\$ 17,220,562.79	\$ -	\$ -	\$ 32,364.93
OPERATING EXPENSES					
Salaries and Benefits	\$ 3,938,341.35	\$ 3,905,308.81	\$ -	\$ -	\$ 33,032.54
Utilities - Electric	1,601,174.57	1,601,174.57	-	-	-
Utilities - Water	166,310.66	166,310.66	-	-	-
Utilities - District Heat	315,548.40	315,548.40	-	-	-
Utilities - District Cooling	435,905.30	435,905.30	-	-	-
Utilities - Gas & Other	25,505.34	25,505.34	-	-	-
Repairs and Maintenance	1,425,374.58	1,425,374.58	-	-	-
Maintenance and Leasehold	1,357,647.61	1,357,647.61	-	-	-
Professional and Technical Services	200,835.97	200,835.97	-	-	-
Centralized IT Services	182,242.24	182,242.24	-	-	-
Vehicle Leases	44,371.26	44,371.26	-	-	-
Supplies and Materials	702,714.71	701,693.17	-	-	1,021.54
Purchased Services	423,141.02	423,141.02	-	-	-
Insurance	(143,401.25)	(143,401.25)	-	-	-
Indirect Costs	232,015.30	231,822.30	-	-	193.00
Depreciation	141,280.65	141,280.65	-	-	-
Other Expenses	119,622.09	119,622.09	-	-	-
Total Operating Expenses	\$ 11,168,629.80	\$ 11,134,382.72	\$ -	\$ -	\$ 34,247.08
OPERATING INCOME (LOSS)					
	\$ 6,084,297.92	\$ 6,086,180.07	\$ -	\$ -	\$ (1,882.15)
NONOPERATING REVENUES (EXPENSES)					
Gain (Loss) on Disposal of Capital Assets	\$ 3,060.00	\$ 3,060.00	\$ -	\$ -	\$ -
Total Nonoperating Revenues (Expenses)	\$ 3,060.00	\$ 3,060.00	\$ -	\$ -	\$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS					
	\$ 6,087,357.92	\$ 6,089,240.07	\$ -	\$ -	\$ (1,882.15)
TRANSFERS AND CONTRIBUTIONS					
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(841,006.75)	(841,006.75)	-	-	-
Building Depreciation Transfer Out	(2,533,350.75)	(2,533,350.75)	-	-	-
Debt Service Principal	(2,081,474.73)	(2,081,474.73)	-	-	-
Debt Service Interest	(1,099,083.51)	(1,099,083.51)	-	-	-
Building Replacement Fund Transfer Out	(149,264.77)	(149,264.77)	-	-	-
Total Transfers and Contributions	\$ (6,704,180.51)	\$ (6,704,180.51)	\$ -	\$ -	\$ -
CHANGE IN NET POSITION					
	\$ (616,822.59)	\$ (614,940.44)	\$ -	\$ -	\$ (1,882.15)
Adjustments for Intrafund Transactions (see below)	\$ -	\$ (18.00)	\$ -	\$ -	\$ 18.00
INCREASE (DECREASE) IN RETAINED EARNINGS					
	\$ (616,822.59)	\$ (614,958.44)	\$ -	\$ -	\$ (1,864.15)
RETAINED EARNINGS, BEGINNING					
	\$ 4,310,369.62	\$ 4,237,011.37	\$ 74,530.12	\$ 7,719.05	\$ (8,890.92)
Adjustments to Net Position	83,639.90	94,857.68	416.85	-	(11,634.63)
RETAINED EARNINGS, ENDING					
	\$ 3,777,196.93	\$ 3,716,910.61	\$ 74,946.97	\$ 7,719.05	\$ (22,389.70)
To account for Intrafund transactions, sales and expenses have been reduced as listed below:					
Sales	\$ 148,343.64	\$ 148,325.64	\$ -	\$ -	\$ 18.00
Expenses	\$ 148,343.64	\$ 148,343.64	\$ -	\$ -	\$ -

Supporting Information

- Organization Chart
- Licensure Requirements

The budgeted FTE for FY 2018 is 1.74 compared to 1.94 in FY 2017. The decrease is due to decrease in billable hours compared to the FY 2017 business plan. All staff are primarily funded from FMD's Lease activity.

Department of Administration Facilities Management Division/Plant Operations



In addition to a Class “C” driver’s license, additional licensure requirements for ROJ staff are listed below.

Licensure Requirements

Classification	Licensure/Certification Required
Trade Shop Supervisor/Electric	Class “A” Master Electrician
Electrician Supervisor	Class “A” Master Electrician
Electrician Lead	Class “A” Master Electrician
Electrician	Class “A” Journeyman Electrician
Electrical/Electronics Specialist	Class “A” Journeyman Electrician
Trade Shop Supervisor/Pipe Shop	Master Plumber Licensure
Plumber Chief	Master Plumber Licensure
Plumber	Journeyman Plumber Licensure
Refrigeration Mechanic	Journeyman Air Conditioning/ Refrigeration Certificate of Competency and Refrigerant Transition and Recovery Certification
Plant Maintenance Engineer Chief	Chief “C” Operating Engineer
Plant Maintenance Engineer	1 st Class “C” Operating Engineer

Appendix

The 21 tenant occupied facilities under FMD's custodial control or management are:

- 321 Grove Building 1
- 321 Grove Building 2
- 691 N. Robert Street
- Administration Building
- Ag/Health Laboratory
- Andersen Building
- BCA Maryland
- Centennial Office Building
- Ely Revenue Building
- Fleet & Surplus Services Building
- Freeman Building
- Governor's Residence
- Judicial Center
- Minnesota History Center
- Minnesota Senate Building
- Retirement Systems Building
- Stassen Building
- State Capitol Building
- State Office Building
- Transportation Building
- Veterans Service Building

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 for FY2017

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.

For enterprise services MN.IT utilizes 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.

Agency services will be billed directly based on actual spend.

STATE OF MINNESOTA
 FY17 PRELIMINARY PRODUCT LINE PERFORMANCE
 MN.IT SERVICES
 AS OF 1/19/2018
 (In Thousands)

RATE CATEGORY	BEG. FUND BALANCE @ 06/30/2016	ADJUST. BEG. BAL. FOR PRIOR YEAR EXCESS FUND BALANCE	ADJUSTED BEG. FUND BALANCE @ 06/30/2016	REVENUE			OPERATING EXPENSES			COST										NET CHANGE IN ASSETS	END. FUND BALANCE @ 06/30/2017	(1/2 R.E.) IMPUTED INTEREST	END. FUND BALANCE @ 06/30/17 INCLUDING IMPUTED INTEREST	ALLOWABLE RESERVE (60 DAY W/C)	06/30/2017 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION FY17
				ACTUAL BILLED REVENUE FROM CUSTOMERS	NON-OP REVENUE	LESS: REBATE	ADJUSTED REVENUE	DIRECT COST BY SERVICE	ALLOCATED (INDIRECT) EXPENSES	O/H EXPENSES	ALLOCATED PENSION	NON - OPERATING EXPENSES	TOTAL COST	UNALLOWABLE PENSION	UNALLOWABLE EXPENDITURES	ADJUSTED COST										
				(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)	(COL. 8)	(COL. 9)	(COL. 10)	(COL. 11)	(COL. 12)	(COL. 13)	(COL. 14)	(COL. 15)	(COL. 16)	(COL. 17)							
			(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5)	(COL. 6)	(COL. 7)	(COL. 8)	(COL. 9)	(COL. 10)	(COL. 11)	(COL. 12)	(COL. 13)	(COL. 14)	(COL. 15)	(COL. 16)	(COL. 17)	(COL. 18)	(COL. 19)					
						(COL. 2+3-4)						(COL. 6+7+8+9)		(COL. 10-11)	(COL. 5-12)	(COL. 1+13)	(1/2 OF COL. 14+1) *1.012%	(COL. 14+15)	(COL. 12-19)/6	(COL. 16-17)						
MANAGED SERVICES																										
Hosting Services	\$11,170	(\$5,438)	\$5,732	\$39,761	\$27	(\$3,494)	\$36,294	\$23,886	\$1,861	\$10,679	\$1,288	\$1,863	\$39,577	\$1,288	\$1,863	\$36,426	(\$131)	\$5,601	\$57	\$5,658	\$5,675	(\$17)	\$2,373			
Data Management (Storage)	\$5,229	(\$4,457)	\$771	\$12,487	\$5	(\$5,860)	\$6,632	\$3,100	\$0	\$3,410	\$8,722	\$2,356	\$17,588	\$8,722	\$2,356	\$6,510	\$122	\$894	\$8	\$902	\$968	(\$69)	\$703			
TELECOMMUNICATIONS																										
WAN Services	\$1,819	\$0	\$1,819	\$27,086	\$64		\$27,150	\$19,463	\$889	\$6,934	\$4,950	\$32	\$32,268	\$4,950	\$32	\$27,286	(\$137)	\$1,683	\$18	\$1,700	\$4,102	(\$2,401)	\$2,675			
Contracted Telecom Services	\$0	\$0	\$0	\$11,098	\$0		\$11,098	\$7,809	\$0	\$3,022	\$231	\$13	\$11,075	\$231	\$13	\$10,831	\$267	\$267	\$1	\$268	\$1,805	(\$1,537)				
IP Services	\$0	\$0	\$0	\$15,283	\$9		\$15,292	\$11,386	\$1,124	\$3,010	\$1,155	\$18	\$16,693	\$1,155	\$18	\$15,520	(\$228)	(\$228)	(\$1)	(\$229)	\$2,530	(\$2,759)	\$340			
ENTERPRISE APPLICATIONS																										
Workplace Services	\$0	\$0	\$0	\$14,535	\$5		\$14,540	\$10,189	\$920	\$3,958	\$2,086	\$17	\$17,171	\$2,086	\$17	\$15,068	(\$527)	(\$527)	(\$3)	(\$530)	\$2,506	(\$3,036)	\$33			
Business Process Management	\$0	\$0	\$0	\$507	\$0		\$507	\$877	\$108	\$138	\$1,100	\$1	\$2,223	\$1,100	\$1	\$1,123	(\$616)	(\$616)	(\$3)	(\$619)	\$187	(\$806)				
BUSINESS SERVICES																										
Customer Project Services	\$0	\$0	\$0	\$1,420	\$3		\$1,422	\$1,357	\$71	\$136	\$444	\$2	\$2,009	\$444	\$2	\$1,563	(\$141)	(\$141)	(\$1)	(\$141)	\$261	(\$402)	\$0			
@Agency	\$0	\$0	\$0	\$333,283	\$0		\$333,283	\$291,163	\$0	\$0	\$102,753	\$388	\$394,304	\$102,753	\$388	\$291,163	\$42,119	\$42,119	\$213	\$42,333	\$47,712	(\$5,379)	\$4,893			
GRAND TOTAL	\$18,218	(\$9,896)	\$8,323	\$455,459	\$113	(\$9,354)	\$446,218	\$369,230	\$4,972	\$31,288	\$122,730	\$4,688	\$532,908	\$122,730	\$4,688	\$405,490	\$40,728	\$49,051	\$290	\$49,341	\$65,745	(\$16,404)	\$11,018			
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(g)	(g)	(h)		(i)		(j)											

COMMENTS/FOOTNOTES:
 (a) Beginning Fund Balance @ 6/30/16 - Ties to FY16 SWCAP ending balance (COL. 16)
 (b) Adjusted beginning fund balance @ 6/30/16 after excluding FY16 excess fund balance
 (c) Actual Billed Revenue by Customer - Actual billed amount to customers
 (d) Non-Operating Revenues - Includes Interest Revenue of \$113,000
 (e) CAFR Accrued Rebate was greater than Actual Rebate by \$79K. This is the Actual Rebate Amount.
 (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 - FY15 Federal payback with interest of \$4,158,000 and \$530,000 of interest on cash flow assistance.
 (i) Unallowable Expenditures - FY15 Federal payback with interest of \$4,158,000 and \$530,000 of interest on cash flow assistance.
 (j) Imputed Interest Earnings on Monthly Avg. Cash Balance at State's Treasury Avg. Rate of Return (1.012%)



Enterprise Rates

for MNIT Services

FY2018-19 Rates | Approved November 23, 2016 | Effective July 2017



Internal Memo

Date: 09/15/2016

To: Margaret Kelly, State Budget Director

From: Tom Baden, State CIO 

RE: Proposed FY2018-19 Enterprise Rates

Enclosed for your review is the formal rate package proposing rates for enterprise IT services and centrally-provided shared services for the FY2018-19 biennium. This rate proposal is in compliance with the MMB Statewide Operating Policy 0108-01. Your staff was provided with a packet of advance financial schedules beginning on August 29, 2016 (amended on September 8), which is included in the appendix to this package. We have had several meetings with MMB budget staff to afford them the opportunity to review the materials and ask any questions that they might have.

There are a number of continuing strategies and important firsts associated with the FY2018-19 rate setting process:

- Continued the practice adopted in FY17 of review and buy-in from agency customers on key budget assumptions (Financial Steering Team) and solicited input on enhancements to and simplification of the service portfolio (Service Advisory Team).
- Rates are proposed for the biennium rather than for a single year. We believe this practice more closely aligns with the state biennial budgeting process. We believe it is also consistent with Department of Administration practice as well as other state governments.
- First step toward enterprise services and rates with all executive branch agencies included in 4 enterprise services and selected agencies on other enterprise services.
- Continuing with the portfolio re-balancing that began in FY2016 and 2017, this rate proposal sets rates across all product lines at 100% break-even, in accordance with OLA recommendations. Previously, most products under-recovered costs, therefore some agencies may see an increase in their IT costs depending on the mix of services they consume. Once rates are approved, we will be scheduling meetings with agency staff to present the estimated agency impact of the proposed rates.
- Rates are proposed 8 months earlier than usual, to allow agencies to make decisions about their level of IT spend and to incorporate those amounts into their agency biennial budgets.

We would very much like to thank you and your staff for MMB's support and cooperation during the FY18-19 enterprise rate process. We look forward to continued collaboration and partnership with MMB and agencies as we implement the FY2018/19 enterprise rates and continue with expansion of enterprise services in the future.

cc: Alicia Cowell, MMB

Laura Logsdon, MMB

Tu Tong, MN.IT

Jesse Oman, MN.IT

Tom Schaeffer, MN.IT

Tony Rees, MN.IT



FY2018-19 Enterprise Rates

MNIT

Submitted September 15, 2016

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Introduction

The purpose of this rate package is to propose FY2018-19 rates for technology services provided centrally by MNIT to executive branch agencies and other Minnesota government customers. As recommended by the Office of the Legislative Auditor and per guidance provided by Minnesota Management and Budget, and the Financial Program Steering Team, FY18-19 rates are proposed to achieve full breakeven and when approved will be implemented for the FY2018-19 biennium.

Scope of This Rate Package

MNIT provides two kinds of IT services for the executive branch: centrally provided rated services, and unique direct charge local services and applications managed by MNIT agency-based offices. This rate package only addresses rates for **centrally provided** IT services to executive and non-executive branch customers. Central rated services include both enterprise and shared services. Some, primarily telephone and network services, are also offered to Minnesota non-executive branch customers. This is the first time that MNIT has proposed rates for a two-year period (FY18-19 biennium). A two-year biennial rate package more closely aligns with state and agency budgeting practices and is consistent with the Administration Department and other states' best practices including Maine and Michigan.

Consolidation of Financial Resources

Consolidation of financial resources is key to optimizing information technology for the benefit of business. Long-term savings and service improvements can only be realized when MNIT manages and leverages state IT resources. IT finances in silos impede the intent of consolidation, which is to maximize core infrastructure efficiency and focus resources on business-value technology services.

The benefits to business from this approach are numerous:

- Agencies have increased visibility into individual service costs
- Accountability for IT spending is increased through better service reporting
- Leveraging of procurement/contract function to achieve volume savings
- Spending trend analysis can be used by MNIT to target and schedule investments that lead to efficiencies and cost avoidance, and result in lower service costs to agencies

There are many complex issues affecting the consolidation of funding and purchasing IT services including: billing and procurement, federal program compliance, revision of cost allocation plans, and agency reporting requirements. In order to address these issues adequately, MNIT has adopted a phased approach. The phases are referred to as "waves" and early adopter agencies are referred to as "Wave 1 or Wave 2 agencies" depending on when they transitioned their procurement. The various phases financial consolidation are outlined below:

- FY2014 - financial consolidation of selected agencies.
- FY2015 - transitioned executive branch agencies to centralized procurement (except DHS) and centralized payroll processing except for Commerce, Education, DEED, Health, DHS, DNR, PCA, DPS, and DOT.
- FY2016 - financial consolidation of executive branch agencies except for DHS procurement and payroll processing for DPS, DEED, and DNR, who continue to manage their own payroll
- FY2017-adopted payroll processing of remaining agencies-DPS, DEED, and DNR.
- FY2018 and beyond - assumption is financial consolidation of all executive branch with the exception of DHS non payroll associated with non enterprise services (pass-through)

MNIT Service Rates Status

FY2017 Rates

MNIT communicated the impact of FY2017 central rates to agencies 6 months earlier than in previous years in order to inform any supplemental legislative requests that agencies might need to submit. The major assumptions in establishing FY2017 rates were as follows:

- Maintain the same service portfolio as in FY2015 and FY2016
- Updates only for major budgeted volume and expense changes
- Incorporate a 40% reduction in over/under recovery by product line in order to make further progress against OLA recommendations.

FY2018-19 Enterprise Rates

MNIT embarked upon the process of defining the enterprise service portfolio for FY2018-19 with the goal of providing service enhancements, improved transparency, and greater simplicity. This effort builds upon the enterprise rate model that was initially proposed for FY2016 that consisted of IT Standard Service bundles, enterprise rates, and pass-through expenses.

The process of defining the FY2018-19 service portfolio included input from the Service Advisory Board consisting of Chief Business Technology Officers (CBTOs) and CFOs. FY2018-19 rates have been calculated to achieve 100% break-even across all product lines.

Proposed and Recently Enacted Legislation

There is no proposed or recently enacted legislation that will have an impact on centrally provided service rates.

Rate Package Assumptions

FY2018-19 Central Budget Assumptions

1. Significant changes from the FY17 Service Portfolio:
 - Enterprise and Shared services included
 - Enterprise-WAN, LAN, Telephone-all agencies
 - Enterprise Desktop, Laptop, Enterprise Software, Hosting , Mainframe for all Wave 1 and 2 agencies
 - Shared Services are provided by both MNIT central and agencies
 - Tiered professional service rates across all services
 - Centers of Excellence-agency-provided enterprise services (DHS)
2. Methodologies and assumptions for FY18 service cost allocations were reviewed and updated.
3. Agency CBTOs provided @ agency enterprise volumes.
4. Salary projections from SEMA4 on April 22, 2016 were used as the base:
 - Removed 4 director positions
 - Added \$563K negative contingency in FY18
 - COLA and attrition NOT included
 - \$767K adjustment to FY18 for FY19 insurance and step increases
5. Bottoms-up adjustments:
 - Master Lease/Depreciation
 - Space Rental
 - Software
 - Hardware Maintenance
 - Loan Interest
6. Federal liability estimate is included in budgets.
7. All rates are 100% break-even by product line.
8. No transfers of LAN, WAN & Telephone staff into the Central Budget.
9. Add \$1.5M for projects expenditures.
10. Overhead has traditionally been applied to all services. In FY18 the Financial Program Steering Team recommended changes in how overhead is recovered:
 - A portion to remain in services
 - A portion to be directly billed to agencies (1/12 per month) based on FTE count and total IT spend
11. Assumed 4.5% increase for software renewals
12. The biennial rates are intended to recover budgeted expenditures for FY18/19. Insurance increases, FY19 step increases and federal liability costs are averaged over the two years and included in FY18.

- 13. Enterprise rates are calculated incorporating budgets for central and Wave 1 - 2 agencies.
- 14. Hourly professional service rates have been standardized across all product lines in three levels:
 - Basic
 - Intermediate
 - Advanced

Changes in Revenue/Expenses

The financial data section of this rate package includes statements that are based upon CAFR statements. Fiscal years FY2015-2019 are not directly comparable due to the different levels of financial consolidation that existed for each of those fiscal years. Changes in revenue and expenditures (dollar amount and percent change between FY2017 budget and FY2018), are included in the financial data section of the rate package. The document is entitled *FY2018-19 Operating Revenue and Expense Assumptions*.

The Statement of Revenues, Expenses, and Changes in Net Assets for Fiscal Year 2018-19 and the five preceding years are also included in the *History and Proforma*. The proforma statement includes expenditures by CAFR expense categories and compares FY2017-18-19 budget to Fiscal Year 2016 year-end forecast.

Total IT spend including both centrally provided IT services and agency pass-through expenses are included in the financial data section of this rate package.

In contrast to the financial statements that appear in the financial data section that are based upon the level of financial consolidation, i.e. CAFR, the revenue and expense analysis that appears below is based upon the revenue and expenses for MNIT Central. Also shown below is a summary of agency expenses that were added to central costs in order to calculate enterprise rates.

Revenue Budget

Our operating revenue comes from two primary sources: The Enterprise Technology Fund (ETF 5500), and the General Fund. The Enterprise Technology Fund is used to bill IT services to agencies on a cost-recovery/charge back basis. The General Fund supports the State CIO, Enterprise Security Office (ESO), and MnGeo. This rate package focuses on centrally provided services within the Enterprise Technology Fund.

Enterprise Technology Fund (ETF 5500)

FY2016 year-end revenue (preliminary) is forecasted to be \$110.1 million, \$6.4 higher than the budget of \$103.7 due primarily to increased hosting (mainframe/server) and storage demand. Budgeted FY2018 revenue of \$127.4 million is \$9.4 million higher than FY2017 budget of \$118.0 due to the recovery of nondiscretionary salary/insurance increases, equipment refresh costs, and increased project and software expenses.

Fund name	FY2016 Budget	FY2016 Prelim	FY2017 Budget	FY2018/19 Budget Avg.
Enterprise Technology Fund (\$000's)	\$103,698	\$110,090	\$117,956	\$127,394

Expense Budget

MNIT's expense budget for FY2018/19 is \$127.4 million, an increase of \$8.8 million, or 7% versus FY2017 budget. The increase is primarily attributable to the inclusion of salary step and insurance increases, LAN costs and IP equipment refresh costs, project costs, and software costs related to MicroSoft and virtualization.

Fund name	FY2016 Budget	FY2016 Prelim	FY2017 Budget	FY18/19 Budget*	FY2018 Budget	FY2019 Budget
Enterprise Technology Fund Expense (\$000's)	\$106,759	\$102,998	\$118,555	\$127,394	\$127,128	\$127,660

(*) Blended average of FY18/19.

The following explanations refer to the financial schedule "FY2018-19 versus FY2017 MNIT Central IT Spend" in the financial data section of this rate package.

- **Personnel and Fringe Benefits:** Salaries include a negative salary contingency less compensated absences (central only); excludes any COLA and attrition.
- **Space Rental, Building Maintenance, and Utilities:** This account class increased nominally from the FY2017 budget due to a 5% increase in Centennial rent and contractual rate increases in Enterprise Data Centers (EDC4 and EDC1) and utility increases.
- **Computer and System Services:** Increase is due to Microsoft including the cost of new licenses and 4.5% increase on all other software.
- **Communications:** Inflationary increases offset by reduced volume of contracted telecom pass-through.
- **Professional/Technical:** Includes general professional services and \$1.5M for special projects
- **Travel:** Increase due to local tech support required for LAN consolidation support.
- **Supplies:** Workstation, data center network, server virtualization
- **Repair and Maintenance Contracts:** LAN equipment refresh
- **Equipment-Non Capital:** IP telephone refresh
- **Equipment (rental):** mainframe lease (partially offset by software and maintenance savings)
- **Other Equipment/Depreciation:** Somewhat reduced due to curtailed FY2018-19 master lease purchases.
- **Employee Development:** Enterprise-wide effort to upgrade the skillsets of technical and management staff.

Expenses Included in Enterprise Rates

The following table summarizes the MNIT Central and agency IT expenses that are included in FY18/19 Enterprise rates. The agency IT expenses represent all agency expenses for WAN, LAN, and Telephone as well as Wave 1 and Wave 2 agencies related to the remaining enterprise services:

Account Class (\$000s)	MNIT Central	MNIT @ Agencies	TOTAL Enterprise Rates
Salaries	\$45,962	\$26,696	\$72,658
Space Rental	6,099	-	6,099
Prof/Tech	2,601	2,105	4,706
Software	31,006	5,028	36,034
Communications	18,377	101	18,478

Account Class (\$000s)	MNIT Central	MNIT @ Agencies	TOTAL Enterprise Rates
Equipment	2,103	4	2,107
Repairs	6,060	1,218	7,278
Other Operating	626	11	637
Statewide Indirect	1,100	-	1,100
Equip Non capital	2,675	4,694	7,369
Depreciation	6,117	32	6,149
Working Capital Adjustment	2,500	-	2,500
Other	2,168	62	2,230
TOTAL	\$127,394	\$39,951	\$167,345

Additional budget assumptions

The following items are specifically excluded from the budget:

- Odyssey projects
- Biennial IT (BIT) projects
- Facility costs related to additional space requirements

Explanation of excess reserve issues

An estimate of \$3.0 million was used in the FY2018 rate model based upon an estimate of FY16 product line performance. An estimate of \$2.0 million was used for FY19 based upon an estimate of FY17 product line performance.

Status of over- and under-recovering product lines

Over the past several years, MNIT has consistently reduced mainframe and data management rates and issued rebates generating \$31.8 million in savings to agencies. Rates on other services were either kept stable or reduced. The OLA audit recommended that rates on all product lines should be set to breakeven. In concert with MMB and the Financial Program Steering Team, MNIT has made significant progress toward rates rebalancing. The FY2016 rate package contained a 20% reduction in over-/under/ recovery amounts by product line. The FY2017 rate package incorporated a further 40% reduction in the over-/ under-recovery. Since reduction amounts for FY2016 and FY2017 were calculated based upon different conditions - volume, expenses, etc., 20% in FY2016 and 40% in FY2017 are not necessarily cumulative (additive). However, full 100% break-even on all services is incorporated into the FY2018-19 biennium via adjustment of enterprise/shared services rates. The impact of biennial rates to an individual agency will depend upon the mix of services demanded and the amount of expenses contributed to enterprise services.

FY2018-19 Agency Operational Billing

Agencies will continue to receive three bills for centrally provided services in FY2017: Computing, WAN, and Telecomm with enhanced billing formats including updated invoices and statements and excel detail files. IT expenses for services provided locally will continue to be directly charged on the "@agency bills."

Agency Impact of FY2018-19 Central Rates

Continuing down the path of break-even rates in accordance with OLA audit recommendations, the proposed FY2018-19 rates achieve 100% break-even based upon budgeted volumes and expenses. Previously MNIT had achieved a 20% and 40% reduction in over/under recovery in FY2016 and FY2017, respectively. As a result of the re-balancing, agencies will enjoy savings on product lines that have traditionally over recovered expense such as mainframe and storage while there are rate increases on traditionally under recovering product lines.

The following table summarizes the estimated net impact to agencies of what they will pay for IT services in FY2018 versus what they paid in FY2017. A detailed analysis by agency and service is included in the financial data section of this rate package.

Service Grouping	Wave 1 Agencies	Wave 2 Agencies	Future Wave Agencies	Total Consol	Non-Consol Agencies	TOTAL MNIT
Agency-based pass-through charges	\$(13,241)	\$(42,660)	\$6,161	\$(49,740)	\$-	\$(49,740)
Changes in Enterprise Services	11,849	17,740	2,170	31,759	(2,039)	29,721
Changes in Shared/Other Services	2,080	14,800	3,985	20,865	(1,197)	19,668
TOTAL CHANGE	\$688	\$(10,120)	\$12,316	\$2,884	\$(3,236)	\$(352)
<i>Info Only: Agency cost contribution to enterprise rates; previously budgeted as pass through.</i>	\$(9,373)	\$(28,908)	\$(1,669)	\$(39,951)	\$-	\$(39,951)

Inflation

All contractual non-discretionary increases for FY2018-19 are included in SEMA4 and the salary budget. COLA and discretionary increases were excluded from the salary budget. Insurance increases for FY18/19 were included in the budget. Microsoft software was increased by an estimated amount for the contract renewal while the remainder of software was increased by 4.5%. Space rental and specialized electric was based on contractual amounts in leases. A fixed inflation factor was not used for most other expense categories.

Full-time Equivalents (FTE)

The proposed central budget in the FY2018-19 Rate Package funds 382 FTEs in FY18, a decrease of 9 positions from the FY2017 Rate Package.

Office	FY2016 Prelim	FY2017 Budget	FY2018 Budget	FY2019 Budget
Central Office	373	391	382	382

MNIT did not budget any COLA or attrition in FY18/19. MNIT did budget contractual step increases and insurance increases likely in FY18/19. A negative salary contingency savings was built into the salary budget as part of ongoing organizational optimization.

Description of Rate Computation

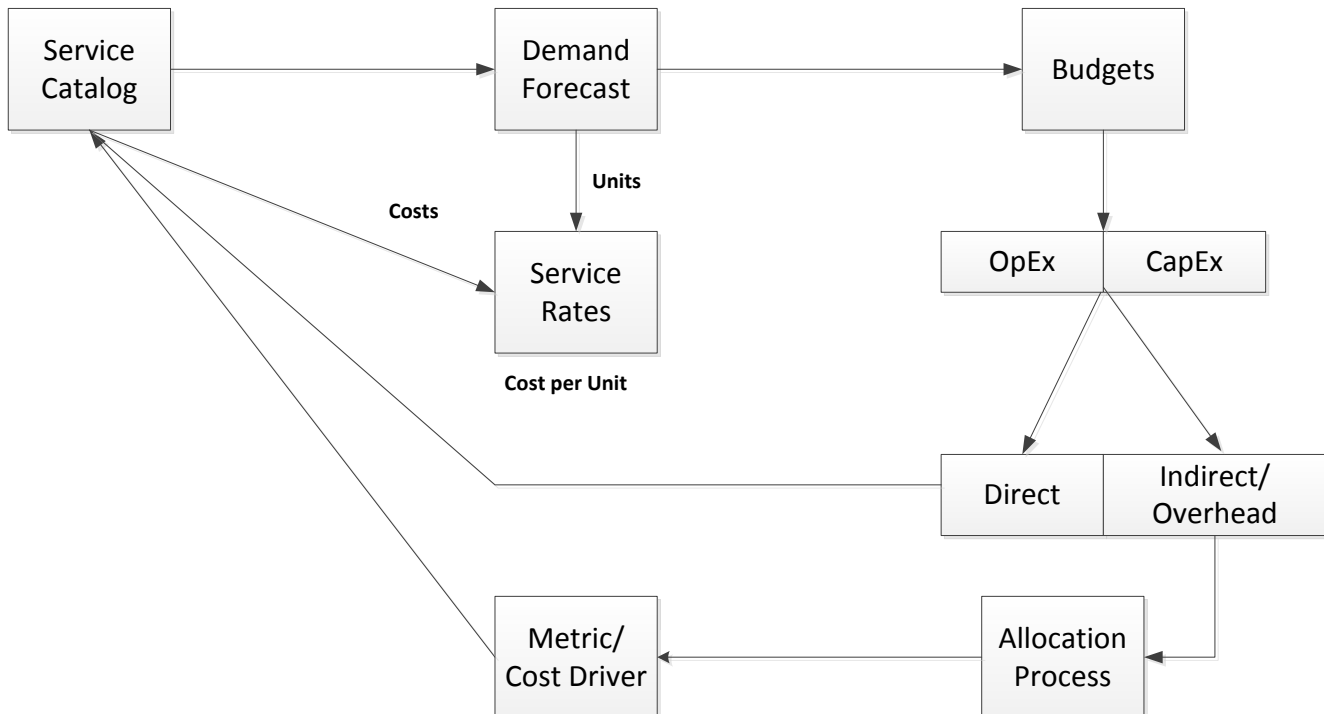
IT Service Cost Models

MNIT uses a service cost model to drive the creation of service rates. At a high level, an IT service cost model provides a means to convert from a general ledger accounting view (cost centers) to a service view whereby one can see the unit cost (rate) of individual services. Most state-of-the-art IT service cost models have several key elements in common:

1. Service Catalog/Portfolio-list and description of services offered
 - a. "Best practices" suggests that 15-20 service categories is optimum
2. Demand Forecast (units)
 - a. Aggregate demand by customers for each of the services offered
3. Budget-the expense budget is based upon the resources needed to support the types and quantities services demanded
 - a. Operating expenses (OpEx)-salaries, software, supplies, etc.
 - b. Capital expenses-equipment/depreciation (CapEx). The Office of Management and Budget (OMB) "super-circular" 2 CFR Part 225 dictates that only the depreciation expense (not the capital outlay) is allowable in rates.
4. Direct expenses
 - a. Costs that are associated with a single service
5. Indirect expenses
 - a. Costs that are associated with more than one service and are allocated to multiple services based upon an appropriate metric or cost driver
6. Overhead
 - a. Costs that are not associated with any particular service but support the enterprise as a whole, e.g. HR, finance. These costs are typically included in service rates as a % add-on to total cost (direct and indirect) or direct billed to customers or a combination of these two methods.
7. Service Rates
 - a. Rates for the majority of services are calculated by dividing total cost by total forecasted units
 - b. Cost plus rates (cost plus administrative markup) are established for certain services that are essentially pass-through from a vendor.

Volume/Demand-Driven Budgeting

Overall Budget Assumptions
 Salary/Fringe Increases, Attrition Rate, Other Inflation/Savings



MNIT Cost Model Elements

MNIT uses M-PWR, from Nicus Software, Inc. to manage the service cost model that generates the IT budget and service rates. The step-by-step MNIT cost model process is described below.:

Service Portfolio/Catalog

MNIT Enterprise Service Delivery, with input from the Service Advisory Board comprised of agency-based CBTOs and CFOs, developed a service portfolio that established the following IT service categories:

- Enterprise Services/Bundles/Add-ons-IT services that include all agencies (WAN, LAN, Telephone) and the remaining Enterprise Services that include participating Wave 1 and 2 agencies
- Shared Services/Bundles/Add-ons-IT services that can be delivered either by MNIT Central or by an agency
- Professional Services-3 tiered rates across all services that encompass ITS1 through 5 and architect job classifications.

The chart below summarizes the number of services in each of the service categories. Best practices indicates that 15-20 is an ideal number of service categories. The MNIT service portfolio contains a total of 19 such service categories. The total number of discrete services including bundles and add-on services is 177, which represents a

57% reduction from the FY16/17 portfolio of 414. The areas highlighted in gray represent the services/agencies covered by the rates in this rate package.

Service Type	This Rate Package			
	Agencies			
Enterprise Service (9)	All	Central	Wave 1/2	Future
WAN	X			
LAN	X			
Telephone	X			
Mobile Device	X			
Laptop		X	X	X
Desktop		X	X	X
Enterprise Software		X	X	X
Mainframe		X	X	X
Hosting		X	X	X
Shared Services (5)				
Conferencing		X	X	X
Database		X	X	X
Middleware		X	X	X
MnGeo		X	X	X
Web		X	X	X
Professional Services (3)		X	X	X
Centers of Excellence (2)				DHS

Demand Forecast

A key element of the MNIT Central budget and rate-setting process is the external demand forecast (in billable units) for centrally provided services. MNIT service management worked with agency CBTOs to develop the demand forecast based upon an analysis of current trends as well as anticipated changes in demand. The aggregate volumes collected represent the demand for all services offered to all client agencies.

Budget

The starting point for the FY2018 Budget was the FY2016 Forecast and FY17 Budget. The Executive Team established budget targets for certain account classes—Employee Development, Travel, Professional/Technical, etc. The Executive Budget Team also established the FTE/salary forecast based upon the following assumptions:

- Payroll—updated for current staff and approved vacancies
 - Included contractual increases and 2.5% for collective bargaining for FY2017 but no additional contractual increases for FY18/19.

Non-Payroll—“deep-dive” worksheets were completed by budget directors for major account classes and reviewed and approved by the Executive Budget Team

- Software
- Communications
- Hardware Maintenance

Direct Cost Allocation (FinDept to Services)

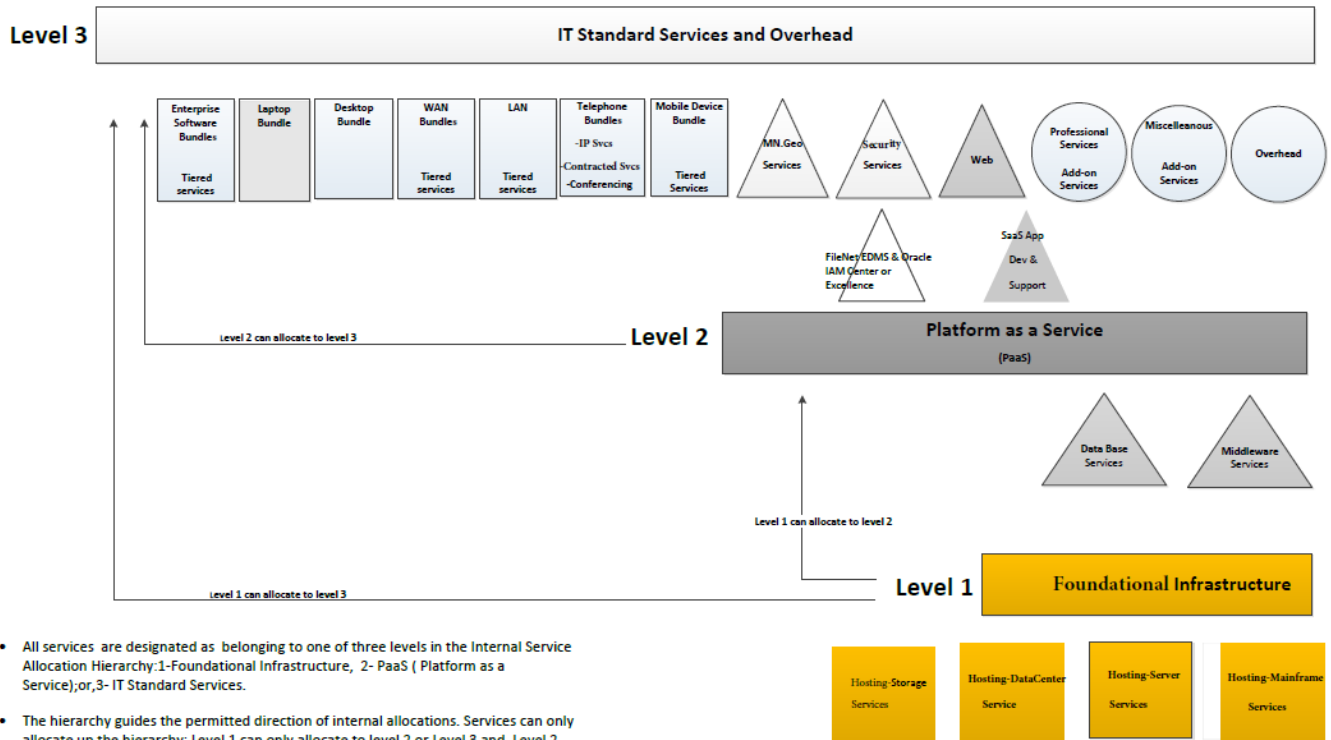
MNIT has developed FinDepts (cost centers) within its Chart of Accounts to capture IT costs in discrete building blocks for central services and agency-based services. The FinDept is a repository for the direct costs of the FY2018 Budget. Some FinDepts are 100% dedicated to a given service while Service Mangers allocated other direct FinDepts among one or more services.

Indirect Cost Allocation (Internal Volumes)

Each grouping of services falls into a level (tier) of the model. Once the direct costs of the FY2018-19 Budget have been collected in the FinDepts and assigned to the services in the service-costing model, infrastructure costs are allocated up to higher levels of the model via metrics. This allocation results in indirect costs being allocated to services.

For illustrative purposes, examples of the service costing model hierarchy are shown in the following table.. Important note: the model contains further detail beyond that shown below:

FY18-19 Indirect Service Cost Allocation Hierarchy and Methodology



8-30-16

The cost allocation model utilizes internal metrics or cost drivers to allocate infrastructure expenses to higher levels in the cost model. These metrics are a measurement of the amount of indirect expenses or resources utilized or consumed by higher levels in the cost model. In addition, there are end-user metrics that measure the resource demand for IT Standard Services and Infrastructure. The following table lists the most common metrics. For brevity, this table includes metrics aggregated at the Service Component/Product Line level. The metrics apply to the more detailed services located in the lower tiers of the service-costing model.

Metrics used to Allocate Infrastructure/Indirect Costs

<u>Product Line</u>	<u>Service</u>	<u>Metric</u>
Level 2		
Database	834-Database - Dedicated DB Hosting-MS SQL Tier 1	Database
Database	835-Database - Dedicated DB Hosting-MS SQL Tier 2	Database
Database	839-Database - Shared DB Hosting - MS SQL	Database
Database	836-Database - Dedicated DB Hosting-Oracle Tier 1	Instance
Database	837-Database - Dedicated DB Hosting-Oracle Tier 2	Instance
Middleware	841-Middleware - Tier 1 Middleware Inst (Complex)	Instance
Middleware	842-Middleware - Tier 2 Middleware Inst. (Simple)	Instance
Middleware	843-Middleware - Middleware Shared Hosting	Instance
Level 1		
Mainframe	750-Mainframe - Mainframe CPU	1000 CPU Svc/Unit
Mainframe	752-Mainframe - Mainframe Specialty Processor	1000 CPU Svc/Unit
Mainframe	753-Mainframe - Reads	Report Reads
Data Center	712-Hosting - Data Center Basic - RU	RU
Server	713-Hosting - Dedicated Hosting - Server	Dedicated Server
Server	715-Hosting - Shared Hosting - CPU	CPU
Server	716-Hosting - Shared Hosting - Memory	Memory
Storage & Backup	748-Mainframe - Disk Storage	Gb/day
Storage & Backup	754-Mainframe backups	Gb/day
Storage & Backup	717-Hosting - Data Storage	Storage

Overhead Allocation

In concert with the Financial Program Steering Team, MNIT developed an equitable method of allocating overhead for FY18/19 rates. Overhead costs were previously spread across all central services as a percentage of revenue (or expense). Under the new method, overhead expenses are divided into 2 categories:

- Enterprise type overhead (SG&A) supports both central and agency IT, i.e. HR, payroll, Finance, and Security. This overhead pool is allocated between central and agencies using FY2017 IT spend or FTEs. The portion attributable to agencies is apportioned to specific agencies based upon actual FY15 actual IT spend or FTEs. The central portion is included in rates as a percentage of expense.
- Non-enterprise indirect/overhead is included in central rates as a percentage of expense.

Major Steps in the MNIT Central FY2018-19 Budget and Cost Model Process

1. FY18 Budget assumptions (salary increase, attrition, etc.) were reviewed with the Financial Steering Team.
2. The FY18 budget was approved and adopted by the Executive Budget Team.
3. Incremental expense was added to the FY2018 budget for FY19 increases in the areas of step increases, insurance and federal liability.
4. Financial staff entered the approved Central non-payroll budget adjustments into Nicus.

5. Allocate FinDept expenses (payroll and non-payroll) to services to create “Direct” service costs. Service teams generally assign percentages of total FinDept cost to services, unless specific account class costs need to be assigned to specific services.
6. Service teams completed a two-step process around volumes:
 - a. Service managers collect external (billable) volumes for central and CBTOs collect external (billable) volumes for agencies that are being brought into end-user (enterprise) rates.
 - b. Service managers collect internal (non-billable) foundational infrastructure and platform service volumes.
 1. Allocate the internal volumes by service to those services that consume them. Internal volumes are allocated upward to the next level in the model (see FY18-19 Indirect Service Cost Allocation Hierarchy and Methodology diagram on page 15).
 2. An internal rate is calculated based upon total direct cost plus total indirect cost coming in to the service divided by total volumes (external plus internal), e.g. storage cost per Gigabyte, which is then used to cost out the internal volumes that have been allocated in number 1 above.
7. Overhead is separated between a) Enterprise support functions (HR, payroll, procurement) that are billed to agencies based upon a metric such as FTEs or IT Spend and b) Non-enterprise support that is allocated to all central services as a percentage of expense.
8. Run the Nicus M-PWR model to generate FY18 break-even rates for all centrally provided IT Standard Services and Infrastructure services that have volume forecasts and allocated costs. Estimate breakeven rates for other services.
9. MNIT staff reviewed services rates and made adjustments, where appropriate. Part of this process consisted of comparing FY18/19 breakeven rates against FY17 break-even rates and available state and private vendor benchmarks.
10. Submit FY18-19 Enterprise Rate package to MMB for approval
11. The customer continues to receive three invoices for MNIT Enterprise services (Computing, Voice, WAN), same as in the past plus a new agency-based office invoice for locally provided services.

Service Benchmarks

During FY2016 MNIT contracted with Science Applications International Corporation (SAIC) to perform an independent analysis of MNIT FY16 service rates compared to 20 other states and to private industry. SAIC has performed similar studies for other states including Utah and Montana. SAIC’s approach is to consider not only the cost but also any added value inherent in the service offering compared to the benchmark service. The results of the study were that 77% of MNIT rates were ‘Reasonable’ to ‘Best Value’ compared to other states and 70% were ‘Reasonable’ to ‘Best Value’ compared to states and private vendors combined. The services that represent the bulk of MNIT service volume, i.e. mainframe hosting and telecom, were very competitive. Of the services deemed ‘Less Reasonable’, most were attributable to low volume, e.g. web, database, and data center which should be resolved through increased volume. MNIT plans to update the benchmark analysis on a regular basis in order to monitor progress toward fully competitive service rates.

Investments

FY2018-19 Capital Investments – Equipment

Detailed information regarding all FY2018-19 capital asset and technology purchases based on the current capitalization threshold of \$5,000 is reported in the “CA & T Purchases” worksheet in the Financial Data section of the Rate Package. There are sub-groupings to indicate whether the planned investment will be funded using the Master Lease State Loan Program (Fund 5000) or the 5500 Fund (Non-Master Lease), based on the restrictions for use of the Master Lease loan program and federal requirements for depreciation.

Master Lease Funding

MNIT will purchase capital assets using Master Lease totaling roughly \$6.0 million dollars in FY18 and \$6.1 million in FY19. These capital assets will be depreciated over the life cycle of the capital investment (generally three or four years). The FY2018-19 planned, budgeted equipment investments are associated with anticipated requirements in: Storage Area Network (SAN), Local Area Network (LAN), Wide Area Network (WAN), Backup/Storage, and refresh/replacement equipment based on replacement schedules.

Capital Investments – Computer Software

Purchased software

Computer Software is the most common type of intangible capital asset.

Purchased computer software is capitalized by MNIT and amortized over 5 years if it is:

- Used in the operation of state business
- Externally purchased for internal use
- \$30,000 or more at acquisition on a per user license.

Licensed software having a license period of more than one year is capitalized and amortized over the license term.

Software that does not meet this criterion is expensed.

Internally generated software

Internally generated computer software (IGCS) is software that is developed in-house or by a third party contractor including purchased software that is modified for customization using more than minimal effort.

IGCS that meets the criteria set forth by GASB 51 is capitalized by MNIT and amortized over the useful life of the application or website. The current capitalization threshold is \$500,000.

As a result of IT consolidation, MNIT has capitalized a total of 35 IGCS projects costing \$19 million as of June 30, 2016. Of these, 6 projects are completed and the rest are work in progress.

Outstanding Loans

Master Lease Loan Program

MNIT finances tangible capital assets with loans provided through the State of Minnesota Master Lease Program. Assets funded in this manner are requested in the Master Lease Demand Survey and meet the capitalization threshold established by the Departments of MMB and Administration. Based on the outstanding balance and installment schedule, MNIT makes bi-annual loan payments in November and May for principal and interest due

December 1 and June 1. The amounts of the December 2016 and June 2017 payments (payable in November and May) for FY2017 are included in the Financial Data section of this rate package.

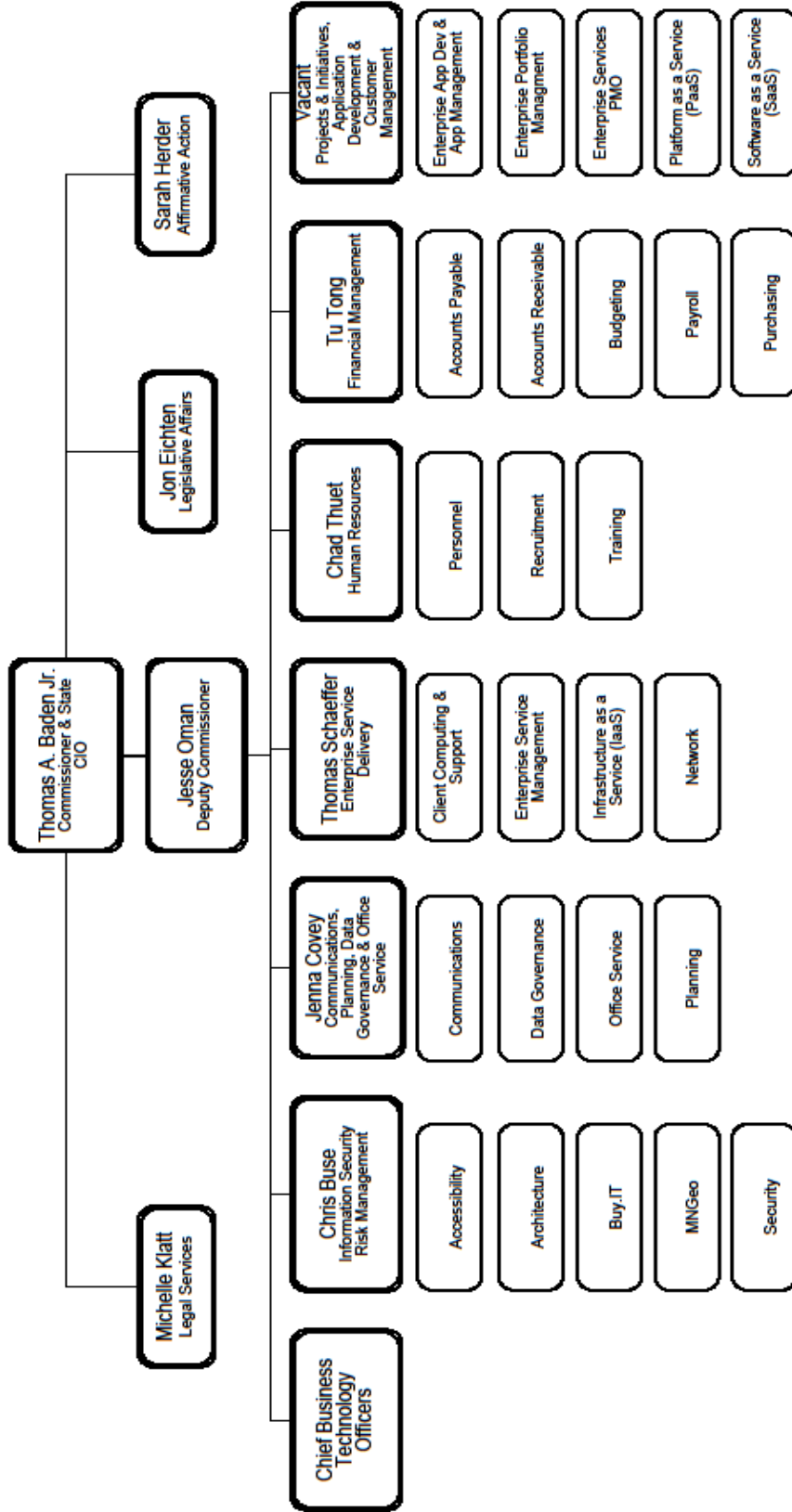
The total loan payments (principal and interest) for capital assets financed with loans through the State of Minnesota Master Lease Loan program total roughly \$2.9 and \$1.9 million dollars in FY2018 and FY2019, respectively..

Outstanding loan balances total roughly \$10.2 million as of June 30, 2016. Details can be found in the Financial Data section, including a schedule of future minimum payments by fiscal years with the current amount needed to satisfy MNIT Service's Master Lease Loans Payable as of June 30, 2016.

The FY2018-19 Rate Package capital asset budget reflects planned M/L purchases of \$12.1 million.

8/30/2016

Enterprise – Executive Central Office



**FINANCIAL SCHEDULES FOR RATE PACKAGE
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FY18 vs FY17 MNIT Central IT Spend

MNIT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2018
 \$000's

	FY17 Budget	FY18 Budget	FY18-FY17 Var Inc(Dec)		Notes
			\$	%	
1 Net Sales	\$117,956	\$127,394	\$9,438	8%	
OPERATING EXPENSES					
2 Salaries					
3 41000 Full Time - Salary	42,863	44,655	1,792	4%	\$767 adj to FY18 for FY19 insurance/steps
4 41030 Part-Time-Seasonal-Labor Serv	196	163	(33)	-17%	
5 41050 Overtime and Premium Pay	976	1,500	524	54%	
6 41070 Other Employee Cost	213	(355)	(568)	-267%	\$1,126 Biennial contingency (\$563/yr)-less \$208 compensated absence
7 Sub Totals Salary/Fringe	44,248	45,963	1,715	4%	
8					
9 41100 Space Rental and Utilities	5,940	6,099	159	3%	5% inc for COB; Contractual for EDCx; Electricity = to '17 assumptions
10 41130/41145 IT/Prof/Tech O/S Vendor	1,013	2,561	1,548	153%	\$1,000 general prof services; \$1,500 for special projects
11 41150 Computer and Systems Services	27,780	31,006	3,226	12%	\$216 Azure, \$750 MS contract, 4.5% software renewal; \$1,480 MS true-up
12 41155 Communications	17,538	18,377	839	5%	Increased Long Distance and Interpretation Services
13 41300 Supplies	1,514	778	(736)	-49%	(\$1,024) reclass to Equip Non Capital; Workstation, DC network, Virtualization
14 41500 Repairs to Equip & Furn	5,729	6,060	331	6%	\$600 LAN equipment refresh
15 47160 Equipment-Non Capital	555	2,675	2,120	382%	\$1,024 reclass from Supplies; \$1.360 LAN Equip & \$825 IP Telephone refresh
16 49000 Depreciation and Amortization	6,496	6,117	(379)	-6%	
17 49100 Bad Debt Expense	0	0	0	0%	
18 41110 Printing and Advertising	35	35	0	0%	
19 41400 Equipment	57	2,103	2,046	3589%	Mainframe lease (partially offset by software/maintenance savings)
20 41160 Trav-Sub-InState-Border Comm	35	145	110	314%	\$75 related to LAN support
21 41170 Trav/Sub-Out-of-state-BorderComm	30	30	0	0%	
22 41180 Employee Development	450	450	0	0%	
23 41190 State Agcy-Prov Prof-Tech Serv	20	40	20	100%	FY18 - \$20 for finance, \$20 added for e-rate - Contracted Voice
24 42010 Statewide Indirect	1,200	1,100	(100)	-8%	
25 42020 Attorney General	15	15	0	0%	
26 42030 State Agency Reimbursements	0	63	63	0%	Sustainability, Statewide Recruiter and Governor's Office
27 43000 Other Operating Costs	545	626	81	15%	Fiber locator, facilities, Pers-Misc. \$80 HR related expenses
28 44100 Pmt To Indiv-Med-Rehab Client	0	0	0	0%	
29 47060 Equipment Capital	0	0	0		
30					
31 Sub Totals Non-Salary	68,952	78,280	9,328	14%	
32					
33 Totals Operating Expenses	113,200	124,243	11,043	10%	
34					
36					
37 Non-Operating Revenues (Expenses)					
38 Investment Income	0	0	0		
39 Federal Grants	0	0	0		
40 Other Non-Operating Revenues (Expenses)	0	0	0		
41 44000/44010 Loan Costs/Debt Service	(355)	(651)	(296)	83%	
42 44200 Distrib of Amounts Collected (Fed Liability)	(5,000)	(2,500)	2,500	-50%	Average of the biennium; \$3,000 in '18 and \$2,000 in '19
43 Gain (Loss) on Disposal of Capital Assets	0	0	0		
44 Sub Totals Non-Operating Rev (Exp)	(5,355)	(3,151)	2,204	-41%	
45 TOTAL EXPENSES	118,555	127,394	8,839	7%	
47					
48 Income(Loss) Before Transfers and Contributions	\$(599)	\$0	\$599	-100%	
49					
50 FTE's	391	382	(9)	-2%	Negative contingency translates roughly to 4.8FTE

FY18 vs FY17 Total IT Spend-by Agency

MNIT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2018
 \$000's

Agency	FY17 Budget	FY18 Budget	FY18 vs FY17 Budget Variance
B04-AGRICULTURE	\$ 3,194	\$ 3,331	\$ 137
B11-COSMETOLOGIST EXAMINERS BOARD	116	102	(15)
B13-COMMERCE	2,123	1,274	(849)
B14-ANIMAL HEALTH BOARD	369	367	(2)
B15-BOARD OF BARBER EXAMINERS	19	20	1
B20-EXPLORE MINNESOTA TOURISM	461	461	-
B22-EMPLOYMENT & ECONOMIC DEVELOPMENT	16,310	15,941	(368)
B41-WORKERS COMP COURT OF APPEALS	5	3	(1)
B42-LABOR & INDUSTRY	3,385	3,302	(83)
B7E-ARCHITECTURE ENGINEERING BOARD	52	24	(28)
B7P-ACCOUNTANCY BOARD	53	2,748	2,694
B82-PUBLIC UTILITIES COMMISSION	383	136	(248)
B9D-AMATEUR SPORTS COMMISSION	55	-	(55)
E25-CENTER FOR ARTS EDUCATION	271	282	11
E37-EDUCATION	8,773	9,268	495
E44-MN STATE ACADEMIES	258	451	193
E50-ARTS BOARD	239	254	15
E60-OFFICE OF HIGHER EDUCATION	651	770	120
E77-ZOOLOGICAL BOARD	576	585	9
G02-ADMINISTRATION	5,155	3,848	(1,307)
G05-RACING COMMISSION	103	114	11
G09-GAMBLING CONTROL BOARD	27	25	(2)
G10-MINNESOTA MANAGEMENT & BUDGET	15,313	13,789	(1,523)
G17-HUMAN RIGHTS DEPT	222	219	(3)
G19-INDIAN AFFAIRS COUNCIL	6	6	-
G45-MEDIATION SERVICES BUREAU	28	25	(3)
G46-MN.IT Services Central	118,555	127,394	8,839
G47-PUBLIC EMPLOYMENT RELATIONS BOARD	0	-	(0)
G67-REVENUE	21,301	22,321	1,021
G92-OMBUDSPERSON FOR FAMILIES	4	0	(4)
G9K-ADMINISTRATIVE HEARINGS	101	96	(5)
G9L-BLACK MINNESOTANS COUNCIL	2	6	3
G9M-CHICANO LATINO AFFAIRS COUNCIL	3	4	1
G9N-ASIAN-PACIFIC COUNCIL	2	2	(0)
G9X-CAPITOL AREA ARCHITECTURAL & PLANNING BOARD	1	1	(0)
G9Y-DISABILITY COUNCIL	8	5	(3)
H12-HEALTH	28,467	29,093	626
H55-HUMAN SERVICES	134,203	120,047	(14,156)
H75-VETERANS AFFAIRS DEPT	5,649	5,707	58
H7B-MEDICAL PRACTICE BOARD	188	164	(24)
H7C-NURSING BOARD	317	179	(138)
H7D-PHARMACY BOARD	322	329	7
H7F-DENTISTRY BOARD	57	47	(10)
H7H-CHIROPRACTORS EXAMINERS BOARD	2	4	2
H7J-OPTOMETRY BOARD	2	2	0
H7K-NURSING HOME ADMIN BOARD	226	244	18
H7L-SOCIAL WORK BOARD	121	133	12
H7M-MARRIAGE & FAMILY THERAPY BOARD	2	3	1
H7Q-PODIATRIC MEDICINE BOARD	3	3	(0)
H7R-VETERINARY MEDICINE BOARD	2	2	0
H7S-EMERGENCY MEDICAL SERVICES BOARD	17	23	6
H7U-DIETETICS & NUTRITION PRACTICE BOARD	3	2	(1)
H7V-PSYCHOLOGY BOARD	2	6	4
H7W-PHYSICAL THERAPY BOARD	2	6	4
H7X-BEHAVIORAL HEALTH AND THERAPY BOARD	2	4	2
H9G-OMBUDSMAN MH/MR	209	254	45
J68-TAX COURT	714	43	(670)
P07-PUBLIC SAFETY	42,217	42,763	546
P78-CORRECTIONS	11,665	11,321	(343)
P7T-PEACE OFFICERS BOARD	10	-	(10)
P9E-SENTENCING GUIDELINES COMMISSION	6	6	0
R29-NATURAL RESOURCES	15,093	15,458	364
R32-POLLUTION CONTROL	10,490	11,213	723
R9P-WATER & SOIL RESOURCES BOARDS	991	1,041	49
T79-TRANSPORTATION	26,632	29,519	2,887
Total	\$ 475,739	\$ 474,789	\$ (951)

Operating Revenue and Expense Assumptions

MN.IT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2018/2019
 \$000's

SWIFT GL CODE	OPERATING REVENUES BY PROGRAM	FY17 Budget	FY18 Budget	FY19 Budget	FY18 vs FY17 Var \$	FY18 vs FY17 Var %
	IT Standard Services	\$102,028	\$122,036	\$122,036	\$20,009	20%
	Platform as a Service (PaaS)	23,847	22,134	22,134	(1,713)	-7%
	Hosting Infrastructure	63,613	59,942	59,942	(3,670)	-6%
	Center of Excellence	0	10,953	10,953	10,953	0%
	Applications Professional Services	178,439	182,074	182,074	3,636	2%
	Projects Professional Services	62,085	36,183	36,183	(25,902)	-42%
	Other	45,129	41,464	41,464	(3,664)	-8%
	TOTAL OPERATING REVENUES	\$475,140	\$474,789	\$474,789	(\$352)	0%
	OPERATING EXPENSES					
41000	Personnel and Fringe Benefits	\$261,229	\$269,894	\$279,228	\$8,665	3%
41100*	Space Rent, Bldg, Maint & Utilities	5,940	6,099	6,099	159	3%
41110	Printing & Adv	67	47	47	(20)	-30%
41130	Professional Services - Outside	17,636	4,115	4,115	(13,521)	-77%
41145	IT/Prof/Tech O/S Vendor	35,083	32,625	32,625	(2,459)	-7%
41150***	Computer & Sys Svcs	82,326	88,270	88,270	5,943	7%
41155****	Communications	18,661	19,403	19,403	742	4%
41160/41170	Travel	453	545	545	92	20%
41180	Employee Development	2,335	1,709	1,709	(626)	-27%
41190	Professional Services - State	205	225	225	20	10%
41195	IT St Agcy Prof/Tech Svc	88	90	90	2	2%
41196	Centralized IT Services	0	0	0	0	0%
41300	Supplies	6,113	4,100	4,100	(2,013)	-33%
41400*****	Other Equipment/Depreciation	7,475	8,266	8,266	791	11%
41500**	Repair and Maint Contracts	16,894	10,651	10,651	(6,243)	-37%
42000	Agency Indirect Costs	23	20	20	(3)	-13%
42010	Statewide Indirect	1,332	1,232	1,232	(100)	-8%
42020	Attorney General	15	15	15	0	0%
42030	State Agency Reimbursements	1	65	65	63	4532%
42040	Agency Direct Costs	85	85	85	0	0%
43000	Other Operating Costs	3,327	3,120	3,120	(206)	-6%
47060	Equipment-Capital		0	0	0	0%
47160	Equipment-Non Capital	11,095	16,037	16,037	4,941	45%
	TOTAL OPERATING EXPENSES	\$470,385	\$466,613	\$475,947	(\$3,771)	-1%
	NON-OPERATING EXPENSES					
44000	Loans and Advances	\$355	\$496	\$496	\$141	40%
44010	Debt Service	0	155	155	155	0%
44200	Distrib of Amounts Collected	5,000	3,000	2,000	(2,000)	-40%
	TOTAL NON-OPERATING EXPENSES	\$5,355	\$3,651	\$2,651	(\$1,704)	-32%
	TOTAL EXPENSES	\$475,739	\$470,264	\$478,598	(\$5,475)	-1%
	FTE Headcounts	2,326.0	2,316.1	2,316.1	-9.9	0%

Note: A fixed inflation factor was not used for expense categories.

* Includes Leasehold Improvements

** Includes Pre-Pd Maintenance

***Includes Pre-Pd SW and SW Amortization

****Includes Pre-Pd Communications

*****Includes Interest

History and Proforma

MN.IT SERVICES

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2018/2019

\$000's

<i>Statement of Revenues, Expenses, Changes in Net Position</i>	FY2015 Actual	FY2016 Estimate	FY2017 Budget	FY2018 Proposed	FY2019 Proposed	\$ Change FY18/FY17	% Change FY18/FY17
Operating Revenues:							
Net Sales	\$200,345	\$364,886	\$475,140	\$474,789	\$474,789	(\$352)	0%
Insurance Premiums	0	0	0	0	0	0	
Other Income	0	0	0	0	0	0	
Total Operating Revenues	\$200,345	\$364,886	\$475,140	\$474,789	\$474,789	(\$352)	0%
Operating Expenses:							
Purchased Services	\$101,141	\$117,428	\$162,796	\$153,127	\$153,127	(\$9,668)	-6%
Salaries and Fringe Benefits	53,594	216,296	261,229	269,894	279,228	8,665	3%
Claims	0	0	0	0	0	0	
Depreciation and Amortization	7,109	9,209	7,475	8,266	8,266	791	11%
Supplies and Materials	10,234	11,308	17,209	20,137	20,137	2,929	17%
Repairs and Maintenance	5,168	7,565	16,894	10,651	10,651	(6,243)	-37%
Indirect Costs	863	1,020	1,457	1,417	1,417	(39)	-3%
Other Expenses	47	0	3,327	3,120	3,120	(206)	-6%
Total Operating Expenses	\$178,156	\$362,826	\$470,385	\$466,613	\$475,947	(\$3,771)	-1%
Operating Income (Loss)	\$22,189	\$2,060	\$4,756	\$8,175	(\$1,159)	\$3,420	72%
Nonoperating Revenues (Expenses):							
Investment Income	\$68	\$37	\$0	\$0	\$0		
Federal Grants	0	0	0	0	0		
Other Nonoperating Revenues	0	0	0	0	0		
Interest and Financing Costs	(322)	(421)	(355)	(651)	(651)		
Grants, Aids and Subsidies	1	(1)	0	0	0		
Other Nonoperating Expenses	(5,027)	(2,452)	(5,000)	(3,000)	(2,000)		
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0		
Total Nonoperating Revenues (Expenses)	(\$5,280)	(\$2,837)	(\$5,355)	(\$3,651)	(\$2,651)		
Income (Loss) Before Transfers and Contributions	\$16,909	(\$777)	(\$599)	\$4,524	(\$3,810)		
Transfers-In	2	0	0	0	0		
Transfers-Out	(6)	0	0	0	0		
Change in Net Position	\$16,905	(\$777)	(\$599)	\$4,524	(\$3,810)		
Net Position, Beginning, as Reported	\$18,952	(\$201,417)	(\$202,194)	(\$202,793)	(\$198,268)		
Change in Accounting Principle	(237,274)						
Net Position, Beginning, as Restated	(218,322)						
Net Position, Ending	(\$201,417)	(\$202,194)	(\$202,793)	(\$198,268)	(\$202,078)		

Cash Flow Forecast

MN.IT SERVICES

INTERNAL SERVICE FUND (5500)

2018-19 BIENNIUM

\$000'S

2018-19 BIENNIUM PROJECTED

BY18	Cash Assistance	Receipts BY18	Receipts BY19	Expenditures BY18	Expenditures BY19	Cash Assistance Repayment	Change in Cash	Cash Balance	Cash Balance w/o Cash Assistance
Beginning Balance								\$11,753	\$11,753
July	102,000			(28,125)			73,875	85,628	(16,372)
August		4,224		(30,553)			(26,329)	59,298	(42,702)
September		15,869		(46,527)			(30,658)	28,640	(73,360)
October		51,472		(36,811)			14,661	43,301	(58,699)
November		20,965		(33,427)			(12,462)	30,839	(71,161)
December		43,157		(32,003)			11,154	41,993	(60,007)
January		10,894		(30,731)			(19,837)	22,156	(79,844)
February		49,262		(31,506)			17,756	39,912	(62,088)
March		43,380		(40,945)			2,435	42,347	(59,653)
April		31,561		(45,127)			(13,566)	28,781	(73,219)
May		27,547		(34,261)			(6,713)	22,067	(79,933)
June		37,912		(35,855)			2,057	24,124	(77,876)
Total for BY18	\$102,000	\$336,242		(\$425,871)			\$12,371	\$24,124	

BY19									
July		\$50,446		\$(20,464)	\$(28,031)		\$1,951	\$26,075	\$(75,925)
August		43,457	4,224	(2,092)	(41,138)		4,451	30,526	(71,474)
September		9,786	15,869	(16)	(35,969)		(10,331)	20,195	(81,805)
October		8,513	51,472		(36,799)		23,186	43,380	(58,620)
November			20,965		(33,440)		(12,475)	30,905	(71,095)
December			43,158		(32,026)		11,131	42,037	(59,963)
January			10,894		(30,772)		(19,877)	22,159	(79,841)
February			49,263		(31,519)		17,744	39,903	(62,097)
March			43,380		(51,435)		(8,055)	31,849	(70,151)
April			31,561		(34,599)		(3,038)	28,811	(73,189)
May			27,548		(34,294)		(6,746)	22,065	(79,935)
June			37,912		(35,863)		2,049	24,114	(77,886)
July-Aug FY19 CLOSE PERIOD			112,202		(22,564)	(102,000)	(12,362)	11,753	11,753
Total for BY19		\$112,201	\$448,449	(\$22,572)	(\$448,449)	(\$102,000)	(\$12,371)	\$11,753	

TOTAL 2018-19 BIENNIUM	\$102,000	\$448,443	\$448,449	(\$448,443)	(\$448,449)	(\$102,000)	(\$12,371)	\$11,753	
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Schedule of Outstanding Loans

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND
FOR FISCAL YEAR 2018
\$000's

MN.IT Services purchases an extensive amount of capital assets and related expenses through the Master Lease Program. Purchase terms are for three and four years and payment of interest and principal are processed twice annually. The following is a schedule of the outstanding loan amounts as of June 30, 2016 and future repayment by fiscal year:

REPAYMENT SCHEDULE	MASTER LEASE 14	MASTER LEASE 15	MASTER LEASE 16	TOTAL
FY2017	\$2,326	\$2,586	\$189	\$5,101
FY2018	219	2,494	172	2,885
FY2019	0	1,670	243	1,914
FY2020	0	0	69	69
Total Principal	\$2,545	\$6,750	\$674	\$9,969
Interest	24	159	20	203
Total Outstanding Amount	\$2,569	\$6,909	\$693	\$10,172

Capital Assets and Technology Purchases

MN.IT SERVICES

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEARS 2018 & 2019

\$000'S

Description of Item	FinDept	FinDept Name	Qty	Unit Price	FY18 Total	FY19 Total	Financing Terms
					Amount	Amount	
Refresh Tier 1	G463B001	G46 SAN Storage	1	\$400	\$0	\$400	36
Tape Library, Media Agents, Disks	G463B000	G46 Backup & Archive	1	300	300	300	48
Media Agent Adds	G463B001	G46 SAN Storage	1	204	204	204	48
Load Bank Sys, Battery Replace, Pwr Distrib	G463DC75	G46 Data Center	1	200	200	0	48
F5 Load Balancing/HA Hardware	G463DN00	G46 Data Center-Network	1	313	313	313	48
Switches	G463F000	G46 LAN Services-Facilities	1	400	400	400	48
Hub, Routers, MNSCU, Optical Gear	G463FW05	G46 Network Design Backbone	1	2,500	2,500	2,500	48
HW Replacement	G463H000	G46 Network Firewall	1	100	100	100	48
Managed Hosting	G463HU00	G46 Unix/Linux Server	1	170	170	170	48
New Servers/EOL Logger	G463HW00	G46 Windows Server	1	200	200	100	48
ArcSight Logger Hardware Refresh	G463LS03	G46 Security Services-ISIRT	1	100	100	100	48
Lifecycle Cisco UCS & Pureflex Environment	G463HV00	G46 Virtualization	1	1,500	1,500	1,500	48
Subtotal Master Lease -Unit Cost of \$100,000 or more					\$5,987	\$6,087	

Non-Master Lease (5500 Fund) - Unit Cost of \$100,000 or more (not on ML Demand Survey):

Subtotal Non-Master Lease -Unit Cost of \$100,000 or more \$0 \$0

SUB-TOTAL OF ITEMS WITH UNIT COST OF \$100,000 OR MORE \$5,987 \$6,087

State Loan Program (5000 Fund) - Master Lease (ML) Demand Survey - Under \$100,000

HW to replace McAfee at Revenue WI	G463LS03	G46 Windows Server	1	\$15	\$15	\$0	48
Subtotal Master Lease -Unit Cost under \$100,000					\$15	\$0	

Non-Master Lease (5500 Fund) - Under \$100,000 (not on ML Demand Survey):

Replace aging storage array	G463B005	G02 SAN Storage	1	\$50	\$50	\$50	36
Servers for VM hosts	G463HS01	G02 Server	1	42	42	42	48
Server refresh	G463HS15	B22 Server	30	5	150	150	48
Subtotal Non-Master Lease -Unit Cost of under \$100,000					\$242	\$242	

SUB-TOTAL OF ITEMS WITH UNIT COST OF UNDER \$100,000 \$257 \$242

GRAND TOTAL \$6,244 \$6,329

Swift Spending Plan

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2018-19
\$000's

Reconciliation to Services

Operating Expenses

Personnel and Fringe Benefits	\$72,657
Space Rent, Bldg, Maint & Utilities	6,099
Repair and Maint Contracts	7,279
Printing & Adv	35
Professional Services - Outside	4,607
Computer & Sys Svcs - PC & Non PC	36,034
Communications	18,478
Travel	181
Supplies	807
Other Equipment	9,476
Depreciation	6,149
Employee Development	477
Other Operating Costs	637
Statewide Indirect	1,100
Attorney General	15
Professional Services - State	98
State Agency Reimbursements	63
Loans and Advances	496
Debt Service	155
Working Capital Adjustment	2,500
Total Operating Expenses	\$167,345

Cost Model Distribution to Services

IT Standard Services

Workstation Mgmt	\$32,360
Mobile Device Mgmt	964
Contracted Voice Services	11,037
IP Voice Services	10,876
LAN Services	9,881
WAN Services	24,684
MnGeo Service Bureau	1,404
Security Services	668
SaaS Development & Support	531
Financial Mgmt - Billback	107
MN.IT Administrative Charges	11,243
Web	579

Platform as a Service (PaaS)

Database	1,114
Middleware	642

Foundational Infrastructure

Mainframe	22,000
Data Center	2,592
Server	16,587
Storage & Backup	9,089
Hosting	32

Centers of Excellence

	10,953
Total	\$167,345

Five Year Rate Comparison- Major Cost Recovery Services

MNIT SERVICES
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEAR 2018

Budget Activity	Product Line	Service Desc.	Service Code	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Notes	
IT Standard Services	Workstation Management	Desktop - Standard Desktop	701					58.30	New	
		Entrprs SW - Desktop & Mobile User - No Supp	703					22.90	New	
		Entrprs SW - Desktop & Mobile User-Tier1 Supp	704					50.30	New	
		Entrprs SW - Desktop & Mobile User-Tier2 Supp	705					55.90	New	
		Laptop - Standard Laptop	742					78.70	New	
		Microsoft EA-User	8450	130	130	147	179		Inactivated	
		EUCC Full Svc & License Bundle	8179	14.1	14.1	15.3	16.7		Inactivated	
		Spam and Virus Filtering	8279	1.20	1.20	1.30	1.40		Inactivated	
	Contracted Telecom Services	Over-the-Phone Interp Svc	IDCODELANG	1.25	1.25	1.34	1.45	1.35		
		Telephone - Centrex Line	760					35.70	New	
		Reservationless Toll Free	IC-R8	0.030	0.030	0.033	0.037	0.035		
		Switched LD	LD-1/SWITCHED	0.065	0.065	0.069	0.075	0.070		
		Dedicated LD	LD-2/ONNET	0.049	0.049	0.053	0.057	0.053		
		Toll Free Switched	LD-4/TOLLFREE SW	0.080	0.080	0.086	0.092	0.087		
		Toll Free Dedicated	LD-5/TOLLFREE DD	0.044	0.044	0.048	0.052	0.049		
		Centrex Station-Other	NOTE A	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%		Inactivated	
		Analog Trunks and Lines	NOTE B	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%		Inactivated	
		Payphones	NOTE C	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%	Cost + 19%		
		Voice Circuits, T-1, PRI	NOTE D	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%		Inactivated	
		Fees	NOTE E	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%		Inactivated	
		Miscellaneous Monthly Charges	NOTE G	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%	Cost + 19%		
		Telco DSL Services	NOTE O	Cost + 15%	Cost + 15%	Cost + 22%	Cost + 29%		Inactivated	
		Centrex Prime Station	QCP-A/CTNF	23.25	23.25	25.50	27.50	27.70		
	IP Services	Telephone - Contact Center Agent	761					90.80	New	
		Telephone - IP Telephone	763					22.34	New	
		CCM Agent	CCMG01	68	68	73	84	84.10		
		CCM IVR Service	CCMIVR	38	38	41	47	47.20		
		IPT-Hosted Adv Subscription	IPTA	9.25	9.25	10.25	12.00	12.50		
		Vid Adv Entrprs H.323 Subs	MS0001	500	500	541	601		Inactivated	
		Vid Basic Entrprs H.323 Subs	MS0012	160	160	173	192		Inactivated	
	LAN Services	Video Adv H.323 Subs Tier 5	VAS0005/MS0004	400	400	433	481		Inactivated	
		LAN 24	719					158.00	New	
		LAN Core Medium	721					1,283.00	New	
WAN Services	LAN 48	723					296.00	New		
	MNET AccessFacility (WAN Appndix A)	APX WAN	Appendix	Appendix	Appendix	Appendix	Appendix			
	WAN - Branch office	774					3,075.00	New		
	WAN - Headquarters	777					8,912.00	New		
	Internet Bandwidth	786					5.76	New		
	MPLS BW State	790					5.13	New		

Budget Activity	Product Line	Service Desc.	Service Code	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Notes	
Platform as a Service (PaaS) Foundational Infrastructure		MPLS I-NET 12Gbps	INET-12G				2.80	2.77		
		Access Device Service Level 6	1013	170	170	177	190		Inactivated	
		Access Device Service Level 8	1029	220	220	229	246		Inactivated	
		Statewide VRF Instance 5Gbps	BBVRF5	5	5	5	5		Inactivated	
		MPLS I-NET 3Gbps	INET-3G	5	5	5	6		Inactivated	
		MNIT Administrative Charges	Administrative Charges - FTE Based	863					1.2063	New
	Administrative Charges - IT Spend Based		864					1.1460	New	
		Database	Dedicated Oracle - Tier 1 Instance	8151	0	1170	1311	1518		Inactivated
		Data Center	Hosting - Data Center Basic - RU	712					48.60	New
		Mainframe	Batch	0024	0.0195	0.0185	0.0185	0.0184		Inactivated
			Mainframe - Database - Adabas	745					0.0107	New
			Mainframe - Database - DB2	746					0.0353	New
			Mainframe - Database - Supra	747					0.1125	New
			Mainframe - Mainframe CPU	750					0.0196	New
			Mainframe - Mainframe - Scheduled Jobs	751					1.6892	New
			Mainframe - Mainframe Specialty Processor	752					0.0047	New
			Mainframe - Reads	753					0.0083	New
			Supra	5012	0.0607	0.0607	0.0607	0.0604		Inactivated
			CICS	5017	0.0263	0.0254	0.0254	0.0253		Inactivated
			CICS wDB2	8021	0.0326	0.0326	0.0326	0.0325		Inactivated
			Adabas	8022	0.0239	0.0239	0.0239	0.0238		Inactivated
			Mainframe Scheduled Jobs	8030	1.00	1.00	1.00	1.00		Inactivated
			Reads	8435	0.0047	0.0047	0.0047	0.0047		Inactivated
			Page Processing	8436	0.0007	0.0007	0.0007	0.0007		Inactivated
			DB2 CPU	1207	0.0217	0.0217	0.0217	0.0216		Inactivated
			Virtual Server z-Linux	8563	1000	1000	1081	1345		Inactivated
		Server	Hosting - Dedicated Hosting - Server	713					1,162.00	New
			Hosting - Shared Hosting - CPU	715					50.50	New
			Hosting - Shared Hosting - Memory	716					13.45	New
		Storage & Backup	Hosting - Data Storage	717					0.443	New
			Mainframe backups	754					0.1644	New
			Tape Storage	8011	0.124	0.124	0.119	0.108		Inactivated
	Disk Storage Protected		8031	1.9095	1.7575	1.6883	1.5234		Inactivated	
	Disk Storage		8033	2.107	1.757	1.688	1.523		Inactivated	
	Storage Tier 2		8121	0.99	0.44	0.42	0.38		Inactivated	
	Enterprise Tape Backup		8254	0.13	0.13	0.13	0.11		Inactivated	
	Storage Tier 1		8572	1.25	0.66	0.64	0.58		Inactivated	
	Ent E-Mail Archiving		8297	2.5	2.5	2.7	2.9	5.63		
Ctr of Excellence	Ctr of Excellence	FileNet Ctr of Excellence	885					47.79	New	
		Oracle IAM Ctr of Excellence	900					4.97	New	

RATE SCHEDULE

MN.IT CENTRAL and AGCY-BASED ENTERPRISE
 ENTERPRISE TECHNOLOGY FUND (5500)
 FOR FISCAL YEARS 2018-2019

FY18-19 Rates are Effective 7/1/17

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Metric	Billing Interval	FY17 Rate	FY18-19 Requested Rate	FY18-19 Notes	
1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	701-Desktop - Standard Desktop	Desktops	Month		\$ 58.3000	New	
				702-Entrprs SW - Desktop & Mobile User - MDE	AD Attribute	Month		\$ 19.5000	New	
				703-Entrprs SW - Desktop & Mobile User - No Supp	AD Attribute	Month		\$ 22.9000	New	
				704-Entrprs SW - Desktop & Mobile User-Tier1 Supp	AD Attribute	Month		\$ 50.3000	New	
				705-Entrprs SW - Desktop & Mobile User-Tier2 Supp	AD Attribute	Month		\$ 55.9000	New	
				706-Entrprs SW - Kiosk User - No Support	AD Attribute	Month		\$ 7.6200	New	
				707-Entrprs SW - Kiosk User - Tier 1 Support	AD Attribute	Month		\$ 33.1000	New	
				708-Entrprs SW - Kiosk User - Tier 2 Support	AD Attribute	Month		\$ 44.6000	New	
				742-Laptop - Standard Laptop	Laptops	Month		\$ 78.7000	New	
				887-Laptop-Performance or Specialized Laptop	Cost	One-Time		Cost	New	
	888-Laptop-3 Year Laptop Replacement	Cost	One-Time		Cost	New				
	889-Desktop-4 Year Desktop Replacement	Cost	One-Time		Cost	New				
	890-Desktop-3 Year Desktop Replacement	Cost	One-Time		Cost	New				
	546-Desktop Miscellaneous (8277)	Item	Month	Cost + 2% - 35%	Cost + 5%					
	586-Desktop Enterprise SW (8752)	Item	One-time	Cost + 0% - 35%	Cost	Decrease				
	926-Workstation - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New				
	928-Workstation - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New				
	930-Workstation - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New				
			Mobile Device Management	Mobile Device Management	755-Mobile Device Management - Advanced MDM	Airwatch	Month		\$ 11.8000	New
					756-Mobile Device Management - Basic MDM	Active Sync (No Airwatch)	Month		\$ 3.1900	New
956-Mobile Device Mgmt - Prof Svcs - Basic					Hour	Month		\$ 62.6000	New	
958-Mobile Device Mgmt - Prof Svcs - Intermediate					Hour	Month		\$ 80.6000	New	
960-Mobile Device Mgmt - Prof Svcs - Advanced					Hour	Month		\$ 95.7000	New	
	Telecom	Contracted Voice Services	Language Services	004-Over-the-Phone Interp Svc (IDCODELANG)	Minute	Month	\$ 1.4500	\$ 1.3500	Decrease	
				005-Interpretation-Miscellaneous (INTERP-MISC)	Item	Month	Cost + 29%	Cost + 19%	Decrease	
			Local Service	006-Centrex Prime Station (QCP-A)	Item	Month	\$ 27.5000	\$ 27.7000	Increase	
				032-Misc Monthly Charges (NOTE G)	Item	Month	Cost + 29%	Cost + 19%	Decrease	
				035-Payphones (NOTE C)	Item	Month	Cost + 29%	Cost + 19%	Decrease	
				758-Telephone - Basic Line	Line	Month		\$ 24.2000	New	
				759-Telephone - Business Line	Line	Month		\$ 52.8000	New	
				760-Telephone - Centrex Line	Line	Month		\$ 35.7000	New	
				764-Telephone - Small office Multi Line	Line	Month		\$ 24.0000	New	
				771-Telephone - NOTE VT1 (\$.01-\$10)	Item	Month		Cost + 19%	New	
				772-Telephone - NOTE VT2 (\$10.01 -\$100)	Item	Month		Cost + 19%	New	
				773-Telephone - NOTE VT3 (\$100.01+)	Item	Month		Cost + 19%	New	
			Long Distance	801-Fed Fees - Standard Charge (FEDFEES)	Item	Month	\$ 6.7000	\$ 6.7600	Increase	
				016-Switched LD (LD-1)	Minute	Month	\$ 0.0749	\$ 0.0700	Decrease	
				017-Dedicated LD (LD-2)	Minute	Month	\$ 0.0570	\$ 0.0530	Decrease	
				019-Toll Free Switched (LD-4)	Minute	Month	\$ 0.0923	\$ 0.0870	Decrease	
				020-Toll Free Dedicated (LD-5)	Minute	Month	\$ 0.0520	\$ 0.0490	Decrease	

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Metric	Billing Interval	FY17 Rate	FY18-19 Requested Rate	FY18-19 Notes
				769-Telephone - NOTE CE	Item	Month		Cost + 19%	New
				770-Telephone - NOTE MIN	Minute	Month		Cost + 19%	New
			Audio Conferencing	080-Reservationless Toll Free (IC-R8)	Minute	Month	\$ 0.0370	\$ 0.0350	Decrease
				504-Reservationless Toll (IC-R)	Minute	Month	\$ 0.0370	\$ 0.0520	Increase
				766-Telephone Audio Conferencing	Minute	Month		\$ 0.0380	New
				822-Telephone - NOTE CONF (NOTE CONF Appendix)	Item	Month		Telephone Note Conf Appendix	New
				830-WebEx CMR	Account	Month		Cost + 5/10/15/19%	New
				831-WebEx EENH-200	Account	Month		\$ 45.5000	New
				832-WebEx Meeting Center per minute	Minute	Month		\$ 0.1100	New
				833-WebEx VoIP Audio	Minute	Month		\$ 0.0280	New
				815-Conferencing Video/Web Collaboration Account	Account	Month		Cost + 5/10/15/19%	New
				816-Conferencing Web Account	Account	Month		\$ 49.1000	New
		IP Voice Services	Contact Center	002-CCM Agent (CCMG01)	Seat	Month	\$ 84.0000	\$ 84.1000	Increase
				003-CCM Supervisor (CCMG02)	Seat	Month	\$ 159.0000	\$ 160.0000	Increase
				042-CCM IVR Service (CCMIVR)	Port	Month	\$ 47.0000	\$ 47.2000	Increase
				043-CCM IVR Svc w/Speech Recognn (CCMIVR-SR)	Port	Month	\$ 81.0000	\$ 81.4000	Increase
				044-CCM Agent Activation (CCMLIC)	Device	One-time	\$ 1,162.0000	\$ 786.0000	Decrease
				477-CCM Agent Setup (CCMSET)	Seat	One-time	\$ 106.0000	\$ 51.1000	Decrease
				478-IVR CVP Activation (IVRLIC)	Port	One-Time	\$ 704.0000	\$ 424.0000	Decrease
				761-Telephone - Contact Center Agent	Station Count	Month		\$ 90.8000	New
				762-Telephone - Contact Center Supervisor	Station Count	Month		\$ 164.0000	New
				767-Contact Center Offnet Connection (CCOFFNET)	Port	Month	\$ 15.0000	\$ 15.1000	Increase
				768-IVR Premium Reporting (CCMIVR-PR)	Item	Month	\$ 100.0000	\$ 100.0000	
			IP Telephony	040-Additional Line (ALAPP)	Device/Port	Month	\$ 2.5000	\$ 2.1400	Decrease
				054-IPT-Hosted Adv Subscription (IPTA)	Station	Month	\$ 12.0000	\$ 12.5000	Increase
				056-IPT-Hosted Basic Subscription (IPTB)	Station	Month	\$ 6.3000	\$ 6.3100	Increase
				059-Quality Mgmt Support Only (QM-01)	Seat	Month	\$ 6.3000	\$ 6.4200	Increase
				479-Workforce Mgmt Support Only (WFM-01)	Seat	Month	\$ 6.3000	\$ 6.4100	Increase
				520-IPT-Hosted Ported Nbr Stn SC (IPTPORT)	Station	Month	\$ 6.3000	\$ 6.3900	Increase
				691-Misc Charges-Recurring (IPMISC)	Item	Month	Cost + 5% - 35%	Cost + 0/5/10/15/19%	Decrease
				757-Telephone - Advanced IP Telephone	Line	Month		\$ 25.5000	New
				763-Telephone - IP Telephone	Line	Month		\$ 22.3400	New
				765-Telephone - Softphone	Line	Month		\$ 18.0000	New
			IPT Install and Professional Services	039-IP Professional Svc Fees (7570D)	Hour	One-time	\$ 129.0000	\$ 123.0000	Decrease
				046-IPT-Device Activation (DEV-LIC)	Device	One-time	\$ 38.0000	\$ 38.5000	Increase
				055-IPT-Hosted Adv Subs Setup (IPTAS)	Device	One-time	\$ 107.0000	\$ 102.0000	Decrease
				061-Voice Mail Activation (UC-LIC)	Mailbox	One-time	\$ 24.0000	\$ 14.5000	Decrease
				515-IPT Tel# Transition Fee (SIPTN)	Number	One-time	\$ 7.5000	\$ 5.0400	Decrease
				518-IPT-Activation Other Gateway (IPTLICOG)	Subscription	One-time	\$ 69.0000	\$ 69.0000	
				519-IPT-Hosted Basic Subs Setup (IPTBS)	Device	One-time	\$ 94.0000	\$ 94.0000	
				557-IP Vendor Professional Svc Fee (IPVPS)	Hour	One-time	\$ 250.0000	\$ 250.0000	

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Metric	Billing Interval	FY17 Rate	FY18-19 Requested Rate	FY18-19 Notes
				558-IP Vendor Professional Services (VENDORPS)	Service	One-time	Cost + 2% - 35%	Cost + 0/5/10/15/19%	Decrease
				950-Telephone - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				952-Telephone - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				954-Telephone - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
			Voice Mail	062-Voice Mail for Analog (UCVMANALOG)	Mailbox	Month	\$ 12.6000	\$ 11.9000	Decrease
				063-Voice Mail Std-IPT (UCVMSTD)	Mailbox	Month	\$ 1.3000	\$ 1.0900	Decrease
				521-Handlers UC-Call and Directory (UCHANDLERS)	Port	Month	\$ 47.6000	\$ 47.8000	Increase
			Video Conferencing	813-Conferencing Personal Video Conf Account	Account	Month		\$ 5.1700	New
				814-Conferencing Video Room	Room System	Month		\$ 45.8000	New
				817-County/State Collaboration-Video	Subscription	Month		Cost + 5%	New
				818-Room System Lease	Item	Month		Cost + 5%	New
				819-Room System Smartnet	Item	Month		Cost + 5%	New
				820-Streaming Media Type 1	Item	Month		\$ 100.0000	New
				821-Streaming Media Type 2	Item	Month		\$ 150.0000	New
				823-Video Directory Service	Subscription	Month		\$ 271.0000	New
				824-Video LNM Support	Subscription	Month		\$ 24,314.0000	New
				825-Video Service Installation	Item	One-time		\$ 250.0000	New
				826-Video Service Type 1	Subscription	Month		\$ 21.7000	New
				827-Video Service Type 2	Subscription	Month		\$ 143.0000	New
				828-Video Service Type 3	Subscription	Month		\$ 270.0000	New
				829-Video Service Type 4	Subscription	Month		\$ 358.0000	New
				974-Conferencing - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				976-Conferencing - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				978-Conferencing - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
		LAN Services	Install and Professional Services	727-LAN Device Config One-time	Configuration	One-time		\$ 215.0000	New
				728-LAN Device Install One-time	Install	One-time		\$ 215.0000	New
				738-LAN IT Professional (3054LAN)	Service	One-time	\$ 85.0000	\$ 64.0000	Decrease
				739-LAN structured cabling installation	Install	One-time		Cost + 19%	New
				932-LAN - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				934-LAN - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				936-LAN - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
			LAN Switch Services	718-LAN - LAN 12	Device	Month		\$ 78.2000	New
				719-LAN - LAN 24	Device	Month		\$ 158.0000	New
				723-LAN - LAN 48	Device	Month		\$ 296.0000	New
				720-LAN - LAN Core Large	Device	Month		\$ 2,754.0000	New
				721-LAN - LAN Core Medium	Device	Month		\$ 1,283.0000	New
				722-LAN - LAN Core Small	Device	Month		\$ 682.0000	New
				729-LAN Device Service Level AA (LAN-AA)	Service	Month	\$ 39.0000	\$ 39.0000	
				730-LAN Device Service Level H (LAN-H)	Service	Month	\$ 319.0000	\$ 319.0000	
				731-LAN Device Service Level I (LAN-I)	Service	Month	\$ 394.0000	\$ 394.0000	
				732-LAN Device Service Level J (LAN-J)	Service	Month	\$ 494.0000	\$ 494.0000	
				733-LAN Device Service Level K (LAN-K)	Service	Month	\$ 594.0000	\$ 594.0000	
				734-LAN Device Service Level L (LAN-L)	Service	Month	\$ 750.0000	\$ 750.0000	
				735-LAN Device Service Level M (LAN-M)	Service	Month	\$ 1,000.0000	\$ 1,000.0000	
				736-LAN Device Service Level N (LAN-N)	Service	Month	\$ 1,250.0000	\$ 1,250.0000	

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Metric	Billing Interval	FY17 Rate	FY18-19 Requested Rate	FY18-19 Notes
				737-LAN Device Service Level O (LAN-O)	Service	Month	\$ 1,500.0000	\$ 1,500.0000	
			WLAN Services	724-LAN - Wireless Device Specialized	Device	Month		\$ 40.0000	New
				725-LAN - Wireless Device Standard	Device	Month		\$ 23.6000	New
				726-Additional WLAN features	Feature	Month		Cost + 19%	New
				740-Wireless Access Point A (WAP-A)	Service	Month	\$ 17.0000	\$ 15.4000	Decrease
				741-Wireless Access Point C (WAP-C)	Service	Month	\$ 51.0000	Cost + 19%	
		WAN Services	Access Circuit Services	337-MNET AccessFacility (WAN Appndix A) (APX WAN)	Circuit	Month	\$56 - \$11,218	\$25 - \$10,000	Decrease
			Customer Premise Network Hardware	785-H/A Option 2nd device HQ	Device	Month		\$ 750.0000	New
				782-H/A Option 2nd device Branch	Device	Month		\$ 350.0000	New
				783-H/A Option 2nd device District	Device	Month		\$ 250.0000	New
				784-H/A Option 2nd device Field	Device	Month		\$ 135.0000	New
				791-Network Device 1	Device	Month		\$ 51.9000	New
				793-Network Device 2	Device	Month		\$ 109.0000	New
				794-Network Device 3	Device	Month		\$ 151.0000	New
				795-Network Device 4	Device	Month		\$ 200.0000	New
				796-Network Device 5	Device	Month		\$ 227.0000	New
				797-Network Device 6	Device	Month		\$ 240.0000	New
				798-Network Device 7	Device	Month		\$ 291.0000	New
				799-Network Device 8	Device	Month		\$ 466.0000	New
				800-Network Device 9	Device	Month		\$ 652.0000	New
				792-Network Device 10	Device	Month		\$ 922.0000	New
				802-PE Hub Port 1	Connection	Month		\$ 83.2000	New
				803-PE Hub Port 2	Connection	Month		\$ 137.0000	New
				804-PE Hub Port 3	Connection	Month		\$ 241.0000	New
				805-PE Hub Port 4	Connection	Month		\$ 439.0000	New
			Customer Premise Security Services	806-Software VPN with Hard Token	Client	Month		\$ 10.8000	New
				807-Software VPN with SW Token	Client	Month		\$ 5.5000	New
				811-Software VPN (VPN-PKI)	Client	Month	\$ 1.7500	\$ 1.7500	
			Install and Professional Services	780-Access Facility One-time	Install	One-time		Cost + 5%	New
				808-WAN Device Config One-time	Configuration	One-time		\$ 215.0000	New
				809-WAN Device Install One-time	Install	One-time		\$ 215.0000	New
				810-WAN IT Professional (3054A)	Hour	One-time	\$ 85.0000	\$ 85.0000	
			WAN Bandwidth Services	786-Internet Bandwidth	Mbps	Month		\$ 5.7600	New
				789-MPLS BW Metro	Mbps	Month		\$ 2.3200	New
				790-MPLS BW State	Mbps	Month		\$ 5.1300	New
				812-MPLS I-NET 12Gbps (INET-12G)	Mbps	Month	\$ 2.8000	\$ 2.7700	Decrease
			WAN Collab Equipment	781-County/State Collaboration - WAN	Service	Month		Cost + 5%	New
			WAN Service Tiers	777-WAN - Headquarters	Bandwidth	Month		\$ 8,912.0000	New
				774-WAN - Branch office	Bandwidth	Month		\$ 3,075.0000	New
				775-WAN - District office	Bandwidth	Month		\$ 889.0000	New
				776-WAN - Field office	Bandwidth	Month		\$ 395.0000	New
				779-WAN - Small office	Bandwidth	Month		\$ 159.0000	New
				778-WAN - One Person office	Bandwidth	Month		\$ 61.0000	New

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Metric	Billing Interval	FY17 Rate	FY18-19 Requested Rate	FY18-19 Notes
			WAN-Other Services	787-Miscellaneous Charges - One Time (0000)	Item	One-time	Cost + 5% - 33%	Cost + 0/5/10/15/19%	Decrease
				788-Miscellaneous Charges - Recurring (9999)	Item	Month	Cost + 5% - 33%	Cost + 5/10/15/19%	Decrease
			Install and Professional Services	938-WAN - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				940-WAN - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				942-WAN - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	844-MNGeo - Enterprise GIS Software	License Use	One-time		Cost	New
				845-MNGeo - Geospatial Commons	Cost Server/Storage Plus Professional Services	One time		Cost + 19%	New
				846-MNGeo - GIS Web Services	Transactions Used or Flat Fee	Month		Cost + 19%	New
				855-MNGeo - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				857-MNGeo - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				859-MNGeo - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
				891-MNGeo - Shared MNGeo Application Hosting	Instance	Month		Cost + 19%	New
				892-MNGeo - Dedicated MNGeo Application Support	Item	Month		Cost + 19%	New
				529-Other Fees or Surcharges (8182)	Item	Month	Cost + 0% - 30%	Cost + 0/5/10/15/19%	Decrease
	Security Services	Security Services	Security Services	898-Shared Web Content and Filtering	User	Month		\$ 1.8900	New
				899-Intrusion Detection and Prevention	Item	Month		Cost + 19%	New
				901-Vulnerability Mgmt	Device	Month		\$ 2.2100	New
				988-Oracle IAM Software	Item	Month		Cost	New
				920-Security Services - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				922-Security Services - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				924-Security Services - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	860-SaaS App Dev & Support - Licensing	Item	One-time		\$ 2,426.0000	New
				861-SaaS App Dev & Support - Storage	Item	One-time		Cost + 19%	New
				862-SaaS App Dev & Support - Platform Support	Item	One-time		\$ 2,062.0000	New
				987-SaaS App Dev & Support - Add-on	Item	One-time		\$ 75,861.0000	New
				980-SaaS - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				982-SaaS - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				984-SaaS - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
	Leadership	Financial Mgmt - Billback	Financial Mgmt - Billback	165-Financial Management - Billback (8406)	Purchase Price	Month	Cost + 13% (Min \$25 & Max \$500)	Cost + 13% (Min \$25 & Max \$500)	
	MN.IT Administrative Charges	MN.IT Administrative Charges	MN.IT Administrative Charges	863-Administrative Charges - FTE Based	Item	Month		\$ 1.2063	New
				864-Administrative Charges - IT Spend Based	Item	Month		\$ 1.1460	New

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Metric	Billing Interval	FY17 Rate	FY18-19 Requested Rate	FY18-19 Notes
	Application Infrastructure	Web	Web	847-Web Content Mgmt - Dynamic Web Hosting Large	Measure: over 9000 MB + 20% of service agreement Calculation: Staging site size + live site size + search collection size + 20% of service agreement	Month		\$ 3,582.0000	New
				848-Web Content Mgmt - Dynamic Web Hosting Medium	Measure: 1000-9000 MB + 20% of service agreement - Calculation: Staging site size + live site size + search collection size + 20% of service agreement	Month		\$ 648.0000	New
				849-Web Content Mgmt - Dynamic Web Hosting Small	Measure: 0-999 MB + 20% of service agreement - Calculation: Staging site size + live site size + search collection size + 20% of service agreement	Month		\$ 159.0000	New
				851-Web Content Mgmt - Static Hosting Large	MB stored onsite	Month		\$ 175.0000	New
				852-Web Content Mgmt - Static Hosting Medium	MB stored onsite	Month		\$ 131.0000	New
				853-Web Content Mgmt - Static Hosting Small	MB stored onsite	Month		\$ 62.1000	New
				850-Web Content Mgmt - Static Hosting Extra Small	MB stored onsite	Month		\$ 17.9000	New
				902-Web Content Mgmt - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				904-Web Content Mgmt - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				906-Web Content Mgmt - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
				210-WC Miscellaneous (8134)	Item	Month	Cost + 5% - 45%	Cost + 0/5/10%	Decrease
3) Projects & Initiatives	Project Management	Project Mgmt	Project Mgmt	914-Project Mgmt - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				916-Project Mgmt - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				918-Project Mgmt - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	201-Database SW Maint (8119)	Processor Core	Month	Cost + 35%	Cost + 19%	Decrease
				202-Database Lic Maint (8128)	Processor Core	Month	Cost + 33%	Cost + 19%	Decrease
				598-Database Enterprise SW (8750)	Item	One-time	Cost + 0% - 33%	Cost	Decrease
				962-Database - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				964-Database - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				966-Database - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
			DB2	838-Database - Distributed Systems - DB2	Instance	Month		\$ 755.0000	New
			MS SQL	834-Database - Dedicated DB Hosting-MS SQL Tier 1	Database	Month		\$ 469.0000	New
				835-Database - Dedicated DB Hosting-MS SQL Tier 2	Database	Month		\$ 234.0000	New
				839-Database - Shared DB Hosting - MS SQL	Database	Month		\$ 189.0000	New
			Oracle	836-Database - Dedicated DB Hosting-Oracle Tier 1	Instance	Month		\$ 1,785.0000	New
				837-Database - Dedicated DB Hosting-Oracle Tier 2	Instance	Month		\$ 1,481.0000	New

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Metric	Billing Interval	FY17 Rate	FY18-19 Requested Rate	FY18-19 Notes
				840-Database - Shared DB Hosting - Oracle	Instance	Month		\$ 1,220.0000	New
		Middleware	Middleware	599-Middleware Enterprise SW (8751)	Item	One-time	Cost + 0% - 15%	Cost	Decrease
				841-Middleware - Tier 1 Middleware Inst (Complex)	Instance	Month		\$ 1,121.0000	New
				842-Middleware - Tier 2 Middleware Inst. (Simple)	Instance	Month		\$ 446.0000	New
				843-Middleware - Middleware Shared Hosting	Instance	Month		\$ 263.0000	New
				968-Middleware - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				970-Middleware - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				972-Middleware - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	745-Mainframe - Database - Adabas	1000 CPU Svc/Unt	Month		\$ 0.0107	New
				746-Mainframe - Database - DB2	1000 CPU Svc/Unt	Month		\$ 0.0353	New
				747-Mainframe - Database - Supra	1000 DB Calls	Month		\$ 0.1125	New
				749-Mainframe - Enterprise Workload Schedule	Job	Month		\$ 1.2287	New
				750-Mainframe - Mainframe CPU	1000 CPU Svc/Unt	Month		\$ 0.0196	New
				751-Mainframe - Mainframe Scheduled Jobs	Job	Month		\$ 1.6892	New
				752-Mainframe - Mainframe Specialty Processor	1000 CPU Svc/Unt	Month		\$ 0.0047	New
				753-Mainframe - Reads	Report Reads	Month		\$ 0.0083	New
				944-Mainframe - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				946-Mainframe - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				948-Mainframe - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
		Data Center	Data Center	491-Hosting - Data Center Miscellaenous (8372)	Item	Month	Cost + 20% - 35%	Cost + 19%	Decrease
				712-Hosting - Data Center Basic - RU	RU	Month		\$ 48.6000	New
		Server	Server	545-Hosting - Server Miscellaenous (8325)	Item	Month	Cost + 2% - 35%	Cost + 19%	Decrease
				709-Hosting - Cloud Hosting - CPU	CPU	Month		Cost + 19%	New
				710-Hosting - Cloud Hosting - Memory	Memory	Month		Cost + 19%	New
				713-Hosting - Dedicated Hosting - Server	Dedicated Server	Month		\$ 1,162.0000	New
				715-Hosting - Shared Hosting - CPU	CPU	Month		\$ 50.5000	New
				716-Hosting - Shared Hosting - Memory	Memory	Month		\$ 13.4500	New
				600-Server Enterprise SW (8753)	Item	One-time	Cost + 0% - 35%	Cost	Decrease
		Storage & Backup	Backup & Archive	261-Hosting - Data Storage Miscellaenous (8126)	Item	Month	Cost + 0% - 10%	Cost + 19%	Increase
				897-Hosting - Citrix	User	Month		\$ 30.0000	New
				893-Hosting - Ent Disk Backups - Addl Retention	GB	Month		\$ 0.1130	New
				894-Hosting - Enterprise Tape Backups	GB	Month		\$ 0.1130	New
				895-Hosting - Data Archiving	GB	Month		\$ 0.2225	New
				896-Hosting - High Availability Replication	GB	Month		\$ 0.4449	New
				069-Ent E-mail Archiving (8297)	Mailbox	Month	\$ 2.9000	\$ 5.6300	Increase
			Cloud	711-Hosting - Cloud Hosting - Storage	Storage	Month		Cost + 19%	New
			MF DASD/Tape Storage	748-Mainframe - Disk Storage	Gb/day	Month		\$ 0.2430	New
				754-Mainframe backups	Gb/day	Month		\$ 0.1644	New
			SAN Storage	717-Hosting - Data Storage	Storage	Month		\$ 0.4430	New
		Hosting Professional Services	Prof Svcs Data Ctr/Server/Storage	908-Hosting - Prof Svcs - Basic	Hour	Month		\$ 62.6000	New
				910-Hosting - Prof Svcs - Intermediate	Hour	Month		\$ 80.6000	New
				912-Hosting - Prof Svcs - Advanced	Hour	Month		\$ 95.7000	New
9) Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	885-FileNet Ctr of Excellence	Item	Month		\$ 47.7900	New
				900-Oracle IAM Ctr of Excellence	Item	Month		\$ 4.9700	New

**RATE MATRIX
MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (\$500)
FOR FISCAL YEAR 2018-19**

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	701-Desktop - Standard Desktop	Desktops	Month		103,054	\$58.2992	\$4,972	\$94	\$942	\$6,008	\$6,008	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	702-Entrprs SW - Desktop & Mobile User - MDE	AD Attribute	Month		7,116	\$19.5353	\$7	\$111	\$22	\$139	\$139	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	703-Entrprs SW - Desktop & Mobile User - No Supp	AD Attribute	Month		159,204	\$22.8643	\$2,959	\$111	\$571	\$3,640	\$3,640	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	704-Entrprs SW - Desktop & Mobile User-Tier1 Supp	AD Attribute	Month		117,612	\$50.3395	\$4,520	\$473	\$928	\$5,921	\$5,921	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	705-Entrprs SW - Desktop & Mobile User-Tier2 Supp	AD Attribute	Month		118,440	\$55.8985	\$5,472	\$111	\$1,038	\$6,621	\$6,621	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	706-Entrprs SW - Kiosk User - No Support	AD Attribute	Month		25,704	\$7.6207	\$77	\$88	\$31	\$196	\$196	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	707-Entrprs SW - Kiosk User - Tier 1 Support	AD Attribute	Month		6,924	\$33.1381	\$106	\$88	\$36	\$229	\$229	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	708-Entrprs SW - Kiosk User - Tier 2 Support	AD Attribute	Month		4,800	\$44.5935	\$92	\$89	\$34	\$214	\$214	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	742-Laptop - Standard Laptop	Laptops	Month		119,335	\$78.7105	\$7,779	\$141	\$1,472	\$9,393	\$9,393	\$0
3			Total Workstation Management						662,189		\$25,984	\$1,305	\$5,072	\$32,360	\$32,360	\$0
3	1) IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Management	755-Mobile Device Management - Advanced MDM	Airwatch	Month		62,028	\$11.7688	\$605	\$11	\$114	\$730	\$730	\$0
3	1) IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Management	756-Mobile Device Management - Basic MDM	Active Sync (No Airwatch)	Month		73,319	\$3.1944	\$198	\$0	\$37	\$234	\$234	\$0
3			Total Mobile Device Management						135,347		\$802	\$11	\$151	\$964	\$964	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Language Services	004-Over-the-Phone Interp Svc (IDCODELANG)	Minute	Month		1,020,228	\$1.3546	\$1,165	\$0	\$217	\$1,382	\$1,382	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Language Services	005-Interpretation-Miscellaneous (INTERP-MISC)	Item	Month	Cost + 19%	34,671	\$1.9154	\$56	\$0	\$10	\$66	\$66	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	006-Centrex Prime Station (QCP-A)	Item	Month		64,416	\$27.7156	\$1,411	\$94	\$280	\$1,785	\$1,785	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	032-Misc Monthly Charges (NOTE G)	Item	Month	Cost + 19%	61,694	\$12.1026	\$630	\$0	\$117	\$747	\$747	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	035-Payphones (NOTE C)	Item	Month	Cost + 19%	312	\$46.6980	\$12	\$0	\$2	\$15	\$15	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	758-Telephone - Basic Line	Line	Month		468	\$24.1763	\$10	\$0	\$2	\$11	\$11	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	759-Telephone - Business Line	Line	Month		13,362	\$52.7929	\$595	\$0	\$111	\$705	\$705	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	760-Telephone - Centrex Line	Line	Month		52,872	\$35.6718	\$1,590	\$0	\$296	\$1,886	\$1,886	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	764-Telephone - Small office Multi Line	Line	Month		8,076	\$23.9811	\$163	\$0	\$30	\$194	\$194	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	771-Telephone - NOTE VT1 (\$01-\$10)	Item	Month	Cost + 19%	368,200	\$0.3832	\$119	\$0	\$22	\$141	\$141	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	772-Telephone - NOTE VT2 (\$10.01-\$100)	Item	Month	Cost + 19%	19,560	\$26.2391	\$433	\$0	\$80	\$513	\$513	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	773-Telephone - NOTE VT3 (\$100.01+)	Item	Month	Cost + 19%	1,129	\$837.5550	\$797	\$0	\$148	\$945	\$945	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	801-Fed Fees - Standard Charge (FEDFEES)	Item	Month		9,893	\$6.7583	\$56	\$0	\$10	\$67	\$67	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	016-Switched LD (LD-1)	Minute	Month		2,710,341	\$0.0701	\$160	\$0	\$30	\$190	\$190	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	017-Dedicated LD (LD-2)	Minute	Month		770,656	\$0.0532	\$35	\$0	\$6	\$41	\$41	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	019-Toll Free Switched (LD-4)	Minute	Month		471,366	\$0.0866	\$34	\$0	\$6	\$41	\$41	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	020-Toll Free Dedicated (LD-5)	Minute	Month		25,535,274	\$0.0488	\$1,051	\$0	\$195	\$1,247	\$1,247	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	769-Telephone - NOTE CE	Item	Month	Cost + 19%	394	\$54.8242	\$18	\$0	\$3	\$22	\$22	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	770-Telephone - NOTE MIN	Minute	Month	Cost + 19%	50,798	\$0.4248	\$18	\$0	\$3	\$22	\$22	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	080-Reservationless Toll Free (IC-R8)	Minute	Month		2,768,035	\$0.0352	\$82	\$0	\$15	\$98	\$98	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	504-Reservationless Toll (IC-R)	Minute	Month		94,490	\$0.0518	\$4	\$0	\$1	\$5	\$5	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	766-Telephone Audio Conferencing	Minute	Month		18,091,072	\$0.0378	\$577	\$0	\$107	\$684	\$684	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	831-WebEx EENH-200	Account	Month		913	\$45.4554	\$35	\$0	\$7	\$42	\$42	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	833-WebEx VoIP Audio	Minute	Month		176,970	\$0.0276	\$4	\$0	\$1	\$5	\$5	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	816-Conferencing Web Account	Account	Month		3,754	\$49.1046	\$155	\$0	\$29	\$184	\$184	\$0
3			Total Contracted Voice Services						52,328,943		\$9,213	\$94	\$1,730	\$11,037	\$11,037	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	002-CCM Agent (CCMG01)	Seat	Month		1,677	\$84.0965	\$93	\$26	\$22	\$141	\$141	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	003-CCM Supervisor (CCMG02)	Seat	Month		192	\$160.4899	\$21	\$5	\$5	\$31	\$31	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	042-CCM IVR Service (CCMIVR)	Port	Month		9,849	\$47.2098	\$290	\$102	\$73	\$465	\$465	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	043-CCM IVR Svc w/Speech Recognitn (CCMIVR-SR)	Port	Month		2,472	\$81.3652	\$123	\$47	\$32	\$201	\$201	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	044-CCM Agent Activation (CCMLIC)	Device	One-time		5	\$785.5818	\$3	\$0	\$1	\$4	\$4	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	477-CCM Agent Setup (CCMSET)	Seat	One-time		55	\$51.0832	\$2	\$0	\$0	\$3	\$3	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	478-IVR CVP Activation (IVRLIC)	Port	One-Time		7	\$424.2849	\$3	\$0	\$0	\$3	\$3	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	761-Telephone - Contact Center Agent	Station Count	Month		15,884	\$90.8025	\$1,002	\$214	\$226	\$1,442	\$1,442	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	762-Telephone - Contact Center Supervisor	Station Count	Month		1,998	\$164.2800	\$222	\$55	\$51	\$328	\$328	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	767-Contact Center Offnet Connection (CCOFFNET)	Port	Month		5,000	\$15.0881	\$64	\$0	\$12	\$75	\$75	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	040-Additional Line (ALAPP)	Device/Port	Month		144	\$2.1444	\$0	\$0	\$0	\$0	\$0	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	054-IPT-Hosted Adv Subscription (IPTA)	Station	Month		36,424	\$12.4983	\$354	\$30	\$71	\$455	\$455	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	056-IPT-Hosted Basic Subscription (IPTB)	Station	Month		1,412	\$6.3088	\$6	\$2	\$1	\$9	\$9	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	059-Quality Mgmt Support Only (QM-01)	Seat	Month		10,979	\$6.4195	\$59	\$0	\$11	\$70	\$70	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	479-Workforce Mgmt Support Only (WFM-01)	Seat	Month		3,924	\$6.4065	\$21	\$0	\$4	\$25	\$25	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	520-IPT-Hosted Ported Nbr Stn SC (IPTPORT)	Station	Month		2,322	\$6.3880	\$13	\$0	\$2	\$15	\$15	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	757-Telephone - Advanced IP Telephone	Line	Month		4,219	\$25.4574	\$91	\$0	\$17	\$107	\$107	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	763-Telephone - IP Telephone	Line	Month		273,629	\$22.3383	\$4,978	\$176	\$958	\$6,112	\$6,112	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	765-Telephone - Softphone	Line	Month		6,189	\$17.9601	\$88	\$6	\$17	\$111	\$111	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	039-IP Professional Svc Fees (7570D)	Hour	One-time		433	\$123.1286	\$45	\$0	\$8	\$53	\$53	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	046-IPT-Device Activation (DEV-LIC)	Device	One-time		2,720	\$38.5151	\$88	\$0	\$16	\$105	\$105	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	055-IPT-Hosted Adv Subs Setup (IPTAS)	Device	One-time		1,028	\$102.1224	\$89	\$0	\$16	\$105	\$105	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	061-Voice Mail Activation (UC-LIC)	Mailbox	One-time		180	\$14.4884	\$2	\$0	\$0	\$3	\$3	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	515-IPT Tel# Transition Fee (SIPTN)	Number	One-time		225	\$5.0433	\$1	\$0	\$0	\$1	\$1	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	954-Telephone - Prof Svcs - Advanced	Hour	Month		216	\$74.3814	\$14	\$0	\$3	\$16	\$16	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Voice Mail	062-Voice Mail for Analog (UCVMANALOG)	Mailbox	Month		5,029	\$11.8767	\$50	\$0	\$9	\$60	\$60	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Voice Mail	063-Voice Mail Std-IPT (UCVMSTD)	Mailbox	Month		33,010	\$1.0872	\$30	\$0	\$6	\$36	\$36	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Voice Mail	521-Handlers UC-Call and Directory (UCHANDLERS)	Port	Month		1,528	\$47.7519	\$62	\$0	\$11	\$73	\$73	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	813-Conferencing Personal Video Conf Account	Account	Month		564	\$5.1698	\$2	\$0	\$0	\$3	\$3	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	814-Conferencing Video Room	Room System	Month		1,704	\$45.7647	\$60	\$6	\$12	\$78	\$78	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	823-Video Directory Service	Subscription	Month		24	\$271.1340	\$5	\$0	\$1	\$7	\$7	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	824-Video LNM Support	Subscription	Month		12	\$24,314.1246	\$246	\$0	\$46	\$292	\$292	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	826-Video Service Type 1	Subscription	Month		852	\$21.6859	\$15	\$1	\$3	\$18	\$18	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	827-Video Service Type 2	Subscription	Month		72	\$143.1421	\$8	\$1	\$2	\$10	\$10	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	828-Video Service Type 3	Subscription	Month		36	\$270.2171	\$8	\$1	\$2	\$10	\$10	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	829-Video Service Type 4	Subscription	Month		1,116	\$358.4586	\$310	\$27	\$63	\$400	\$400	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	978-Conferencing - Prof Svcs - Advanced	Hour	Month		96	\$75.3150	\$6	\$0	\$1	\$7	\$7	\$0
3	Total IP Voice Services								425,226		\$8,474	\$697	\$1,705	\$10,876	\$10,876	\$0
3	1) IT Standard Services	Telecom	LAN Services	Install and Professional Services	738-LAN IT Professional (3054LAN)	Service	One-time		384	\$63.9521	\$24	\$0	\$0	\$25	\$25	\$0
3	1) IT Standard Services	Telecom	LAN Services	Install and Professional Services	739-LAN structured cabling installation	Install	One-time	Cost + 19%	20	\$4,421.3824	\$87	\$2	\$0	\$88	\$88	\$0
3	1) IT Standard Services	Telecom	LAN Services	Install and Professional Services	936-LAN - Prof Svcs - Advanced	Hour	Month		780	\$73.2807	\$48	\$0	\$9	\$57	\$57	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	718-LAN - LAN 12	Device	Month		4,032	\$78.2105	\$262	\$4	\$49	\$315	\$315	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	719-LAN - LAN 24	Device	Month		9,697	\$157.5243	\$1,269	\$19	\$239	\$1,528	\$1,528	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	720-LAN - LAN Core Large	Device	Month		240	\$2,753.7692	\$548	\$10	\$104	\$661	\$661	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	721-LAN - LAN Core Medium	Device	Month		1,080	\$1,283.4330	\$1,154	\$15	\$217	\$1,386	\$1,386	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	722-LAN - LAN Core Small	Device	Month		852	\$682.2734	\$484	\$7	\$91	\$581	\$581	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	723-LAN - LAN 48	Device	Month		15,724	\$295.8823	\$3,887	\$36	\$729	\$4,652	\$4,652	\$0
3	1) IT Standard Services	Telecom	LAN Services	WLAN Services	725-LAN - Wireless Device Standard	Device	Month		24,192	\$23.6063	\$472	\$9	\$90	\$571	\$571	\$0
3	1) IT Standard Services	Telecom	LAN Services	WLAN Services	740-Wireless Access Point A (WAP-A)	Service	Month		1,020	\$15.3825	\$13	\$0	\$2	\$16	\$16	\$0
3	Total LAN Services								58,021		\$8,248	\$102	\$1,531	\$9,881	\$9,881	\$0
3	1) IT Standard Services	Telecom	WAN Services	Access Circuit Services	337-MNET AccessFacility (WAN Appndix A) (APX WAN)	Circuit	Month		16,228	\$590.8859	\$8,038	\$48	\$1,503	\$9,589	\$9,589	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	791-Network Device 1	Device	Month		24	\$51.9312	\$1	\$0	\$0	\$1	\$1	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	792-Network Device 10	Device	Month		85	\$921.5095	\$66	\$0	\$12	\$78	\$78	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	793-Network Device 2	Device	Month		1,104	\$108.6654	\$101	\$0	\$19	\$120	\$120	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	794-Network Device 3	Device	Month		48	\$150.7490	\$6	\$0	\$1	\$7	\$7	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	795-Network Device 4	Device	Month		1,240	\$199.5318	\$190	\$19	\$39	\$247	\$247	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	796-Network Device 5	Device	Month		960	\$226.9299	\$165	\$19	\$34	\$218	\$218	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	797-Network Device 6	Device	Month		1,781	\$240.0556	\$332	\$29	\$67	\$427	\$427	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	798-Network Device 7	Device	Month		180	\$291.1675	\$44	\$0	\$8	\$52	\$52	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	799-Network Device 8	Device	Month		1,104	\$466.1683	\$405	\$29	\$81	\$515	\$515	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	800-Network Device 9	Device	Month		288	\$651.9199	\$139	\$19	\$29	\$188	\$188	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	802-PE Hub Port 1	Connection	Month		1,248	\$83.1512	\$78	\$10	\$16	\$104	\$104	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	803-PE Hub Port 2	Connection	Month		1,772	\$136.7374	\$176	\$29	\$38	\$242	\$242	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	804-PE Hub Port 3	Connection	Month		1,200	\$240.5539	\$215	\$29	\$45	\$289	\$289	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	805-PE Hub Port 4	Connection	Month		144	\$438.5924	\$44	\$10	\$10	\$63	\$63	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Security Services	806-Software VPN with Hard Token	Client	Month		400	\$10.7697	\$4	\$0	\$1	\$4	\$4	\$0
3	1) IT Standard Services	Telecom	WAN Services	Install and Professional Services	780-Access Facility One-time	Install	One-time	Cost + 5%	120	\$877.5300	\$105	\$0	\$0	\$105	\$105	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	786-Internet Bandwidth	Mbps	Month		272,604	\$5.7640	\$1,325	\$0	\$246	\$1,571	\$1,571	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	789-MPLS BW Metro	Mbps	Month		147,900	\$2.3175	\$289	\$0	\$54	\$343	\$343	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	790-MPLS BW State	Mbps	Month		571,584	\$5.1305	\$2,473	\$0	\$460	\$2,933	\$2,933	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	812-MPLS I-NET 12Gbps (INET-12G)	Mbps	Month		525,600	\$2.7717	\$1,228	\$0	\$228	\$1,457	\$1,457	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	774-WAN - Branch office	Bandwidth	Month		374	\$3,075.0777	\$785	\$186	\$180	\$1,152	\$1,152	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	775-WAN - District office	Bandwidth	Month		330	\$889.0644	\$205	\$43	\$46	\$294	\$294	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	776-WAN - Field office	Bandwidth	Month		1,701	\$395.1438	\$502	\$64	\$105	\$672	\$672	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	777-WAN - Headquarters	Bandwidth	Month		313	\$8,911.8346	\$2,046	\$307	\$437	\$2,790	\$2,790	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	778-WAN - One Person office	Bandwidth	Month		1,644	\$61.0397	\$56	\$29	\$16	\$100	\$100	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	779-WAN - Small office	Bandwidth	Month		6,222	\$158.9609	\$748	\$86	\$155	\$989	\$989	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN-Other Services	787-Miscellaneous Charges - One Time (0000)	Item	One-time	Cost + 0/5/10/15/19%	1	\$11,700.4000	\$12	\$0	\$0	\$12	\$12	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN-Other Services	788-Miscellaneous Charges - Recurring (9999)	Item	Month	Cost + 5/10/15/19%	12	\$938.8170	\$10	\$0	\$2	\$11	\$11	\$0
3	1) IT Standard Services	Telecom	WAN Services	Install and Professional Services	942-WAN - Prof Svcs - Advanced	Hour	Month		1,392	\$79.0388	\$93	\$0	\$17	\$110	\$110	\$0
3				Total WAN Services					1,557,603		\$19,881	\$952	\$3,850	\$24,684	\$24,684	\$0
3				Total Telecom					54,369,792		\$45,817	\$1,845	\$8,815	\$56,477	\$56,477	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	844-MNGeo - Enterprise GIS Software	License Use	Month	Cost	627,988	\$0.9999	\$628	\$0	\$0	\$628	\$628	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	845-MNGeo - Geospatial Commons	Cost Server/Storage Plus Professional Services	Month	Cost + 19%	45,998	\$0.9891	\$17	\$21	\$7	\$45	\$45	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	846-MNGeo - GIS Web Services	Transactions Used or Flat Fee	Month	Cost + 19%	40,000	\$0.8564	\$21	\$7	\$5	\$34	\$34	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	855-MNGeo - Prof Svcs - Basic	Hour	Month		1,199	\$67.3923	\$68	\$0	\$13	\$81	\$81	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	857-MNGeo - Prof Svcs - Intermediate	Hour	Month		4,444	\$85.3760	\$320	\$0	\$59	\$379	\$379	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	859-MNGeo - Prof Svcs - Advanced	Hour	Month		1,238	\$102.4542	\$107	\$0	\$20	\$127	\$127	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	891-MNGeo - Shared MNGeo Application Hosting	Instance	Month	Cost + 19%	47,500	\$1.2200	\$28	\$21	\$9	\$58	\$58	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	892-MNGeo - Dedicated MNGeo Application Support	Item	Month	Cost + 19%	38,288	\$1.3505	\$20	\$24	\$8	\$52	\$52	\$0
3				Total MnGeo Service Bureau					806,655		\$1,209	\$73	\$122	\$1,404	\$1,404	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Security Services	Security Services	Security Services	898-Shared Web Content and Filtering	User	Month		84,600	\$1.8948	\$135	\$0	\$25	\$160	\$160	\$0
3	1) IT Standard Services	Security Services	Security Services	Security Services	899-Intrusion Detection and Prevention	Item	Month	Cost + 19%	217,822	\$0.9796	\$153	\$27	\$33	\$213	\$213	\$0
3	1) IT Standard Services	Security Services	Security Services	Security Services	901-Vulnerability Mgmt	Device	Month		5,760	\$2.2101	\$9	\$2	\$2	\$13	\$13	\$0
3	1) IT Standard Services	Security Services	Security Services	Security Services	988-Oracle IAM Software	Item	Month	Cost	281,716	\$1.0000	\$282	\$0	\$0	\$282	\$282	\$0
3					Total Security Services				589,898		\$579	\$28	\$61	\$668	\$668	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	860-SaaS App Dev & Support - Licensing	Item	Month		30	\$2,425.8068	\$61	\$0	\$11	\$73	\$73	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	861-SaaS App Dev & Support - Storage	Item	Month	Cost + 19%	90	\$26.5865	\$2	\$0	\$0	\$2	\$2	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	862-SaaS App Dev & Support - Platform Support	Item	Month		90	\$2,061.6480	\$156	\$0	\$29	\$186	\$186	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	987-SaaS App Dev & Support - Add-on	Item	Month		2	\$75,861.1228	\$128	\$0	\$24	\$152	\$152	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	980-SaaS - Prof Svcs - Basic	Hour	Month		1,069	\$55.3197	\$50	\$0	\$9	\$59	\$59	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	984-SaaS - Prof Svcs - Advanced	Hour	Month		882	\$67.0253	\$50	\$0	\$9	\$59	\$59	\$0
3					Total SaaS Development & Support				2,163		\$448	\$0	\$83	\$531	\$531	\$0
3	1) IT Standard Services	Leadership	Financial Mgmt - Billback	Financial Mgmt - Billback	165-Financial Management - Billback (8406)	Purchase Price	Month	Cost + 13% (Min \$25 & Max \$500)	107,495	\$1.0000	\$107	\$0	\$0	\$107	\$107	\$0
3					Total Financial Mgmt - Billback				107,495		\$107	\$0	\$0	\$107	\$107	\$0
3	1) IT Standard Services	MN.IT Administrative Charges	MN.IT Administrative Charges	MN.IT Administrative Charges	863-Administrative Charges - FTE Based	Item	Month		1,931,384	\$1.2063	\$2,330	\$0	\$0	\$2,330	\$2,330	\$0
3	1) IT Standard Services	MN.IT Administrative Charges	MN.IT Administrative Charges	MN.IT Administrative Charges	864-Administrative Charges - IT Spend Based	Item	Month		7,778,001	\$1.1460	\$8,913	\$0	\$0	\$8,913	\$8,913	\$0
3					Total MN.IT Administrative Charges				9,709,385		\$11,243	\$0	\$0	\$11,243	\$11,243	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	847-Web Content Mgmt - Dynamic Web Hosting Large	Measure: over 9000 MB + 20% of service agreement Calculation: Staging site size + live site size + search collection size + 20% of service agreement	Month		36	\$3,582.1073	\$68	\$41	\$20	\$129	\$129	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	848-Web Content Mgmt - Dynamic Web Hosting Medium	Measure: 1000-9000 MB + 20% of service agreement - Calculation: Staging site size + live site size + search collection size + 20% of service agreement	Month		72	\$648.0641	\$7	\$32	\$7	\$47	\$47	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	849-Web Content Mgmt - Dynamic Web Hosting Small	Measure: 0-999 MB + 20% of service agreement - Calculation: Staging site size + live site size + search collection size + 20% of service agreement	Month		180	\$159.2972	\$1	\$24	\$4	\$29	\$29	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	850-Web Content Mgmt - Static Hosting Extra Small	MB stored onsite	Month		228	\$17.8531	\$3	\$0	\$1	\$4	\$4	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	851-Web Content Mgmt - Static Hosting Large	MB stored onsite	Month		36	\$175.3284	\$4	\$2	\$1	\$6	\$6	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Application Infrastructure	Web	Web	852-Web Content Mgmt - Static Hosting Medium	MB stored onsite	Month		60	\$131.3986	\$7	\$0	\$1	\$8	\$8	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	853-Web Content Mgmt - Static Hosting Small	MB stored onsite	Month		96	\$62.1293	\$5	\$0	\$1	\$6	\$6	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	904-Web Content Mgmt - Prof Svcs - Intermediate	Hour	Month		1,721	\$82.6475	\$120	\$0	\$22	\$142	\$142	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	906-Web Content Mgmt - Prof Svcs - Advanced	Hour	Month		1,721	\$98.0429	\$142	\$0	\$26	\$169	\$169	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	210-WC Miscellaneous (8134)	Item	Month	Cost + 0/5/10%	91	\$435.7818	\$33	\$0	\$6	\$40	\$40	\$0
3			Total Web						4,241		\$390	\$98	\$91	\$579	\$579	\$0
3	Total IT Standard Services								66,387,165		\$86,580	\$3,360	\$14,395	\$104,335	\$104,335	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	598-Database Enterprise SW (8750)	Item	One-time	Cost	179,305	\$1.0000	\$179	\$0	\$0	\$179	\$179	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	966-Database - Prof Svcs - Advanced	Hour	Month		3,911	\$113.4100	\$374	\$0	\$70	\$444	\$444	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	DB2	838-Database - Distributed Systems - DB2	Instance	Month		144	\$755.3452	\$90	\$2	\$17	\$109	\$109	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	MS SQL	834-Database - Dedicated DB Hosting-MS SQL Tier 1	Database	Month		312	\$468.8336	\$382	(\$258)	\$23	\$146	\$146	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	MS SQL	835-Database - Dedicated DB Hosting-MS SQL Tier 2	Database	Month		60	\$234.4013	\$367	(\$356)	\$2	\$14	\$14	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	MS SQL	839-Database - Shared DB Hosting - MS SQL	Database	Month		408	\$189.3010	\$43	\$23	\$12	\$77	\$77	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Oracle	836-Database - Dedicated DB Hosting-Oracle Tier 1	Instance	Month		12	\$1,784.7900	\$177	(\$159)	\$3	\$21	\$21	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Oracle	837-Database - Dedicated DB Hosting-Oracle Tier 2	Instance	Month		24	\$1,481.1779	\$132	(\$102)	\$6	\$36	\$36	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Oracle	840-Database - Shared DB Hosting - Oracle	Instance	Month		72	\$1,220.3602	\$16	\$58	\$14	\$88	\$88	\$0
2			Total Database						184,248		\$1,761	(\$793)	\$146	\$1,114	\$1,114	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	841-Middleware - Tier 1 Middleware Inst (Complex)	Instance	Month		552	\$1,121.3429	\$728	(\$206)	\$97	\$619	\$619	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	842-Middleware - Tier 2 Middleware Inst. (Simple)	Instance	Month		24	\$446.3142	\$49	(\$40)	\$2	\$11	\$11	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	843-Middleware - Middleware Shared Hosting	Instance	Month		48	\$263.3149	\$9	\$2	\$2	\$13	\$13	\$0
2			Total Middleware						624		\$786	(\$244)	\$101	\$642	\$642	\$0
2			Total Platform as a Service (PaaS)						184,872		\$2,547	(\$1,037)	\$247	\$1,756	\$1,756	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	745-Mainframe - Database - Adabas	1000 CPU Svc/Unt	Month		237,074,282	\$0.0107	\$2,134	\$0	\$397	\$2,531	\$2,531	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	746-Mainframe - Database - DB2	1000 CPU Svc/Unt	Month		47,696,463	\$0.0353	\$1,421	\$0	\$264	\$1,686	\$1,686	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	747-Mainframe - Database - Supra	1000 DB Calls	Month		7,973,253	\$0.1125	\$756	\$0	\$141	\$897	\$897	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	749-Mainframe - Enterprise Workload Schedule	Job	Month		185,735	\$1.2287	\$192	\$0	\$36	\$228	\$228	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	750-Mainframe - Mainframe CPU	1000 CPU Svc/Unt	Month		713,611,426	\$0.0196	\$12,336	(\$529)	\$2,195	\$14,002	\$14,002	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	751-Mainframe - Mainframe Scheduled Jobs	Job	Month		497,842	\$1.6892	\$709	\$0	\$132	\$841	\$841	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	752-Mainframe - Mainframe Specialty Processor	1000 CPU Svc/Unt	Month		224,024,978	\$0.0047	\$901	(\$4)	\$167	\$1,063	\$1,063	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	753-Mainframe - Reads	Report Reads	Month		90,188,186	\$0.0083	\$699	(\$64)	\$118	\$752	\$752	\$0
1			Total Mainframe						1,321,252,165		\$19,150	(\$598)	\$3,448	\$22,000	\$22,000	\$0
1	4) Foundational Infrastructure	Hosting	Data Center	Data Center	712-Hosting - Data Center Basic - RU	RU	Month		53,282	\$48.6438	\$3,294	(\$1,108)	\$406	\$2,592	\$2,592	\$0
1			Total Data Center						53,282		\$3,294	(\$1,108)	\$406	\$2,592	\$2,592	\$0
1	4) Foundational Infrastructure	Hosting	Server	Server	713-Hosting - Dedicated Hosting - Server	Dedicated Server	Month		2,953	\$1,162.2695	\$3,623	(\$729)	\$538	\$3,432	\$3,432	\$0
1	4) Foundational Infrastructure	Hosting	Server	Server	715-Hosting - Shared Hosting - CPU	CPU	Month		112,679	\$50.5072	\$6,089	(\$1,290)	\$892	\$5,691	\$5,691	\$0
1	4) Foundational Infrastructure	Hosting	Server	Server	716-Hosting - Shared Hosting - Memory	Memory	Month		541,875	\$13.4463	\$7,811	(\$1,667)	\$1,142	\$7,286	\$7,286	\$0
1	4) Foundational Infrastructure	Hosting	Server	MS Select	600-Server Enterprise SW (8753)	Item	One-time	Cost	177,943	\$1.0000	\$178	\$0	\$0	\$178	\$178	\$0
1			Total Server						835,449		\$17,702	(\$3,686)	\$2,572	\$16,587	\$16,587	\$0
1	4) Foundational Infrastructure	Hosting	Storage & Backup	Backup & Archive	069-Ent E-mail Archiving (8297)	Mailbox	Month		68,040	\$5.6335	\$314	\$9	\$60	\$383	\$383	\$0
1	4) Foundational Infrastructure	Hosting	Storage & Backup	MF-DASD Tape Storage	748-Mainframe - Disk Storage	Gb/day	Month		2,918,649	\$0.2430	\$614	(\$16)	\$111	\$709	\$709	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)	
1	4) Foundational Infrastructure	Hosting	Storage & Backup	MF-DASD Tape Storage	754-Mainframe backups	Gb/day	Month		24,028,292	\$0.1644	\$3,505	(\$173)	\$619	\$3,950	\$3,950	\$0	
1	4) Foundational Infrastructure	Hosting	Storage & Backup	SAN Storage	717-Hosting - Data Storage	Storage	Month		9,133,478	\$0.4430	\$4,779	(\$1,367)	\$634	\$4,046	\$4,046	\$0	
1			Total Storage & Backup						36,148,459		\$9,212	(\$1,548)	\$1,424	\$9,089	\$9,089	\$0	
1	4) Foundational Infrastructure	Hosting	Hosting	Hosting	910-Hosting - Prof Svcs - Intermediate	Hour	Month		330	\$96.9246	\$27	\$0	\$5	\$32	\$32	\$0	
1			Total Hosting						330		\$27	\$0	\$5	\$32	\$32	\$0	
1			Total Hosting Infrastructure						1,358,289,685		\$49,384	(\$6,940)	\$7,856	\$50,300	\$50,300	\$0	
3	9) Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	885-FileNet Ctr of Excellence	Item	Month		86,616	\$47.7909	\$3,379	\$112	\$649	\$4,139	\$4,139	\$0	
3	9) Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	900-Oracle IAM Ctr of Excellence	Item	Month		1,370,000	\$4.9737	\$3,875	\$1,871	\$1,068	\$6,814	\$6,814	\$0	
			Total Ctr of Excellence						1,456,616		\$7,254	\$1,983	\$1,717	\$10,953	\$10,953	\$0	
			Total Ctr of Excellence						1,456,616		\$7,254	\$1,983	\$1,717	\$10,953	\$10,953	\$0	
			Total Enterprise and Shared Costs and Volumes							1,426,318,338		\$145,765	(\$2,634)	\$24,214	\$167,345	\$167,345	\$0

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan - Wave Summary	9/6/2016					
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through (\$000s)	Wave 1 Total	Wave 2 Total	Future Wave Total	Total Consol	Non-Consolidated Customers Non-Consol	Total MN.IT
	Wave 1	Wave 2	Future Wave			
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 60,295	\$ 217,037	\$ 171,483	\$ 448,814	\$ 26,326	\$ 475,140
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 60,984	\$ 206,917	\$ 183,798	\$ 451,699	\$ 23,090	\$ 474,789
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES						
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ (1,431)	\$ (24,126)	\$ 3,291	\$ (22,266)	\$ -	\$ (22,266)
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ 116	\$ (575)	\$ 1,162	\$ 704	\$ -	\$ 704
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ (827)	\$ (1,062)	\$ (1,779)	\$ (3,669)	\$ -	\$ (3,669)
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (3,894)	\$ (8,986)	\$ 2,766	\$ (10,114)	\$ -	\$ (10,114)
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (3,657)	\$ (6,053)	\$ (217)	\$ (9,927)	\$ -	\$ (9,927)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ (2,734)	\$ (2,765)	\$ 981	\$ (4,518)	\$ -	\$ (4,518)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ (814)	\$ 907	\$ (43)	\$ 50	\$ -	\$ 50
Total Change in Agcy-Based Pass Through Charges	\$ (13,241)	\$ (42,660)	\$ 6,161	\$ (49,740)	\$ -	\$ (49,740)
CHANGE IN ENTERPRISE SERVICES						
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ 2,699	\$ 882	\$ 3,418	\$ 7,000	\$ 255	\$ 7,255
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ 528	\$ 4,683	\$ (244)	\$ 4,968	\$ (1,366)	\$ 3,602
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 6,853	\$ 8,364	\$ 370	\$ 15,587	\$ (58)	\$ 15,529
Change in Enterprise Software & Support	\$ 1,768	\$ 3,812	\$ (1,375)	\$ 4,205	\$ (871)	\$ 3,335
Total Change in Enterprise Services	\$ 11,849	\$ 17,740	\$ 2,170	\$ 31,759	\$ (2,039)	\$ 29,721
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (9,373)	\$ (28,908)	\$ (1,669)	\$ (39,951)	\$ -	\$ (39,951)
CHANGE IN SHARED/OTHER SERVICES						
Change in Platform Services - Database, Middleware, Web	\$ (74)	\$ (413)	\$ (949)	\$ (1,435)	\$ (728)	\$ (2,163)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ 744	\$ (422)	\$ (219)	\$ 104	\$ (470)	\$ (366)
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 1,407	\$ 4,906	\$ 4,930	\$ 11,243	\$ -	\$ 11,243
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ 2	\$ 10,729	\$ 222	\$ 10,953	\$ -	\$ 10,953
Total Change in Shared/Other Services	\$ 2,080	\$ 14,800	\$ 3,985	\$ 20,865	\$ (1,197)	\$ 19,668
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 688	\$ (10,120)	\$ 12,316	\$ 2,884	\$ (3,236)	\$ (352)

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	B04	B11	B14	B15	B20	B41	B42	B9D	E25	E50	G02	G05
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	AGRICULTURE	BARBER & COSMETOLOGY EXAMINERS BOARD	ANIMAL HEALTH BOARD	BOARD OF BARBER EXAMINERS	EXPLORE MINNESOTA TOURISM	WORKERS COMP COURT OF APPEALS	LABOR & INDUSTRY	AMATEUR SPORTS COMMISSION	CENTER FOR ARTS EDUCATION	ARTS BOARD	ADMINISTRATIO N	RACING COMMISSION
(\$000s)	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 3,884	\$ 137	\$ 479	\$ 23	\$ 536	\$ 21	\$ 4,146	\$ 117	\$ 326	\$ 267	\$ 6,318	\$ 128
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 4,412	\$ 119	\$ 465	\$ 19	\$ 561	\$ 27	\$ 4,268	\$ 4	\$ 141	\$ 283	\$ 5,233	\$ 152
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ 176	\$ -	\$ 3	\$ (0)	\$ 37	\$ -	\$ 50	\$ -	\$ -	\$ 83	\$ (1,237)	\$ 28
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ 54	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ 3	\$ (55)	\$ -	\$ 1	\$ 96	\$ 1
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ (40)	\$ -	\$ (2)	\$ -	\$ (1)	\$ -	\$ (114)	\$ -	\$ (4)	\$ (2)	\$ (10)	\$ -
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (13)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ (4)	\$ -	\$ (91)	\$ (36)	\$ (146)	\$ (13)
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (546)	\$ (22)	\$ (96)	\$ (4)	\$ (51)	\$ (4)	\$ (399)	\$ -	\$ (8)	\$ (3)	\$ (309)	\$ (20)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ (211)	\$ -	\$ (42)	\$ -	\$ (17)	\$ -	\$ (239)	\$ -	\$ (108)	\$ (57)	\$ (65)	\$ (21)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ 20	\$ -	\$ 9	\$ -	\$ (37)	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ 5	\$ -
Total Change in Agcy-Based Pass Through Charges	\$ (561)	\$ (22)	\$ (116)	\$ (4)	\$ (69)	\$ (4)	\$ (697)	\$ (55)	\$ (211)	\$ (15)	\$ (1,667)	\$ (26)
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ 23	\$ 6	\$ 1	\$ 1	\$ 17	\$ 0	\$ 52	\$ (59)	\$ 24	\$ (7)	\$ 81	\$ 28
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ 83	\$ -	\$ (9)	\$ -	\$ -	\$ (0)	\$ (53)	\$ -	\$ (0)	\$ -	\$ (16)	\$ (10)
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 535	\$ 0	\$ 61	\$ 0	\$ 52	\$ 7	\$ 582	\$ -	\$ -	\$ 9	\$ 293	\$ 14
Change in Enterprise Software & Support	\$ 90	\$ (2)	\$ 9	\$ (0)	\$ 13	\$ 4	\$ 115	\$ -	\$ (7)	\$ 4	\$ 75	\$ 13
Total Change in Enterprise Services	\$ 731	\$ 4	\$ 62	\$ 1	\$ 81	\$ 11	\$ 696	\$ (59)	\$ 17	\$ 7	\$ 432	\$ 46
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (698)	\$ (8)	\$ (113)	\$ (6)	\$ (69)	\$ (3)	\$ (614)	\$ -	\$ (222)	\$ (30)	\$ (359)	\$ (37)
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ 175	\$ (2)	\$ -	\$ (1)	\$ -	\$ (1)	\$ (4)	\$ -	\$ -	\$ 18	\$ 10	\$ 2
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ 40	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 143	\$ 3	\$ 29	\$ 0	\$ 12	\$ 0	\$ 127	\$ 1	\$ 9	\$ 7	\$ 122	\$ 3
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -
Total Change in Shared/Other Services	\$ 358	\$ 0	\$ 40	\$ (1)	\$ 12	\$ (1)	\$ 123	\$ 1	\$ 9	\$ 25	\$ 149	\$ 5
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 528	\$ (18)	\$ (14)	\$ (4)	\$ 24	\$ 6	\$ 122	\$ (113)	\$ (185)	\$ 16	\$ (1,085)	\$ 24

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	G09	G10	G17	G19	G45	G47	G9K	G92	G9L	G9M	G9N	G9X
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	MEDIATION SERVICES BUREAU	PUBLIC EMPLOYMENT RELATIONS BOARD	ADMINISTRATIVE HEARINGS	OMBUDSPERSON FOR FAMILIES	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	CAPITOL AREA ARCHITECTURAL & PLANNING BOARD
(\$000s)	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 83	\$ 17,721	\$ 432	\$ 15	\$ 85	\$ 0	\$ 705	\$ 12	\$ 46	\$ 11	\$ 52	\$ 5
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 106	\$ 15,450	\$ 310	\$ 25	\$ 76	\$ -	\$ 472	\$ 14	\$ 19	\$ 19	\$ 17	\$ 11
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ 1	\$ (913)	\$ (2)	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ -	\$ (378)	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ -	\$ (43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (3)	\$ (732)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (7)	\$ 581	\$ (41)	\$ (1)	\$ (5)	\$ (0)	\$ (20)	\$ (4)	\$ (1)	\$ (2)	\$ (1)	\$ (1)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ -	\$ (185)	\$ (21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ -	\$ (801)	\$ -	\$ -	\$ -	\$ -	\$ (20)	\$ -	\$ 4	\$ -	\$ -	\$ -
Total Change in Agcy-Based Pass Through Charges	\$ (9)	\$ (2,471)	\$ (63)	\$ (1)	\$ (5)	\$ (0)	\$ (34)	\$ (4)	\$ 3	\$ (2)	\$ (1)	\$ (1)
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ (1)	\$ 57	\$ (80)	\$ 8	\$ 0	\$ -	\$ 26	\$ 3	\$ 3	\$ 6	\$ (2)	\$ 5
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ (4)	\$ (522)	\$ (38)	\$ -	\$ (1)	\$ -	\$ (22)	\$ -	\$ -	\$ -	\$ -	\$ (0)
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 48	\$ 261	\$ 46	\$ 4	\$ (11)	\$ -	\$ (161)	\$ 3	\$ 3	\$ 3	\$ 4	\$ 3
Change in Enterprise Software & Support	\$ (10)	\$ 78	\$ 9	\$ 0	\$ 4	\$ -	\$ (33)	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Total Change in Enterprise Services	\$ 33	\$ (125)	\$ (64)	\$ 12	\$ (7)	\$ -	\$ (190)	\$ 7	\$ 7	\$ 10	\$ 3	\$ 8
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (7)	\$ (947)	\$ (60)	\$ (1)	\$ (2)	\$ -	\$ (29)	\$ 0	\$ (0)	\$ (3)	\$ (1)	\$ (0)
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ (1)	\$ (146)	\$ (5)	\$ (2)	\$ (0)	\$ -	\$ (9)	\$ (1)	\$ (36)	\$ -	\$ (37)	\$ (0)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 0	\$ 451	\$ 10	\$ 0	\$ 3	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Change in Shared/Other Services	\$ (1)	\$ 325	\$ 5	\$ (2)	\$ 3	\$ -	\$ (8)	\$ (1)	\$ (36)	\$ 0	\$ (37)	\$ (0)
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 23	\$ (2,271)	\$ (122)	\$ 9	\$ (9)	\$ (0)	\$ (233)	\$ 2	\$ (26)	\$ 8	\$ (35)	\$ 7

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	G9Y	H75	H7B	H7C	H7D	H7F	H7H	H7J	H7K	H7L	H7M	H7Q
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	DISABILITY COUNCIL	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTOR S EXAMINERS BOARD	OPTOMETRY BOARD	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BOARD	PODIATRIC MEDICINE BOARD
(\$000s)	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 25	\$ 6,957	\$ 219	\$ 351	\$ 342	\$ 74	\$ 11	\$ 5	\$ 418	\$ 140	\$ 7	\$ 6
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 46	\$ 7,566	\$ 240	\$ 310	\$ 377	\$ 77	\$ 24	\$ 4	\$ 371	\$ 174	\$ 9	\$ 5
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ -	\$ 1,337	\$ (12)	\$ (61)	\$ (0)	\$ -	\$ -	\$ -	\$ 5	\$ 7	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ -	\$ 181	\$ -	\$ (72)	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ -	\$ (52)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (4)	\$ (1,404)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (4)	\$ (696)	\$ (20)	\$ (22)	\$ -	\$ (17)	\$ -	\$ -	\$ (62)	\$ -	\$ -	\$ (1)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ -	\$ (346)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Change in Agcy-Based Pass Through Charges	\$ (8)	\$ (980)	\$ (32)	\$ (155)	\$ (0)	\$ (17)	\$ -	\$ -	\$ (55)	\$ 7	\$ -	\$ (1)
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ (4)	\$ 447	\$ 2	\$ 69	\$ 2	\$ (1)	\$ 1	\$ 0	\$ (66)	\$ 1	\$ 0	\$ (0)
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ (0)	\$ (51)	\$ (6)	\$ (5)	\$ -	\$ (0)	\$ -	\$ -	\$ 52	\$ (2)	\$ -	\$ -
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 8	\$ 794	\$ 30	\$ 33	\$ 23	\$ 17	\$ 9	\$ 1	\$ 10	\$ 16	\$ 3	\$ 1
Change in Enterprise Software & Support	\$ 3	\$ 275	\$ 10	\$ 6	\$ 4	\$ 3	\$ 4	\$ (0)	\$ 7	\$ 8	\$ 0	\$ 0
Total Change in Enterprise Services	\$ 7	\$ 1,465	\$ 36	\$ 103	\$ 29	\$ 19	\$ 14	\$ 1	\$ 3	\$ 23	\$ 3	\$ 1
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (5)	\$ (1,037)	\$ (8)	\$ (17)	\$ (7)	\$ (7)	\$ (2)	\$ (0)	\$ (73)	\$ (5)	\$ (1)	\$ (1)
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ 22	\$ 1	\$ 7	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (9)	\$ (1)	\$ (1)	\$ (1)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 0	\$ 88	\$ 9	\$ 13	\$ 8	\$ 2	\$ 1	\$ -	\$ 14	\$ 5	\$ -	\$ 0
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Change in Shared/Other Services	\$ 23	\$ 123	\$ 16	\$ 12	\$ 7	\$ 1	\$ (0)	\$ (1)	\$ 5	\$ 4	\$ (1)	\$ (1)
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 22	\$ 608	\$ 21	\$ (41)	\$ 36	\$ 3	\$ 14	\$ (0)	\$ (47)	\$ 35	\$ 2	\$ (1)

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	H7R	H7S	H7U	H7V	H7W	H7X	H9G	J68	P78	P7T	P9E	
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BOARD	DIETETICS & NUTRITION PRACTICE BOARD	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH AND THERAPY BOARD	OMBUDSMAN MH/MR	TAX COURT	CORRECTIONS	PEACE OFFICERS BOARD	SENTENCING GUIDELINES COMMISSION	Wave 1 Total
(\$000s)	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 7	\$ 42	\$ 6	\$ 14	\$ 7	\$ 11	\$ 250	\$ 753	\$ 15,036	\$ 26	\$ 44	\$ 60,295
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 12	\$ 56	\$ 6	\$ 289	\$ 15	\$ 50	\$ 285	\$ 79	\$ 18,488	\$ 276	\$ 22	\$ 60,984
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 114	\$ (672)	\$ (381)	\$ -	\$ -	\$ (1,431)
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 0	\$ 270	\$ (10)	\$ -	\$ 116
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (558)	\$ -	\$ -	\$ (827)
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (1,442)	\$ -	\$ -	\$ (3,894)
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ (84)	\$ (4)	\$ (1,780)	\$ -	\$ (1)	\$ (3,657)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (21)	\$ -	\$ (1,397)	\$ -	\$ -	\$ (2,734)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (814)
Total Change in Agcy-Based Pass Through Charges	\$ -	\$ 1	\$ (1)	\$ -	\$ -	\$ -	\$ 11	\$ (677)	\$ (5,288)	\$ (10)	\$ (1)	\$ (13,241)
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ 0	\$ (2)	\$ 0	\$ 1	\$ 4	\$ 33	\$ 2	\$ 19	\$ 1,997	\$ 2	\$ (0)	\$ 2,699
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ (2)	\$ (7)	\$ (1)	\$ 1,148	\$ -	\$ -	\$ 528
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 3	\$ 13	\$ 1	\$ 13	\$ 3	\$ 7	\$ 18	\$ 7	\$ 4,093	\$ 0	\$ (5)	\$ 6,853
Change in Enterprise Software & Support	\$ 3	\$ 8	\$ 0	\$ 5	\$ 1	\$ 2	\$ 3	\$ 3	\$ 1,049	\$ 4	\$ 1	\$ 1,768
Total Change in Enterprise Services	\$ 6	\$ 14	\$ 2	\$ 20	\$ 9	\$ 40	\$ 16	\$ 28	\$ 8,287	\$ 6	\$ (4)	\$ 11,849
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (0)	\$ (5)	\$ (0)	\$ (4)	\$ (4)	\$ (2)	\$ (34)	\$ (7)	\$ (4,944)	\$ -	\$ (1)	\$ (9,373)
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ 2	\$ (25)	\$ -	\$ -	\$ (17)	\$ (74)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ -	\$ -	\$ -	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ 112	\$ 255	\$ -	\$ 744
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 341	\$ 0	\$ 1	\$ 1,407
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Total Change in Shared/Other Services	\$ (1)	\$ (0)	\$ (1)	\$ 255	\$ (1)	\$ (1)	\$ 7	\$ (25)	\$ 453	\$ 255	\$ (16)	\$ 2,080
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 5	\$ 15	\$ (0)	\$ 275	\$ 8	\$ 39	\$ 35	\$ (674)	\$ 3,452	\$ 251	\$ (22)	\$ 688

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	B22	H55	R32	R9P		B13	B7E	B7P	B82	E37	E44	E60
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	EMPLOYMENT & ECONOMIC DEVELOPMENT	HUMAN SERVICES/MNSURE	POLLUTION CONTROL	WATER & SOIL RESOURCES BOARDS	Wave 2 Total	COMMERCE	ARCHITECTURE ENGINEERING BOARD	ACCOUNTANCY BOARD	PUBLIC UTILITIES COMMISSION	MN DEPARTMENT OF EDUCATION	MN STATE ACADEMIES	HIGHER EDUCATION SERVICES OFFICE
(\$000s)	Wave 2	Wave 2	Wave 2	Wave 2	Wave 2	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 26,115	\$ 178,065	\$ 11,524	\$ 1,333	\$ 217,037	\$ 3,241	\$ 71	\$ 72	\$ 568	\$ 9,390	\$ 341	\$ 782
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 22,047	\$ 169,785	\$ 13,615	\$ 1,470	\$ 206,917	\$ 1,979	\$ 32	\$ 2,756	\$ 237	\$ 10,166	\$ 665	\$ 897
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ (1,418)	\$ (22,637)	\$ (90)	\$ 19	\$ (24,126)	\$ (149)	\$ (25)	\$ 2,698	\$ (26)	\$ 388	\$ -	\$ 8
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ (143)	\$ (149)	\$ (275)	\$ (7)	\$ (575)	\$ 46	\$ -	\$ -	\$ (14)	\$ 79	\$ 157	\$ 5
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ 0	\$ (403)	\$ (664)	\$ 5	\$ (1,062)	\$ (21)	\$ -	\$ -	\$ (26)	\$ (42)	\$ (1)	\$ -
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (1,067)	\$ (7,760)	\$ (149)	\$ (11)	\$ (8,986)	\$ (31)	\$ -	\$ -	\$ 75	\$ (39)	\$ 2	\$ -
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (1,568)	\$ (3,897)	\$ (558)	\$ (30)	\$ (6,053)	\$ (583)	\$ (4)	\$ (5)	\$ (144)	\$ 98	\$ 19	\$ 64
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ (433)	\$ (1,749)	\$ (584)	\$ -	\$ (2,765)	\$ 10	\$ 1	\$ 1	\$ (102)	\$ (2)	\$ 16	\$ (60)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ 64	\$ 421	\$ 418	\$ 3	\$ 907	\$ (122)	\$ -	\$ -	\$ (10)	\$ 6	\$ -	\$ 103
Total Change in Agcy-Based Pass Through Charges	\$ (4,564)	\$ (36,173)	\$ (1,901)	\$ (22)	\$ (42,660)	\$ (849)	\$ (28)	\$ 2,694	\$ (248)	\$ 488	\$ 193	\$ 120
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ (800)	\$ 1,399	\$ 288	\$ (5)	\$ 882	\$ (49)	\$ (3)	\$ (2)	\$ (7)	\$ 35	\$ 122	\$ (12)
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ (615)	\$ 3,118	\$ 1,991	\$ 189	\$ 4,683	\$ (78)	\$ (0)	\$ -	\$ (3)	\$ 45	\$ -	\$ 0
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 1,237	\$ 6,113	\$ 1,074	\$ (60)	\$ 8,364	\$ 7	\$ 0	\$ 0	\$ 4	\$ 20	\$ -	\$ (4)
Change in Enterprise Software & Support	\$ 295	\$ 3,221	\$ 278	\$ 18	\$ 3,812	\$ (32)	\$ (2)	\$ (1)	\$ (12)	\$ 55	\$ -	\$ (5)
Total Change in Enterprise Services	\$ 117	\$ 13,852	\$ 3,630	\$ 141	\$ 17,740	\$ (152)	\$ (5)	\$ (3)	\$ (19)	\$ 154	\$ 122	\$ (21)
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (4,196)	\$ (22,017)	\$ (2,624)	\$ (71)	\$ (28,908)	\$ -	\$ -	\$ -	\$ -	\$ (7)	\$ -	\$ -
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ (93)	\$ (315)	\$ 3	\$ (8)	\$ (413)	\$ (481)	\$ (7)	\$ (8)	\$ (96)	\$ (37)	\$ -	\$ (20)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ (43)	\$ (351)	\$ (37)	\$ 9	\$ (422)	\$ 46	\$ -	\$ -	\$ 18	\$ (103)	\$ -	\$ -
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 517	\$ 3,978	\$ 394	\$ 17	\$ 4,906	\$ 66	\$ 1	\$ 1	\$ 14	\$ 274	\$ 9	\$ 30
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ 10,729	\$ -	\$ -	\$ 10,729	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6
Total Change in Shared/Other Services	\$ 380	\$ 14,041	\$ 361	\$ 18	\$ 14,800	\$ (261)	\$ (6)	\$ (7)	\$ (64)	\$ 134	\$ 9	\$ 16
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ (4,067)	\$ (8,280)	\$ 2,090	\$ 137	\$ (10,120)	\$ (1,262)	\$ (39)	\$ 2,685	\$ (330)	\$ 776	\$ 324	\$ 115

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	E77	G67	H12	P07	R29	T79			Non-Consol	
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	ZOOLOGICAL BOARD	REVENUE	HEALTH	PUBLIC SAFETY	NATURAL RESOURCES	TRANSPORTATION	Future Wave Total	Total Consol	Non-Consolidated Customers	Total MN.IT
(\$000s)	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave		Non-Consol	
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 756	\$ 23,440	\$ 30,545	\$ 50,277	\$ 19,639	\$ 32,360	\$ 171,483	\$ 448,814	\$ 26,326	\$ 475,140
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 947	\$ 25,536	\$ 32,185	\$ 50,965	\$ 20,537	\$ 36,897	\$ 183,798	\$ 451,699	\$ 23,090	\$ 474,789
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES										
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ -	\$ 771	\$ (536)	\$ (194)	\$ (304)	\$ 660	\$ 3,291	\$ (22,266)	\$ -	\$ (22,266)
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ (1)	\$ 46	\$ (341)	\$ 804	\$ 36	\$ 344	\$ 1,162	\$ 704	\$ -	\$ 704
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ -	\$ (207)	\$ (370)	\$ (222)	\$ (68)	\$ (822)	\$ (1,779)	\$ (3,669)	\$ -	\$ (3,669)
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ -	\$ (154)	\$ 1,724	\$ (62)	\$ 68	\$ 1,182	\$ 2,766	\$ (10,114)	\$ -	\$ (10,114)
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ 5	\$ 107	\$ (346)	\$ 170	\$ 569	\$ (166)	\$ (217)	\$ (9,927)	\$ -	\$ (9,927)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ 5	\$ 102	\$ 83	\$ 64	\$ 89	\$ 772	\$ 981	\$ (4,518)	\$ -	\$ (4,518)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ -	\$ 131	\$ (34)	\$ (14)	\$ (137)	\$ 33	\$ (43)	\$ 50	\$ -	\$ 50
Total Change in Agcy-Based Pass Through Charges	\$ 9	\$ 796	\$ 183	\$ 546	\$ 253	\$ 2,003	\$ 6,161	\$ (49,740)	\$ -	\$ (49,740)
CHANGE IN ENTERPRISE SERVICES										
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ 139	\$ 632	\$ 738	\$ (201)	\$ 350	\$ 1,677	\$ 3,418	\$ 7,000	\$ 255	\$ 7,255
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ (0)	\$ (4)	\$ 149	\$ (360)	\$ (3)	\$ 10	\$ (244)	\$ 4,968	\$ (1,366)	\$ 3,602
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 3	\$ 3	\$ 58	\$ 35	\$ 51	\$ 193	\$ 370	\$ 15,587	\$ (58)	\$ 15,529
Change in Enterprise Software & Support	\$ 22	\$ (147)	\$ (124)	\$ (190)	\$ (245)	\$ (694)	\$ (1,375)	\$ 4,205	\$ (871)	\$ 3,335
Total Change in Enterprise Services	\$ 163	\$ 485	\$ 821	\$ (716)	\$ 153	\$ 1,186	\$ 2,170	\$ 31,759	\$ (2,039)	\$ 29,721
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ -	\$ (224)	\$ (443)	\$ -	\$ (111)	\$ (884)	\$ (1,669)	\$ (39,951)	\$ -	\$ (39,951)
CHANGE IN SHARED/OTHER SERVICES										
Change in Platform Services - Database, Middleware, Web	\$ -	\$ (5)	\$ (100)	\$ (147)	\$ (27)	\$ (20)	\$ (949)	\$ (1,435)	\$ (728)	\$ (2,163)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ -	\$ 2	\$ (34)	\$ (237)	\$ (4)	\$ 93	\$ (219)	\$ 104	\$ (470)	\$ (366)
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 18	\$ 819	\$ 769	\$ 1,141	\$ 514	\$ 1,274	\$ 4,930	\$ 11,243	\$ -	\$ 11,243
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ 99	\$ 9	\$ -	\$ 222	\$ 10,953	\$ -	\$ 10,953
Total Change in Shared/Other Services	\$ 18	\$ 815	\$ 636	\$ 856	\$ 491	\$ 1,347	\$ 3,985	\$ 20,865	\$ (1,197)	\$ 19,668
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 191	\$ 2,096	\$ 1,639	\$ 687	\$ 898	\$ 4,536	\$ 12,316	\$ 2,884	\$ (3,236)	\$ (352)

Agency Wave Designation

Wave 1	Wave 2	Future Wave
Administration	Employment & Economic Development	Commerce
Administrative Hearings	Human Services	Faribault Academies
Agriculture	MNSure	Health
Animal Health Board	Pollution Control	Higher Education
Center for Arts Education		Military Affairs Dept
Corrections		MN Department of Education
Explore Minnesota Tourism		Natural Resources
Health Licensing Boards		Public Safety
Human Rights Dept		Public Utilities Commission
Labor & Industry		Revenue
Mediation Services Bureau		Transportation
Minnesota Management & Budget		Zoological Board
MNIT Central		Architecture, Engineering Board
Peace Officers Board		Accountancy Board
Veterans Affairs Dept		
Water & Soil resources Board		
MBCC		
Workers Comp Court of Appeals		
Amateur Sports Commission		
Arts Board		
Racing Commission		
Indian Affairs Council		
Public Employment Relations Board		
Ombudsperson for Families		
Black Minnesotans Council		
Chicano Latino Affairs Council		
Asian-Pacific Minnesotans Council		
Capitol Area Architectural & Planning Board		
Disability Council		
Ombudsman for MH & DD		
Tax Court		
Sentencing Guidelines Commission		
Gambling Control Board		

Governance Teams-Membership

Financial Program Steering Team

Kirk Breen, Program Manager

Alicia Cowell/Laura Logsdon, EBO, MMB

Jesse Oman, Deputy Commissioner, MN.IT Services

Tu Tong, CFO, MN.IT Services

Barb Juelich, CFO, DNR

Jim Close, CBTO, MnDOT

John Rindal, CBTO, Admin, Small Boards

Alex Kotze, CFO, DHS

Peter Skwira, Assistant Commissioner, DOR

Mary Robison, CFO, MnZoo

Robert Maki, CBTO, DNR

Service Advisory Board

Tom Schaeffer, Assistant Commissioner, MN.IT (Co-chair)

Robert Maki, CBTO, DNR (Co-chair)

Tracy Hatch, Deputy Commissioner, DOT

Lee Ho, Assistant Commissioner, MDH

Dana Gotz, Deputy Commissioner, DPS

Peter Skwira, Assistant Commissioner, DOR

Scott Peterson, CBTO, DHS



FY18-19 Enterprise Rates

Preliminary Submission
September 9, 2016

Memo

Date: September 8, 2016
To: Alicia Cowell, Executive Budget Coordinator
Laura Logsdon, Executive Budget Officer
CC: Jesse Oman, Deputy Commissioner
Thomas Schaeffer, Assistant Commissioner
From: Tu Tong, Chief Financial Officer
RE: FY18-19 Enterprise Rates Preliminary Submission

Please accept this preliminary submission of the proposed FY18-19 enterprise rates. Our intent is to provide you with information needed to evaluate the impact of enterprise rates and MN.IT agency based biennial budgets to their partner agency FY 18-19 biennial budgets. All Files have been updated to reflect recent adjustments to impact data and steering committee presentation recommendations.

This preliminary submission includes the following:

- 1- FY18-19 Rate Matrix
- 2- FY18-19 Revised Agency Impact Data
- 3- Top Line Summary Analysis
- 4- FY18 Central and Enterprise Rates Assumptions
- 5- Salary Projection Assumptions FY18-19 Central and Enterprise Rates
- 6- FY18 Plan Overhead Schedule
- 7- FY18 Professional Services Calculation Schedule
- 8- Enterprise Services – Business Summaries
- 9- Shared Services – Business Summaries
- 10- Centers of Excellence – Business Summaries

Our complete rate package will be submitted on September 15, 2016 and will include the rate narrative, rate schedule and additional required financial schedules.



**RATE MATRIX
MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (\$500)
FOR FISCAL YEAR 2018-19**

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	701-Desktop - Standard Desktop	Desktops	Month		103,054	\$58.2992	\$4,972	\$94	\$942	\$6,008	\$6,008	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	702-Entrprs SW - Desktop & Mobile User - MDE	AD Attribute	Month		7,116	\$19.5353	\$7	\$111	\$22	\$139	\$139	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	703-Entrprs SW - Desktop & Mobile User - No Supp	AD Attribute	Month		159,204	\$22.8643	\$2,959	\$111	\$571	\$3,640	\$3,640	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	704-Entrprs SW - Desktop & Mobile User-Tier1 Supp	AD Attribute	Month		117,612	\$50.3395	\$4,520	\$473	\$928	\$5,921	\$5,921	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	705-Entrprs SW - Desktop & Mobile User-Tier2 Supp	AD Attribute	Month		118,440	\$55.8985	\$5,472	\$111	\$1,038	\$6,621	\$6,621	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	706-Entrprs SW - Kiosk User - No Support	AD Attribute	Month		25,704	\$7.6207	\$77	\$88	\$31	\$196	\$196	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	707-Entrprs SW - Kiosk User - Tier 1 Support	AD Attribute	Month		6,924	\$33.1381	\$106	\$88	\$36	\$229	\$229	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	708-Entrprs SW - Kiosk User - Tier 2 Support	AD Attribute	Month		4,800	\$44.5935	\$92	\$89	\$34	\$214	\$214	\$0
3	1) IT Standard Services	Client Computing	Workstation Management	Workstation Management	742-Laptop - Standard Laptop	Laptops	Month		119,335	\$78.7105	\$7,779	\$141	\$1,472	\$9,393	\$9,393	\$0
3					Total Workstation Management				662,189		\$25,984	\$1,305	\$5,072	\$32,360	\$32,360	\$0
3	1) IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Management	755-Mobile Device Management - Advanced MDM	Airwatch	Month		62,028	\$11.7688	\$605	\$11	\$114	\$730	\$730	\$0
3	1) IT Standard Services	Client Computing	Mobile Device Management	Mobile Device Management	756-Mobile Device Management - Basic MDM	Active Sync (No Airwatch)	Month		73,319	\$3.1944	\$198	\$0	\$37	\$234	\$234	\$0
3					Total Mobile Device Management				135,347		\$802	\$11	\$151	\$964	\$964	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Language Services	004-Over-the-Phone Interp Svc (IDCODELANG)	Minute	Month		1,020,228	\$1.3546	\$1,165	\$0	\$217	\$1,382	\$1,382	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Language Services	005-Interpretation-Miscellaneous (INTERP-MISC)	Item	Month	Cost + 19%	34,671	\$1.9154	\$56	\$0	\$10	\$66	\$66	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	006-Centrex Prime Station (QCP-A)	Item	Month		64,416	\$27.7156	\$1,411	\$94	\$280	\$1,785	\$1,785	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	032-Misc Monthly Charges (NOTE G)	Item	Month	Cost + 19%	61,694	\$12.1026	\$630	\$0	\$117	\$747	\$747	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	035-Payphones (NOTE C)	Item	Month	Cost + 19%	312	\$46.6980	\$12	\$0	\$2	\$15	\$15	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	758-Telephone - Basic Line	Line	Month		468	\$24.1763	\$10	\$0	\$2	\$11	\$11	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	759-Telephone - Business Line	Line	Month		13,362	\$52.7929	\$595	\$0	\$111	\$705	\$705	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	760-Telephone - Centrex Line	Line	Month		52,872	\$35.6718	\$1,590	\$0	\$296	\$1,886	\$1,886	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	764-Telephone - Small office Multi Line	Line	Month		8,076	\$23.9811	\$163	\$0	\$30	\$194	\$194	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	771-Telephone - NOTE VT1 (\$.01-\$10)	Item	Month	Cost + 19%	368,200	\$0.3832	\$119	\$0	\$22	\$141	\$141	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	772-Telephone - NOTE VT2 (\$10.01-\$100)	Item	Month	Cost + 19%	19,560	\$26.2391	\$433	\$0	\$80	\$513	\$513	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	773-Telephone - NOTE VT3 (\$100.01+)	Item	Month	Cost + 19%	1,129	\$837.5550	\$797	\$0	\$148	\$945	\$945	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Local Service	801-Fed Fees - Standard Charge (FEDFEES)	Item	Month		9,893	\$6.7583	\$56	\$0	\$10	\$67	\$67	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	016-Switched LD (LD-1)	Minute	Month		2,710,341	\$0.0701	\$160	\$0	\$30	\$190	\$190	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	017-Dedicated LD (LD-2)	Minute	Month		770,656	\$0.0532	\$35	\$0	\$6	\$41	\$41	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	019-Toll Free Switched (LD-4)	Minute	Month		471,366	\$0.0866	\$34	\$0	\$6	\$41	\$41	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	020-Toll Free Dedicated (LD-5)	Minute	Month		25,535,274	\$0.0488	\$1,051	\$0	\$195	\$1,247	\$1,247	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	769-Telephone - NOTE CE	Item	Month	Cost + 19%	394	\$54.8242	\$18	\$0	\$3	\$22	\$22	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Long Distance	770-Telephone - NOTE MIN	Minute	Month	Cost + 19%	50,798	\$0.4248	\$18	\$0	\$3	\$22	\$22	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	080-Reservationless Toll Free (IC-R8)	Minute	Month		2,768,035	\$0.0352	\$82	\$0	\$15	\$98	\$98	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	504-Reservationless Toll (IC-R)	Minute	Month		94,490	\$0.0518	\$4	\$0	\$1	\$5	\$5	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	766-Telephone Audio Conferencing	Minute	Month		18,091,072	\$0.0378	\$577	\$0	\$107	\$684	\$684	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	831-WebEx EENH-200	Account	Month		913	\$45.4554	\$35	\$0	\$7	\$42	\$42	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	833-WebEx VoIP Audio	Minute	Month		176,970	\$0.0276	\$4	\$0	\$1	\$5	\$5	\$0
3	1) IT Standard Services	Telecom	Contracted Voice Services	Audio Conferencing	816-Conferencing Web Account	Account	Month		3,754	\$49.1046	\$155	\$0	\$29	\$184	\$184	\$0
3			Total Contracted Voice Services						52,328,943		\$9,213	\$94	\$1,730	\$11,037	\$11,037	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	002-CCM Agent (CCMG01)	Seat	Month		1,677	\$84.0965	\$93	\$26	\$22	\$141	\$141	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	003-CCM Supervisor (CCMG02)	Seat	Month		192	\$160.4899	\$21	\$5	\$5	\$31	\$31	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	042-CCM IVR Service (CCMIVR)	Port	Month		9,849	\$47.2098	\$290	\$102	\$73	\$465	\$465	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	043-CCM IVR Svc w/Speech Recogntn (CCMIVR-SR)	Port	Month		2,472	\$81.3652	\$123	\$47	\$32	\$201	\$201	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	044-CCM Agent Activation (CCMLIC)	Device	One-time		5	\$785.5818	\$3	\$0	\$1	\$4	\$4	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	477-CCM Agent Setup (CCMSET)	Seat	One-time		55	\$51.0832	\$2	\$0	\$0	\$3	\$3	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	478-IVR CVP Activation (IVRLIC)	Port	One-Time		7	\$424.2849	\$3	\$0	\$0	\$3	\$3	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	761-Telephone - Contact Center Agent	Station Count	Month		15,884	\$90.8025	\$1,002	\$214	\$226	\$1,442	\$1,442	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	762-Telephone - Contact Center Supervisor	Station Count	Month		1,998	\$164.2800	\$222	\$55	\$51	\$328	\$328	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Contact Center	767-Contact Center Offnet Connection (CCOFFNET)	Port	Month		5,000	\$15.0881	\$64	\$0	\$12	\$75	\$75	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	040-Additional Line (ALAPP)	Device/Port	Month		144	\$2.1444	\$0	\$0	\$0	\$0	\$0	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	054-IPT-Hosted Adv Subscription (IPTA)	Station	Month		36,424	\$12.4983	\$354	\$30	\$71	\$455	\$455	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	056-IPT-Hosted Basic Subscription (IPTB)	Station	Month		1,412	\$6.3088	\$6	\$2	\$1	\$9	\$9	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	059-Quality Mgmt Support Only (QM-01)	Seat	Month		10,979	\$6.4195	\$59	\$0	\$11	\$70	\$70	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	479-Workforce Mgmt Support Only (WFM-01)	Seat	Month		3,924	\$6.4065	\$21	\$0	\$4	\$25	\$25	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	520-IPT-Hosted Ported Nbr Stn Svc (IPTPORT)	Station	Month		2,322	\$6.3880	\$13	\$0	\$2	\$15	\$15	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	757-Telephone - Advanced IP Telephone	Line	Month		4,219	\$25.4574	\$91	\$0	\$17	\$107	\$107	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	763-Telephone - IP Telephone	Line	Month		273,629	\$22.3383	\$4,978	\$176	\$958	\$6,112	\$6,112	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IP Telephony	765-Telephone - Softphone	Line	Month		6,189	\$17.9601	\$88	\$6	\$17	\$111	\$111	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	039-IP Professional Svc Fees (7570D)	Hour	One-time		433	\$123.1286	\$45	\$0	\$8	\$53	\$53	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	046-IPT-Device Activation (DEV-LIC)	Device	One-time		2,720	\$38.5151	\$88	\$0	\$16	\$105	\$105	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	055-IPT-Hosted Adv Subs Setup (IPTAS)	Device	One-time		1,028	\$102.1224	\$89	\$0	\$16	\$105	\$105	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	061-Voice Mail Activation (UC-LIC)	Mailbox	One-time		180	\$14.4884	\$2	\$0	\$0	\$3	\$3	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	515-IPT Tel# Transition Fee (SIPTN)	Number	One-time		225	\$5.0433	\$1	\$0	\$0	\$1	\$1	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	IPT Install and Professional Services	954-Telephone - Prof Svcs - Advanced	Hour	Month		216	\$74.3814	\$14	\$0	\$3	\$16	\$16	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Voice Mail	062-Voice Mail for Analog (UCVMANALOG)	Mailbox	Month		5,029	\$11.8767	\$50	\$0	\$9	\$60	\$60	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Voice Mail	063-Voice Mail Std-IPT (UCVMSTD)	Mailbox	Month		33,010	\$1.0872	\$30	\$0	\$6	\$36	\$36	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Voice Mail	521-Handlers UC-Call and Directory (UCHANDLERS)	Port	Month		1,528	\$47.7519	\$62	\$0	\$11	\$73	\$73	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	813-Conferencing Personal Video Conf Account	Account	Month		564	\$5.1698	\$2	\$0	\$0	\$3	\$3	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	814-Conferencing Video Room	Room System	Month		1,704	\$45.7647	\$60	\$6	\$12	\$78	\$78	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	823-Video Directory Service	Subscription	Month		24	\$271.1340	\$5	\$0	\$1	\$7	\$7	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	824-Video LNM Support	Subscription	Month		12	\$24,314.1246	\$246	\$0	\$46	\$292	\$292	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	826-Video Service Type 1	Subscription	Month		852	\$21.6859	\$15	\$1	\$3	\$18	\$18	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	827-Video Service Type 2	Subscription	Month		72	\$143.1421	\$8	\$1	\$2	\$10	\$10	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	828-Video Service Type 3	Subscription	Month		36	\$270.2171	\$8	\$1	\$2	\$10	\$10	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	829-Video Service Type 4	Subscription	Month		1,116	\$358.4586	\$310	\$27	\$63	\$400	\$400	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	978-Conferencing - Prof Svcs - Advanced	Hour	Month		96	\$75.3150	\$6	\$0	\$1	\$7	\$7	\$0
3			Total IP Voice Services						425,226		\$8,474	\$697	\$1,705	\$10,876	\$10,876	\$0
3	1) IT Standard Services	Telecom	LAN Services	Install and Professional Services	738-LAN IT Professional (3054LAN)	Service	One-time		384	\$63.9521	\$24	\$0	\$0	\$25	\$25	\$0
3	1) IT Standard Services	Telecom	LAN Services	Install and Professional Services	739-LAN structured cabling installation	Install	One-time	Cost + 19%	20	\$4,421.3824	\$87	\$2	\$0	\$88	\$88	\$0
3	1) IT Standard Services	Telecom	LAN Services	Install and Professional Services	936-LAN - Prof Svcs - Advanced	Hour	Month		780	\$73.2807	\$48	\$0	\$9	\$57	\$57	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	718-LAN - LAN 12	Device	Month		4,032	\$78.2105	\$262	\$4	\$49	\$315	\$315	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	719-LAN - LAN 24	Device	Month		9,697	\$157.5243	\$1,269	\$19	\$239	\$1,528	\$1,528	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	720-LAN - LAN Core Large	Device	Month		240	\$2,753.7692	\$548	\$10	\$104	\$661	\$661	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	721-LAN - LAN Core Medium	Device	Month		1,080	\$1,283.4330	\$1,154	\$15	\$217	\$1,386	\$1,386	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	722-LAN - LAN Core Small	Device	Month		852	\$682.2734	\$484	\$7	\$91	\$581	\$581	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	723-LAN - LAN 48	Device	Month		15,724	\$295.8823	\$3,887	\$36	\$729	\$4,652	\$4,652	\$0
3	1) IT Standard Services	Telecom	LAN Services	WLAN Services	725-LAN - Wireless Device Standard	Device	Month		24,192	\$23.6063	\$472	\$9	\$90	\$571	\$571	\$0
3	1) IT Standard Services	Telecom	LAN Services	WLAN Services	740-Wireless Access Point A (WAP-A)	Service	Month		1,020	\$15.3825	\$13	\$0	\$2	\$16	\$16	\$0
3			Total LAN Services						58,021		\$8,248	\$102	\$1,531	\$9,881	\$9,881	\$0
3	1) IT Standard Services	Telecom	WAN Services	Access Circuit Services	337-MNET AccessFacility (WAN Appndix A) (APX WAN)	Circuit	Month		16,228	\$590.8859	\$8,038	\$48	\$1,503	\$9,589	\$9,589	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	791-Network Device 1	Device	Month		24	\$51.9312	\$1	\$0	\$0	\$1	\$1	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	792-Network Device 10	Device	Month		85	\$921.5095	\$66	\$0	\$12	\$78	\$78	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	793-Network Device 2	Device	Month		1,104	\$108.6654	\$101	\$0	\$19	\$120	\$120	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	794-Network Device 3	Device	Month		48	\$150.7490	\$6	\$0	\$1	\$7	\$7	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	795-Network Device 4	Device	Month		1,240	\$199.5318	\$190	\$19	\$39	\$247	\$247	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	796-Network Device 5	Device	Month		960	\$226.9299	\$165	\$19	\$34	\$218	\$218	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	797-Network Device 6	Device	Month		1,781	\$240.0556	\$332	\$29	\$67	\$427	\$427	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	798-Network Device 7	Device	Month		180	\$291.1675	\$44	\$0	\$8	\$52	\$52	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	799-Network Device 8	Device	Month		1,104	\$466.1683	\$405	\$29	\$81	\$515	\$515	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	800-Network Device 9	Device	Month		288	\$651.9199	\$139	\$19	\$29	\$188	\$188	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	802-PE Hub Port 1	Connection	Month		1,248	\$83.1512	\$78	\$10	\$16	\$104	\$104	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	803-PE Hub Port 2	Connection	Month		1,772	\$136.7374	\$176	\$29	\$38	\$242	\$242	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	804-PE Hub Port 3	Connection	Month		1,200	\$240.5539	\$215	\$29	\$45	\$289	\$289	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	805-PE Hub Port 4	Connection	Month		144	\$438.5924	\$44	\$10	\$10	\$63	\$63	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Security Services	806-Software VPN with Hard Token	Client	Month		400	\$10.7697	\$4	\$0	\$1	\$4	\$4	\$0
3	1) IT Standard Services	Telecom	WAN Services	Install and Professional Services	780-Access Facility One-time	Install	One-time	Cost + 5%	120	\$877.5300	\$105	\$0	\$0	\$105	\$105	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	786-Internet Bandwidth	Mbps	Month		272,604	\$5.7640	\$1,325	\$0	\$246	\$1,571	\$1,571	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	789-MPLS BW Metro	Mbps	Month		147,900	\$2.3175	\$289	\$0	\$54	\$343	\$343	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	790-MPLS BW State	Mbps	Month		571,584	\$5.1305	\$2,473	\$0	\$460	\$2,933	\$2,933	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	812-MPLS I-NET 12Gbps (INET-12G)	Mbps	Month		525,600	\$2.7717	\$1,228	\$0	\$228	\$1,457	\$1,457	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	827-Video Service Type 2	Subscription	Month		72	\$143.1421	\$8	\$1	\$2	\$10	\$10	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	828-Video Service Type 3	Subscription	Month		36	\$270.2171	\$8	\$1	\$2	\$10	\$10	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	829-Video Service Type 4	Subscription	Month		1,116	\$358.4586	\$310	\$27	\$63	\$400	\$400	\$0
3	1) IT Standard Services	Telecom	IP Voice Services	Video Conferencing	978-Conferencing - Prof Svcs - Advanced	Hour	Month		96	\$75.3150	\$6	\$0	\$1	\$7	\$7	\$0
3			Total IP Voice Services						425,226		\$8,474	\$697	\$1,705	\$10,876	\$10,876	\$0
3	1) IT Standard Services	Telecom	LAN Services	Install and Professional Services	738-LAN IT Professional (3054LAN)	Service	One-time		384	\$63.9521	\$24	\$0	\$0	\$25	\$25	\$0
3	1) IT Standard Services	Telecom	LAN Services	Install and Professional Services	739-LAN structured cabling installation	Install	One-time	Cost + 19%	20	\$4,421.3824	\$87	\$2	\$0	\$88	\$88	\$0
3	1) IT Standard Services	Telecom	LAN Services	Install and Professional Services	936-LAN - Prof Svcs - Advanced	Hour	Month		780	\$73.2807	\$48	\$0	\$9	\$57	\$57	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	718-LAN - LAN 12	Device	Month		4,032	\$78.2105	\$262	\$4	\$49	\$315	\$315	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	719-LAN - LAN 24	Device	Month		9,697	\$157.5243	\$1,269	\$19	\$239	\$1,528	\$1,528	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	720-LAN - LAN Core Large	Device	Month		240	\$2,753.7692	\$548	\$10	\$104	\$661	\$661	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	721-LAN - LAN Core Medium	Device	Month		1,080	\$1,283.4330	\$1,154	\$15	\$217	\$1,386	\$1,386	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	722-LAN - LAN Core Small	Device	Month		852	\$682.2734	\$484	\$7	\$91	\$581	\$581	\$0
3	1) IT Standard Services	Telecom	LAN Services	LAN Switch Services	723-LAN - LAN 48	Device	Month		15,724	\$295.8823	\$3,887	\$36	\$729	\$4,652	\$4,652	\$0
3	1) IT Standard Services	Telecom	LAN Services	WLAN Services	725-LAN - Wireless Device Standard	Device	Month		24,192	\$23.6063	\$472	\$9	\$90	\$571	\$571	\$0
3	1) IT Standard Services	Telecom	LAN Services	WLAN Services	740-Wireless Access Point A (WAP-A)	Service	Month		1,020	\$15.3825	\$13	\$0	\$2	\$16	\$16	\$0
3			Total LAN Services						58,021		\$8,248	\$102	\$1,531	\$9,881	\$9,881	\$0
3	1) IT Standard Services	Telecom	WAN Services	Access Circuit Services	337-MNET AccessFacility (WAN Appndix A) (APX WAN)	Circuit	Month		16,228	\$590.8859	\$8,038	\$48	\$1,503	\$9,589	\$9,589	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	791-Network Device 1	Device	Month		24	\$51.9312	\$1	\$0	\$0	\$1	\$1	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	792-Network Device 10	Device	Month		85	\$921.5095	\$66	\$0	\$12	\$78	\$78	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	793-Network Device 2	Device	Month		1,104	\$108.6654	\$101	\$0	\$19	\$120	\$120	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	794-Network Device 3	Device	Month		48	\$150.7490	\$6	\$0	\$1	\$7	\$7	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	795-Network Device 4	Device	Month		1,240	\$199.5318	\$190	\$19	\$39	\$247	\$247	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	796-Network Device 5	Device	Month		960	\$226.9299	\$165	\$19	\$34	\$218	\$218	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	797-Network Device 6	Device	Month		1,781	\$240.0556	\$332	\$29	\$67	\$427	\$427	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	798-Network Device 7	Device	Month		180	\$291.1675	\$44	\$0	\$8	\$52	\$52	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	799-Network Device 8	Device	Month		1,104	\$466.1683	\$405	\$29	\$81	\$515	\$515	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	800-Network Device 9	Device	Month		288	\$651.9199	\$139	\$19	\$29	\$188	\$188	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	802-PE Hub Port 1	Connection	Month		1,248	\$83.1512	\$78	\$10	\$16	\$104	\$104	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	803-PE Hub Port 2	Connection	Month		1,772	\$136.7374	\$176	\$29	\$38	\$242	\$242	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	804-PE Hub Port 3	Connection	Month		1,200	\$240.5539	\$215	\$29	\$45	\$289	\$289	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Network Hardware	805-PE Hub Port 4	Connection	Month		144	\$438.5924	\$44	\$10	\$10	\$63	\$63	\$0
3	1) IT Standard Services	Telecom	WAN Services	Customer Premise Security Services	806-Software VPN with Hard Token	Client	Month		400	\$10.7697	\$4	\$0	\$1	\$4	\$4	\$0
3	1) IT Standard Services	Telecom	WAN Services	Install and Professional Services	780-Access Facility One-time	Install	One-time	Cost + 5%	120	\$877.5300	\$105	\$0	\$0	\$105	\$105	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	786-Internet Bandwidth	Mbps	Month		272,604	\$5.7640	\$1,325	\$0	\$246	\$1,571	\$1,571	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	789-MPLS BW Metro	Mbps	Month		147,900	\$2.3175	\$289	\$0	\$54	\$343	\$343	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	790-MPLS BW State	Mbps	Month		571,584	\$5.1305	\$2,473	\$0	\$460	\$2,933	\$2,933	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Bandwidth Services	812-MPLS I-NET 12Gbps (INET-12G)	Mbps	Month		525,600	\$2.7717	\$1,228	\$0	\$228	\$1,457	\$1,457	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	774-WAN - Branch office	Bandwidth	Month		374	\$3,075.0777	\$785	\$186	\$180	\$1,152	\$1,152	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	775-WAN - District office	Bandwidth	Month		330	\$889.0644	\$205	\$43	\$46	\$294	\$294	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	776-WAN - Field office	Bandwidth	Month		1,701	\$395.1438	\$502	\$64	\$105	\$672	\$672	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	777-WAN - Headquarters	Bandwidth	Month		313	\$8,911.8346	\$2,046	\$307	\$437	\$2,790	\$2,790	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	778-WAN - One Person office	Bandwidth	Month		1,644	\$61.0397	\$56	\$29	\$16	\$100	\$100	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN Service Tiers	779-WAN - Small office	Bandwidth	Month		6,222	\$158.9609	\$748	\$86	\$155	\$989	\$989	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN-Other Services	787-Miscellaneous Charges - One Time (0000)	Item	One-time	Cost + 0/5/10/15/19%	1	\$11,700.4000	\$12	\$0	\$0	\$12	\$12	\$0
3	1) IT Standard Services	Telecom	WAN Services	WAN-Other Services	788-Miscellaneous Charges - Recurring (9999)	Item	Month	Cost + 5/10/15/19%	12	\$938.8170	\$10	\$0	\$2	\$11	\$11	\$0
3	1) IT Standard Services	Telecom	WAN Services	Install and Professional Services	942-WAN - Prof Svcs - Advanced	Hour	Month		1,392	\$79.0388	\$93	\$0	\$17	\$110	\$110	\$0
3			Total WAN Services						1,557,603		\$19,881	\$952	\$3,850	\$24,684	\$24,684	\$0
3			Total Telecom						54,369,792		\$45,817	\$1,845	\$8,815	\$56,477	\$56,477	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	844-MNGeo - Enterprise GIS Software	License Use	Month	Cost	627,988	\$0.9999	\$628	\$0	\$0	\$628	\$628	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	845-MNGeo - Geospatial Commons	Cost Server/Storage Plus Professional Services	Month	Cost + 19%	45,998	\$0.9891	\$17	\$21	\$7	\$45	\$45	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	846-MNGeo - GIS Web Services	Transactions Used or Flat Fee	Month	Cost + 19%	40,000	\$0.8564	\$21	\$7	\$5	\$34	\$34	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	855-MNGeo - Prof Svcs - Basic	Hour	Month		1,199	\$67.3923	\$68	\$0	\$13	\$81	\$81	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	857-MNGeo - Prof Svcs - Intermediate	Hour	Month		4,444	\$85.3760	\$320	\$0	\$59	\$379	\$379	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	859-MNGeo - Prof Svcs - Advanced	Hour	Month		1,238	\$102.4542	\$107	\$0	\$20	\$127	\$127	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	891-MNGeo - Shared MNGeo Application Hosting	Instance	Month	Cost + 19%	47,500	\$1.2200	\$28	\$21	\$9	\$58	\$58	\$0
3	1) IT Standard Services	MnGeo Service Bureau	MnGeo Service Bureau	MnGeo Service Bureau	892-MNGeo - Dedicated MNGeo Application Support	Item	Month	Cost + 19%	38,288	\$1.3505	\$20	\$24	\$8	\$52	\$52	\$0
3			Total MnGeo Service Bureau						806,655		\$1,209	\$73	\$122	\$1,404	\$1,404	\$0
3	1) IT Standard Services	Security Services	Security Services	Security Services	898-Shared Web Content and Filtering	User	Month		84,600	\$1.8948	\$135	\$0	\$25	\$160	\$160	\$0
3	1) IT Standard Services	Security Services	Security Services	Security Services	899-Intrusion Detection and Prevention	Item	Month	Cost + 19%	217,822	\$0.9796	\$153	\$27	\$33	\$213	\$213	\$0
3	1) IT Standard Services	Security Services	Security Services	Security Services	901-Vulnerability Mgmt	Device	Month		5,760	\$2.2101	\$9	\$2	\$2	\$13	\$13	\$0
3	1) IT Standard Services	Security Services	Security Services	Security Services	988-Oracle IAM Software	Item	Month	Cost	281,716	\$1.0000	\$282	\$0	\$0	\$282	\$282	\$0
3			Total Security Services						589,898		\$579	\$28	\$61	\$668	\$668	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	860-SaaS App Dev & Support - Licensing	Item	Month		30	\$2,425.8068	\$61	\$0	\$11	\$73	\$73	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	861-SaaS App Dev & Support - Storage	Item	Month	Cost + 19%	90	\$26.5865	\$2	\$0	\$0	\$2	\$2	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	862-SaaS App Dev & Support - Platform Support	Item	Month		90	\$2,061.6480	\$156	\$0	\$29	\$186	\$186	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	987-SaaS App Dev & Support - Add-on	Item	Month		2	\$75,861.1228	\$128	\$0	\$24	\$152	\$152	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	980-SaaS - Prof Svcs - Basic	Hour	Month		1,069	\$55.3197	\$50	\$0	\$9	\$59	\$59	\$0
3	1) IT Standard Services	SaaS Development & Support	SaaS Development & Support	SaaS Development & Support	984-SaaS - Prof Svcs - Advanced	Hour	Month		882	\$67.0253	\$50	\$0	\$9	\$59	\$59	\$0
3			Total SaaS Development & Support						2,163		\$448	\$0	\$83	\$531	\$531	\$0
3	1) IT Standard Services	Leadership	Financial Mgmt - Billback	Financial Mgmt - Billback	165-Financial Management - Billback (8406)	Purchase Price	Month	Cost + 13% (Min \$25 & Max \$500)	107,495	\$1.0000	\$107	\$0	\$0	\$107	\$107	\$0
3			Total Financial Mgmt - Billback						107,495		\$107	\$0	\$0	\$107	\$107	\$0
3	1) IT Standard Services	MN.IT Administrative Charges	MN.IT Administrative Charges	MN.IT Administrative Charges	863-Administrative Charges - FTE Based	Item	Month		1,931,384	\$1.2063	\$2,330	\$0	\$0	\$2,330	\$2,330	\$0
3	1) IT Standard Services	MN.IT Administrative Charges	MN.IT Administrative Charges	MN.IT Administrative Charges	864-Administrative Charges - IT Spend Based	Item	Month		7,778,001	\$1.1460	\$8,913	\$0	\$0	\$8,913	\$8,913	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
3	Total MN.IT Administrative Charges								9,709,385	\$11,243	\$0	\$0	\$11,243	\$11,243	\$0	
3	1) IT Standard Services	Application Infrastructure	Web	Web	847-Web Content Mgmt - Dynamic Web Hosting Large	Measure: over 9000 MB + 20% of service agreement Calculation: Staging site size + live site size + search collection size + 20% of service agreement	Month		36	\$3,582.1073	\$68	\$41	\$20	\$129	\$129	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	848-Web Content Mgmt - Dynamic Web Hosting Medium	Measure: 1000-9000 MB + 20% of service agreement - Calculation: Staging site size + live site size + search collection size + 20% of service agreement	Month		72	\$648.0641	\$7	\$32	\$7	\$47	\$47	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	849-Web Content Mgmt - Dynamic Web Hosting Small	Measure: 0-999 MB + 20% of service agreement - Calculation: Staging site size + live site size + search collection size + 20% of service agreement	Month		180	\$159.2972	\$1	\$24	\$4	\$29	\$29	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	850-Web Content Mgmt - Static Hosting Extra Small	MB stored onsite	Month		228	\$17.8531	\$3	\$0	\$1	\$4	\$4	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	851-Web Content Mgmt - Static Hosting Large	MB stored onsite	Month		36	\$175.3284	\$4	\$2	\$1	\$6	\$6	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	852-Web Content Mgmt - Static Hosting Medium	MB stored onsite	Month		60	\$131.3986	\$7	\$0	\$1	\$8	\$8	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	853-Web Content Mgmt - Static Hosting Small	MB stored onsite	Month		96	\$62.1293	\$5	\$0	\$1	\$6	\$6	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	904-Web Content Mgmt - Prof Svcs - Intermediate	Hour	Month		1,721	\$82.6475	\$120	\$0	\$22	\$142	\$142	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	906-Web Content Mgmt - Prof Svcs - Advanced	Hour	Month		1,721	\$98.0429	\$142	\$0	\$26	\$169	\$169	\$0
3	1) IT Standard Services	Application Infrastructure	Web	Web	210-WC Miscellaneous (8134)	Item	Month	Cost + 0/5/10%	91	\$435.7818	\$33	\$0	\$6	\$40	\$40	\$0
3	Total Web								4,241	\$390	\$98	\$91	\$579	\$579	\$0	
3	Total IT Standard Services								66,387,165	\$86,580	\$3,360	\$14,395	\$104,335	\$104,335	\$0	
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	598-Database Enterprise SW (8750)	Item	One-time	Cost	179,305	\$1.0000	\$179	\$0	\$0	\$179	\$179	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	All Other (Database)	966-Database - Prof Svcs - Advanced	Hour	Month		3,911	\$113.4100	\$374	\$0	\$70	\$444	\$444	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	DB2	838-Database - Distributed Systems - DB2	Instance	Month		144	\$755.3452	\$90	\$2	\$17	\$109	\$109	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	MS SQL	834-Database - Dedicated DB Hosting-MS SQL Tier 1	Database	Month		312	\$468.8336	\$382	(\$258)	\$23	\$146	\$146	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	MS SQL	835-Database - Dedicated DB Hosting-MS SQL Tier 2	Database	Month		60	\$234.4013	\$367	(\$356)	\$2	\$14	\$14	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	MS SQL	839-Database - Shared DB Hosting - MS SQL	Database	Month		408	\$189.3010	\$43	\$23	\$12	\$77	\$77	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Oracle	836-Database - Dedicated DB Hosting-Oracle Tier 1	Instance	Month		12	\$1,784.7900	\$177	(\$159)	\$3	\$21	\$21	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Oracle	837-Database - Dedicated DB Hosting-Oracle Tier 2	Instance	Month		24	\$1,481.1779	\$132	(\$102)	\$6	\$36	\$36	\$0

Tier	Budget Activity	Service Component	Product Line	Service Group	Service Name	Metric	Billing Interval	Cost Plus FY18	FY18 Billable Units	FY18 Break-Even Rate	FY18 Direct Cost (\$000s)	FY18 Indirect Cost (\$000s)	FY18 Overhead Cost (\$000s)	FY18 Total Cost (\$000s)	FY18 Revenue @ Break Even Rate (\$000s)	FY18 Revenue Minus FY18 Total Cost (\$000s)
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Database	Oracle	840-Database - Shared DB Hosting - Oracle	Instance	Month		72	\$1,220.3602	\$16	\$58	\$14	\$88	\$88	\$0
2			Total Database						184,248		\$1,761	(\$793)	\$146	\$1,114	\$1,114	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	841-Middleware - Tier 1 Middleware Inst. (Complex)	Instance	Month		552	\$1,121.3429	\$728	(\$206)	\$97	\$619	\$619	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	842-Middleware - Tier 2 Middleware Inst. (Simple)	Instance	Month		24	\$446.3142	\$49	(\$40)	\$2	\$11	\$11	\$0
2	6) Platform as a Service (PaaS)	Platform as a Service (PaaS)	Middleware	Middleware	843-Middleware - Middleware Shared Hosting	Instance	Month		48	\$263.3149	\$9	\$2	\$2	\$13	\$13	\$0
2			Total Middleware						624		\$786	(\$244)	\$101	\$642	\$642	\$0
2			Total Platform as a Service (PaaS)						184,872		\$2,547	(\$1,037)	\$247	\$1,756	\$1,756	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	745-Mainframe - Database - Adabas	1000 CPU Svc/Unt	Month		237,074,282	\$0.0107	\$2,134	\$0	\$397	\$2,531	\$2,531	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	746-Mainframe - Database - DB2	1000 CPU Svc/Unt	Month		47,696,463	\$0.0353	\$1,421	\$0	\$264	\$1,686	\$1,686	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	747-Mainframe - Database - Supra	1000 DB Calls	Month		7,973,253	\$0.1125	\$756	\$0	\$141	\$897	\$897	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	749-Mainframe - Enterprise Workload Schedule	Job	Month		185,735	\$1.2287	\$192	\$0	\$36	\$228	\$228	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	750-Mainframe - Mainframe CPU	1000 CPU Svc/Unt	Month		713,611,426	\$0.0196	\$12,336	(\$529)	\$2,195	\$14,002	\$14,002	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	751-Mainframe - Mainframe Scheduled Jobs	Job	Month		497,842	\$1.6892	\$709	\$0	\$132	\$841	\$841	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	752-Mainframe - Mainframe Specialty Processor	1000 CPU Svc/Unt	Month		224,024,978	\$0.0047	\$901	(\$4)	\$167	\$1,063	\$1,063	\$0
1	4) Foundational Infrastructure	Hosting	Mainframe	Mainframe	753-Mainframe - Reads	Report Reads	Month		90,188,186	\$0.0083	\$699	(\$64)	\$118	\$752	\$752	\$0
1			Total Mainframe						1,321,252,165		\$19,150	(\$598)	\$3,448	\$22,000	\$22,000	\$0
1	4) Foundational Infrastructure	Hosting	Data Center	Data Center	712-Hosting - Data Center Basic - RU	RU	Month		53,282	\$48.6438	\$3,294	(\$1,108)	\$406	\$2,592	\$2,592	\$0
1			Total Data Center						53,282		\$3,294	(\$1,108)	\$406	\$2,592	\$2,592	\$0
1	4) Foundational Infrastructure	Hosting	Server	Server	713-Hosting - Dedicated Hosting - Server	Dedicated Server	Month		2,953	\$1,162.2695	\$3,623	(\$729)	\$538	\$3,432	\$3,432	\$0
1	4) Foundational Infrastructure	Hosting	Server	Server	715-Hosting - Shared Hosting - CPU	CPU	Month		112,679	\$50.5072	\$6,089	(\$1,290)	\$892	\$5,691	\$5,691	\$0
1	4) Foundational Infrastructure	Hosting	Server	Server	716-Hosting - Shared Hosting - Memory	Memory	Month		541,875	\$13.4463	\$7,811	(\$1,667)	\$1,142	\$7,286	\$7,286	\$0
1	4) Foundational Infrastructure	Hosting	Server	MS Select	600-Server Enterprise SW (8753)	Item	One-time Cost		177,943	\$1.0000	\$178	\$0	\$0	\$178	\$178	\$0
1			Total Server						835,449		\$17,702	(\$3,686)	\$2,572	\$16,587	\$16,587	\$0
1	4) Foundational Infrastructure	Hosting	Storage & Backup	Backup & Archive	069-Ent E-mail Archiving (8297)	Mailbox	Month		68,040	\$5.6335	\$314	\$9	\$60	\$383	\$383	\$0
1	4) Foundational Infrastructure	Hosting	Storage & Backup	MF-DASD Tape Storage	748-Mainframe - Disk Storage	Gb/day	Month		2,918,649	\$0.2430	\$614	(\$16)	\$111	\$709	\$709	\$0
1	4) Foundational Infrastructure	Hosting	Storage & Backup	MF-DASD Tape Storage	754-Mainframe backups	Gb/day	Month		24,028,292	\$0.1644	\$3,505	(\$173)	\$619	\$3,950	\$3,950	\$0
1	4) Foundational Infrastructure	Hosting	Storage & Backup	SAN Storage	717-Hosting - Data Storage	Storage	Month		9,133,478	\$0.4430	\$4,779	(\$1,367)	\$634	\$4,046	\$4,046	\$0
1			Total Storage & Backup						36,148,459		\$9,212	(\$1,548)	\$1,424	\$9,089	\$9,089	\$0
1	4) Foundational Infrastructure	Hosting	Hosting	Hosting	910-Hosting - Prof Svcs - Intermediate	Hour	Month		330	\$96.9246	\$27	\$0	\$5	\$32	\$32	\$0
1			Total Hosting						330		\$27	\$0	\$5	\$32	\$32	\$0
1			Total Hosting Infrastructure						1,358,289,685		\$49,384	(\$6,940)	\$7,856	\$50,300	\$50,300	\$0
3	9) Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	885-FileNet Ctr of Excellence	Item	Month		86,616	\$47.7909	\$3,379	\$112	\$649	\$4,139	\$4,139	\$0
3	9) Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	Ctr of Excellence	900-Oracle IAM Ctr of Excellence	Item	Month		1,370,000	\$4.9737	\$3,875	\$1,871	\$1,068	\$6,814	\$6,814	\$0
			Total Ctr of Excellence						1,456,616		\$7,254	\$1,983	\$1,717	\$10,953	\$10,953	\$0
			Total Ctr of Excellence						1,456,616		\$7,254	\$1,983	\$1,717	\$10,953	\$10,953	\$0
Total Enterprise and Shared Costs and Volumes									1,426,318,338		\$145,765	(\$2,634)	\$24,214	\$167,345	\$167,345	\$0

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan - Wave Summary	9/6/2016				Non-Consol	
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through (\$000s)	Wave 1 Total	Wave 2 Total	Future Wave Total	Total Consol	Non-Consolidated Customers	Total MN.IT
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 60,295	\$ 217,037	\$ 171,483	\$ 448,814	\$ 26,326	\$ 475,140
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 60,984	\$ 206,917	\$ 183,798	\$ 451,699	\$ 23,090	\$ 474,789
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES						
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ (1,431)	\$ (24,126)	\$ 3,291	\$ (22,266)	\$ -	\$ (22,266)
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ 116	\$ (575)	\$ 1,162	\$ 704	\$ -	\$ 704
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ (827)	\$ (1,062)	\$ (1,779)	\$ (3,669)	\$ -	\$ (3,669)
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (3,894)	\$ (8,986)	\$ 2,766	\$ (10,114)	\$ -	\$ (10,114)
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (3,657)	\$ (6,053)	\$ (217)	\$ (9,927)	\$ -	\$ (9,927)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ (2,734)	\$ (2,765)	\$ 981	\$ (4,518)	\$ -	\$ (4,518)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ (814)	\$ 907	\$ (43)	\$ 50	\$ -	\$ 50
Total Change in Agcy-Based Pass Through Charges	\$ (13,241)	\$ (42,660)	\$ 6,161	\$ (49,740)	\$ -	\$ (49,740)
CHANGE IN ENTERPRISE SERVICES						
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ 2,699	\$ 882	\$ 3,418	\$ 7,000	\$ 255	\$ 7,255
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ 528	\$ 4,683	\$ (244)	\$ 4,968	\$ (1,366)	\$ 3,602
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 6,853	\$ 8,364	\$ 370	\$ 15,587	\$ (58)	\$ 15,529
Change in Enterprise Software & Support	\$ 1,768	\$ 3,812	\$ (1,375)	\$ 4,205	\$ (871)	\$ 3,335
Total Change in Enterprise Services	\$ 11,849	\$ 17,740	\$ 2,170	\$ 31,759	\$ (2,039)	\$ 29,721
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (9,373)	\$ (28,908)	\$ (1,669)	\$ (39,951)	\$ -	\$ (39,951)
CHANGE IN SHARED/OTHER SERVICES						
Change in Platform Services - Database, Middleware, Web	\$ (74)	\$ (413)	\$ (949)	\$ (1,435)	\$ (728)	\$ (2,163)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ 744	\$ (422)	\$ (219)	\$ 104	\$ (470)	\$ (366)
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 1,407	\$ 4,906	\$ 4,930	\$ 11,243	\$ -	\$ 11,243
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ 2	\$ 10,729	\$ 222	\$ 10,953	\$ -	\$ 10,953
Total Change in Shared/Other Services	\$ 2,080	\$ 14,800	\$ 3,985	\$ 20,865	\$ (1,197)	\$ 19,668
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 688	\$ (10,120)	\$ 12,316	\$ 2,884	\$ (3,236)	\$ (352)

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	B04	B11	B14	B15	B20	B41	B42	B9D	E25	E50	G02	G05
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	AGRICULTURE	BARBER & COSMETOLOGY EXAMINERS BOARD	ANIMAL HEALTH BOARD	BOARD OF BARBER EXAMINERS	EXPLORE MINNESOTA TOURISM	WORKERS COMP COURT OF APPEALS	LABOR & INDUSTRY	AMATEUR SPORTS COMMISSION	CENTER FOR ARTS EDUCATION	ARTS BOARD	ADMINISTRATIO N	RACING COMMISSION
(\$000s)	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 3,884	\$ 137	\$ 479	\$ 23	\$ 536	\$ 21	\$ 4,146	\$ 117	\$ 326	\$ 267	\$ 6,318	\$ 128
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 4,412	\$ 119	\$ 465	\$ 19	\$ 561	\$ 27	\$ 4,268	\$ 4	\$ 141	\$ 283	\$ 5,233	\$ 152
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ 176	\$ -	\$ 3	\$ (0)	\$ 37	\$ -	\$ 50	\$ -	\$ -	\$ 83	\$ (1,237)	\$ 28
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ 54	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ 3	\$ (55)	\$ -	\$ 1	\$ 96	\$ 1
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ (40)	\$ -	\$ (2)	\$ -	\$ (1)	\$ -	\$ (114)	\$ -	\$ (4)	\$ (2)	\$ (10)	\$ -
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (13)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ (4)	\$ -	\$ (91)	\$ (36)	\$ (146)	\$ (13)
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (546)	\$ (22)	\$ (96)	\$ (4)	\$ (51)	\$ (4)	\$ (399)	\$ -	\$ (8)	\$ (3)	\$ (309)	\$ (20)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ (211)	\$ -	\$ (42)	\$ -	\$ (17)	\$ -	\$ (239)	\$ -	\$ (108)	\$ (57)	\$ (65)	\$ (21)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ 20	\$ -	\$ 9	\$ -	\$ (37)	\$ -	\$ 7	\$ -	\$ -	\$ -	\$ 5	\$ -
Total Change in Agcy-Based Pass Through Charges	\$ (561)	\$ (22)	\$ (116)	\$ (4)	\$ (69)	\$ (4)	\$ (697)	\$ (55)	\$ (211)	\$ (15)	\$ (1,667)	\$ (26)
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ 23	\$ 6	\$ 1	\$ 1	\$ 17	\$ 0	\$ 52	\$ (59)	\$ 24	\$ (7)	\$ 81	\$ 28
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ 83	\$ -	\$ (9)	\$ -	\$ -	\$ (0)	\$ (53)	\$ -	\$ (0)	\$ -	\$ (16)	\$ (10)
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 535	\$ 0	\$ 61	\$ 0	\$ 52	\$ 7	\$ 582	\$ -	\$ -	\$ 9	\$ 293	\$ 14
Change in Enterprise Software & Support	\$ 90	\$ (2)	\$ 9	\$ (0)	\$ 13	\$ 4	\$ 115	\$ -	\$ (7)	\$ 4	\$ 75	\$ 13
Total Change in Enterprise Services	\$ 731	\$ 4	\$ 62	\$ 1	\$ 81	\$ 11	\$ 696	\$ (59)	\$ 17	\$ 7	\$ 432	\$ 46
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (698)	\$ (8)	\$ (113)	\$ (6)	\$ (69)	\$ (3)	\$ (614)	\$ -	\$ (222)	\$ (30)	\$ (359)	\$ (37)
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ 175	\$ (2)	\$ -	\$ (1)	\$ -	\$ (1)	\$ (4)	\$ -	\$ -	\$ 18	\$ 10	\$ 2
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ 40	\$ -	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15	\$ -
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 143	\$ 3	\$ 29	\$ 0	\$ 12	\$ 0	\$ 127	\$ 1	\$ 9	\$ 7	\$ 122	\$ 3
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -
Total Change in Shared/Other Services	\$ 358	\$ 0	\$ 40	\$ (1)	\$ 12	\$ (1)	\$ 123	\$ 1	\$ 9	\$ 25	\$ 149	\$ 5
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 528	\$ (18)	\$ (14)	\$ (4)	\$ 24	\$ 6	\$ 122	\$ (113)	\$ (185)	\$ 16	\$ (1,085)	\$ 24

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

	O	P	Q	R	S	T	U	V	W	X	Y	Z
Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	G09	G10	G17	G19	G45	G47	G9K	G92	G9L	G9M	G9N	G9X
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	MEDIATION SERVICES BUREAU	PUBLIC EMPLOYMENT RELATIONS BOARD	ADMINISTRATIVE HEARINGS	OMBUDESPERSON FOR FAMILIES	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	CAPITOL AREA ARCHITECTURAL & PLANNING BOARD
(\$000s)	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 83	\$ 17,721	\$ 432	\$ 15	\$ 85	\$ 0	\$ 705	\$ 12	\$ 46	\$ 11	\$ 52	\$ 5
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 106	\$ 15,450	\$ 310	\$ 25	\$ 76	\$ -	\$ 472	\$ 14	\$ 19	\$ 19	\$ 17	\$ 11
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ 1	\$ (913)	\$ (2)	\$ -	\$ -	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ -	\$ (378)	\$ 1	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ -	\$ (43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (3)	\$ (732)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (7)	\$ 581	\$ (41)	\$ (1)	\$ (5)	\$ (0)	\$ (20)	\$ (4)	\$ (1)	\$ (2)	\$ (1)	\$ (1)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ -	\$ (185)	\$ (21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ -	\$ (801)	\$ -	\$ -	\$ -	\$ -	\$ (20)	\$ -	\$ 4	\$ -	\$ -	\$ -
Total Change in Agcy-Based Pass Through Charges	\$ (9)	\$ (2,471)	\$ (63)	\$ (1)	\$ (5)	\$ (0)	\$ (34)	\$ (4)	\$ 3	\$ (2)	\$ (1)	\$ (1)
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ (1)	\$ 57	\$ (80)	\$ 8	\$ 0	\$ -	\$ 26	\$ 3	\$ 3	\$ 6	\$ (2)	\$ 5
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ (4)	\$ (522)	\$ (38)	\$ -	\$ (1)	\$ -	\$ (22)	\$ -	\$ -	\$ -	\$ -	\$ (0)
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 48	\$ 261	\$ 46	\$ 4	\$ (11)	\$ -	\$ (161)	\$ 3	\$ 3	\$ 3	\$ 4	\$ 3
Change in Enterprise Software & Support	\$ (10)	\$ 78	\$ 9	\$ 0	\$ 4	\$ -	\$ (33)	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Total Change in Enterprise Services	\$ 33	\$ (125)	\$ (64)	\$ 12	\$ (7)	\$ -	\$ (190)	\$ 7	\$ 7	\$ 10	\$ 3	\$ 8
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (7)	\$ (947)	\$ (60)	\$ (1)	\$ (2)	\$ -	\$ (29)	\$ 0	\$ (0)	\$ (3)	\$ (1)	\$ (0)
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ (1)	\$ (146)	\$ (5)	\$ (2)	\$ (0)	\$ -	\$ (9)	\$ (1)	\$ (36)	\$ -	\$ (37)	\$ (0)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 0	\$ 451	\$ 10	\$ 0	\$ 3	\$ -	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Change in Shared/Other Services	\$ (1)	\$ 325	\$ 5	\$ (2)	\$ 3	\$ -	\$ (8)	\$ (1)	\$ (36)	\$ 0	\$ (37)	\$ (0)
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 23	\$ (2,271)	\$ (122)	\$ 9	\$ (9)	\$ (0)	\$ (233)	\$ 2	\$ (26)	\$ 8	\$ (35)	\$ 7

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL
Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	G9Y	H75	H7B	H7C	H7D	H7F	H7H	H7J	H7K	H7L	H7M	H7Q
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	DISABILITY COUNCIL	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTOR S EXAMINERS BOARD	OPTOMETRY BOARD	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BOARD	PODIATRIC MEDICINE BOARD
(\$000s)	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 25	\$ 6,957	\$ 219	\$ 351	\$ 342	\$ 74	\$ 11	\$ 5	\$ 418	\$ 140	\$ 7	\$ 6
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 46	\$ 7,566	\$ 240	\$ 310	\$ 377	\$ 77	\$ 24	\$ 4	\$ 371	\$ 174	\$ 9	\$ 5
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ -	\$ 1,337	\$ (12)	\$ (61)	\$ (0)	\$ -	\$ -	\$ -	\$ 5	\$ 7	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ -	\$ 181	\$ -	\$ (72)	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ -	\$ (52)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (4)	\$ (1,404)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (4)	\$ (696)	\$ (20)	\$ (22)	\$ -	\$ (17)	\$ -	\$ -	\$ (62)	\$ -	\$ -	\$ (1)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ -	\$ (346)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Change in Agcy-Based Pass Through Charges	\$ (8)	\$ (980)	\$ (32)	\$ (155)	\$ (0)	\$ (17)	\$ -	\$ -	\$ (55)	\$ 7	\$ -	\$ (1)
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ (4)	\$ 447	\$ 2	\$ 69	\$ 2	\$ (1)	\$ 1	\$ 0	\$ (66)	\$ 1	\$ 0	\$ (0)
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ (0)	\$ (51)	\$ (6)	\$ (5)	\$ -	\$ (0)	\$ -	\$ -	\$ 52	\$ (2)	\$ -	\$ -
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 8	\$ 794	\$ 30	\$ 33	\$ 23	\$ 17	\$ 9	\$ 1	\$ 10	\$ 16	\$ 3	\$ 1
Change in Enterprise Software & Support	\$ 3	\$ 275	\$ 10	\$ 6	\$ 4	\$ 3	\$ 4	\$ (0)	\$ 7	\$ 8	\$ 0	\$ 0
Total Change in Enterprise Services	\$ 7	\$ 1,465	\$ 36	\$ 103	\$ 29	\$ 19	\$ 14	\$ 1	\$ 3	\$ 23	\$ 3	\$ 1
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (5)	\$ (1,037)	\$ (8)	\$ (17)	\$ (7)	\$ (7)	\$ (2)	\$ (0)	\$ (73)	\$ (5)	\$ (1)	\$ (1)
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ 22	\$ 1	\$ 7	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (9)	\$ (1)	\$ (1)	\$ (1)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 0	\$ 88	\$ 9	\$ 13	\$ 8	\$ 2	\$ 1	\$ -	\$ 14	\$ 5	\$ -	\$ 0
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Change in Shared/Other Services	\$ 23	\$ 123	\$ 16	\$ 12	\$ 7	\$ 1	\$ (0)	\$ (1)	\$ 5	\$ 4	\$ (1)	\$ (1)
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 22	\$ 608	\$ 21	\$ (41)	\$ 36	\$ 3	\$ 14	\$ (0)	\$ (47)	\$ 35	\$ 2	\$ (1)

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	H7R	H7S	H7U	H7V	H7W	H7X	H9G	J68	P78	P7T	P9E	Wave 1 Total
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BOARD	DIETETICS & NUTRITION PRACTICE BOARD	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD	BEHAVIORIAL HEALTH AND THERAPY BOARD	OMBUDSMAN MH/MR	TAX COURT	CORRECTIONS	PEACE OFFICERS BOARD	SENTENCING GUIDELINES COMMISSION	Wave 1
(\$000s)	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1	Wave 1
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 7	\$ 42	\$ 6	\$ 14	\$ 7	\$ 11	\$ 250	\$ 753	\$ 15,036	\$ 26	\$ 44	\$ 60,295
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 12	\$ 56	\$ 6	\$ 289	\$ 15	\$ 50	\$ 285	\$ 79	\$ 18,488	\$ 276	\$ 22	\$ 60,984
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 114	\$ (672)	\$ (381)	\$ -	\$ -	\$ (1,431)
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3	\$ 0	\$ 270	\$ (10)	\$ -	\$ 116
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (558)	\$ -	\$ -	\$ (827)
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (1,442)	\$ -	\$ -	\$ (3,894)
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ (84)	\$ (4)	\$ (1,780)	\$ -	\$ (1)	\$ (3,657)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (21)	\$ -	\$ (1,397)	\$ -	\$ -	\$ (2,734)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (814)
Total Change in Agcy-Based Pass Through Charges	\$ -	\$ 1	\$ (1)	\$ -	\$ -	\$ -	\$ 11	\$ (677)	\$ (5,288)	\$ (10)	\$ (1)	\$ (13,241)
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ 0	\$ (2)	\$ 0	\$ 1	\$ 4	\$ 33	\$ 2	\$ 19	\$ 1,997	\$ 2	\$ (0)	\$ 2,699
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ (2)	\$ (7)	\$ (1)	\$ 1,148	\$ -	\$ -	\$ 528
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 3	\$ 13	\$ 1	\$ 13	\$ 3	\$ 7	\$ 18	\$ 7	\$ 4,093	\$ 0	\$ (5)	\$ 6,853
Change in Enterprise Software & Support	\$ 3	\$ 8	\$ 0	\$ 5	\$ 1	\$ 2	\$ 3	\$ 3	\$ 1,049	\$ 4	\$ 1	\$ 1,768
Total Change in Enterprise Services	\$ 6	\$ 14	\$ 2	\$ 20	\$ 9	\$ 40	\$ 16	\$ 28	\$ 8,287	\$ 6	\$ (4)	\$ 11,849
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (0)	\$ (5)	\$ (0)	\$ (4)	\$ (4)	\$ (2)	\$ (34)	\$ (7)	\$ (4,944)	\$ -	\$ (1)	\$ (9,373)
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ 2	\$ (25)	\$ -	\$ -	\$ (17)	\$ (74)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ -	\$ -	\$ -	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ 112	\$ 255	\$ -	\$ 744
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 341	\$ 0	\$ 1	\$ 1,407
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2
Total Change in Shared/Other Services	\$ (1)	\$ (0)	\$ (1)	\$ 255	\$ (1)	\$ (1)	\$ 7	\$ (25)	\$ 453	\$ 255	\$ (16)	\$ 2,080
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 5	\$ 15	\$ (0)	\$ 275	\$ 8	\$ 39	\$ 35	\$ (674)	\$ 3,452	\$ 251	\$ (22)	\$ 688

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	BI	BJ
Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	B22	H55	R32	R9P		B13	B7E	B7P	B82	E37	E44	E60
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	EMPLOYMENT & ECONOMIC DEVELOPMENT	HUMAN SERVICES/MNSU RE	POLLUTION CONTROL	WATER & SOIL RESOURCES BOARDS	Wave 2 Total	COMMERCE	ARCHITECTURE ENGINEERING BOARD	ACCOUNTANCY BOARD	PUBLIC UTILITIES COMMISSION	MN DEPARTMENT OF EDUCATION	MN STATE ACADEMIES	HIGHER EDUCATION SERVICES OFFICE
(\$000s)	Wave 2	Wave 2	Wave 2	Wave 2	Wave 2	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 26,115	\$ 178,065	\$ 11,524	\$ 1,333	\$ 217,037	\$ 3,241	\$ 71	\$ 72	\$ 568	\$ 9,390	\$ 341	\$ 782
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 22,047	\$ 169,785	\$ 13,615	\$ 1,470	\$ 206,917	\$ 1,979	\$ 32	\$ 2,756	\$ 237	\$ 10,166	\$ 665	\$ 897
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES												
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ (1,418)	\$ (22,637)	\$ (90)	\$ 19	\$ (24,126)	\$ (149)	\$ (25)	\$ 2,698	\$ (26)	\$ 388	\$ -	\$ 8
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ (143)	\$ (149)	\$ (275)	\$ (7)	\$ (575)	\$ 46	\$ -	\$ -	\$ (14)	\$ 79	\$ 157	\$ 5
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ 0	\$ (403)	\$ (664)	\$ 5	\$ (1,062)	\$ (21)	\$ -	\$ -	\$ (26)	\$ (42)	\$ (1)	\$ -
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ (1,067)	\$ (7,760)	\$ (149)	\$ (11)	\$ (8,986)	\$ (31)	\$ -	\$ -	\$ 75	\$ (39)	\$ 2	\$ -
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ (1,568)	\$ (3,897)	\$ (558)	\$ (30)	\$ (6,053)	\$ (583)	\$ (4)	\$ (5)	\$ (144)	\$ 98	\$ 19	\$ 64
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ (433)	\$ (1,749)	\$ (584)	\$ -	\$ (2,765)	\$ 10	\$ 1	\$ 1	\$ (102)	\$ (2)	\$ 16	\$ (60)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ 64	\$ 421	\$ 418	\$ 3	\$ 907	\$ (122)	\$ -	\$ -	\$ (10)	\$ 6	\$ -	\$ 103
Total Change in Agcy-Based Pass Through Charges	\$ (4,564)	\$ (36,173)	\$ (1,901)	\$ (22)	\$ (42,660)	\$ (849)	\$ (28)	\$ 2,694	\$ (248)	\$ 488	\$ 193	\$ 120
CHANGE IN ENTERPRISE SERVICES												
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ (800)	\$ 1,399	\$ 288	\$ (5)	\$ 882	\$ (49)	\$ (3)	\$ (2)	\$ (7)	\$ 35	\$ 122	\$ (12)
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ (615)	\$ 3,118	\$ 1,991	\$ 189	\$ 4,683	\$ (78)	\$ (0)	\$ -	\$ (3)	\$ 45	\$ -	\$ 0
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 1,237	\$ 6,113	\$ 1,074	\$ (60)	\$ 8,364	\$ 7	\$ 0	\$ 0	\$ 4	\$ 20	\$ -	\$ (4)
Change in Enterprise Software & Support	\$ 295	\$ 3,221	\$ 278	\$ 18	\$ 3,812	\$ (32)	\$ (2)	\$ (1)	\$ (12)	\$ 55	\$ -	\$ (5)
Total Change in Enterprise Services	\$ 117	\$ 13,852	\$ 3,630	\$ 141	\$ 17,740	\$ (152)	\$ (5)	\$ (3)	\$ (19)	\$ 154	\$ 122	\$ (21)
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ (4,196)	\$ (22,017)	\$ (2,624)	\$ (71)	\$ (28,908)	\$ -	\$ -	\$ -	\$ -	\$ (7)	\$ -	\$ -
CHANGE IN SHARED/OTHER SERVICES												
Change in Platform Services - Database, Middleware, Web	\$ (93)	\$ (315)	\$ 3	\$ (8)	\$ (413)	\$ (481)	\$ (7)	\$ (8)	\$ (96)	\$ (37)	\$ -	\$ (20)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ (43)	\$ (351)	\$ (37)	\$ 9	\$ (422)	\$ 46	\$ -	\$ -	\$ 18	\$ (103)	\$ -	\$ -
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 517	\$ 3,978	\$ 394	\$ 17	\$ 4,906	\$ 66	\$ 1	\$ 1	\$ 14	\$ 274	\$ 9	\$ 30
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ 10,729	\$ -	\$ -	\$ 10,729	\$ 108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6
Total Change in Shared/Other Services	\$ 380	\$ 14,041	\$ 361	\$ 18	\$ 14,800	\$ (261)	\$ (6)	\$ (7)	\$ (64)	\$ 134	\$ 9	\$ 16
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ (4,067)	\$ (8,280)	\$ 2,090	\$ 137	\$ (10,120)	\$ (1,262)	\$ (39)	\$ 2,685	\$ (330)	\$ 776	\$ 324	\$ 115

FY17 to FY18 Plan IT Spend Reconciliation by Agency - Includes Agency Pass Through, Enterprise, and Shared/Other Services

	BK	BL	BM	BN	BO	BP	BQ	BR	BS	BT
Agency Impact - Total MN.IT FY18 Plan vs FY17 Plan	E77	G67	H12	P07	R29	T79			Non-Consol	
FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	ZOOLOGICAL BOARD	REVENUE	HEALTH	PUBLIC SAFETY	NATURAL RESOURCES	TRANSPORTATION	Future Wave Total	Total Consol	Non-Consolidated Customers	Total MN.IT
(\$000s)	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave	Future Wave		Non-Consol	
IT Spend Category	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan	FY18 Plan vs FY17 Plan
FY17 Agency-Based Budget + Central Purchases	\$ 756	\$ 23,440	\$ 30,545	\$ 50,277	\$ 19,639	\$ 32,360	\$ 171,483	\$ 448,814	\$ 26,326	\$ 475,140
FY18 Agency-Based + Enterprise/Shared/Other Purchases	\$ 947	\$ 25,536	\$ 32,185	\$ 50,965	\$ 20,537	\$ 36,897	\$ 183,798	\$ 451,699	\$ 23,090	\$ 474,789
CHANGE IN AGENCY-BASED PASS THROUGH CHARGES										
Change in Agcy-Based Pass Through Charges - Agency-Based Applications, Projects, BA, QA, Data Mgmt, Geospatial, Project Mgmt	\$ -	\$ 771	\$ (536)	\$ (194)	\$ (304)	\$ 660	\$ 3,291	\$ (22,266)	\$ -	\$ (22,266)
Change in Agcy-Based Pass Through Charges - Agency-based Leadership Charges	\$ (1)	\$ 46	\$ (341)	\$ 804	\$ 36	\$ 344	\$ 1,162	\$ 704	\$ -	\$ 704
Change in Agcy-Based Pass Through Charges - LAN, WAN, IP Services/Contact Center, Contracted Voice	\$ -	\$ (207)	\$ (370)	\$ (222)	\$ (68)	\$ (822)	\$ (1,779)	\$ (3,669)	\$ -	\$ (3,669)
Change in Agcy-Based Pass Through Charges - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security, IaaS Misc	\$ -	\$ (154)	\$ 1,724	\$ (62)	\$ 68	\$ 1,182	\$ 2,766	\$ (10,114)	\$ -	\$ (10,114)
Change in Agcy-Based Pass Through Charges - Workstation Mgmt, Mobile Device Mgmt, Std IT Svcs Misc	\$ 5	\$ 107	\$ (346)	\$ 170	\$ 569	\$ (166)	\$ (217)	\$ (9,927)	\$ -	\$ (9,927)
Change in Agcy-Based Pass Through Charges - Enterprise Software & Support	\$ 5	\$ 102	\$ 83	\$ 64	\$ 89	\$ 772	\$ 981	\$ (4,518)	\$ -	\$ (4,518)
Change in Agcy-Based Pass Through Charges - Database, Middleware, Web	\$ -	\$ 131	\$ (34)	\$ (14)	\$ (137)	\$ 33	\$ (43)	\$ 50	\$ -	\$ 50
Total Change in Agcy-Based Pass Through Charges	\$ 9	\$ 796	\$ 183	\$ 546	\$ 253	\$ 2,003	\$ 6,161	\$ (49,740)	\$ -	\$ (49,740)
CHANGE IN ENTERPRISE SERVICES										
Change in Telecom - LAN, WAN, IP Services/Contact Center, Contracted Voice, Agcy Collaboration	\$ 139	\$ 632	\$ 738	\$ (201)	\$ 350	\$ 1,677	\$ 3,418	\$ 7,000	\$ 255	\$ 7,255
Change in Hosting Infrastructure - Server, Storage & Backup, Mainframe, Data Center, Data Center Network, Firewall Security	\$ (0)	\$ (4)	\$ 149	\$ (360)	\$ (3)	\$ 10	\$ (244)	\$ 4,968	\$ (1,366)	\$ 3,602
Change in Worker Support - Workstation Mgmt, Mobile Device Mgmt	\$ 3	\$ 3	\$ 58	\$ 35	\$ 51	\$ 193	\$ 370	\$ 15,587	\$ (58)	\$ 15,529
Change in Enterprise Software & Support	\$ 22	\$ (147)	\$ (124)	\$ (190)	\$ (245)	\$ (694)	\$ (1,375)	\$ 4,205	\$ (871)	\$ 3,335
Total Change in Enterprise Services	\$ 163	\$ 485	\$ 821	\$ (716)	\$ 153	\$ 1,186	\$ 2,170	\$ 31,759	\$ (2,039)	\$ 29,721
<i>Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.</i>	\$ -	\$ (224)	\$ (443)	\$ -	\$ (111)	\$ (884)	\$ (1,669)	\$ (39,951)	\$ -	\$ (39,951)
CHANGE IN SHARED/OTHER SERVICES										
Change in Platform Services - Database, Middleware, Web	\$ -	\$ (5)	\$ (100)	\$ (147)	\$ (27)	\$ (20)	\$ (949)	\$ (1,435)	\$ (728)	\$ (2,163)
Change in Other Services - MnGeo Service Bureau, Security Services, SaaS Development & Support, Billback	\$ -	\$ 2	\$ (34)	\$ (237)	\$ (4)	\$ 93	\$ (219)	\$ 104	\$ (470)	\$ (366)
Addition of MN.IT Administrative Charges - FTE-Based Charges, IT Spend-Based Charges	\$ 18	\$ 819	\$ 769	\$ 1,141	\$ 514	\$ 1,274	\$ 4,930	\$ 11,243	\$ -	\$ 11,243
Addition of Centers of Excellence - FileNet Ctr of Excellence, Oracle IAM Ctr of Excellence	\$ -	\$ -	\$ -	\$ 99	\$ 9	\$ -	\$ 222	\$ 10,953	\$ -	\$ 10,953
Total Change in Shared/Other Services	\$ 18	\$ 815	\$ 636	\$ 856	\$ 491	\$ 1,347	\$ 3,985	\$ 20,865	\$ (1,197)	\$ 19,668
Total Change in Agcy-Based Pass Through Charges, Enterprise, and Shared Services	\$ 191	\$ 2,096	\$ 1,639	\$ 687	\$ 898	\$ 4,536	\$ 12,316	\$ 2,884	\$ (3,236)	\$ (352)

Planning Summary - Central Budget Accrual Basis
 FY17-FY18 including adjustments for FY19
 increases
 (\$000)

8/26/2016 - Roll-up

	FY17			FY18*			FY17-FY18 Var Inc(Dec)		Notes
	Budget	Adjustments	Adj Total	Roll-up	Adjustments	Adj Total	\$	%	
1 Net Sales	\$117,956	\$735	\$118,691	\$127,394	\$0	\$127,394	\$8,703	7%	17 - Adjusted for Comm run rate
OPERATING EXPENSES									
2 Salaries									
3 41000 Full Time - Salary	42,863	0	42,863	44,655	0	44,655	1,792	4%	\$737K for biennium - \$368K for '18; Steps \$270K for '19 - \$135K for '18; no Cola & vacancies
4 41030 Part-Time-Seasonal-Labor Serv	196	0	196	163	0	163	(33)	-17%	
5 41050 Overtime and Premium Pay	976	524	1,500	1,500	0	1,500	0	0%	
6 41070 Other Employee Cost	213	0	213	(355)	0	(355)	(568)	-267%	\$1.126M Biennial contingency (\$563/yr.) - less \$208K compensated absence
7 Sub Totals Salary/Fringe	44,248	0	44,772	45,963	0	45,963	1,191	3%	
8									
9 41100 Space Rental and Utilities	5,940	0	5,940	6,099	0	6,099	159	3%	5% Inc for COB; Contractual for EDCx; Electricity = to '17 assumptions
10 41130/41145 IT/Prof/Tech O/S Vendor	1,013	0	1,013	2,561	0	2,561	1,548	153%	\$1M general prof services; \$1.5M for special projects
11 41150 Computer and Systems Services	27,780	1,975	29,755	31,006	0	31,006	1,251	4%	\$216K Azure, \$750K MS contract, 4.5% software renewal; \$1.4M MS true-up
12 41155 Communications	17,538	735	18,273	18,377	0	18,377	103	1%	
13 41300 Supplies	1,514	(1,024)	490	778	0	778	288	59%	Workstation, Data center network, Virtualization
14 41500 Repairs to Equip & Furn	5,729	(518)	5,211	6,060	0	6,060	850	16%	\$600K LAN equipment refresh
15 47160 Equipment-Non Capital	555	1,024	1,579	2,675	0	2,675	1,096	69%	\$1.360M LAN Equip & \$800K IP Telephone refresh (1/10)
16 49000 Depreciation and Amortization	6,496	0	6,496	6,117	0	6,117	(379)	-6%	
17 49100 Bad Debt Expense	0	0	0	0	0	0	0	0%	
18 41110 Printing and Advertising	35	0	35	35	0	35	0	0%	
19 41400 Equipment	57	2,046	2,103	2,103	0	2,103	(0)	0%	Mainframe lease
20 41160 Trav-Sub-InState-Border Comm	35	0	35	145	0	145	110	314%	\$75K related to LAN
21 41170 Trav/Sub-Out-of-state-BorderComm	30	0	30	30	0	30	0	0%	
22 41180 Employee Development	450	0	450	450	0	450	0	0%	
23 41190 State Agcy-Prov Prof-Tech Serv	20	0	20	40	0	40	20	100%	FY18 - \$20k for finance, \$20k added for e-rate - Contracted Voice KB
24 42010 Statewide Indirect	1,200	0	1,200	1,100	0	1,100	(100)	-8%	
25 42020 Attorney General	15	0	15	15	0	15	0	0%	
26 42030 State Agency Reimbursements	0	63	63	63	0	63	0	0%	Sustainability, Statewide Recruiter and Governor's Office
27 43000 Other Operating Costs	545	0	545	626	0	626	81	15%	Fiber locator, facilities, Pers-Misc. \$80K HR related expenses
28 44100 Pmt To Indiv-Med-Rehab Client	0	0	0	0	0	0	0	0%	
29 47060 Equipment Capital	0	0	0	0	0	0	0	0%	
30									
31 Sub Totals Non-Salary	68,952	4,302	73,254	78,280	0	78,280	5,026	7%	
32									
33 Totals Operating Expenses	113,200	4,302	118,026	124,243	0	124,243	6,217	5%	
34									
35									
36									
37 Non-Operating Revenues (Expenses)									
38 Investment Income	0	0	0	0	0	0	0	0%	
39 Federal Grants	0	0	0	0	0	0	0	0%	
40 Other Non-Operating Revenues (Expenses)	0	0	0	0	0	0	0	0%	
41 44000/44010 Loan Costs/Debt Service	(355)	(207)	(562)	(651)	0	(651)	(89)	16%	
42 44200 Distrib of Amounts Collected (Fed Liability)	(5,000)	1,500	(3,500)	(2,500)	0	(2,500)	1,000	-29%	Average of the biennial; \$3M in '18 and \$2.0M in '19
43 Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0	0	0	0%	
44 Sub Totals Non-Operating Rev (Exp)	(5,355)	1,293	(4,062)	(3,151)	0	(3,151)	911	-22%	
45 TOTAL EXPENSES	118,555	3,009	122,088	127,394	0	127,394	5,306	4%	
46									
47									
48 Income(Loss) Before Transfers and Contributions	\$(599)	\$(2,273)	\$(3,396)	\$0	\$0	\$0	\$3,397	-100%	
49									
50 FTE's	391	-	391	382	-	382	(9)	-2%	Negative contingency translates roughly to 4.8FTE

* Includes adjs to FY18 budget for FY19 increases



FY18 Central and Enterprise Rates Assumptions

- 1- Significant changes to the FY17 Service Portfolio:
 - a. Enterprise and Shared services included
 - b. Enterprise-WAN, LAN, Telephone-all agencies
 - c. Enterprise Desktop, Laptop, Enterprise Software, Hosting , Mainframe for all Wave 1 and 2 agencies
 - d. Shared Services are provided by both MN.IT central and agencies
- 2- Methodologies and assumptions for FY18 service cost allocations were reviewed and updated.
- 3- Agency CBTOs provided @ agency enterprise volumes.
- 4- Salary projections from SEMA4 on April 22, 2016 were used as the base:
 - a. Removed 4 director positions
 - b. Added 563K negative contingency in FY18
 - c. COLA and attrition **NOT** included
 - d. Insurance estimate adjustment \$368K added (total \$737K for 18/19)
 - e. Step increase for FY19 \$135K added (\$270K for 18/19)
- 5- Bottoms-up adjustments:
 - a. Master Lease/Depreciation
 - b. Space Rental
 - c. Software
 - d. Hardware Maintenance
 - e. Loan Interest
- 6- Federal liability estimate is included in budgets.
- 7- All rates are 100% break-even by product line.
- 8- No transfers of LAN, WAN & Telephone staff into the Central Budget.
- 9- Add \$1.5M for projects expenditures.
- 10- Overhead has traditionally been applied to all services. In FY18 the Financial Steering Committee recommended changes in how overhead is recovered:
 - a. Portion to remain in services
 - b. Portion to be directly billed to agencies (1/12 per month) based on FTE count and total IT spend
- 11- Assumed 4.5% increase for software renewals.
- 12- Rate narrative will be submitted September 15 after the initial financial schedules.
- 13- The biennial rates are intended to recover budgeted expenditures for FY18/19. Insurance increases, FY19 step increases and federal liability costs are averaged over the two years and included in FY18.
- 14- Enterprise rates are calculated incorporating budgets for central and Wave 1 - 2 agencies.
 - a. Costs for specific services are identified in contributing agency budgets not central budgets.
- 15- Hourly professional service rates have been standardized across all product lines in three levels:
 - a. Basic
 - b. Intermediate
 - c. Advanced



Salary Assumptions FY18-19 Central and Enterprise Rates

MN.IT uses MMB salary projection data with some manual adjustments to calculate rates. Details are shown below for the original MMB salary projection data, adjustments made in NICUS to calculate the FY18-19 rates and current MMB projection data. ([MMB Salary projections r.](#))

Payroll Components	MMB Salary Projection	NICUS Budget Updates	MMB Salary Projection
	4/22	4/22	8/22
1. 2080 Hours of pay per employee	x	x	x
2. Managerial – Commissioners Plan range increase (2.5%) FY16-17	NO	NO	x
3. MMA - MAPE - AFSCME COLA FY16-17	x	x	x
4. Insurance Costs FY16-17	x	x	x
5. Step increases for eligible staff based on step increase date in SEMA4 FY18	x	x	x
6. MMA - MAPE - AFSCME COLA FY18-19	NO	NO	NO
7. Managerial or commissioners range increase FY18-19	NO	NO	NO
8. Compensated Absences for Central Staff FY18	NO	Added Manually	NO
9. Overtime/Premium Pay, On-Call for all MN.IT Staff FY18	NO	Added Manually	NO
10. Approved and budgeted positions, vacancies, etc.	NO	Added Manually	NO

MN.IT Services
Schedule 1: Overhead Service Costs
FY2018 Plan
Whole Dollars

Overhead Services	2018 Plan \$
865-OH-Active Directory	\$ 392,832.20
150-OH-Admin Support	\$ 511,439.16
113-OH-Application Development Other	\$ 761,752.68
116-OH-Application Support Other	\$ 340,504.69
151-OH-FM AC Office	\$ 140,121.51
154-OH-Asset Mgmt - Mobile Devices	\$ 94,600.00
117-OH-App Support - Billing Systems	\$ 663,151.50
156-OH-Communications	\$ 186,079.11
157-OH-Communications & Planning - Governance	\$ 18,697.77
119-OH-App Support - Cosweb ARS	\$ 380,636.37
160-OH-Customer Support & Svc Development	\$ 916,072.52
883-OH-BI & Reporting	\$ 264,627.58
163-OH-Financial Mgmt - Accounts Payable	\$ 96,779.77
164-OH-Financial Mgmt - Audit, Billing, & Rcvbls	\$ 106,820.85
167-OH-Facilities Mgmt	\$ 240,823.84
168-OH-Financial Mgmt - Finance-General	\$ 3,530,855.53
169-OH-Financial Mgmt - Financial Analysis	\$ 162,282.05
172-OH-Financial Mgmt - Payroll	\$ 44,674.11
173-OH-HR AC Office	\$ 67,758.44
174-OH-Human Resources	\$ 301,040.76
122-OH-IAM (Cyber-Ark)	\$ 162,932.56
180-OH-ITSRM AC Office	\$ 116,596.81
126-OH-App Support - Operations Mgmt	\$ 958,413.82
181-OH-PC AC Office	\$ 9,180.42
182-OH-PI AC Office	\$ 2,320,241.55
184-OH-Procurement/Contracts	\$ 385,408.07
866-OH-Project Mgmt Office - PM	\$ 2,655,421.58
884-OH-Program Mgmt Office - ePMO	\$ 450,462.77
186-OH-Risk & Compliance	\$ 223,380.96
187-OH-SD AC Office	\$ 1,074,518.14
188-OH-Secure Systems Engineering	\$ 141,426.97
189-OH-Security Services - ISIRT	\$ 782,777.93
191-OH-Security Services - Vulnerability Mgmt	\$ 331,575.55
692-OH-Security Services-LOB Security Teams	\$ 218,886.18
192-OH-Training & Development	\$ 486,738.89
986-OH-Costs Alloc to 100% OH	\$ 4,674,428.69
Total Overhead Allocated to Service Rates	\$ 24,213,941.32
Fiscal Year Rate Matrix Total	\$ 167,344,795.20
Overhead as % of Total Expense	14.47%
Total Overhead Allocated to Service Rates from Above	\$ 24,213,941.32
863-Administrative Charges - FTE Based (now billable to agency)	\$ 2,329,758.30
864-Administrative Charges - IT Spend Based (now billable to agency)	\$ 8,913,417.27
Total MN.IT Service Rates Overhead Plus MN.IT Administrative Charges	\$ 35,457,116.89

SG&A Service Name	SG&A Service Definition/Notes and Comments	Total 2018 SG&A Expense	FY18 SG&A Expense Allocated to Central Rates	FY18 SG&A Expense Billed to Agencies for Finance, HR, Security, Communications
182-OH-PI AC Office (Payroll Costs Only)	Projects & Initiatives Office. Management staffing for Project Mgmt Office activities. Payroll Only. See related row 31 below.	\$ 187,569	\$ 45,242	\$ 142,327
151-OH-FM AC Office	Financial Mgmt Office. Management staffing for Financial Services activities	\$ 580,938	\$ 140,122	\$ 440,816
172-OH-Financial Mgmt - Payroll	Payroll processing staffing	\$ 266,552	\$ 44,674	\$ 221,878
163-OH-Financial Mgmt - Accounts Payable	Accounts payable processing staffing	\$ 401,243	\$ 96,780	\$ 304,463
184-OH-Procurement/Contracts	Contracting and procurement processing staffing	\$ 1,597,878	\$ 385,408	\$ 1,212,470
164-OH-Financial Mgmt - Audit, Billing, & Rcvbls	Auditing, billing, and receivable staffing and materials	\$ 442,873	\$ 106,821	\$ 336,052
169-OH-Financial Mgmt - Financial Analysis	Financial analysis staffing	\$ 672,811	\$ 162,282	\$ 510,529
174-OH-Human Resources, 173-OH-HR AC Office	Human Resources Office and Human Resources management, staffing, and supplies	\$ 2,200,470	\$ 368,799	\$ 1,831,670
156-Communications, 157-OH-Communications & Planning - Governance, 181-OH-PC AC Office	Planning and communications Office and Governance management, staffing, software, and other costs	\$ 887,057	\$ 213,957	\$ 673,099
180-OH-ITSRM AC Office	IT Standards and Risk Mgmt Office. Management staffing and software for Security and Risk activities	\$ 483,403	\$ 116,597	\$ 366,806
122-OH-IAM (Cyber-Ark)	Identity and Access Mgmt staffing and software	\$ 579,173	\$ 162,933	\$ 416,240
186-OH-Risk & Compliance	Security Services Risk and Compliance Staffing	\$ 926,123	\$ 223,381	\$ 702,742
188-OH-Secure Systems Engineering	Security Services Secure Systems Engineering staffing	\$ 586,347	\$ 141,427	\$ 444,920
189-OH-Security Services - ISIRT	Information Security Incident & Response team staffing, software, and equipment maintenance	\$ 2,273,584	\$ 782,778	\$ 1,490,806
191-OH-Security Services - Vulnerability Mgmt	Vulnerability management team staffing, software, and equipment maintenance	\$ 1,184,636	\$ 331,576	\$ 853,060
692-OH-Security Services-LOB Security Teams	Security Lines of Business staffing. Lines of Business represent security work done to support groupings of consolidated agencies in 6 focus areas: Health, Safety, Economy, Education, Environment, General Government.	\$ 907,488	\$ 218,886	\$ 688,602
Financial Mgmt Statewide Indirect Costs	Statewide Indirect Costs formerly allocated to overhead service 168-OH-Financial Mgmt - Finance-General are allocated partially to agencies and partially to service 986-OH-Cost Alloc to 100% OH for FY18. See row 64 below.	\$ 606,694	\$ -	\$ 606,694
Subtotal - Billable to Agcy and Service SG&A		14,784,837	3,541,661	11,243,175

113-OH-Application Development Other		\$ 761,753	\$ 761,753	
116-OH-Application Support Other		\$ 340,505	\$ 340,505	
117-OH-App Support - Billing Systems		\$ 663,152	\$ 663,152	
119-OH-App Support - Cosweb ARS		\$ 380,636	\$ 380,636	
126-OH-App Support - Operations Mgmt		\$ 958,414	\$ 958,414	
150-OH-Admin Support		\$ 511,439	\$ 511,439	
154-OH-Asset Mgmt - Mobile Devices		\$ 94,600	\$ 94,600	
160-OH-Customer Support & Svc Development		\$ 916,073	\$ 916,073	
167-OH-Facilities Mgmt		\$ 240,824	\$ 240,824	
168-OH-Financial Mgmt - Finance-General	All Finance General costs except Statewide Indirect Costs (see row 10 above and row 64 below)	\$ 3,530,856	\$ 3,530,856	
182-OH-PI AC Office	Projects & Initiatives Office. Non Payroll Amounts only. See related row 2 above.	\$ 2,275,000	\$ 2,275,000	
187-OH-SD AC Office	Service Delivery Office	\$ 1,074,518	\$ 1,074,518	
192-OH-Training & Development		\$ 486,739	\$ 486,739	
865-OH-Active Directory		\$ 392,832	\$ 392,832	
866-OH-Project Mgmt Office - PM		\$ 2,655,422	\$ 2,655,422	
883-OH-BI & Reporting	Business Intelligence and Reporting. Service was called Data Management prior to FY18	\$ 264,628	\$ 264,628	
884-OH-Program Mgmt Office - ePMO		\$ 450,463	\$ 450,463	
986-OH-Costs Alloc to 100% OH**	See Note Below starting in row 54 for Detail	\$ 4,674,429	\$ 4,674,429	
Subtotal - 100% Service SG&A		20,672,280	20,672,280	

Total Overhead		\$ 35,457,117	\$ 24,213,941	
FY18 MN.IT Revenue		\$ 167,344,795	\$ 167,344,795	
MN.IT FY18 SG&A in Rates as % of MN.IT Revenue		21%	14%	

****FY18 Service 986-OH-Costs Alloc to 100% OH Explanation**

Two types of cost allocations make up this service:

1. Central IT Staff Costs not related to Finance, HR, Security, or Communications SG&A areas. It was not deemed efficient nor necessary to spend the time making very small percentage cost allocation discrete overhead services named above that allocate 100% of their costs to service rates. The costs allocated to this service for this type of cost allocation are listed below:

Workstation	\$ 47,929
Email/Lync	\$ 13,689
Network	\$ 39,905
Service Desk	\$ 242,837
Phones	\$ 18,177
Total Central IT Staff Cost Allocations	\$ 362,537

2. This service also provides a place for costs to be allocated as overhead that are not allocated to any service specifically, and so are allocated 100% as overhead on service rates so that all services be proportion of the cost of these services.

Finance - Statewide Indirect Costs	\$ 493,306
Finance - Working Capital Adjustment	\$ 2,500,000
IT Management Costs	\$ 182,236
Sharepoint	\$ 437,709
Hosting	\$ 38,325
Mainframe	\$ 261
Database	\$ 13,319
Middleware	\$ 69,184
Web	\$ 577,551
Total Other Allocations	\$ 4,311,891
Total Central IT Staff Cost allocations plus Other Allocations (cell C38 above, difference is rounding)	\$ 4,674,428

Summary of Volumes and Cost Allocations by Agency for MN.IT Administrative Charges - FTE-Based and IT Spend-Based services FY18 Plan

MN.IT Services

Schedule 3: Summary of FY18 Plan Billable Volumes and Costs by Agency for MN.IT Administrative Charges Services

FY2018 Plan

Whole Dollars

Agency Code	Agency Name	FTE-Based Volumes as of 08-09-16		IT Spend Based Volumes as of 08-09-16		Total Volumes as of 08-09-16		FTE-Based FY18 Plan Cost	IT Spend-Based FY18 Plan Cost	Total Cost FY18 Plan	
		"Break-Even Rate" Calc	Matrix "Break-Even Rate" Calc	Matrix "Break-Even Rate" Calc	"Break-Even Rate" Calc	Allocated to Each Agcy for Direct Bill	Allocated to Each Agcy for Direct Bill	Allocated to Each Agcy for Direct Bill	Allocated to Each Agcy for Direct Bill		
B04	Agriculture Dept	26,179	97,287		123,466	\$	31,578.65	\$	111,489.29	\$	143,067.95
B11	Cosmetologist Exam Board	0	2,232		2,232	\$	-	\$	2,557.91	\$	2,557.91
B13	Commerce Dept	11,730	45,171		56,901	\$	14,149.91	\$	51,765.06	\$	65,914.97
B14	Animal Health Board	7,836	16,671		24,507	\$	9,452.74	\$	19,104.12	\$	28,556.86
B15	Barber Examiners Board	0	365		365	\$	-	\$	418.09	\$	418.09
B20	Explore Minnesota Tourism	0	10,185		10,185	\$	-	\$	11,672.14	\$	11,672.14
B22	Employ & Econ Development Dept	90,654	355,576		446,230	\$	109,353.08	\$	407,481.92	\$	516,835.00
B41	Workers Comp Court of Appeals	0	14		14	\$	-	\$	16.09	\$	16.09
B42	Labor & Industry Dept	23,239	85,952		109,191	\$	28,032.83	\$	98,498.69	\$	126,531.52
B7E	Architecture, Engineering Bd	277	598		875	\$	333.72	\$	685.27	\$	1,019.00
B7P	Accountancy Board	277	638		914	\$	333.72	\$	730.68	\$	1,064.40
B82	Public Utilities Comm	2,182	9,675		11,858	\$	2,632.25	\$	11,087.89	\$	13,720.13
B9D	Amateur Sports Comm	553	178		731	\$	667.45	\$	204.04	\$	871.49
E25	Perpich Ctr For Arts Education	1,926	5,391		7,317	\$	2,323.55	\$	6,177.41	\$	8,500.96
E37	Education Department	48,343	188,307		236,650	\$	58,314.14	\$	215,796.00	\$	274,110.14
E44	Mn State Academies	2,213	5,638		7,851	\$	2,669.80	\$	6,461.26	\$	9,131.06
E50	Arts Board	1,504	4,566		6,071	\$	1,814.63	\$	5,233.10	\$	7,047.73
E60	Office of Higher Education	4,427	21,611		26,037	\$	5,339.59	\$	24,765.53	\$	30,105.12
E77	Minnesota Zoological Garden	42	15,985		16,026	\$	50.06	\$	18,318.14	\$	18,368.20
G02	Administration Dept	14,985	90,311		105,296	\$	18,075.34	\$	103,494.43	\$	121,569.77
G05	Racing Commission	152	2,127		2,279	\$	183.55	\$	2,437.06	\$	2,620.60
G09	Gambling Control Board	0	129		129	\$	-	\$	148.24	\$	148.24
G10	Mn Management & Budget	72,599	317,146		389,745	\$	87,573.40	\$	363,442.65	\$	451,016.05
G17	Human Rights Dept	1,957	6,517		8,475	\$	2,361.10	\$	7,468.85	\$	9,829.96
G19	Indian Affairs Council	0	31		31	\$	-	\$	35.95	\$	35.95
G45	Bureau of Mediation Services	0	2,826		2,826	\$	-	\$	3,238.76	\$	3,238.76
G67	Revenue Dept	134,885	572,453		707,338	\$	162,707.24	\$	656,017.96	\$	818,725.20
G92	Amateur Sports Comm	0	0		0	\$	-	\$	-	\$	-
G9K	Administrative Hearings	111	222		333	\$	133.49	\$	254.77	\$	388.26
G9L	Black Minnesotans Council	0	3		3	\$	-	\$	2.88	\$	2.88
G9M	Chicano/Latino Affairs Council	0	3		3	\$	-	\$	3.43	\$	3.43
G9N	Asian-Pacific Council	0	35		35	\$	-	\$	39.66	\$	39.66
G9X	Capitol Area Architect	0	34		34	\$	-	\$	39.16	\$	39.16
G9Y	Disability Council	0	147		147	\$	-	\$	168.96	\$	168.96
H12	Health Department	136,743	527,527		664,269	\$	164,947.70	\$	604,533.93	\$	769,481.63
H55	Department of Human Services (includes DHS and Mnsure in MN.IT FY18 Plan Reporting)	719,398	2,713,977		3,433,375	\$	867,783.08	\$	3,110,158.09	\$	3,977,941.17
H75	Veterans Affairs Dept	12,287	64,224		76,511	\$	14,821.53	\$	73,599.63	\$	88,421.16
H7B	Medical Practice Board	2,213	5,885		8,098	\$	2,669.80	\$	6,744.25	\$	9,414.05
H7C	Nursing Board	2,213	8,709		10,922	\$	2,669.80	\$	9,979.86	\$	12,649.66
H7D	Pharmacy Board	0	6,723		6,723	\$	-	\$	7,704.91	\$	7,704.91
H7F	Dentistry Board	0	1,591		1,591	\$	-	\$	1,822.75	\$	1,822.75
H7H	Chiropractors Board	0	669		669	\$	-	\$	766.89	\$	766.89
H7J	Optometry Board	0	0		0	\$	-	\$	-	\$	-
H7K	Nursing Home Admin Board	3,320	8,544		11,864	\$	4,004.69	\$	9,791.80	\$	13,796.48
H7L	Social Work Board	1,107	3,202		4,308	\$	1,334.90	\$	3,668.95	\$	5,003.85
H7M	Marriage & Family Therapy Board	0	0		0	\$	-	\$	-	\$	-
H7Q	Podiatric Medicine Board	0	1		1	\$	-	\$	1.50	\$	1.50
H7R	Veterinary Medicine Board	0	128		128	\$	-	\$	146.46	\$	146.46
H7S	Emergency Medical Services Bd	0	546		546	\$	-	\$	625.94	\$	625.94
H7U	Dietetics & Nutrition Practice	0	26		26	\$	-	\$	29.47	\$	29.47
H7V	Psychology Board	0	412		412	\$	-	\$	472.70	\$	472.70
H7W	Physical Therapy Board	0	376		376	\$	-	\$	430.38	\$	430.38
H7X	Behavioral Health & Therapy Bd	0	1		1	\$	-	\$	1.64	\$	1.64
H9G	Ombud Mental Hlth & Dev Dis	792	3,744		4,536	\$	955.29	\$	4,290.61	\$	5,245.90
J68	Tax Court	0	188		188	\$	-	\$	215.97	\$	215.97
P07	Department of Public Safety	147,532	840,108		987,640	\$	177,962.61	\$	962,744.89	\$	1,140,707.50
P78	Corrections Dept	66,730	227,235		293,965	\$	80,494.29	\$	260,406.04	\$	340,900.32
P7T	Peace Officers Board (POST)	0	18		18	\$	-	\$	20.93	\$	20.93
P9E	Sentencing Guidelines Comm	0	876		876	\$	-	\$	1,003.35	\$	1,003.35
R29	Natural Resources Dept	109,983	333,120		443,103	\$	132,667.89	\$	381,748.62	\$	514,416.51
R32	Pollution Control Agency	70,327	270,099		340,426	\$	84,832.70	\$	309,527.26	\$	394,359.95
R9P	Water & Soil Resources Board	3,320	11,111		14,430	\$	4,004.69	\$	12,732.46	\$	16,737.14
T79	Transportation Dept	209,348	890,936		1,100,284	\$	252,529.11	\$	1,020,992.60	\$	1,273,521.71
Total		1,931,384	7,778,001		9,709,385	\$	2,329,758.30	\$	8,913,417.27	\$	11,243,175.57

Step 1 of FTE-Based Overhead Allocation:

Compute how much of Human Resources and Payroll overhead costs should be allocated as overhead to service rates vs direct billing to agencies using FY17 Plan Data

Agency	FY17 Plan FTE Count
B04-Agriculture Department	22.65
B13-Commerce Department	12.975
B14-Animal Health Board	2.4
B22-Employment & Economic Development Department	78.65
B42-Labor & Industry Department	21.45
B7E-AELSLAGID Board	0.25
B7P-Accountancy Board	0.25
B82-Public Utilities Commission	2.1
B9D-Amateur Sports Commission	0.5
E25-Perpich Center for Arts Education	2
E37-Education Department	50.795
E44-MN State Academies	2
E50-Arts Board, Minnesota	2.35
E60-Office of Higher Education	4.18
E77-MN Zoo	3.1
G02-Administration Department	12.9
G05-Racing Commission	0.35
G10-Minnesota Management and Budget	71.1
G17-Human Rights Department	0.85
G67-Revenue Department	121.88
G9K-Administrative Hearings Office	0.1
H12-Health Department	137.15
H55-Human Services Department	738.5
H75-Veterans Affairs Department	28
H7B-Medical Practices Board	1
H7C-Nursing Board State of Minnesota Standards	2
H7K-Nursing Home Administrations Board of Examiners	2
H7L-Social Work Board	1
H9G-Ombudsman for MH & DD	1.85
P07-Public Safety Department	155.62846
P78-Corrections Department	68.25
R29-Natural Resources Department	105.6
R32-Pollution Control Agency	71.12
R9P-Water & Soil Resources Board	4.4
T79-Transportation Department	207.25

Total Consolidated FY17 Plan Agency FTEs	1936.57846	Agency-Based %	83.24%	This percentage of cost allocations to Human Resources and Payroll goes to the new billable MN.IT Administrative Charges-FTE based service 863
G46-MN.IT Services Central	389.7965	Central %	16.76%	This percentage of cost allocations to Human Resources and Payroll is allocated as overhead on service rates.
Total All MN.IT FY17 Plan FTEs	2326.37496			

Step 2 of IT FTE-Based Overhead Allocation:

Compute the volumes used for allocating MN.IT Administrative Charges - FTE-Based Costs to Agencies using FY15 Actual Data

Agency	Sum of 6/30/2015 FTE Count by MN.IT @ Agcy funding findept	% of Total Consol Agcy FTEs	Total \$ Amount in svc 863 as of 08-09- 16 is 1,931,384 - use this for annual total volumes
B04	23.66	1.36%	26,178.90
B13	10.60	0.61%	11,730.36
B14	7.08	0.41%	7,836.38
B22	81.92	4.69%	90,654.38
B42	21.00	1.20%	23,239.39
B7E	0.25	0.01%	276.66
B7P	0.25	0.01%	276.66
B82	1.97	0.11%	2,182.15
B9D	0.50	0.03%	553.32
E25	1.74	0.10%	1,926.24
E37	43.68	2.50%	48,342.78
E44	2.00	0.11%	2,213.28
E50	1.36	0.08%	1,504.34
E60	4.00	0.23%	4,426.55
E77	0.04	0.00%	41.50
G02	13.54	0.78%	14,984.57
G05	0.14	0.01%	152.16
G10	65.60	3.76%	72,598.89
G17	1.77	0.10%	1,957.37
G67	121.89	6.98%	134,885.31
G9K	0.10	0.01%	110.66
H12	123.57	7.08%	136,742.66
H55	650.08	37.25%	719,397.53
H75	11.10	0.64%	12,287.14
H7B	2.00	0.11%	2,213.28
H7C	2.00	0.11%	2,213.28
H7K	3.00	0.17%	3,319.91
H7L	1.00	0.06%	1,106.64
H9G	0.72	0.04%	791.94
P07	133.32	7.64%	147,532.10
P78	60.30	3.46%	66,730.26
R29	99.38	5.69%	109,982.50
R32	63.55	3.64%	70,326.83
R9P	3.00	0.17%	3,319.91
T79	189.18	10.84%	209,348.19
Total Consolidated FY15 Actual Agency FTEs by Agency Used to Calculate FY18 Plan Volumes	1745.27	100.00%	1,931,384.02

Step 1 of IT Spend-Based Overhead Allocation:

Compute how much of Finance, Security, and Communications overhead costs should be allocated as overhead to service rates vs direct billing to agencies using FY17 Plan Data

Agency	FY17 Plan IT Spend
B04-Agriculture Department	\$ 3,193,681.94
B11-Cosmetologist Examiners Board	\$ 116,427.12
B13-Commerce Department	\$ 2,123,248.97
B14-Animal Health Board	\$ 369,167.52
B15-Barber Examiners Board	\$ 18,513.04
B20-Explore Minnesota Tourism	\$ 460,973.71
B22-Employment & Economic Development Department	\$ 16,309,697.82
B41-Workers Compensation Court of Appeals	\$ 4,538.13
B42-Labor & Industry Department	\$ 3,384,732.95
B7E-AELSLAGID Board	\$ 52,102.40
B7P-Accountancy Board	\$ 53,373.45
B82-Public Utilities Commission	\$ 383,117.55
B9D-Amateur Sports Commission	\$ 54,889.81
E25-Perpich Center for Arts Education	\$ 270,963.33
E37-Education Department	\$ 8,772,983.14
E44-MN State Academies	\$ 258,398.90
E50-Arts Board, Minnesota	\$ 239,343.82
E60-Office of Higher Education	\$ 650,500.41
E77-MN Zoo	\$ 576,093.06
G02-Administration Department	\$ 5,155,244.17
G05-Racing Commission	\$ 103,428.46
G09-Gambling Control Board	\$ 26,537.40
G10-Minnesota Management and Budget	\$ 15,312,618.58
G17-Human Rights Department	\$ 221,572.93
G19-Indian Affairs Council	\$ 6,100.00
G45-Mediation Services Bureau	\$ 28,268.46
G47-Public Employment Relations Board	\$ 484.31
G67-Revenue Department	\$ 21,300,568.80
G92-Ombudsperson for Families	\$ 4,255.25
G9K-Administrative Hearings Office	\$ 101,258.92
G9L-Black Minnesotans Council	\$ 2,176.06
G9M-Chicano Latino Affairs Council	\$ 3,020.00
G9N-Asian-Pacific Minnesotans Council	\$ 1,679.61
G9X-Capitol Area Architectural and Planning Board	\$ 1,229.87
G9Y-Disability Council	\$ 7,903.81
H12-Health Department	\$ 28,467,365.48
H55-Human Services Department	\$ 134,202,560.87
H75-Veterans Affairs Department	\$ 5,649,262.80
H7B-Medical Practices Board	\$ 187,730.03
H7C-Nursing Board State of Minnesota Standards	\$ 317,034.36
H7D-Pharmacy Board	\$ 321,891.86
H7F-Dentistry Board	\$ 57,144.64
H7H-Chiropractic Examiners Board	\$ 2,000.00
H7J-Optometry Board	\$ 2,000.00
H7K-Nursing Home Administrations Board of Examiners	\$ 226,143.04
H7L-Social Work Board	\$ 120,746.01
H7M-Marriage & Family Therapy Board	\$ 2,000.00
H7Q-Podiatric Medicine Board	\$ 3,120.00
H7R-Veterinary Medicine Board	\$ 2,000.00
H7S-Emergency Medical Services Board	\$ 17,350.58
H7U-Dietetics & Nutrition Practices Board	\$ 3,120.00
H7V-Psychology Board	\$ 2,000.00
H7W-Physical Therapy Board	\$ 2,000.00
H7X-Behavioral Health & Therapy Board	\$ 2,000.00
H9G-Ombudsman for MH & DD	\$ 209,182.24
J68-Tax Court	\$ 713,623.12
P07-Public Safety Department	\$ 42,217,119.75
P78-Corrections Department	\$ 11,664,821.93
P7T-Peace Officers Standards and Training Board	\$ 10,000.00
P9E-Sentencing Guidelines Commission	\$ 6,221.65
R29-Natural Resources Department	\$ 15,093,153.66
R32-Pollution Control Agency	\$ 10,489,917.24
R9P-Water & Soil Resources Board	\$ 991,143.92
T79-Transportation Department	\$ 26,632,434.79

Total Consolidated FY17 Plan Agency-Based IT Spend	\$ 357,184,181.67
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This percentage of cost allocations to Finance, Security, and Communications goes to the new billable Administrative Charges-IT Spend-based service 864

G46-MN.IT Services Central	\$ 113,555,281.49
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24.12% This percentage of cost allocations to Finance, Security, and Communications is allocated as overhead on service rates.

Total All MN.IT FY17 Plan IT Spend	\$ 470,739,463.15
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MN.IT Services

**Schedule 7: Calculation of Billable Volumes for Each Agency for Agcy Direct Bill for IT Spend-Based
 FY2018 Plan
 Whole Dollars**

Agency	Agency Name	Total Agency- Based Spend- Consol Only-5500 fund	Single Agcy as % of Total Agcy-Based Spend	Total \$ Amount in svc 864 as of 08-09-16 is 7,778,001- use this for annual total volumes
B04	Agriculture Dept	\$ 3,881,858	1.25%	97,287.47
B11	Cosmetologist Exam Board	\$ 89,062	0.03%	2,232.08
B13	Commerce Dept	\$ 1,802,367	0.58%	45,171.08
B14	Animal Health Board	\$ 665,171	0.21%	16,670.58
B15	Barber Examiners Board	\$ 14,557	0.00%	364.83
B20	Explore Minnesota Tourism	\$ 406,403	0.13%	10,185.31
B22	Employ & Econ Development Dept	\$ 14,187,794	4.57%	355,575.72
B41	Workers Comp Court of Appeals	\$ 560	0.00%	14.04
B42	Labor & Industry Dept	\$ 3,429,549	1.11%	85,951.65
B7E	Architecture, Engineering Bd	\$ 23,860	0.01%	597.98
B7P	Accountancy Board	\$ 25,441	0.01%	637.60
B82	Public Utilities Comm	\$ 386,060	0.12%	9,675.48
B9D	Amateur Sports Comm	\$ 7,104	0.00%	178.05
E25	Perpich Ctr For Arts Education	\$ 215,086	0.07%	5,390.51
E37	Education Department	\$ 7,513,632	2.42%	188,307.30
E44	Mn State Academies	\$ 224,970	0.07%	5,638.21
E50	Arts Board	\$ 182,207	0.06%	4,566.49
E60	Office of Higher Education	\$ 862,292	0.28%	21,610.83
E77	Minnesota Zoological Garden	\$ 637,805	0.21%	15,984.72
G02	Administration Dept	\$ 3,603,491	1.16%	90,311.02
G05	Racing Commission	\$ 84,854	0.03%	2,126.62
G09	Gambling Control Board	\$ 5,162	0.00%	129.36
G10	Mn Management & Budget	\$ 12,654,425	4.08%	317,146.30
G17	Human Rights Dept	\$ 260,052	0.08%	6,517.45
G19	Indian Affairs Council	\$ 1,252	0.00%	31.37
G45	Bureau of Mediation Services	\$ 112,768	0.04%	2,826.20
G67	Revenue Dept	\$ 22,841,375	7.36%	572,452.54
G9K	Administrative Hearings	\$ 8,871	0.00%	222.32
G9L	Black Minnesotans Council	\$ 100	0.00%	2.51
G9M	Chicano/Latino Affairs Council	\$ 119	0.00%	2.99
G9N	Asian-Pacific Council	\$ 1,381	0.00%	34.61
G9X	Capitol Area Architect	\$ 1,364	0.00%	34.17
G9Y	Disability Council	\$ 5,883	0.00%	147.44
H12	Health Department	\$ 21,048,793	6.78%	527,526.69
H55	Department of Human Services (includes DHS and Mnsure in MN.IT FY18 Plan Reporting)	\$ 87,966,607	28.34%	2,204,626.80
H60	Mnsure (included with H55 DHS for MN.IT FY18 Plan Reporting)	\$ 20,323,549	6.55%	509,350.57
H75	Veterans Affairs Dept	\$ 2,562,608	0.83%	64,224.30
H7B	Medical Practice Board	\$ 234,823	0.08%	5,885.15
H7C	Nursing Board	\$ 347,481	0.11%	8,708.60
H7D	Pharmacy Board	\$ 268,271	0.09%	6,723.44
H7F	Dentistry Board	\$ 63,465	0.02%	1,590.56
H7H	Chiropractors Board	\$ 26,702	0.01%	669.20
H7K	Nursing Home Admin Board	\$ 340,933	0.11%	8,544.49
H7L	Social Work Board	\$ 127,746	0.04%	3,201.59
H7Q	Podiatric Medicine Board	\$ 52	0.00%	1.31
H7R	Veterinary Medicine Board	\$ 5,099	0.00%	127.80
H7S	Emergency Medical Services Bd	\$ 21,794	0.01%	546.21
H7U	Dietetics & Nutrition Practice	\$ 1,026	0.00%	25.72
H7V	Psychology Board	\$ 16,459	0.01%	412.49
H7W	Physical Therapy Board	\$ 14,985	0.00%	375.56
H7X	Behavioral Health & Therapy Bd	\$ 57	0.00%	1.43
H9G	Ombud Mental Hlth & Dev Dis	\$ 149,391	0.05%	3,744.06
J68	Tax Court	\$ 7,520	0.00%	188.46
P07	Department of Public Safety	\$ 33,521,060	10.80%	840,107.73
P78	Corrections Dept	\$ 9,066,873	2.92%	227,234.78
P7T	Peace Officers Board (POST)	\$ 729	0.00%	18.26
P9E	Sentencing Guidelines Comm	\$ 34,935	0.01%	875.54
R29	Natural Resources Dept	\$ 13,291,806	4.28%	333,120.40
R32	Pollution Control Agency	\$ 10,777,187	3.47%	270,098.80
R9P	Water & Soil Resources Board	\$ 443,322	0.14%	11,110.56
T79	Transportation Dept	\$ 35,549,141	11.45%	890,935.68
Total Consolidated FY15 Actual Agency-Based IT Spend Used		\$ 310,349,287		7,778,001.01
to Calculate FY18 Plan Volumes				annual qty

FY18 Professional Services Requested Rates Calculation

Whole Dollars

8/26/2016

ITS1-5 and Architect Cost per FTE assumes payroll cost roughly 2/3-3/4 of the way up the position classification pay scale per each position classification, times 1.35 for fringe, times 19% overhead**.

Title/Step/Rate Sent by Axalina 7/12/16

Title	Step	Rate	Salary + Fringe Estimate (Rate *1.35) Per FTE - FY18/19	Salary & Fringe Estimate Per FTE including Insurance and Step Increase Multiplier of 1.0174	FY18/19 Hourly Amount (Salary + Fringe Estimate with 19% Overhead** Applied)
ITS1	9	\$ 25.97	\$ 35.06	\$ 35.67	\$ 42.45
ITS2	10	\$ 29.88	\$ 40.34	\$ 41.04	\$ 48.84
ITS3	10	\$ 35.68	\$ 48.17	\$ 49.01	\$ 58.32
ITS4	10	\$ 39.79	\$ 53.72	\$ 54.65	\$ 65.03
ITS5	11	\$ 44.43	\$ 59.98	\$ 61.02	\$ 72.62
architect	11	\$ 47.57	\$ 64.22	\$ 65.34	\$ 77.75

**Overhead = Final Enterprise Rates model is 19% overhead.

Cost for All FTEs in Rate Class FY18/19 (=Per FTE Annual Cost times FTEs by Position Class Below)

Per FTE FY18/19 Annual Cost (Salary + Fringe + Overhead Estimate * 2088 hours)

ITS1 Cost	\$ 177,257.62	\$ 5,849,501.31	Rate Numerator
ITS2 Cost	\$ 203,945.23	\$ 44,653,807.50	Rate Numerator
ITS3 Cost	\$ 243,532.99	\$ 141,224,780.25	Rate Numerator
ITS4 Cost	\$ 271,585.70	\$ 166,107,243.29	Rate Numerator
ITS5 Cost	\$ 303,255.91	\$ 88,004,863.67	Rate Numerator
Architect Cost	\$ 324,687.90	\$ 14,448,611.56	Rate Numerator
	\$ 1,524,265.33	\$ 460,288,807.58	

Central + All Agcy - Ent & Non-Ent

1600 hours

Row Labels	Sum of FTE Count	1600 hrs * FTEs in column B * 2 (FY18 & FY19 volumes)
ITS1	33.00	105,600 Rate Denominator
ITS2	218.95	700,640 Rate Denominator
ITS3	579.90	1,855,680 Rate Denominator
ITS4	611.62	1,957,184 Rate Denominator
ITS5	290.20	928,640 Rate Denominator
Architect	44.50	142,400 Rate Denominator
Grand Total	1778.17	5,690,144

Using 3 tier Scale (ITS1&2, ITS3&4, ITS5&Architect)

Basic Prof Svcs R	\$ 62.6000
Intermediate Prt	\$ 80.6000
Advanced Prof S	\$ 95.7000

These would be the requested rates using 1600 hours per FTE for each of FY18 and FY19 as rate denominator. Basic = ITS 1 & 2, Intermediate = ITS 3 & 4, Advanced = ITS 5 & Architect

Desktop Bundle

Business Summary

Effective Date: July 1, 2017

- Revision Date: March 17th, 2016

Purpose

The Desktop Bundle provides a desktop computer and associated supporting services.

Overview

The Desktop Bundle includes a base-level (standard) desktop, related peripherals and workstation support. The “standard desktop” is defined as any desktop within the group of devices adopted by MN.IT Services as Enterprise standards. Customers have the option of upgrading the bundle by selecting components that may better meet their needs. There will be a one-time charge for any hardware upgrades at the time of purchase as listed in Group B; the monthly bundle rate will remain unchanged.

The following grouping contains a list of what is included in the base level along with a list of common add-ons.

Group	Description
<p>A. Standard Bundle</p>	<ul style="list-style-type: none"> • Standard desktop, keyboard and mouse – replaced every 5 years • Workstation management and protection package. This includes antivirus, firewalls, security patching and encryption. • Workstation Support including remote desktop and deskside support. • Inventory management of hardware and software.
<p>B. Options <i>(These are add-ons to Standard Bundle based on business requirements – a one-time charge applies. Customers should check with their respective agency to determine which of these options are available.)</i></p>	<ul style="list-style-type: none"> • Performance upgraded desktop • Monitor(s) • Memory upgrade • Headset • Camera • Local printer • Ergonomic or wireless bundle <ul style="list-style-type: none"> ○ Ergonomic keyboard & mouse ○ Wireless keyboard & mouse • Programmable keyboard • Shorter refresh cycle. The refresh cycle chosen will apply to entire agency.

Considerations

- Cameras and Headsets are necessary for utilizing all of the functionality of Skype.
- Billing is based on actual system counts.
- For billing purposes, the base refresh cycle established for desktops is 5 years. Shorter refresh cycles (2-4 years) may be selected at an agency level. Rates will be adjusted to reflect the shorter replacement cycles. Agencies will not be allowed to adopt a replacement cycle longer than 5 years.
- Early replacement of individual desktops will require the agency to buy out the remaining term of the desktop.

More Detail

Contact Kerry Henderson, Service Manager Customer and Service Management, kerry.henderson@state.mn.us

Enterprise Software Bundles

Business Summary

Effective Date: July 1, 2017

- Revision Date: April 28th, 2016

Purpose

The majority of workers in today's environment have basic communication and collaboration needs that are served by the components in the Enterprise Software Bundle. This includes email, instant messaging and enhanced collaboration access.

Overview

The Desktop and Mobile bundle is generally for most office information users. The Kiosk bundle is for workers who use a kiosk rather than a traditional desktop or laptop. Both bundles include Service Desk support beyond that included in the Desktop and Laptop bundles. Support is available in two tiers of service. The standard components of each grouping are below.

Group	Description
A. Desktop and Mobile with tier 1 support <i>(Core Service)</i>	<ul style="list-style-type: none"> • Microsoft Office 365, Word, Excel, PowerPoint, Outlook, OneNote, Access • SharePoint Access License • Skype for Business • Security awareness training • Access oversight and audit <ul style="list-style-type: none"> ○ Physical and Logical ○ Data access monitoring • Service Desk (Support not specific to Desktop & Laptop bundles) – Normal business hours (7am-5pm Monday – Friday)
B. Desktop and Mobile with tier 2 support <i>(Core Service)</i>	<ul style="list-style-type: none"> • Microsoft Office 365, Word, Excel, PowerPoint, Outlook, OneNote, Access • SharePoint Access License • Skype for Business • Security awareness training • Access oversight and audit <ul style="list-style-type: none"> ○ Physical and Logical ○ Data access monitoring • Service Desk (Support not specific to Desktop & Laptop bundles) – 24x7 support (includes weekends and holidays)
C. Desktop and Mobile with no support	<ul style="list-style-type: none"> • Microsoft Office 365, Word, Excel, PowerPoint, Outlook, OneNote, Access

Group	Description
<p><i>(Core Service) This option is only available to future-wave agencies.</i></p>	<ul style="list-style-type: none"> • SharePoint Access License • Skype for Business • Security awareness training • Access oversight and audit <ul style="list-style-type: none"> ○ Physical and Logical ○ Data access monitoring
<p>D. Desktop and Mobile for the Department of Education <i>(Core Service)</i></p>	<ul style="list-style-type: none"> • Microsoft Office 365, Word, Excel, PowerPoint, Outlook, OneNote, Access • SharePoint Access License • Skype for Business • Security awareness training • Access oversight and audit <ul style="list-style-type: none"> ○ Physical and Logical ○ Data access monitoring • Service Desk (Support not specific to Desktop & Laptop bundles) – Tier 1 or Tier 2 hours will be determined.
<p>E. Kiosk Worker with tier 1 support <i>(Rarely use PCs as part of normal work)</i></p>	<ul style="list-style-type: none"> • Microsoft Office 365, Kiosk user Office Online • Security awareness training • SharePoint access license • Access oversight and audit <ul style="list-style-type: none"> ○ Physical and Logical ○ Data access monitoring • Service Desk (Support not specific to Desktop & Laptop bundles) – Normal business hours (7am-5pm Monday – Friday)
<p>F. Kiosk Worker with tier 2 support <i>(Rarely use PCs as part of normal work)</i></p>	<ul style="list-style-type: none"> • Microsoft Office 365, Kiosk user Office Online • Security awareness training • SharePoint access license • Access oversight and audit <ul style="list-style-type: none"> ○ Physical and Logical ○ Data access monitoring • Service Desk (Support not specific to Desktop & Laptop bundles) – 24x7 support (includes weekends and holidays)
<p>G. Kiosk Worker with no support <i>(Rarely use PCs as part of normal work)</i> <i>This option is only available to future-wave agencies.</i></p>	<ul style="list-style-type: none"> • Microsoft Office 365, Kiosk user Office Online • Security awareness training • SharePoint access license • Access oversight and audit <ul style="list-style-type: none"> ○ Physical and Logical ○ Data access monitoring

Considerations

- Counts for billing are based on mailbox counts and types.
- Agencies purchasing Laptop or Desktop bundles are required to purchase one of the support options.
- Web Filtering is required for all tiers. This can be procured through MNIT or directly by the agency.

More Detail

Contact Kerry Henderson, Service Manager Customer and Service Management, kerry.henderson@state.mn.us

Hosting

Business Summary

Effective Date: July 1, 2017

- Revision Date: August 23rd 2016

Purpose

The Hosting Service consist of many components that comprise a highly available and secure environment to house agency applications and systems. The components within the hosting Service are: compute, storage, data center network, space and utilities, security, software licensing and management tools. The specific quantity and location of any component will be decided by the requirements of each application and system. Ongoing management and analysis will ensure that components are configured to run in a highly secure fashion at a high level of efficiency.

Overview

Customers will have the opportunity to make strategic choices for their applications support infrastructure which can both affect cost and performance. Specifically, the type of data storage and compute parameters are just some of the input choices the customer can make.

There will be a periodic review of the currently prescribed services in use. The customer will be given opportunity to refine the current environment to make sure the environment is running efficiently and that resources are not over-allocated or provisioned. Adjustments will be allowed to ensure the resources align properly with the business requirements.

The hosting service will utilize pre-determined standards for consistent management and support, and will have the following service groupings:

Data Center Basic	This will provide a basic data center service. This basic service will provide secure data center space with all the features to ensure maximum up time and to meet a customer's business needs.
Dedicated Hosting	This will provide a physical server environment that includes the Data Center Bundle and will meet a customer's business or application requirements to have a dedicated and secure environment that is necessary to meet the customer's business and application needs.
Shared Hosting	This will provide a shared multi-tenant server environment that includes the Data Center Bundle and is built to ensure security compliance and governance that meet the customers' business and application requirements while also mitigating risk by utilizing a redundant infrastructure to ensure maximum uptime.

All shared multi-tenant environments are built and configured with High Availability (HA) to ensure the compute infrastructure stays up and running.

All of the environments are constantly updated and managed to ensure that any changes or updates to the customers' application can be met.

The customer always has the opportunity in conference with MN.IT personnel to modify the existing environment in order to help meet new technical or budgetary requirements.

All services are designed and built to extremely high security standards by default. They are also architected from the ground up with security woven into the design and built with flexibility to ensure the customer's specific security and governance requirements can be met.

Considerations

- Q: What is the measure for billing?* A: The data center service will be measured by Rack Unit ([RU](#)).
- A: The shared server hosting service will be measured by the provisioned server resources of **memory** (RAM), **processor** (CPU) and data **storage gigabytes** (GB).
- A: The dedicated server hosting service will be measured by the provisioned "standard configuration" server resource instance with a set cost/rate value and a cost plus one-time charge to the customer to recover any requirements to add to the standard configuration. Data **storage will use the metric of gigabytes** (GB) and is a monthly variable.
- A: The **Cloud Hosting** service will be billed at cost plus overhead.
- Q: Which service should I buy?* A: Customers should purchase the service type to provide the needed infrastructure to support the selected business application. MN.IT will assist in determining the service that meets the customer needs and requirements.
- Q: What is included?* A: Security, infrastructure, data center space, operational support and technical input on architecting the correct solution for the selected application.
- Q: How do I use the service?* A: From the business side an application has been chosen that meets a business need. The hosting service that is required to run the application would be requested and purchased through MN.IT.
- Q: Do I have options or choices?* A: For the standard service customers have the option of selecting different performance tiers of data storage. Each tier is meant to meet specific needs. MN.IT staff will assist the customer in making a decision.
- A: All of the hosting environment is flexible and allows the customer to decide on variables that impact cost and performance.
- Q: What isn't included?* A Users of this service must have their place of work connected via the WAN service.
- A: Connectivity for the **Dedicated Hosting Service - Physical** varies on a case by case basis because every piece of equipment has unique requirements
- A: Disaster recovery is a focused effort to recover in the case of a catastrophe and is part of the mainframe hosting service but is not part of the server hosting service. The DR plan and efforts to recover from a disaster are part of enterprise business continuity and specific business application business continuity plans.
- A: Nonstandard operating system (OS) configuration and support may incur additional costs. There are "Standard" server OSs and configurations templated to ensure compliance and governance requirements are met. Any deviation from those "Standards" will be best effort to manage and support.

More Detail

Contact Jeff Hoffmann, Service Portfolio Manager-Hosting, Jeff.Hoffmann@state.mn.us

Local Area Network (LAN)

Effective Date: July 1, 2017

FY18-19 Business Summary

- Revision Date: February 4, 2016

Purpose

LAN Services support the connection of end-user computing devices, telephones, printers, security cameras and other network connected devices. The service includes equipment, maintenance, configuration, administration, monitoring, and operations.

Overview

The eight service types for LAN Services are available to support wired and wireless connections. The services are detailed in the table below. Services are billed per device.

All services include:

- Switch equipment, maintenance plans and equipment spares as needed for quick replacement
- Management systems, monitoring systems and operational resources
- Managing enterprise architectural standards and best practices for LAN and Wireless LAN (WLAN) services. The lifecycle for LAN equipment is managed and equipment replaced as needed.
- Specialized distribution equipment known as a core switch are required at large offices or multiple building campuses with many or widespread LAN switches. These are listed as well in the table below

Item	Description
LAN 12	• LAN device supporting 12 connections
LAN 24	• LAN device supporting 24 connections
LAN 48	• LAN device supporting 48 connections
LAN Core Small	• Core switch for offices with 8 to 16 LAN switches
LAN Core Medium	• Core switch for offices with up to 24 LAN switches
LAN Core Large	• Core switch for offices with more than 24 LAN switches
Wireless device standard	• Standard wireless access point device (typical to office spaces)
Wireless device specialized	• Specialized wireless access point device (such as outdoor or hardened set-ups)

Considerations

Q: What is the measure for billing? A: Services are billed monthly based upon the quantity of physical LAN devices (includes LAN switches, core switches and wireless LAN access

points) that are installed and being monitored in MN.IT management systems.

Q: What services should I buy?

A: Customers should purchase the number of LAN devices required to provide for the total number of local network connections (wired and wireless) needed at a site. MN.IT will assist in determining the quantity of devices needed to support a location based upon business needs.

Q: When is a core service needed?

A: MN.IT will work with the agency to determine the most cost-effective and efficient design for a particular office location and communicate the rationale for the design.

Q: How do I use the service?

A: Wired LAN connections will be made in coordination with workstation management teams and/or facilities teams typically working with an on-boarding process. End-users will be supported for their wireless LAN connections through local MN.IT service desks. MN.IT will provide information about how to log-on for guest and secure wireless LAN (WLAN) connections.

Q: What isn't included?

A: For large construction, remodeling and office moves, LAN architecture and detailed design work is billed separately as needed on a per hour basis. In addition, the one-time charges for the installation, update or repair of LAN wiring systems (cabling, wall plates, patch panels, etc.) are also billed separately.

For some locations that require the highest level of network uptime, redundant LAN core devices can be provided at an added cost.

For customer sites wanting additional WLAN features such as location services that track wireless devices within a building using the floor plans of the site, additional costs will be charged.

See a summary of this below.

<i>Service</i>	<i>Billing Metric</i>
♦ Fiber-based Installation	per installation
♦ LAN structured cabling systems.....	per installation
♦ Additional WLAN features (i.e., location services)...	Monthly
♦ Redundant LAN core/distribution equipment.....	Monthly

More Detail

Contact Mark M. Nelson, Service Portfolio Manager-Telecommunications, mark.nelson@state.mn.us

Mobile Device Management Service

Business Summary

Effective Date: July 1, 2017

- Revision Date: August 23rd, 2016

Purpose

This document is designed to answer two questions in regards to the Mobile Device Service, “What do I get?” and “What are my options?” At the most basic level this service helps you secure and manage mobile devices that are connected to the state network. Devices may be owned by the user (BYOD) or the state. The Mobile Device Management (MDM) service allows agencies to establish rules defining what the minimum security levels are for network access.

Overview

Mobile devices can be grouped into many different categories based on ownership, type of device (phone, tablet, etc.) and the type of software that runs the device including Apple iOS, Android and Windows (except for Windows Tablets). The following are the main groupings and sub-groupings.

- Bring Your Own Device (BYOD) tier 1 – User provides phone that is covered by the basic level of MDM.
- Bring Your Own Device (BYOD) tier 2 – User provides phone that is covered by the Advanced level of MDM
- Standard phone – includes one of the following
 - iOS phone, Android phone, Windows phone
- Standard Tablet – includes one of the following
 - iOS tablet, Android tablet

General support provided by the MDM service includes assistance with device enrollment and working with the agency to establish security standards, feature restrictions and application testing. Support will monitor devices for compliance with agency rules and agency operating system requirements. Support will manage lost devices (wipe) and establish retirement parameters. Support will provide troubleshooting instructions and remote diagnostics.

The standard features of basic MDM versus Advanced MDM are described below.

Group	Description
BYOD – Basic MDM	<ul style="list-style-type: none"> • Basic capability to connect to email and calendars • Remote wipe – all user files are removed

Group	Description
<p>BYOD – Advanced MDM</p> <p>Standard Phone – Advanced MDM</p> <p>Standard Tablet – Advanced MDM</p>	<ul style="list-style-type: none"> • Delivers basic capability to connect to email and calendars. • Provides a way to keep track of the age of devices and the amount of use that they receive. • Helps with making sure devices are used appropriately and according to the standards established. • Advanced capabilities to manage what is placed on the devices to help users work with and store data. • Assists with enrolling devices - this helps easily setup devices in the MDM service and create rules for how they are used. • Allows agency to set up secure use features such as requiring passcodes and encryption. • Allows agencies to set up rules defining compliant use and what activities are allowed on the device. • MDM provides options for sending updates to the devices including remote wipes if necessary. Wipes can be limited to organizational data leaving personal files intact. • Support can be provided by using remote diagnostics. • Agencies can provide and control specific applications to the user's device for specialized business specific needs.

Considerations

- Counts for billing originate from reporting on ActiveSync by Microsoft and reporting from the Advanced MDM service.
- Hardware procurement is provided by the agency.
- MDM support personnel will work with individual agencies to determine what applications are approved and can be loaded on devices.
- Support will not train end users on how to use a device.
- Support will not force operating system updates.
- Support for BYOD devices is limited to the MDM service.
- Access to the Advanced MDM service can be addressed by opening a ticket in the MN.IT Mall or by contacting the agency account manager.

More Detail

Contact Kerry Henderson, Service Manager Customer and Service Management, kerry.henderson@state.mn.us

Laptop Bundle

Business Summary

Effective Date: July 1, 2017

- Revision Date: March 17th, 2016

Purpose

The Laptop Bundle provides a laptop computer and associated supporting services.

Overview

The Laptop bundle includes a base-level (standard) laptop, related peripherals and workstation support. The “standard laptop” is defined as any laptop within the group of laptops adopted by MN.IT Services as Enterprise standard devices. Customers have the option of upgrading the bundle by selecting components that may better meet their needs. There will be one-time charge for any hardware upgrades at the time of purchase as listed in Group B; the monthly bundle rate will remain unchanged.

The following grouping contains a list of what is included in the base level along with a list of common add-ons.

Group	Description
<p>A. Standard Bundle</p>	<ul style="list-style-type: none"> • Standard laptop replaced every 4 years, docking station, keyboard and mouse replaced with laptop if necessary. • Workstation management and protection package. This includes antivirus, firewalls, security patching and encryption. • Workstation support including remote desktop and deskside support. • Inventory management of hardware and software.
<p>B. Options <i>(These are add-ons to the Standard Bundle based on business requirements – a one-time charge applies. Customers should check with their respective agency to determine which of these options are available.)</i></p>	<ul style="list-style-type: none"> • Performance upgraded laptop • Monitor(s) • Memory upgrade • Headset • Camera • Local printer • Ergonomic or wireless bundle <ul style="list-style-type: none"> ○ Ergonomic keyboard & mouse ○ Wireless keyboard & mouse • Programmable keyboard • Shorter refresh cycle. The refresh cycle chosen will apply to entire agency.

Considerations

- Cameras and Headsets are needed to fully use Skype's abilities.
- Billing is based on actual counts.
- For billing purposes, the base refresh cycle established for laptops is 4 years. Shorter refresh cycles (2-3 years) may be selected at an agency level. Rates will be adjusted to reflect the shorter replacement cycles. Agencies will not be allowed to adopt a replacement cycle longer than 4 years.
- Early replacement of individual laptops will require the agency to buy out the remaining term of the laptop.

More Detail

Contact Kerry Henderson, Service Manager Customer and Service Management, kerry.henderson@state.mn.us

Telephone

Business Summary

Effective Date: July 1, 2017

- Revision Date: August 24, 2016

Purpose

Telephone service types provide business quality voice communications and a varied set of related features and capabilities. The service provides one telephone line in a state office, teleworker home office or other location. Services are billed monthly per telephone number. Services generally include:

- A unique telephone number and a standard telephone handset (equipment)
- Long distance calling (outbound calling only, 1-800 type inbound long distance is additional)
- Telecom coordination operational support
- Telephone equipment replacement will be done on an as-needed basis (approximately every ten years).

Overview

These four services are contracted services from telephone companies.

Centrex line	Service from a telephone company that offers a specialized set of telephone services designed to provide much of the functionality of a private telephone system at a competitive price. Note: the availability of a Centrex services is based upon the telephone company under contract for a particular location.
Business line	Phone service from a telephone company. (when no Centrex services are available)
Small office multi-line	Phone service that uses an on premise telephone system connected to telephone company trunk lines to support a small office.
Basic line	Telephone for specialized monitoring, faxing or equipment support purposes (no handset).

These five services use MN.IT Enterprise Voice over Internet Protocol (VoIP) infrastructure.

Soft Phone	A software-based telephone application that runs on a user's computer or tablet.
IP Telephone	Standard office IP telephone
Advanced IP Telephone	Includes both of the above IP Telephone and Soft Phone services for increased flexibility and mobility plus support for single number reach integration features with user's cellular telephone. Incoming calls can be answered on any one of a number of devices.
Contact Center Agent	A standard office IP telephone with a suite of contact center agent computer applications to support their work
Contact Center Supervisor	IP Telephone and Contact Center agent service adds an additional set of capabilities for contact center supervisors to manage their team of agents

This service can be added to any of the above telephone services.

Audio Conferencing	Provides an individual with a reservation-less audio conference account to support up to 100 participants on a conference call accessed via a toll-free 1-800 number.
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Considerations

- Q: What services should I buy?* A: MN.IT telecom coordinators will assist in determining the services needed to support a location based upon business needs. Note that current small office multi-line phones are being replaced with enterprise IP Telephony services.
- Q: How is long distance is included?* A: All usage charges for state, national, Canadian and international long distance is included in the service along with services such as 411 directory assistance. The annual usage costs for all state phones are averaged into the monthly rates of the service. Customers are responsible for the appropriate use of these usage-based services by employees.
- Q: What isn't included?* A: Line installation fees from contracted telephony companies will be billed as one-time charges. Specialized phones such conference room speaker phones or other devices will be provided as one-time charge. In bound long distance toll (1-800 services) is billed on a per minute basis.
- Specialized contact center services including interactive voice response (IVR) applications, advance contact center tools such as quality management or workforce management applications are billed separately.
- Operator assisted audio conferencing calls and one-time audio conference services such as audio recording files or transcriptions are billed separately.
- Q: What about cellular phones?* A: Cellular telephones are not included in this service offering. These are available from providers on state contract.

More Detail

Contact Mark M. Nelson, Service Portfolio Manager-Telecommunications, mark.nelson@state.mn.us

Mainframe Services

Effective Date: July 1, 2017

Business Summary

- Revision Date: August 23rd 2016

Purpose

The Mainframe Service consists of components that comprise a highly available and secure environment to house agency applications and systems. The components within the Mainframe Service are: compute, storage, data center network, space and utilities, security, software licensing and management tools. The specific quantity and location of any component will be decided by the requirements of each application and system. Ongoing management and analysis will ensure that components are configured to run in a highly secure fashion at a high level of efficiency.

Overview

Customers will have the opportunity to make strategic choices for their applications support infrastructure which can both affect cost and performance. Specifically, data storage and compute parameters are just some of the input choices the customer can make.

There will be a periodic review of the currently prescribed services in use. The customer will be given opportunity to refine the current environment to make sure the environment is running efficiently and that resources are not over-allocated or provisioned. Adjustments will be allowed to ensure the resources align properly with the business requirements.

The Mainframe Service will utilize pre-determined standards for consistent management and support, and will have the following service group:

<p>Mainframe Services</p>	<p>This will provide a shared multi-tenant mainframe environment that includes the Data Center Bundle and is built to ensure security compliance and governance that meet the customers' business and application requirements while also mitigating risk by utilizing existing mainframe architecture and technology with disaster recovery options to ensure maximum uptime.</p>
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All shared multi-tenant environments are built and configured with High Availability (HA) to ensure the compute infrastructure stays up and running.

All of the environments are constantly updated and managed to ensure that any changes or updates to the customers' application can be met.

The customer always has the opportunity in conference with MN.IT personnel to modify the existing environment in order to help meet new technical or budgetary requirements.

All services are designed and built to extremely high security standards by default. They are also architected from the ground up with security woven into the design and built with flexibility to ensure the customer's specific security and governance requirements can be met.

Considerations

Q: What is the measure for billing? A: The mainframe hosting service will be measured by usage of resources of **processor** (CICS, CPU, Ziip), **reads, batch processing, scheduled**

jobs and data storage and backups in gigabytes (GB). Mainframe Database (DB2, Adabas and Supra) utilization will be measured by usage of processor resources. Specialty software requirements are also measured and charged by their specific usage type.

- Q: Which service should I buy?* A: Customers should purchase the service type to provide the needed infrastructure to support the selected business application. MN.IT will assist in determining the service that meets the customer needs and requirements.
- Q: What is included?* A: Security, infrastructure, data center space, operational support and technical input on architecting the correct solution for the selected application.
- Q: How do I use the service?* A: From the business side an application has been chosen that meets a business need. The Mainframe Service required to run the application would be requested and purchased through MN.IT.
- Q: Do I have options or choices?* A: The mainframe environment is flexible and allows the customer to decide on variables that impact cost and performance.
- Q: What isn't included?* A Users of this service must have their place of work connected via the WAN service.
- A: Disaster recovery is a focused effort to recover in the case of a catastrophe is part of the mainframe hosting service. The DR plan and efforts to recover from a disaster are part of enterprise business continuity and specific business application business continuity plans.

More Detail

Contact Jeff Hoffmann, Service Portfolio Manager-Hosting, Jeff.Hoffmann@state.mn.us,

Wide Area Network (WAN)

Effective Date: July 1, 2017

FY18-19 Business Summary

- Revision Date: September 14, 2016

Purpose

WAN services provide secure network connections to state locations. These connections provide access to applications and information that employees need to do work. WAN services connect agency sites to the state network known as Minnesota's Network for Enterprise Telecommunications (MNET), to the Internet and to MN.IT Enterprise Data Centers.

Overview

WAN Tiers are set to provide various levels of network capacity and availability to align with business needs. Each Tier provides a specific amount of network capacity (bandwidth) geared to support the peak levels of business activity at a location. Employee counts used below to illustrate how the Tiers vary are approximate as the preferred capacity at a location can depend upon additional factors. Some telecommunication circuits are not available in certain areas of the state, so all WAN Tiers are not available at all locations.

The top tiers generally use dedicated circuits. The others use internet connections but with secure and encrypted connections are made to the state network using a technology known as hardware-based virtual private network (VPN). WAN equipment replacement will be done on an as-needed basis (approximately every five to eight years).

- Headquarters – generally for offices with more than 500 employees
- Branch Office – with 100 to 500 employees
- District Office – with 25 to 100 employees
- Field Office – with 10 to 25 employees
- Small Office – with 2 to 15 employees using a commercial internet connection
- One-Person Office – with one person or for on-net monitoring functions with no staff using an internet connection.

Customers may also choose to add a high availability option to minimize work disruptions. These options are detailed in technical documentation available as part of a planning guide process.

Considerations

- Q: What is the measure for billing? A: Services are billed monthly per agency location and Tier.*
- Q: What bundles should I buy? A: Customers should purchase the Tier to provide the network bandwidth needed to support the business activity of the site. Higher capacity Tiers can support more rapid response time to cloud applications. MN.IT will assist in determining the Tier needed to support a location.*
- Q: How do I use the service? A: WAN connections are made to a location/site and in turn connects to a local area network (LAN) service, which is purchased separately to connect all the computers, IP telephones, printers and other connected devices at the site.*
- Q: What isn't included? A: The one-time and recurring charges for circuits, WAN architecture and detailed design work is also billed separately on a per hour basis. End user connections are provided by LAN service connections will be made in coordination with the LAN team.*

More Detail

- Contact Mark M. Nelson, Service Portfolio Manager-Telecommunications, mark.nelson@state.mn.us

Conferencing Services

Effective Date: July 1, 2017

Business Summary

- Revision Date: August 24, 2016

Conference services provide interactive video for groups in specialized meeting rooms and web conferencing from computers or smart devices. Video conference rooms are equipped with large video screens, remote-control high definition cameras, microphones, and a touch panel to control these devices. Meeting attendees do not need a personal computer or smart device to join a meeting in these rooms. Web conferencing uses computing devices for online meetings.

Overview

The four service types are available for conference services:

- Conferencing Video Room
- Conferencing Personal Video Conf. Account
- Conferencing Video/Web Collaboration Account
- Conferencing Web Account

Services include:

- Unlimited video calling on the state network and worldwide calling on the internet.
- Video conference recording, playback and live streaming capability
- Rapid support for video conference incidents by skilled MN.IT Service Desk video specialists
- Web conferencing accounts for online events, meetings, training and support sessions.

Considerations

Q: What services should I buy?

A: The MN.IT conference coordinator team will work with state vendor/partners to assist in aligning business needs with services. The team will also support development of conference rooms with the appropriate conference solutions.

Q: What isn't included?

A: Conference room equipment and PC peripherals for conferencing are not included. Staff to operate conference room controls during meetings is not included. Group Video Conference systems are designed to have a simplified set of conference controls supported on intuitive touch-controlled panels or remotes. Video conference participants will have training available to learn how to operate these controls to successfully participate in video conference sessions.

Q: What is the measure for billing?

A: Services are billed monthly per video conference room or user account.

More Detail

Contact Mark M. Nelson, Service Portfolio Manager, Telecommunications, mark.nelson@state.mn.us

Database

Business Summary

Effective Date: July 1, 2017

- Revision Date: 08/24/2016
 - Original Draft 01/06/2016

Purpose

Database Support Services offered by MN.IT manage highly available and secure environments for agency databases.

Overview

Database support services include installation, administration, backup configuration and recovery processes, performance tuning, product life cycle management, environment management, monitoring, and capacity management of database instances. 24x7 technical support is available for production databases.

The MNIT @Agency Application staff and DBAs are responsible for the logical design and definition of the database, as well as, the data content. The MN.IT Central Database Administrators (DBAs) are responsible for the build and all operational aspects of the database environment, as well as, the physical administration of the database. These roles free agency developers and DBAs to focus on the application and business issues.

The two offerings for Database Support Services are:

Standard Database Options	Description
<p>A. Dedicated database host(s)</p> <p>Oracle Tier 1 and Tier 2 Instances</p> <p>SQL Tier 1 and Tier 2 Database</p> <p>DB2 Instances</p>	<p>For databases that fit one or more of these criteria: large, complex, high volume workloads or dictated by compliance requirements.</p> <ul style="list-style-type: none"> • Chargeable costs: <ul style="list-style-type: none"> Database instance charges (monthly) Database license and software costs (one-time) Server/VM charges (monthly see Hosting) Annual software maintenance
<p>B. Shared database hosting environments</p> <p>Oracle Instances</p> <p>SQL Database</p>	<p>Hosting of databases that fit all of the following criteria: small, simple, and low volume workloads</p> <ul style="list-style-type: none"> • Instance rate includes: <ul style="list-style-type: none"> Database instance charges Database license and software costs Server/VM charges Annual software maintenance <p>***Dedicated hosts can be specified even if the database fits the criteria for shared hosting***</p>

The shared environment is intended to provide a lower cost option for agency applications with small databases and light workloads.

Considerations

- Q: What is the measure for billing?* A: The monthly billing metric for SQL Server in the Shared Database Hosting environment is by the individual database. The monthly billing metric for Oracle in the Shared Database Hosting environment is by the database instance for Oracle. Databases hosted in the Central Shared Database Environment must fit all of the following criteria: small, simple and have low volume workloads.
- A: The dedicated database hosting service will be billed monthly per the database instance for Oracle and DB2 or by the database for SQL Server. Production instances and databases will be billed at the Tier 1 rate. Non-production instances and databases will be billed at the Tier 2 rate.
- A: Support for databases not hosted in the Central Hosting environment will be billed at a recurring monthly quantity for Database professional Services hours, including additional hours for On-call Support if requested.
- Q: Do I have options or choices?* A: Small databases with low volume workloads can be hosted in one of the clustered shared database environments that exist to provide a low cost option for agency databases.
- A: Databases that are large, complex, have high volume workloads or compliance requirements which mandate database segregation will be hosted on dedicated servers. Agencies can chose to have dedicated hosts for databases that fit the small database criteria.
- Q: What is included?* A: Physical database administration, monitoring, maintenance, patching, service coordination, implementation assistance, database security, upgrades, backup configuration and recovery procedures.
- A: Shared environments include hosting and license costs in the instance rate.
- Q: How do I use the service?* A: New databases can be requested through the MN.IT Mall.
- MNIT @Agency Application staff and DBAs are responsible for the logical design and definition of the database, as well as, the data content. The MN.IT Central Database Administrators (DBAs) are responsible for the build and all operational aspects of the database environment, as well as, the physical administration of the database.
- Q: What isn't included?* A: In an application environment with dedicated database hosts, there are one-time costs for database license and software costs, monthly server/VM charges (see Hosting), and annual software maintenance that are not included in the monthly database instance charge.

More Detail

Contact John Bobbitt, Service Portfolio Manager-Database, John.Bobbitt@state.mn.us

Shared Geospatial Services

Effective Date: July 1, 2017

- Revision Date: August 25, 2016

Purpose

MnGeo provides shared geospatial services that support the development, implementation and use of geospatial technology to a wide variety of stakeholders in Minnesota. Guided by state agencies, other government and non-government stakeholders, its shared services focus on the access to geospatial data and technology through providing access to enterprise licensing and web services that can be incorporated into applications and web browsers.

Overview

MnGeo provides access to four types of shared services including enterprise GIS licensing geospatial data hosting and portal, and web services.

Enterprise Licensing for GIS Software

MnGeo administrates the state's enterprise license agreement with Environmental Systems Research Institute. Agencies are provided access to core GIS desktop and server software and online subscription tools and services at a significantly reduced rate. Key representatives are identified at each participating agency that can assist GIS professionals and business users with access to the software and services. MnGeo also serves as the key access point for obtaining GIS support. More information can be found at:

<https://connect.mn.gov/sites/MnGeo/ESRI-ELA/ layouts/15/start.aspx#/SitePages/Home.aspx>

Minnesota Geospatial Commons

The Geospatial Commons (<http://gisdata.mn.gov>) provides a hosted environment for agency geospatial data and metadata and provides a common access point for agencies customers to access their data. Having agency data in a single place significantly reduces time for agency users needing the data to find and obtain the data.

Web Services. MnGeo provides multiple web services that agencies may obtain for use in applications, web pages including:

- [Geocoding Service](#): MnGeo provides a secure "cascading" geocoding service for use in ArcGIS software and web applications. The service includes data layers for parcel points, address points, street centerlines, city centroids and 5 digit zip code centroids. The service is available only to state agencies for internal applications.
- Bing Maps API: State agencies can request access to the Bing Maps API. Each agency requesting access to the services is provided an "application key". The API can be used for both internal and external websites. The Bing Maps APIs include map controls and services that you can use to incorporate [Bing Maps](#) in applications and websites. In addition to interactive and static maps, the APIs provide access to other geospatial features such as geocoding, route and traffic data and spatial data sources that you can use to store and query data that has a spatial component, such as store locations. To learn more, see [Getting Started with Bing Maps](#).

Access to web services are detailed in technical documentation available to agency customers.

Geospatial Managed Hosting

Geospatial Managed Hosting is a "cloud" based service rendered by the MnGeo team that allows agencies access to a hosted environment that allows the delivery of applications, data and services to their customers. The

service uses services and storage in the State's enterprise data centers. The service provides geospatial production, test, and development environments to meet agency geospatial needs.

Managed Geospatial Hosting provides OS (Operating System), geospatial software, professional services and underlying infrastructure support to assist application owners in ensuring the hosted environment is configured to meet the requirements of the application.

Requesting agencies may choose a shared or dedicated geospatial application hosting environment depending on their need.

Considerations

- Q: What is the measure for billing?* A: Enterprise GIS licensing for agencies are charged as a one-time annual cost to the agency based on numbers of licenses and products used.
- A: Minnesota Geospatial Commons is charged to agencies as a one-time annual cost.
- A: Geocoding Services are charged as an annual one-time cost for access to the service
- A: Bing Maps API is a transactional based charge back service. Agencies are charged back monthly or quarterly (depending on use) for transactions used. Reports regarding use are also provided at time of invoice.
- A: Geospatial Managed Hosting is charged to agencies on their monthly computing services bill. Each invoice covers the server, storage, and professional services needed to provide the service on behalf of the participating agency.
- Q: How do I access the service?* A: Access to the services described about are obtained through a service request or by contacting MnGeo: gisinfo.mngeo@state.mn.us. A service agreement is required prior to the service being provided.

More Detail

For more information contact MnGeo gisinfo.mngeo@state.mn.us

	<p>Tier 2 represents a simple Middleware instance which consists of a stand-alone Web server</p> <p>Examples: This type of Middleware instance is commonly used to present a website or web based application to users. Industry examples are Apache web servers and IIS web servers.</p>
<p>B. Middleware Shared Application Hosting</p> <p>Hosted Application</p>	<p>Hosting of Middleware instances for applications that fit all of the following criteria: small, simple, and low volume workloads</p> <p>Included with the Middleware Shared Hosting rate:</p> <ul style="list-style-type: none"> Middleware instance support Middleware software license Shared application host costs Shared platforms for Apache Web Request services Annual software maintenance

The shared middleware hosting environment is intended to provide a lower cost option for agency applications with simple middleware needs and light workloads.

Q & A

Q: What is the measure for billing? A: Middleware Support Services on dedicated hosts are billed monthly per middleware instance. Middleware Support Services for applications in the Middleware Shared Application Hosting environment are billed by the application.

Q: Do I have options or choices? A: Complex (Tier 1) Middleware instances on dedicated hosts will contain one or more of the following: Application server(s); advanced message queue systems (MQS); An Enterprise Service Bus (ESB).

A: Simple (Tier 2) Middleware instances on dedicated hosts typically consist of standalone web servers.

A: The Middleware Shared Application Hosting environment provides small applications with low volume workloads a low cost alternative to dedicated environments.

Q: What is included? A: Middleware software installation, implementation and design assistance, administration, ongoing support for deployments, administration tools, monitoring, maintenance, patching, service coordination, role-based access security, upgrades, backup configuration and recovery procedures. Middleware software and annual maintenance costs are included in the instance rate.

A: Tier 1 environments include shared platforms for Apache services.

A: Middleware Shared Application Hosting includes shared application platforms and shared platforms for Apache services in the application rate.

Q: How do I use the service? A: Middleware Support Services are ordered through the MN.IT Mall. MN.IT @Agency Application development staff are responsible for defining the Middleware requirements for the application. The MN.IT Central Middleware Support staff are responsible for the design, build, configuration and all operational aspects of the Middleware software for the identified requirements.

Q: What isn't included?

A: Monthly server/VM charges (see Hosting) are not included in the Dedicated Host Middleware monthly instance charge.

More Detail

Contact John Bobbitt, Service Portfolio Manager-Middleware, John.Bobbitt@state.mn.us

SAAS Application Development & Support

Effective Date: July 1, 2017

- Revision Date: August 25, 2016

Purpose

The Software As A Service (SAAS) Development & Support (SADS) group of services acquires, builds, maintains, and supports custom and 3rd party software applications that use SharePoint and Salesforce. Sometimes customer business needs require solutions not handled by MN.IT's other enterprise service offerings. When this happens, SADS partners with customers to provide licensing, storage, hosting, and professional services. While primarily focused on custom solution development with the Salesforce platform, SADS can also support non-standard SharePoint support, feature enhancements, and 3rd party product acquisition. SADS helps customers create and manage custom solutions that don't fit within pre-built software and/or standard MN.IT licensing. When custom application development is needed or the break/fix support provided by MN.IT's other services are not sufficient for customer business requirements, SADS provides staffing, licensing, and development services.

Overview

SADS has five components:

- **Licensing** – The user licensing costs incurred by SADS projects are charged back to the customer. MN.IT uses volume purchase agreements and trained negotiators to acquire necessary software licensing for SADS projects at economical rates. Product code 860 (SaaS App Dev & Support – Licensing) is used to recover these licensing costs.
- **Storage** – MN.IT's Salesforce and SharePoint services include storage for core user data. When these limits/capacities are exceeded for a SADS project, product code 861 (SaaS App Dev & Support – Storage) is used.
- **Platform Support** – Primarily associated with Salesforce development, product code 862 (SaaS App Dev & Support - Platform Support) provides the required application hosting infrastructure. For SharePoint, this code may be used for 3rd party products that require external hosting beyond the normal Office 365 infrastructure.
- **Add-on** – When SADS projects require non-standard product licensing beyond what is already included in our Salesforce and/or Office 365 agreements, product code 987 (SaaS App Dev & Support - Add-on) is used to charge back the cost of license acquisition and ongoing maintenance.
- **Professional Services (Basic & Advanced)** – All Salesforce projects will involve MN.IT staff and/or contractors to develop, implement, maintain, and support the initiative. Depending on the expertise of the individuals, product codes 980 (SaaS - Prof Svcs – Basic) or 984 (SaaS - Prof Svcs – Advanced) may be used to recover costs. For SharePoint, the Office 365 licensing included in the Enterprise Software Bundles covers support for normal break/fix issues. However, advanced troubleshooting and implementation of non-core SharePoint capabilities may incur SADS professional services charges.

The following table shows a summary of these services and items normally associated with each product code:

Product Code	Description
860 SaaS App Dev & Support – Licensing	<ul style="list-style-type: none"> User licenses for Salesforce administrators, developers, customers, and end users.
861 SaaS App Dev & Support – Storage	<ul style="list-style-type: none"> Additional storage for documents associated with Salesforce based applications. Additional SharePoint storage for extremely large document libraries and/or site collections. SharePoint application services external to the core Office 365 infrastructure.
862 SaaS App Dev & Support – Platform	<ul style="list-style-type: none"> Cloud application hosting as a shared service, capable of hosting custom applications built by agency-based application development groups as well as third party software vendors. Maintenance and support of production and non-production environments required to meet Software Development Life Cycle best practices. Salesforce platform support and release management.
987 SaaS App Dev & Support - Add-on	<ul style="list-style-type: none"> Acquisition and/or annual maintenance charges for purchased software. App Exchange based applications that are leveraged by a custom application. For SharePoint, this may cover licensing or subscription charges that are not included in the Office 365 E3 licensing included in most standard Enterprise Software Bundles.
980 SaaS - Prof Svcs – Basic	<ul style="list-style-type: none"> Break/fix support for Salesforce applications. Usually contracted for as a specific number of hours/month for support services. Ongoing support for SharePoint site collections used by customers. Usually contracted for as a specific number of hours/month for Site Collection administration. Implementation of purchased 3rd party solutions.
984 SaaS - Prof Svcs – Advanced	<ul style="list-style-type: none"> Salesforce and SharePoint application development. Advance SharePoint troubleshooting involving tier 3 support resources.

Operational Standards and Policies

- All application development work is project-based, with associated management, documentation, and professional services requirements.
- The SADS services are subject to staff availability. If necessary staff support is not available in a timely manner, MN.IT may work with customers to find vendors capable of following SADS development guidelines.

- Salesforce and SharePoint are large products with many capabilities. MN.IT attempts to define the “core” and “non-core” capabilities of these products as a reasonable boundary for determining Basic and Advanced professional service levels. For Salesforce, core capabilities are built-in product suite features commonly used to build applications. For SharePoint, core capabilities involve common list and library operations used within team collaboration sites. Non-core capabilities are new or advanced features that require non-standard development, 3rd party products, or externally developed code. The boundary is not always clear and/or may change over time as software vendors frequently adjust their cloud product features and capabilities.
- When customers make use of a non-core capabilities it will be difficult for MN.IT staff to assist with support issues. For this reason, MN.IT staff will expect customers to maintain and share design, management, and governance documentation related to use of the capability. If an issue related to a non-core capability requires significant MN.IT support assistance, Advanced hourly professional service fees may be requested.
- Salesforce and SharePoint are subscription services delivered by vendors through a cloud infrastructure. As vendor features change, there may be upgrades and changes that necessitate rework and or changes to the professional services work product provided by MN.IT. This work may require additional payments.

Security

- During all Salesforce and SharePoint professional services engagements, MN.IT staff and/or contractors will be exposed to customer data. It is up to the customer to determine whether access to this data requires MN.IT staff to have special security clearances and/or authorizations.

More Detail

Contact Wendy Ady, wendy.ady@state.mn.us

Web Management

Effective Date: July 1, 2017

FY18-19 Business Summary

- Revision Date: August 25, 2016

Purpose

Web Management services offered by MN.IT include website development, design, hosting, search, and support. This document describes the services and features that are included with the Web Management services.

Overview

Web Management provides services related to the development of websites, including the website environment, website development and design, mechanisms to manage web content, and search platform and customization. The dynamic web content management system (WCMS) supported is currently a SDL Tridion, but may include other specific vendor platforms in the future. The tools used for quality assurance and analytics are limited to those supported by the Web Management team.

The available service types Web Management are:

- Dynamic Web Hosting Small
- Dynamic Web Hosting Medium
- Dynamic Web Hosting Large

- Static Hosting Extra-small
- Static Hosting Small
- Static Hosting Medium
- Static Hosting Large

SDL Web (Tridion) and Search services:

- **Robust WCMS** – MN.gov portal, Governor’s website, 70 more sites currently supported, with capacity for hundreds more
 - Both staging and live publishing environments
 - Multiple templates and page types for flexibility
 - Continual updates and enhancements, reviewed by agency advisory group
 - On-going training and user group meetings on a monthly basis
 - Capability to easily update or change branding
 - One of the top-ranked WCMS in Gartner’s Magic Quadrant – Leader’s quadrant
- **High-availability environment** – redundancy, failover, and recovery mechanisms on both CMS and delivery sides
- **Accessibility** – templates that meet WCAG 2.0 and ARIA accessibility standards
- **Responsive design** – templates are fully functional and adaptive to all mobile or desktop devices
- **Search platform** – robust customizable website and document search platform
- **Support** – provided locally; no need to contact outside support or vendor for incidents and requests
- **Health monitoring** – minimum of 99.9% application uptime outside of maintenance windows

Optional Web Management services:

- **Quality Assurance** website tool
 - Includes scheduled or on-demand reporting of accessibility, link checking and spellcheck
- **Web Analytics**
 - Advanced website statistics including user journeys, conversion rates and A/B testing;
 - Visualization of users' clicks and scrolls with heat maps;
 - Priority pages, referral paths and demographics of users;
 - Feedback mechanism, create workflows and respond to users in real time
- **Professional Services – Web Team offers:**
 - Initial environment configuration
 - Branding and design, within enterprise templates
 - Information architecture and taxonomies
 - WCMS training and support
 - Content management
 - Customized configuration of search capability and tuning
 - Customized templates for the agency website
 - Customized configuration of analytics tracking codes
 - Workflow configuration
 - Loosely coupled integration of existing applications
 - Presentation of cloud services via website pages

Below is a summary table of the service sizes.

SDL Web (Tridion) WCMS Tiers	Description:
Dynamic WCMS – Small	• 0-999 MB + 20% of service agreement(s)
Dynamic WCMS – Medium	• 1000-9000 MB + 20% of service agreement(s)
Dynamic WCMS – Large	• Over 9000 MB + 20% of service agreement(s)

Static Website Tiers	Description
Static hosting – Extra-small	• 0-500 MB
Static hosting – Small	• 501-2000 MB
Static hosting – Medium	• 2001--5000 MB
Static hosting – Large	• Over 5000 MB

Considerations

- Q: What is the measure for billing?* A: Services are billed monthly based on storage
- Q: What bundles should I buy?* A: Customers should purchase the size appropriate to their website size requirements. MN.IT will assist in determining the size needed to support the website capacity
- Q: How do I use the service?* A: A service agreement is required for one-time professional services charges on website development, design, content migration, search customization, and any further customizations. These costs are separate from the monthly hosting costs.
- Q: What isn't included?* A: Optional add-ons include quality assurance and analytics tools, professional services and customizations outside of the initial agreement

More Detail

Contact Eileen Quam, Web Development Manager eileen.quam@state.mn.us

FileNet EDMS Center of Excellence

Business Summary

Effective Date: July 1, 2017

- Revision Date: 08/25/2016

Purpose

The FileNet Center of Excellence provides an electronic document management system (EDMS). This includes tools that enable the scanning of paper documents and capture of documents already in an electronic format (faxes, Word documents, PDFs, and more) for storage, quick retrieval, workflow routing, powerful searching, flexible access, backup/archiving options and final disposition. The system has strong security management capabilities based on customizable user permissions.

Overview

Customers pair FileNet with existing or new storage in order to make a complete document management system.

The FileNet Center of Excellence team will:

- Work with agencies to develop an agency-specific solution and assist in evaluating value compared to the existing workflow.
- On-board new agencies.
- Maintain the software environment, including evaluating and implementing software updates and patches as appropriate.
- Coordinate and support connectivity to storage.
- Build and adjust workflows to enhance customer benefit.
- Maintain expertise with the product.
- Provide support and training to super-users.
- Provide second echelon support and training to users. (Super-users at agencies provide first level support.)

FileNet Center of Excellence User	User license to access FileNet in a secure and agency-specific environment.
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Considerations

Q: What is the measure for billing?

A: The FileNet Center of Excellence is billed per user per month. User accounts cannot be shared over multiple individuals.

Q: What else do I need?

A: Documents processed by the FileNet system need a storage location. This may include existing storage, new storage, or a combination. FileNet staff will coordinate with the agency during the design phase to determine the best approach.

A: Each agency is responsible for designating a super user to manage FileNet users within the agency, provide basic support, and be a point of contact for the FileNet Center of Excellence team.

Q: How do I get started?

A: MN.IT FileNet experts will review the agency specific objectives to determine initial and ongoing needs, including workflows, users, and storage requirements. FileNet staff will work with the agency to determine a transition plan.

Q: What isn't included?

A: Storage for FileNet documents.

A: Edge devices including user computers, scanners, faxes / faxing services. LAN and WAN connectivity.

A: New workflows that require a substantial amount of development effort, above and beyond the capacity of the existing staff.

More Detail

Contact Jamin Johnson, Director of Enterprise Planning and Administration, Jamin.Johnson@state.mn.us

IAM Center of Excellence

Business Summary

Effective Date: July 1, 2017

- Revision Date: 08/25/2016

Purpose

The Identity Access Management (IAM) Center of Excellence provides user authentication and management services when accessing data via webpages. It is commonly used to allow public service employees, the general public, and service providers, to connect with restricted state websites.

Overview

The IAM Center of Excellence consists of IAM software, related middleware, and a database. Front-end load balancers, firewalls, and websites will direct certain requests into the IAM, and then receive confirmation of unique access if the user is authorized.

The IAM Center of Excellence team will:

- Work with business and technical staff to coordinate the handoff into and out of the IAM service.
- On-board new agencies.
- Maintain the IAM software and database environment, including evaluating and implementing updates and patches as appropriate.
- Maintain expertise with the product.
- Provide IAM-specific support to other services. End users would continue to work directly with existing call centers.

IAM Center of Excellence User	User record in IAM to authenticate access to a restricted web portal.
--------------------------------------	---

Considerations

- Q: What is the measure for billing?* A: The IAM Center of Excellence is billed to the associated agency per user account per month. The agency is responsible for all external user and service provider user costs.
- Q: How do I get started?* A: MN.IT IAM experts will coordinate with the agency-specific objectives to determine initial and ongoing needs
- Q: What isn't included?* A: Load balancer, firewall, and website configuration.
A: Website creation, and specific website data beyond authentication.

More Detail

Contact Jamin Johnson, Director of Enterprise Planning and Administration, Jamin.Johnson@state.mn.us

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 2016 Plan Year, based on a projected 5.7 % medical trend increase, provided by MMB's consultant, and to maintain Contingency Reserves, a 7.4% 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: Travis Creel, General Accounting
Minnesota Management and Budget

From: April Parker-Bettis & Ed Keimig
Employee Insurance Division

Date: October 9, 2017

RE: Statewide Cost Allocation Plan (SWCAP), Fiscal Year 2017
Required Reserve Calculations for Federal Auditor.

Attached is the following information, related to the StateWide Cost Allocation Plan (SWCAP)

Page 1	2017 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 13	Supporting documentation related to IBNR estimates.
Pages 14 and 14A	Correspondence from Consultant related to projected premium rates for 2017.
Page 15	Employee Insurance Trust Fund Narrative.

Let me know if you have any questions.

Thanks

cc: Galen Benshoof

**EMPLOYEE INSURANCE DIVISION
STATE EMPLOYEE GROUP INSURANCE PROGRAM
STATEMENTS OF REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017**

(file-Segp17 w/s 19)

	Self Insured Medical & Dental Plans	Other Plans	Adminis- trative	Total	Total Per CAFR (Rounded)
Revenue					
Premiums charged	\$860,229,296	\$34,807,145	\$3,000	\$895,039,441	\$895,039,000
Administrative fees and other Income	0	0	7,437,106	7,437,106	7,437,000
Total Revenue	860,229,296	34,807,145	7,440,106	902,476,547	902,476,000
Expenses					
Purchased Services	34,784,289	34,590,752	6,039,293	75,414,334	75,415,000
Salaries and Benefits	-	-	5,974,441	5,974,441	5,974,000
Claims	802,404,168	-	-	802,404,168	802,403,000
Depreciation	-	-	0	0	-
Repairs	-	-	4,854	4,854	5,000
Supplies	-	-	37,814	37,814	38,000
Indirect Costs	-	-	24,739	24,739	26,000
Other Expenses	2,008,551	-	101,127	2,109,678	2,110,000
Total Expenses	839,197,008	34,590,752	12,182,269	885,970,029	885,971,000
Operating Income (Loss)	21,032,288	216,393	(4,742,163)	16,506,519	16,505,000
Investment Income	2,352,155	49,377	83,564	2,485,095	2,486,000
Total Non Operating Revenue	2,352,155	49,377	83,564	2,485,095	2,486,000
Net Change in Reserves for Claims	23,384,443	265,770	(4,658,599)	18,991,614	18,991,000
Internal Transfer	6,152,292	(6,203,292)	51,000	0	0
Transfer To General Fund	0	0	(20,550)	(20,550)	(20,000)
Reserve for Claims - Beginning of Year	144,848,940	2,647,021	1,734,985	149,230,946	149,231,000
Change in Accounting Principal	0	0	0	0	0
Reserve for Claims - End of Year	\$174,385,675	(\$3,290,501)	(\$2,893,164)	\$168,202,012	\$168,202,000

**SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2017**

(file-Segp17 w/s 19)

Reserve For Unpaid Claims (Medical)

1) Unpaid administrative fees	\$0	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	\$772,000,000	
Performance incentive factor	<u>0.50%</u>	
Retention Reserve Required	<u>3,860,000</u>	
Total Reserve for Unpaid Retention Costs		3,860,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$772,000,000	
Percentage per Carrier estimates	<u>10.09%</u>	
Total Reserve for Unpaid Claims		77,919,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2017 is 33 % of total Claims.
The 33 % figure is made up of the following three components:

- 1) The 2017 contract year was funded at the expected claim level plus retention.
The 2017 maximum premium level is 125 % of expected claims.
The reserve margin is the 25% difference.
- 2) The premium stabilization reserve (PSR) 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 2017 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$772,000,000	
Percentage per established reserve policy	<u>33%</u>	
Total Reserve For Claim Fluctuations		<u>254,760,000</u>
Total Required Health Plan Reserve as of June 30, 2017		<u><u>336,539,000</u></u>

**SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2017**

(file-Segp17 w/s 19)

Reserve For Unpaid Claims (Dental)

1) Unpaid administrative fees

-

2) Performance Incentive:

Expected Annual Claims & Expenditures

\$50,068,000

Performance incentive factor

1.00%

Retention Reserve Required

500,680

Total Reserve for Unpaid Retention Costs

500,680

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures

\$50,068,000

Percentage per Carrier estimates

2.35%

Total Reserve for Unpaid Claims

1,177,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2017 is 10 % of total Claims.

The 10 % figure is made up of the following three components:

- 1) The 2017 contract year was funded at the expected claim level plus retention.
The 2017 maximum premium level is 106 % of expected claims.
The reserve margin is the 6% difference.
- 2) The premium stabilization reserve (PSR) 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 2017 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures
Percentage per established reserve policy

\$50,068,000

10%

Total Reserve For Claim Fluctuations

5,006,800

Total Required Dental Plan Reserve as of June 30, 2017

6,684,480

**STATE EMPLOYEE GROUP INSURANCE PROGRAM
RESERVE ANALYSIS
AS OF JUNE 30, 2017
(file-Segp17 w/s 19)**

**DETAIL OF CLAIMS PAYABLE IN THE SEGIP FY 2017 FINANCIAL STATEMENTS
AS REPORTED TO THE LEGISLATURE**

Medical IBNR	77,919,000
Dental IBNR	1,177,000
Subtotal - Medical & Dental	<u>79,096,000</u>
Reserve for MML	1,781,000
Total Claims Payable	<u>80,877,000</u>

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2017

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	3,860,000	500,680	4,360,680
Reserve for unpaid claims	77,919,000	1,177,000	79,096,000
Reserve for claim fluctuations			
Reserve margin	193,000,000	3,004,080	196,004,080
PSR	38,600,000	2,503,400	41,103,400
Overlapping of fiscal years	23,160,000	751,020	23,911,020
Total Required Reserves	<u>336,539,000</u>	<u>7,936,180</u>	<u>344,475,180</u>

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	4,360,680	(4,360,680)
Reserve for unpaid claims	80,877,000	80,877,000	-
Reserve for claim fluctuations			
Reserve margin	-	196,004,080	(196,004,080)
PSR	-	41,103,400	(41,103,400)
Overlapping of fiscal years	-	23,911,020	(23,911,020)
Total	<u>80,877,000</u>	<u>346,256,180</u>	<u>(265,379,180)</u>

Per Page 1 - Reserve for claims - End of Year

174,385,675

STATE EMPLOYEE GROUP INSURANCE PROGRAM
IBNR for Health and Dental Plans
As of June 30, 2017
 (file-Segp17 w/s 19)

Self Funded Medical Plans

		IBNR Medical Claims	IBNR Pharmacy Claims	Total IBNR
Blue Cross	Pg. 6	52,426,000	Pg. 9	3,600,000
Health Partners	Pg. 7	11,213,000	Pg. 9	1,800,000
Preferred One	Pg. 8	<u>7,980,000</u>	Pg. 9	<u>900,000</u>
		<u>71,619,000</u>		<u>6,300,000</u>
Total Medical Plans				<u>77,919,000</u>

Self Funded Dental Plans

Delta Dental	Pg. 10	835,000		835,000
Health Partner Dental	Pg. 11	<u>342,000</u>		<u>342,000</u>
Total Dental Plans		<u>1,177,000</u>		<u>1,177,000</u>

Mn Life (Page 12) 1,781,000

Total IBNR

80,877,000

State of MN Actives - Total

Reserve Key: 10110
201706

Incurred Month	12 mo. C.F. C.F.	Paid Claims	Ultimate Liability	Required Reserves	Participants	Cost per Participant	Cumulative Reserves	Claims Paid Over Limit
201407	1.0000	\$ 26,994,839	\$ 26,994,839	\$ -	70388	\$383.51	\$ -	\$ -
201408	1.0000	\$ 25,445,804	\$ 25,446,856	\$ 1,052	70374	\$361.58	\$ -	\$ -
201409	1.0000	\$ 25,848,267	\$ 25,848,267	\$ -	70158	\$368.43	\$ -	\$ -
201410	1.0000	\$ 30,587,648	\$ 30,587,648	\$ -	70604	\$433.23	\$ -	\$ -
201411	1.0000	\$ 25,521,748	\$ 25,521,748	\$ -	70607	\$361.46	\$ -	\$ -
201412	1.0000	\$ 31,766,746	\$ 31,766,746	\$ -	70763	\$448.92	\$ -	\$ -
201501	1.0000	\$ 28,547,623	\$ 28,547,604	\$ (19)	71076	\$401.65	\$ -	\$ -
201502	1.0000	\$ 26,443,233	\$ 26,443,233	\$ -	70937	\$372.77	\$ -	\$ -
201503	1.0000	\$ 32,001,613	\$ 32,001,984	\$ 371	71032	\$450.52	\$ -	\$ -
201504	1.0000	\$ 28,639,938	\$ 28,636,319	\$ (3,620)	71119	\$402.70	\$ -	\$ -
201505	1.0000	\$ 28,034,304	\$ 28,034,342	\$ 38	70930	\$395.24	\$ -	\$ -
201506	1.0000	\$ 29,069,617	\$ 29,069,634	\$ 16	70757	\$410.84	\$ -	\$ -
201507	0.9994	\$ 29,299,063	\$ 29,299,787	\$ 723	70721	\$414.53	\$ 16,852	\$ -
201508	0.9994	\$ 27,890,917	\$ 27,896,756	\$ 5,839	70559	\$395.51	\$ 32,879	\$ -
201509	0.9994	\$ 27,608,998	\$ 27,615,289	\$ 6,291	70410	\$392.35	\$ 49,176	\$ -
201510	0.9994	\$ 29,961,948	\$ 29,961,516	\$ 4,568	70932	\$422.60	\$ 68,444	\$ -
201511	0.9991	\$ 29,535,911	\$ 29,543,226	\$ 7,315	70834	\$417.33	\$ 93,691	\$ -
201512	0.9994	\$ 32,473,588	\$ 32,487,014	\$ 13,426	70857	\$458.57	\$ 113,300	\$ -
201601	0.9993	\$ 23,729,703	\$ 23,766,423	\$ 36,720	65878	\$360.45	\$ 129,033	\$ -
201602	0.9992	\$ 24,246,473	\$ 24,267,462	\$ 20,989	65879	\$368.32	\$ 147,233	\$ -
201603	0.9991	\$ 26,170,382	\$ 26,170,403	\$ 21	65940	\$397.23	\$ 169,886	\$ -
201604	0.9991	\$ 25,763,020	\$ 25,763,794	\$ 774	65964	\$390.90	\$ 192,413	\$ -
201605	0.9989	\$ 26,842,749	\$ 26,889,178	\$ 46,429	65929	\$407.61	\$ 223,115	\$ -
201606	0.9987	\$ 28,640,393	\$ 28,631,600	\$ (8,793)	65724	\$436.32	\$ 259,592	\$ -
201607	0.9984	\$ 25,816,440	\$ 25,849,537	\$ 33,098	65624	\$394.02	\$ 300,459	\$ -
201608	0.9970	\$ 29,455,052	\$ 29,537,246	\$ 82,193	65554	\$450.69	\$ 390,232	\$ -
201609	0.9963	\$ 28,099,396	\$ 28,196,248	\$ 96,852	65506	\$430.57	\$ 495,731	\$ -
201610	0.9949	\$ 28,825,485	\$ 28,895,823	\$ 70,339	65823	\$440.16	\$ 643,191	\$ -
201611	0.9932	\$ 29,096,177	\$ 29,345,607	\$ 249,430	65851	\$444.87	\$ 842,233	\$ -
201612	0.9900	\$ 32,178,636	\$ 32,533,779	\$ 355,143	66025	\$492.31	\$ 1,168,089	\$ -
201701	0.9862	\$ 25,326,485	\$ 25,836,585	\$ 510,100	70710	\$363.18	\$ 1,522,332	\$ -
201702	0.9748	\$ 25,756,773	\$ 26,454,431	\$ 697,658	70859	\$372.88	\$ 2,187,210	\$ -
201703	0.9592	\$ 29,721,669	\$ 31,115,580	\$ 1,393,911	71009	\$436.36	\$ 3,450,850	\$ -
201704	0.9214	\$ 26,564,185	\$ 28,752,120	\$ 2,187,935	71044	\$405.80	\$ 5,716,201	\$ -
201705	0.8096	\$ 24,214,965	\$ 32,084,928	\$ 7,869,963	71131	\$448.37	\$ 13,394,471	\$ -
201706	0.3448	\$ 8,914,433	\$ 31,862,464	\$ 22,948,031	70989	\$436.32	\$ 35,454,147	\$ -
Total		\$ 985,029,222	\$ 1,021,656,015	\$ 36,626,793			\$ -	\$ -

Plan Yr	Rounded Amt (30 Day)	Unpaid Aligned Incentive der Settlements	Total
2014	\$ 166,165,052	\$ 166,166,104	\$ 0
2015	\$ 349,501,754	\$ 349,536,703	\$ 5,300,000
2016	\$ 328,863,907	\$ 329,847,102	\$ 6,600,000
2017	\$ 140,498,509	\$ 176,106,107	\$ 3,900,000
	\$ 985,029,222	\$ 1,021,656,015	\$ 39,508,000
			\$ 52,426,000

Paid 2014 final settlement \$433281.00 4/6/17

30 days out

J.E. 9B

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**IBNR Estimate one month runout
 2nd Quarter ending 06/30/17**

HEALTH PARTNERS 30 DAYS OUT

Part One - To be provided by 08/21/17

<u>Service Dates</u>	<u>7/21/2017 Paid Claims</u>	<u>8/21/2017 Est. of Ultimate Liability</u>	<u>IBNR Estimate</u>
Prior to July of 2016	\$172,403,492	\$172,408,552	\$5,060
Jul-16	\$13,661,346	\$13,668,200	\$6,854
Aug-16	\$15,702,372	\$15,717,077	\$14,705
Sep-16	\$14,336,597	\$14,356,765	\$20,168
Oct-16	\$14,486,220	\$14,504,989	\$18,769
Nov-16	\$15,332,597	\$15,353,164	\$20,567
Dec-16	\$15,110,747	\$15,132,470	\$21,723
Jan-17	\$13,049,584	\$13,076,113	\$26,529
Feb-17	\$14,562,197	\$14,717,060	\$154,863
Mar-17	\$15,975,066	\$16,347,391	\$372,325
Apr-17	\$13,739,468	\$14,214,888	\$475,420
May-17	\$13,555,167	\$14,997,654	\$1,442,487
Jun-17	\$6,470,551	\$15,104,020	\$8,633,469
Subtotal - Jul '16 to Jun '17	<u>\$165,981,912</u>	<u>\$177,189,791</u>	<u>\$11,207,879</u>
Total	<u><u>\$338,385,404</u></u>	<u><u>\$349,598,343</u></u>	<u><u>\$11,212,939</u></u>

J.E. 9B

1ST PASS	\$14,925,164	ROUND	\$ 14,925,000
2ND PASS	\$11,212,939	ROUND	\$ 11,213,000
			J.E. 9B

(Handwritten signature/initials)

(A)

**Preferred One
IBNR Worksheet - Including Pharmacy
6 Months Ending 06/30/17 - 30 Day Run Out**

	6/30/2017	6/30/2017	6/30/2017	30 Day 6/30/2017	
	Total Paid	Total Paid	Total Paid	Total Projected	IBNR
	<u>Claims</u>	<u>RX Claims</u>	<u>Medical Claims</u>	<u>Claims</u>	
January - 17	8,501,765	1,703,708	6,798,057	8,685,556	183,791
February	7,258,588	1,616,373	5,642,215	7,475,179	216,591
March	8,888,643	1,733,719	7,154,924	9,167,562	278,919
April	7,807,065	1,582,574	6,224,491	8,392,107	585,042
May	7,441,371	1,758,181	5,683,190	8,886,303	1,444,932
June	4,314,887	1,772,325	2,542,562	9,368,783	5,053,896
July			0		0
August			0		0
September			0		0
October			0		0
Nov			0		0
December			0		0
	<u>44,212,319</u>	<u>10,166,880</u>	<u>34,045,439</u>	<u>51,975,490</u>	<u>7,763,171</u>
2017				Rounded IBNR	<u><u>7,770,000</u></u>
2016	139,215,104	24,500,427	114,714,677	139,424,660	209,556
2016				Rounded IBNR	<u><u>210,000</u></u>

Total = 7,980,000

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2601 West Beltline Highway
Suite 600
Madison, Wisconsin 53713

INVOICE

Invoice Date 05-JUL-2017
Invoice Number NVSGP-CP-063017
Invoice Due Date 07-JUL-2017

Client: SEGIP
State of Minnesota Employee Insurance Division
200 Centennial Office Building, 658 Cedar Street
St Paul MN 551551603

Attn:

Period Ending	Item	Amount
30-JUN-2017	Pharmacy Claims processed for period 16-JUN-2017 thru 30-JUN-2017	
	HEALTH PARTNERS	\$1,814,705.97
	BLUE CROSS	\$3,541,940.14
	PREFERRED ONE	\$922,022.52
	5 Claims with MI HICA Tax	\$2.86
	Total Invoice Amount	\$6,278,671.49

- Terms -

Please remit the Total Invoice Amount to Navitus Health Solutions, LLC
by ACH Bank Transfer to the Navitus Claims Account at
BMO Harris for deposit.

Please include the Invoice Number above on the ACH Transfer Request.

Bank Routing Number 071-000288
Navitus Account Number 00229-85798

Please notify us by email when you approve the payment and initiate the ACH Transfer
Thank you.

BCBS 3,600,000
HP 1,800,000
Pone 900,000
6,300,000

For Accounting Use Only:	
Email:	
Great Plains:	
Invoice Log:	
Confirmation#:	

If you have any questions on this invoice, please contact:
Jeanna Raschein at 608-729-1514

10B

Delta Dental of Minnesota
State of Minnesota

Month	Totals	Incurred Month														
		0	1	2	3	4	5	6	7	8	9	10	11	12	13	14
JUL	2,493,421	1,912,197	509,730	31,265	16,925	8,384	4,820	2,729	1,559	1,769	1,020	(241)	563	317	779	883
AUG	2,861,180	2,374,606	395,940	54,500	12,893	7,275	4,476	2,919	3,431	1,514	232	(36)	290	346	643	1,242
SEP	2,480,519	1,871,979	500,623	63,218	12,358	10,515	5,714	2,591	3,421	1,366	2,612	410	356	2,670	959	0
OCT	2,467,423	2,038,915	320,503	61,892	11,254	10,886	5,655	2,494	2,564	4,528	2,110	(38)	166	948	1,058	1,436
NOV	2,547,399	2,094,214	367,574	35,732	21,853	5,203	5,173	2,600	3,417	2,723	2,313	1,032	2,131	1,062	1,659	0
DEC	2,922,679	2,375,559	472,233	39,651	14,550	9,105	3,711	1,708	3,626	259	1,295	335	323	733	(533)	93
JAN17	2,986,057	2,522,080	398,552	29,852	12,349	7,827	5,025	2,020	2,073	503	239	396	2,138	2,402	1,133	149
FEB	2,586,952	2,045,855	481,885	30,305	7,317	8,645	3,696	3,989	1,205	966	2,064	163	616	0	846	146
MAR	3,006,803	2,441,415	484,169	41,299	17,907	11,601	3,366	244	2,189	1,339	1,590	390	896	1,278	1,308	(294)
APR	2,604,951	2,082,502	432,967	41,328	19,134	11,765	4,604	3,923	(305)	4,954	1,404	406	128	(746)	950	(394)
MAY	2,837,612	2,391,651	351,664	52,928	16,065	11,186	4,512	1,875	2,741	1,306	2,160	390	0	223	1,248	(552)
JUN	2,711,535	2,161,527	473,151	35,205	18,789	5,050	5,378	5,511	1,575	817	1,029	948	(149)	166	353	0

\$835,000 IBNR as of June 30, 2017*

* The IBNR figure includes a 10% margin

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Month	15	16	17	18	19	20	21	22	23	24	Number of Employees
JUL	324	0	0	400	0	(566)	0	0	0	562	41,572
AUG	776	0	0	84	(282)	0	0	138	0	194	41,702
SEP	(15)	(353)	773	0	0	667	0	0	0	655	41,798
OCT	0	0	552	193	107	(127)	1,948	137	0	243	41,828
NOV	0	182	0	0	6	0	71	798	(360)	15	41,848
DEC	192	0	0	0	(79)	0	45	0	0	(128)	41,863
JAN'17	(673)	0	(33)	949	0	0	153	0	0	(1,077)	41,741
FEB	576	0	0	99	0	0	(517)	0	0	(903)	41,777
MAR	(1,475)	(188)	(220)	0	(25)	0	(165)	0	0	177	41,863
APR	6	2,026	0	963	0	0	0	0	(82)	(582)	41,871
MAY	496	0	(1,210)	(68)	0	(88)	(55)	0	0	1,139	41,952
JUN	0	239	0	1,210	68	0	0	667	0	0	41,890

Carrier HealthPartners Dental
Dental IBNR Estimate for Fiscal Year-End
All Packages ending June 2017

<u>Service Dates</u>	<u>Paid Claims</u>	<u>Est. of Ultimate Liability</u>	<u>IBNR Estimate</u>
JUL 2016	\$1,142,946	\$1,142,946	\$0
AUG 2016	\$1,350,577	\$1,350,748	\$171
SEP 2016	\$1,064,791	\$1,065,060	\$269
OCT 2016	\$1,144,135	\$1,144,641	\$506
NOV 2016	\$1,249,966	\$1,250,757	\$791
DEC 2016	\$1,304,968	\$1,306,207	\$1,239
JAN 2017	\$1,479,685	\$1,481,934	\$2,249
FEB 2017	\$1,258,798	\$1,261,833	\$3,034
MAR 2017	\$1,439,861	\$1,445,354	\$5,492
APR 2017	\$1,256,407	\$1,264,427	\$8,020
MAY 2017	\$1,373,088	\$1,389,082	\$15,994
JUN 2017	\$1,323,560	\$1,355,335	\$31,774
Total - Jul. '16 to Jun. '17	\$15,388,783	\$15,458,323	\$69,539

* July 2017 run-out included in paid claims
 \$272,181

IBNR with July
 \$341,721

Total
 Rounded

\$ 342,000

From Paul L
 8/11/17
 Dental IBNR Estimate

Page 11

8/17/2017
 913

MN Life

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, 2017 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 2017 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 2017 unpaid claims reserve:			
Expected 2017 death claims per 2018 rate renewal		6,894,100 A	
Expected 2017 AD&D claims per 2018 rate renewal		335,300 B	
Total expected claims for 2017		<u>7,229,400</u>	
Reserve policy ratio		<u>1/12</u>	
Estimated unreported claims			<u>602,450</u>
2. Calculation of unpaid claims associated with waiver of premium disability			
Expected 2017 waiver of premium for disability per 2018 renewal		-298,700 C	
Estimated reserve percentage		<u>67.00%</u>	
Estimated unpaid claims on waiver of premium for disability claims			<u>-200,129</u>
Total Unpaid Claims Reserve Needed June 30, 2017			<u><u>402,321</u></u>

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2017 is 19% of expected premium. The 19% figure is made up of three components and is calculated as follows:

1. For 2017 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 2017 attachment point is 100% of expected claims plus expenses less interest credits.
The reserve margin is the 10% difference.

From Paul L. 8/16/17
2017 Life Trust

Page 12 9B

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 2017 claims fluctuation reserve:

Total Expected Premium for 2017	7,255,700 D
Percentage per established reserve policy	<u>19.00%</u>

Total Claims Fluctuation Reserve Needed June 30, 2017

1,378,583

Total June 30, 2017 Basic Life Trust Reserve

1,780,904

Parker-Bettis, April (MMB)

From: Keimig, Ed L (MMB)
Sent: Monday, October 02, 2017 12:51 PM
To: Parker-Bettis, April (MMB)
Subject: FW: 2016 Renewal Response - Trend Summary
Attachments: All Plans Trended PMPM Summary 201501-201512 - 2mo Runout.xls; MMB - 2016-2017 Trend Summary Exhibits.xlsx

From: Herschbach, Jonathan (US - Minneapolis) [mailto:jherschbach@DELOITTE.com]
Sent: Monday, April 18, 2016 2:02 PM
To: Keimig, Ed L (MMB) <Ed.Keimig@state.mn.us>
Cc: Sonier, Julie (MMB) <Julie.Sonier@state.mn.us>; Horsman, Shari L (MMB) <shari.horsman@state.mn.us>; Ramsey, Nichole Marie (US - Minneapolis) <nramsey@deloitte.com>
Subject: RE: 2016 Renewal Response - Trend Summary

Hi Ed-

Attached please find the 2015 PMPM Summary with 2 months runout as well as the 2016-2017 Trend Summary exhibit.

- Comparing to the PMPM Summary to the 12+1 report, it looks like we were projecting ~\$25M in IBNR at that point, which you pointed out seemed high and I agreed.
- By adding February paid claims, we're now ~\$10.3M higher in total claims and projecting ~\$9.4M in IBNR. This represents a drop in our projection of ~\$5.3M and an allowed \$ trend of 8.3%.
- In the Trend Summary, there were no explicit adjustments made to the trends supplied by the carriers. This exhibit represents the aggregated averages all of the different trends from special deals with providers for tier changes and other arrangements.

I do think your adjustment to the cost sharing due to bargaining changes is still appropriate. For 2015, our model projected 7.02% cost share and actual is currently at 6.95%. The small difference is explained by much more high dollar inpatient cases than projected (high cases always have lower cost share %). So, I believe our pricing model remains quite accurate and I would trust the bargained savings numbers as well.

Let me know if you have any questions about these reports at all. Thanks,
-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

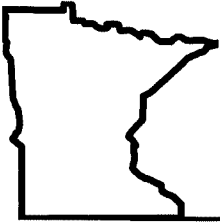
Trend Projection Summary 2015-2017

All Plans Combined - Projected MMB Trends

15-16 Trends				16-17 Trends				15-17 Trends				Total Trend
Type	Cost	Util	Total	Type	Cost	Util	Total	Type	Cost	Util	Total	
IP	5.8%	0.9%	6.8%	IP	6.1%	0.9%	7.0%	IP	12.2%	1.8%	14.3%	
OP	3.9%	2.5%	6.5%	OP	4.4%	2.7%	7.3%	OP	8.5%	5.2%	14.2%	
PH	3.2%	1.4%	4.6%	PH	3.4%	1.4%	4.9%	PH	6.7%	2.9%	9.8%	
RX	7.1%	0.9%	8.1%	RX	5.3%	1.7%	7.2%	RX	12.8%	2.7%	15.9%	
Total			6.1%	Total			6.3%	Total			12.7%	

* 13-14 Trends from 2014 health plan renewals; 14-15 Trends from 2015 health plan renewals

** Healthpartners seems to have changed their physician coding practices, PH utilization is way down and PH unit costs are way up.



STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR 2017 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 2017 Plan Year , based on a projected 6.3 % medical trend increase, provided by MMB's consultant, and to maintain Contingency Reserves, a 8.7% 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.

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

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.

Fund 2001

Workers Compensations Revolving Account
Fiscal Year 2017 Summary

Appropriation Unit	Administration G021221	Premiums G021222	Claims Paid G021223	Summary
Revenue:				
Receipts	<u>\$51,577</u>	<u>\$5,859,387</u>	<u>\$22,504,430</u>	<u>\$28,415,394</u>
	\$51,577	\$5,859,387	\$22,504,430	\$28,415,394
Expenses:				
Expenditures	3,597,563	4,897,030	20,849,210	29,343,803
Encumbrances	<u>52,300</u>	<u>16,000</u>	<u>35,000</u>	<u>87,301</u>
	<u>3,649,863</u>	<u>4,913,031</u>	<u>20,884,210</u>	<u>29,431,104</u>
Operating Income/(Loss)	(3,598,287)	946,357	1,620,220	(1,015,710)
Other Sources or Uses				
Transfers In/ (Out)	<u>3,488,007</u>	<u>(806,737)</u>	<u>(2,681,270)</u>	<u>-</u>
Net Income or (Loss)	(110,280)	139,620	(1,061,051)	(1,031,710)
Prior Balance Forward Out (Beginning Account Balance)	243,847	4,699,717	2,272,304	7,215,869
Adjustments to Prior Period receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Current Balance Forward In	<u>243,847</u>	<u>4,699,717</u>	<u>2,272,304</u>	<u>7,215,869</u>
Balance Forward Out (Ending Account Balance)	133,568	4,839,337	1,211,254	6,184,159
Less: Original Appropriated Balance	<u>-</u>	<u>-</u>	<u>3,437,690</u>	<u>3,437,690</u>
Accumulated Account Balance	<u>\$ 133,568</u>	<u>\$ 4,839,337</u>	<u>\$ (2,226,436)</u>	<u>\$ 2,746,469</u>

\$24,446,773 Expenditures in "Administration" & "Claims Paid"

4,074,462	"Administration" & "Claims Paid" Allowable reserves (60 days operating costs
<u>3,800,000</u>	"Premiums" recommended reserves
<u>7,874,462</u>	Allowable Reserves
<u>\$ (5,127,994)</u>	Excess Reserves

* The Program's State Compensation Revolving Fund, a Special Revenue Fund from which workers' compensation payments are made, was created during the 1934 legislative session. Over the years, the General Fund and other funds have contributed a total of \$3,437,690. These dollars are used to make workers' compensation payments for the pay-as-you-go agencies until they are reimbursed to the Fund by the injured employee's state agency, the Special Compensation Fund, the Workers' Compensation Reinsurance Association, or recovered from a subrogation claim.

** Oliver Wyman Actuarial Consulting Inc has done two reviews of the 'Premium Pool' reserves. The first in 2007 and the second in 2014. The recommended reserves were \$3,233,000 from 2007 to 2013. In 2014, the recommendation was to increase the reserves to \$3,800,000

BUDGET_PERIOD	(All)
LEDGER	(All)
FUND_CODE	(All)

Row Labels	agency	CUST_NAME	Sum of SumOfMONETARY_AMOUNT
			0.00
Total			0.00
G021221	B04	AGRICULTURE DEPT	(50.00)
	B13	COMMERCE DEPT	(700.00)
	B42	LABOR AND INDUSTRY DEPT	(50.00)
	B43	IRON RANGE RESOURCES	(100.00)
	E26	MN STATE COLLEGES/UNIVERSITIES	(2,770.00)
	E37	EDUCATION DEPARTMENT	(285.00)
	E40	HISTORICAL SOCIETY	(1,700.00)
	E44	MN STATE ACADEMIES	(100.00)
	E77	ZOOLOGICAL BOARD	(800.00)
	G02	ADMINISTRATION DEPT	(3,300.00)
	G17	HUMAN RIGHTS DEPT	(50.00)
	G46	MN.IT Services	(250.00)
	G67	REVENUE DEPT	(100.00)
	H12	HEALTH DEPT	(350.00)
	H55	HUMAN SERVICES DEPT	(2,270.00)
	H75	VETERANS AFFAIRS DEPT	(4,050.00)
	J50	GUARDIAN AD LITEM BOARD	(50.00)
	O	Other	(2,756.69)
	P01	MILITARY AFFAIRS DEPT	(400.00)
	P07	PUBLIC SAFETY DEPT	(280.00)
	P78	CORRECTIONS DEPT	(10,460.00)
	R29	NATURAL RESOURCES DEPT	(11,265.00)
	R32	POLLUTION CONTROL AGENCY	(100.00)
	T79	TRANSPORTATION DEPT	(9,340.00)
G021221 Total			(51,576.69)
G021222	000	MN STATE FAIR	(131,412.00)
	B04	AGRICULTURE DEPT	(175,479.00)
	B11	COSMETOLOGIST EXAMINERS BOARD	(12,108.00)
	B13	COMMERCE DEPT	(100,604.00)
	B14	ANIMAL HEALTH BOARD	(5,393.00)
	B15	BARBER EXAMINERS BOARD	(609.00)
	B20	EXPLORE MINNESOTA TOURISM	(10,009.00)

FY2017 Section II Billed Services
Summary 2017

WORKERS COMP.xlsx

G021222	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	(383,119.00)
	B24	PUBLIC FACILITIES AUTHORITY	(320.00)
	B34	HOUSING FINANCE AGENCY	(64,308.00)
	B41	WORKERS COMP COURT OF APPEALS	(5,784.00)
	B42	LABOR AND INDUSTRY DEPT	(300,601.67)
	B43	IRON RANGE RESOURCES	(69,212.00)
	B7E	ARCHITECTURE, ENGINEERING BD	(2,316.00)
	B7P	ACCOUNTANCY BOARD	(202.00)
	B7S	PRIVATE DETECTIVES BOARD	(170.00)
	B82	PUBLIC UTILITIES COMM	(2,043.00)
	B9D	AMATEUR SPORTS COMM	(170.00)
	E25	PERPICH CENTER FOR ARTS EDUCATION	(7,087.00)
	E37	EDUCATION DEPARTMENT	(78,261.00)
	E44	MN STATE ACADEMIES	(282,328.00)
	E50	ARTS BOARD	(681.00)
	E60	OFFICE OF HIGHER EDUCATION	(2,404.00)
	E77	ZOOLOGICAL BOARD	(203,488.00)
	E9W	HIGHER ED FACILITIES AUTHORITY	(170.00)
	G02	ADMINISTRATION DEPT	(491,475.00)
	G03	LOTTERY	(40,939.00)
	G05	RACING COMMISSION	(681.00)
	G09	GAMBLING CONTROL BOARD	(2,788.00)
	G10	MINNESOTA MANAGEMENT & BUDGET	(46,596.00)
	G17	HUMAN RIGHTS DEPT	(25,976.00)
	G19	INDIAN AFFAIRS COUNCIL	(315.00)
	G38	INVESTMENT BOARD	(1,042.00)
	G39	GOVERNORS OFFICE	(5,324.00)
	G45	MEDIATION SERVICES DEPT	(668.00)
	G46	MN.IT Services	(128,387.00)
	G53	SECRETARY OF STATE	(3,527.00)
	G61	OFFICE OF THE STATE AUDITOR	(8,241.00)
	G67	REVENUE DEPT	(289,279.00)
	G69	TEACHERS RETIREMENT ASSOC	(3,519.00)
	G92	OMBUDSPERSON FOR FAMILIES	(201.00)
	G9J	CAMPAIGN FINANCE BOARD	(361.00)
	G9K	ADMINISTRATIVE HEARINGS	(7,539.00)
	G9L	COUNCIL FOR MINNESOTANS OF AFRICAN HERIT	(170.00)
	G9M	MINNESOTA COUNCIL ON LATINO AFFAIRS	(170.00)
	G9N	ASIAN-PACIFIC COUNCIL	(170.00)

G9X	CAPITOL AREA ARCHITECT	(170.00)
G9Y	DISABILITY COUNCIL	(401.00)
H12	HEALTH DEPT	(214,403.00)
H60	MNSure	(5,965.00)
H75	VETERANS AFFAIRS DEPT	(24,543.00)
H7B	MEDICAL PRACTICE BOARD	(761.00)
H7C	NURSING BOARD	(3,330.00)
H7D	PHARMACY BOARD	(765.00)
H7F	DENTISTRY BOARD	(806.00)
H7H	CHIROPRACTIC EXAMINERS BOARD	(1,375.00)
H7J	OPTOMETRY BOARD	(170.00)
H7K	NURSING HOME ADMIN BOARD	(361.00)
H7L	SOCIAL WORK BOARD	(1,387.00)
H7M	MARRIAGE & FAMILY THERAPY BD	(170.00)
H7Q	PODIATRIC MEDICINE	(170.00)
H7R	VETERINARY MEDICINE BOARD	(170.00)
H7S	EMERGENCY MEDICAL SERVICES BD	(2,006.00)
H7U	DIETETICS & NUTRITION PRACTICE	(170.00)
H7V	PSYCHOLOGY BOARD	(385.00)
H7W	PHYSICAL THERAPY BOARD	(170.00)
H7X	BEHAVIORAL HEALTH & THERAPY BD	(201.00)
H9G	OMBUDSMAN MH/DD	(681.00)
J33	TRIAL COURTS	(317,854.00)
J50	GUARDIAN AD LITEM BOARD	(44,205.00)
J52	PUBLIC DEFENSE BOARD	(63,607.00)
J58	COURT OF APPEALS	(3,925.00)
J65	SUPREME COURT	(45,571.00)
J68	TAX COURT	(320.00)
L10	LEGISLATIVE COORDINATING COMMISSION	(4,350.00)
L11	SENATE	(34,421.00)
L12	MN HOUSE	(17,181.00)
L49	LEGISLATIVE AUDITOR	(2,404.00)
O	Other	(67,358.65)
O	Other	(634,534.88)
P01	MILITARY AFFAIRS DEPT	(268,911.00)
P07	PUBLIC SAFETY DEPT	(1,114,931.00)
P7T	PEACE OFFICERS BOARD (POST)	(440.00)
P9F	SENTENCING GUIDELINES COMM	(241.00)
R32	POLLUTION CONTROL AGENCY	(75,558.00)

G021222	R9P	WATER & SOIL RESOURCES BOARD	(9,368.00)
G021222 Total			(5,859,387.20)
G021223	B42	LABOR AND INDUSTRY DEPT	(810,850.09)
	E26	MN STATE COLLEGES/UNIVERSITIES	(3,514,747.12)
	E40	HISTORICAL SOCIETY	(39,222.41)
	G06	ATTORNEY GENERAL	(19,658.56)
	G46	MN.IT Services	(11,262.36)
	G62	MINN STATE RETIREMENT SYSTEM	(22,217.23)
	G63	PUBLIC EMPLOYEES RETIREMENT ASSOC	(75,207.45)
	H55	HUMAN SERVICES DEPT	(8,269,098.93)
	H75	VETERANS AFFAIRS DEPT	(1,531,986.65)
	J70	JUDICIAL STANDARDS BOARD	(131.83)
	O	Other	(1,162,431.52)
	P78	CORRECTIONS DEPT	(1,768,319.82)
	R29	NATURAL RESOURCES DEPT	(1,529,436.87)
	T79	TRANSPORTATION DEPT	(3,749,859.23)
G021223 Total			(22,504,430.07)
Grand Total			(28,415,393.96)

BUSINESS_UNIT	LEDGER	FISCAL_YEAR	CHARTFIELD3	ACCOUNT	ACCOUNT_TYPE	SumOfMONETARY_AMOUNT	CUST_ID	agency	CUST_NAME	DEPTID	FUND_CODE	BUDGET_PERIOD
G0213	ACTUALS	2017	G021223	553078	R	-7255.86	G630100001	G63	PUBLIC EMPLOYEES RETIREMENT ASSOC	G0246811	2001	2017
G0213	ACTUALS	2017	G021223	553078	R	-22217.23	G620100001	G62	MINN STATE RETIREMENT SYSTEM	G0246811	2001	2017
G0213	ACTUALS	2017	G021223	553078	R	-131.83	J700100001	J70	JUDICIAL STANDARDS BOARD	G0246811	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-4050	H750100001	H75	VETERANS AFFAIRS DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-491475	G020100001	G02	ADMINISTRATION DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-5324	G390100001	G39	GOVERNORS OFFICE	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-2788	G090100001	G09	GAMBLING CONTROL BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-289279	G670100001	G67	REVENUE DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-668	G450100001	G45	MEDIATION SERVICES DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-1700	E400100001	E40	HISTORICAL SOCIETY	G0246708	2001	2017
G0213	ACTUALS	2018	G021221	513304	R	-60	P070100001	P07	PUBLIC SAFETY DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021223	553078	R	-1758729.08	P780100001	P78	CORRECTIONS DEPT	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-10009	B200100001	B20	EXPLORE MINNESOTA TOURISM	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-320	J680100001	J68	TAX COURT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-1042	G380100001	G38	INVESTMENT BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-9368	R9P0100001	R9P	WATER & SOIL RESOURCES BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	B750100001	B75	PRIVATE DETECTIVES BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-7087	E250100001	E25	PERPICH CENTER FOR ARTS EDUCATION	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-2404	E600100001	E60	OFFICE OF HIGHER EDUCATION	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-3300	G020100001	G02	ADMINISTRATION DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-8241	G610100001	G61	OFFICE OF THE STATE AUDITOR	G0246801	2001	2017
MN001	ACTUALS	2017	G021222	512001	R	-67358.65	-	O	Other	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-285	E370100001	E37	EDUCATION DEPARTMENT	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-401	G9Y0100001	G9Y	DISABILITY COUNCIL	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	G9L0100001	G9L	COUNCIL FOR MINNESOTANS OF AFRICAN HERT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-320	B240100001	B24	PUBLIC FACILITIES AUTHORITY	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-761	H7B0100001	H7B	MEDICAL PRACTICE BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	H7R0100001	H7R	VETERINARY MEDICINE BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-385	H7V0100001	H7V	PSYCHOLOGY BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-350	H120100001	H12	HEALTH DEPT	G0246708	2001	2017
G0213	ACTUALS	2018	G021223	553078	R	-2651.59	G630100001	G63	PUBLIC EMPLOYEES RETIREMENT ASSOC	G0246811	2001	2017
G0213	ACTUALS	2017	G021223	553078	R	-8269098.93	H550100001	H55	HUMAN SERVICES DEPT	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-315	G190100001	G19	INDIAN AFFAIRS COUNCIL	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-681	G050100001	G05	RACING COMMISSION	G0246801	2001	2017
G0213	ACTUALS	2017	G021223	553078	R	-19658.56	G060100001	G06	ATTORNEY GENERAL	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-2043	B820100001	B82	PUBLIC UTILITIES COMM	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-5393	B140100001	B14	ANIMAL HEALTH BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-3330	H7C0100001	H7C	NURSING BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-203488	E770100001	E77	ZOOLOGICAL BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-800	E770100001	E77	ZOOLOGICAL BOARD	G0246708	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-50	B040100001	B04	AGRICULTURE DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-7539	G9K0100001	G9K	ADMINISTRATIVE HEARINGS	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-3527	G530100001	G53	SECRETARY OF STATE	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-5965	H600100001	H60	MNSure	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-100604	B130100001	B13	COMMERCE DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-128387	G460100001	G46	MN.IT Services	G0246801	2001	2017
MN001	ACTUALS	2017	G021221	512001	R	-1930.19	-	O	Other	G0246701	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-268911	P010100001	P01	MILITARY AFFAIRS DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	553090	R	-826.5	-	O	Other	G0246701	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-609	B150100001	B15	BARBER EXAMINERS BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-214403	H120100001	H12	HEALTH DEPT	G0246801	2001	2017
G0213	ACTUALS	2018	G021223	553078	R	-9590.74	P780100001	P78	CORRECTIONS DEPT	G0246811	2001	2017
G0213	ACTUALS	2017	G021223	553078	R	-1521883	H750100001	H75	VETERANS AFFAIRS DEPT	G0246811	2001	2017

G0213	ACTUALS	2017	G021223	553078	R	-3514747.12	E260100001	E26	MN STATE COLLEGES/UNIVERSITIES	G0246811	2001	2017
G0213	ACTUALS	2017	G021223	514213	R	-1135595.93	-	O	Other	G0246811	2001	2017
G0213	ACTUALS	2017	G021223	553078	R	-39222.41	E400100001	E40	HISTORICAL SOCIETY	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	E9W0100001	E9W	HIGHER ED FACILITIES AUTHORITY	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-5784	B410100001	B41	WORKERS COMP COURT OF APPEALS	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-361	G9J0100001	G9J	CAMPAIGN FINANCE BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-317854	J330100001	J33	TRIAL COURTS	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-2770	E260100001	E26	MN STATE COLLEGES/UNIVERSITIES	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-3519	G690100001	G69	TEACHERS RETIREMENT ASSOC	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	H7M0100001	H7M	MARRIAGE & FAMILY THERAPY BD	G0246801	2001	2017
G0213	ACTUALS	2017	G021223	553078	R	-11262.36	G460100001	G46	MN.IT Services	G0246811	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-100	R320100001	R32	POLLUTION CONTROL AGENCY	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-361	H7K0100001	H7K	NURSING HOME ADMIN BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-2404	L490100001	L49	LEGISLATIVE AUDITOR	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-100	B430100001	B43	IRON RANGE RESOURCES	G0246708	2001	2017
G0213	ACTUALS	2018	G021223	553078	R	-10103.65	H750100001	H75	VETERANS AFFAIRS DEPT	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-440	P7T0100001	P7T	PEACE OFFICERS BOARD (POST)	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	H7J0100001	H7J	OPTOMETRY BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-765	H7D0100001	H7D	PHARMACY BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-202	B7P0100001	B7P	ACCOUNTANCY BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-63607	J520100001	J52	PUBLIC DEFENSE BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-46596	G100100001	G10	MINNESOTA MANAGEMENT & BUDGET	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-11145	R290100001	R29	NATURAL RESOURCES DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	G9N0100001	G9N	ASIAN-PACIFIC COUNCIL	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-100	E440100001	E44	MN STATE ACADEMIES	G0246708	2001	2017
G0201	ACTUALS	2017	G021223	553078	R	5014.99	-	O	Other	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	514213	R	-634534.88	-	O	Other	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-171957	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-282328	E440100001	E44	MN STATE ACADEMIES	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-44205	J500100001	J50	GUARDIAN AD LITEM BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-40939	G030100001	G03	LOTTERY	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-24543	H750100001	H75	VETERANS AFFAIRS DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-10460	P780100001	P78	CORRECTIONS DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-806	H7F0100001	H7F	DENTISTRY BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021223	514213	R	-771020.49	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-17181	L120100001	L12	MN HOUSE	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	H7W0100001	H7W	PHYSICAL THERAPY BOARD	G0246801	2001	2017
MN001	ACTUALS	2017	G021223	512001	R	-26835.59	-	O	Other	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-383119	B220100001	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-2270	H550100001	H55	HUMAN SERVICES DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	G9M0100001	G9M	MINNESOTA COUNCIL ON LATINO AFFAIRS	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-220	P070100001	P07	PUBLIC SAFETY DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021223	553078	R	-5014.99	-	O	Other	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	H7U0100001	H7U	DIETETICS & NUTRITION PRACTICE	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	H7Q0100001	H7Q	PODIATRIC MEDICINE	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-100	G670100001	G67	REVENUE DEPT	G0246708	2001	2017
G0213	ACTUALS	2018	G021223	514213	R	-39829.6	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-69212	B430100001	B43	IRON RANGE RESOURCES	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-170	G9X0100001	G9X	CAPITOL AREA ARCHITECT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-1114931	P070100001	P07	PUBLIC SAFETY DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-201	G920100001	G92	OMBUDSPERSON FOR FAMILIES	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-201	H7X0100001	H7X	BEHAVIORAL HEALTH & THERAPY BD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-1387	H7L0100001	H7L	SOCIAL WORK BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-9280	T790100001	T79	TRANSPORTATION DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-681	E500100001	E50	ARTS BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-50	J500100001	J50	GUARDIAN AD LITEM BOARD	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R	-131412	0000140510	000	MN STATE FAIR	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R	-700	B130100001	B13	COMMERCE DEPT	G0246708	2001	2017

G0213	ACTUALS	2017	G021222	553078	R		-170	B9D0100001	B9D	AMATEUR SPORTS COMM	G0246801	2001	2017
G0213	ACTUALS	2018	G021221	513304	R		-60	T790100001	T79	TRANSPORTATION DEPT	G0246708	2001	2017
G0213	ACTUALS	2018	G021221	513304	R		-120	R290100001	R29	NATURAL RESOURCES DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021223	553078	R		-3749859.23	T790100001	T79	TRANSPORTATION DEPT	G0246811	2001	2017
G0213	ACTUALS	2017	G021223	553078	R		-1529436.87	R290100001	R29	NATURAL RESOURCES DEPT	G0246811	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-681	H9G0100001	H9G	OMBUDSMAN MH/DD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-175479	B040100001	B04	AGRICULTURE DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-78261	E370100001	E37	EDUCATION DEPARTMENT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-75558	R320100001	R32	POLLUTION CONTROL AGENCY	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	514213	R		-128644.67	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-64308	B340100001	B34	HOUSING FINANCE AGENCY	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-2006	H7S0100001	H7S	EMERGENCY MEDICAL SERVICES BD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-12108	B110100001	B11	COSMETOLOGIST EXAMINERS BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-1375	H7H0100001	H7H	CHIROPRACTIC EXAMINERS BOARD	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-3925	J580100001	J58	COURT OF APPEALS	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-45571	J650100001	J65	SUPREME COURT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-2316	B7E0100001	B7E	ARCHITECTURE, ENGINEERING BD	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R		-50	B420100001	B42	LABOR AND INDUSTRY DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021221	513304	R		-50	G170100001	G17	HUMAN RIGHTS DEPT	G0246708	2001	2017
G0213	ACTUALS	2017	G021221	513304	R		-250	G460100001	G46	MN.IT Services	G0246708	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-4350	L100100001	L10	LEGISLATIVE COORDINATING COMMISSION	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-34421	L110100001	L11	SENATE	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-25976	G170100001	G17	HUMAN RIGHTS DEPT	G0246801	2001	2017
G0213	ACTUALS	2017	G021222	553078	R		-241	P9E0100001	P9E	SENTENCING GUIDELINES COMM	G0246801	2001	2017
G0213	ACTUALS	2017	G021221	513304	R		-400	P010100001	P01	MILITARY AFFAIRS DEPT	G0246708	2001	2017
							-28415393.96						



RISK MANAGEMENT DIVISION

Workers' Compensation

Fund 2001

FISCAL YEAR 2018

Business Plan

May 18, 2017

Liz Houlding, Director

Department of Administration

Risk Management Division/Workers' Compensation

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Executive Summary

Who we are and what we do

The Risk Management Division's (RMD) Workers' Compensation Program (Program) exists to provide workers' compensation insurance coverage and related services to state agencies and employees.

Our goals for next year

We have the following goals for the coming year:

- Control workers' compensation costs for state agencies
- Continue customer service levels
- Develop plans to address results from the statewide safety perception survey that should have a positive impact on MnSAFE results
- Sustain and promote MnSAFE initiative
- Explore for future years, an advocacy-based claims management model

Our proposed rates

We are proposing a 9.0% increase to the Workers' Compensation Program's administrative fee. This amounts to \$276,383, bringing the fee total to \$3,347,305. A carry forward of interest earnings has been used in the past to offset expenses that were not being covered by the administrative fee. These interest earnings have diminished and can no longer offset the difference. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses
- Complete an actuarial analysis of the pay-as-you-go program to determine adequate reserve funds
- Achieve the performance results specified in this plan

Fiscal Year	2002	2004		2013	2016	2017	2018
Program Admin Fees	\$2,936,000	\$2,496,000		\$2,620,800	\$2,819,873	\$3,070,922	\$3,347,305

Our successes, challenges, and economic and legislative impacts

Successes

- Achieved a 96.9% prompt first action score from the Minnesota Department of Labor and Industry (DLI) surpassing the 95.4% score for self-insured employers and the overall score of 90.1%
- Achieved nearly a 33% reduction in the workers' compensation claim incident rate since MnSAFE's inception in FY12
- Worked with DLI to develop a pending legislative solution that resolves payment issues arising from the Ekdahl/Hartwig Minnesota Supreme Court decisions that will save the State over \$4.4 million by not having to reimburse the Special Compensation Fund for prior benefits paid

- Achieved a premium pool surplus of \$804,909 that will be applied to FY18 premiums for participants in the premium pool

Challenges

- Continuing to control workers’ compensation benefit costs
- Aging workforce and potential staff retirements
- Staffing levels that limit our ability to work on anything beyond our core business

Economic Impacts

- Frequency and severity of claims impacts total costs
- Condition of the financial and insurance markets impacts the state’s reinsurance rate

Legislative Impacts

- Changes to workers’ compensation laws through legislation or administrative rules can impact 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

Projected FY18 financial activities

Revenue	\$30,860,007
Expenses	\$29,689,907
Year-end Retained Earnings	\$13,900,016
Working Capital	\$4,937,917
Full Time Equivalents	27.1
Overall Rate Change	6%

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 the business was 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

Significant historical change

- 1940 – The Legal Services Unit was created
- 1984 – The Program joined the Workers' Compensation Reinsurance Association (WCRA)
- 1987 – The Program was transferred from the 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 RMD in the Minnesota Department of Administration

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 WCRA, and by subrogation recoveries. WCRA and subrogation recoveries are credited to the agencies. 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 (Minnesota State),
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 funds as a workers' compensation alternative cost allocation account for funding workers' compensation payments, the premium 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 the premium pool 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 premium 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 premium 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.

- **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, per M.S. 79.34 Subd. 1 (2).
 2. The premium for FY17 is anticipated to be \$698,528, \$119,071 less than for FY16.
 3. Currently, the WCRA offers three retention limits, or deductibles, and the state has selected the highest retention level, currently \$2,000,000. During FY18, the WCRA will be offering a fourth retention level which we will consider as details become available.
 4. The state is reimbursed for payments on single occurrence claims over and above the retention level.
 5. Automatic annual changes to the retention limits were changed by the 2016 legislature and future changes will be based on indemnity and medical inflation, benefit changes, amount of risk transferred, rate impacts, etc. The WCRA Board of Directors will make recommendations for changes to retention limits with approval required by the Commissioner of DLI.
 6. We anticipate paying \$775,000 in premiums during FY18 unless the State selects the fourth retention limit.

- **Special Assessment:** We pay a special assessment to DLI from the 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 19.3% of wage loss benefits paid (i.e. indemnity benefits).
 3. We anticipate paying \$1,239,164 in special assessments in FY17.
 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.

Our location, hours, and website

310 Centennial Office Building
 658 Cedar St
 St Paul, MN 55155

Hours: 6:30 am to 5:30 pm M-F

Website: www.mn.gov/admin/risk/

Our 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 purpose of the meetings is 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 workers' compensation 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.

Our strengths, weaknesses, opportunities, and threats/risks/vulnerabilities

Strengths

- Experienced staff managing workers' compensation claims and their knowledge about the operations of individual state agencies
- Administrative costs below insurance industry operating ratios
- Contributions by iRISK, our claim system, provides efficiencies and greater internal controls
- Participation in a certified managed care plan that provides enhanced services
- Sponsorship of a highly valued annual conference

Weaknesses

- Staffing levels that limit our ability:
 1. to work on anything beyond our core business
 2. to increase communication with our customers
 3. to share knowledge between co-workers
- An aging workforce resulting in retirements of experienced staff
- Impact on state agency budgets related to workers' compensation settlements for pay-as-you-go agency customers

Opportunities

- Make enhancements to iRISK and maintain upgrade schedule to take full advantage of system functionality
- Develop plans to address results from the statewide safety perception survey that should have a positive impact on MnSAFE results
- Complete an actuarial analysis of the pay-as-you-go program to determine adequate reserve funds
- Explore for future years, an advocacy-based claims management model
- Participate in the department's document management system initiative

Threats

- Insufficient administrative fees to pay program costs
- Changes to workers' compensation laws and changes brought about by the interpretation of those laws can impact workload
- Estimated immediate and long term exposure resulting from the Ekdahl/Hartwig Minnesota Supreme Court decisions is approximately \$9 million. There is pending legislation that could save us over \$4.4 million. However, we will still be required to pay a total of over \$4.5 million (of which \$700,000 must be paid immediately) over the next 22 years

Major Accomplishments

- Achieved a 96.9% prompt first action score from DLI surpassing the 88.2% score for insurance companies, the 95.4% score for self-insured employers and the overall score of 90.1%
- Achieved nearly a 33% reduction in the workers' compensation claim incident rate since MnSAFE's inception in FY12
- Worked with DLI to develop a pending legislative solution that resolves payment issues arising from the Ekdahl/Hartwig Minnesota Supreme Court decisions that will save the

State over \$4.4 million by not having to reimburse the Special Compensation Fund for prior benefits paid

- Reduced FY16 workers' compensation benefits payments by more than \$2.1 million or nearly 9%
- Achieved a premium pool surplus of \$804,909 that will be applied to FY18 premiums for participants in the premium pool

Cost Saving Measures

- Increased timely initial reporting of claims which has been proven to reduce overall claim costs
- Reducing cost in FY18 for pharmacy benefit management services provided by our managed care partner
- Worked with DLI to develop a pending legislative solution that resolves payment issues arising from the Ekdahl/Hartwig Minnesota Supreme Court decisions that will save the State over \$4.4 million by not having to reimburse the Special Compensation Fund for prior benefits paid

Other key/significant business/financial information that is important to our business

- Interpretation of the laws years later by the workers' compensation court system can have a significant financial impact to our business
- Changes made to workers' compensation laws through legislation or administrative rules can impact our costs either positively or negatively

Products and Services

Our main products/services and the 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 three distinct units:

- Claims management
- Safety and loss control
- Legal defense

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 Fund for administration have not covered the full costs.

We are proposing a 9% increase to the Workers' Compensation Program's administrative fee. This amounts to \$276,383 bringing the fee total to \$3,347,305. A carry forward of interest earnings has been used in the past to offset expenses that were not being covered by the administrative fee. Interest earnings can no longer offset the difference. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses
- Achieve the performance results specified in this plan

Fiscal Year	2002	2004		2013	2016	2017	2018
Program Admin Fees	\$2,936,000	\$2,496,000		\$2,620,800	\$2,819,873	\$3,070,922	\$3,347,305

1. Claims Management

The claims management unit administers all workers' compensation claims filed by state employees in accordance with Minnesota's workers' compensation laws. The unit works with injured employees, agencies, 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.

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 managed care plan that is certified and regulated by DLI and is governed by

Minnesota rules. The state's certified managed care program through CorVel, monitors 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:

- A. **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.
- B. **Nurse Phone Line:** The managed care program provides a 24/7 nurse phone line. Registered nurses are available to receive calls from injured employees, supervisors, and workers' compensation coordinators. Employees should be encouraged to call the nurse phone line if they have questions about their medical care or need a referral to a medical provider. If employees wish to change primary treating doctors, they must select a new primary treating provider who is a member of the managed care network. Employees should be referred to CorVel's nurse phone line to discuss this option.
- C. **Medical Case Management:** This unit provides continuous review of 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.
- D. **Medical Bill Payment:** All medical bills are processed by the certified managed care organization, including reimbursement of medication charges incurred by the employee. An employer's liability for medical services is limited to the maximum fee allowed by the Minnesota Workers' Compensation Relative Value fee schedule for care needed to cure and provide relief from the effects of the injury. Providers in the managed care network are not prepaid nor are they paid on a capitated basis for their services.
- E. **Pharmacy Benefit Management Services:** 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 will be \$2.28 for FY18. See the Six-Year Rate Comparison on page 28.

- **Rehabilitation Services**
Qualified Rehabilitation Consultants (QRCs) work with injured state employees, state agencies, workers' compensation specialists, medical providers, and other professionals to provide mandatory vocational rehabilitation services, under M.S. 176.102, 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.

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.

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 SLC is working to help agencies comply with this obligation by:

- Working to reduce 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 through various means including the Governor's statewide safety initiative, MnSAFE
- 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:

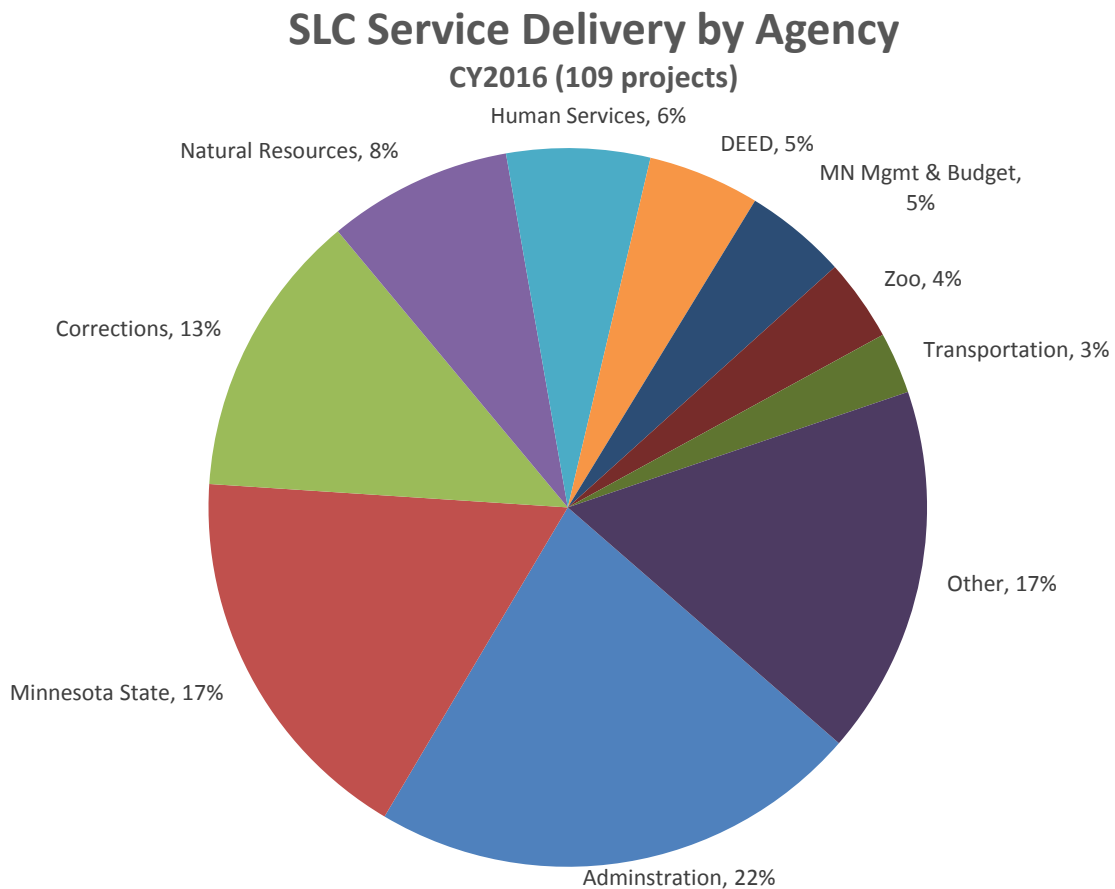
- Indoor air quality investigations
- Employee exposure monitoring
- Hazard identification
- Control measure recommendations
- Loss data reporting

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) 16 by agency.



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 workers' compensation legal process and is required to do so if asked by us or a state agency. To provide these services, the Attorney General's Office enters into

supplemental agreements with private workers' compensation defense firms to appoint them as special attorneys general.

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.

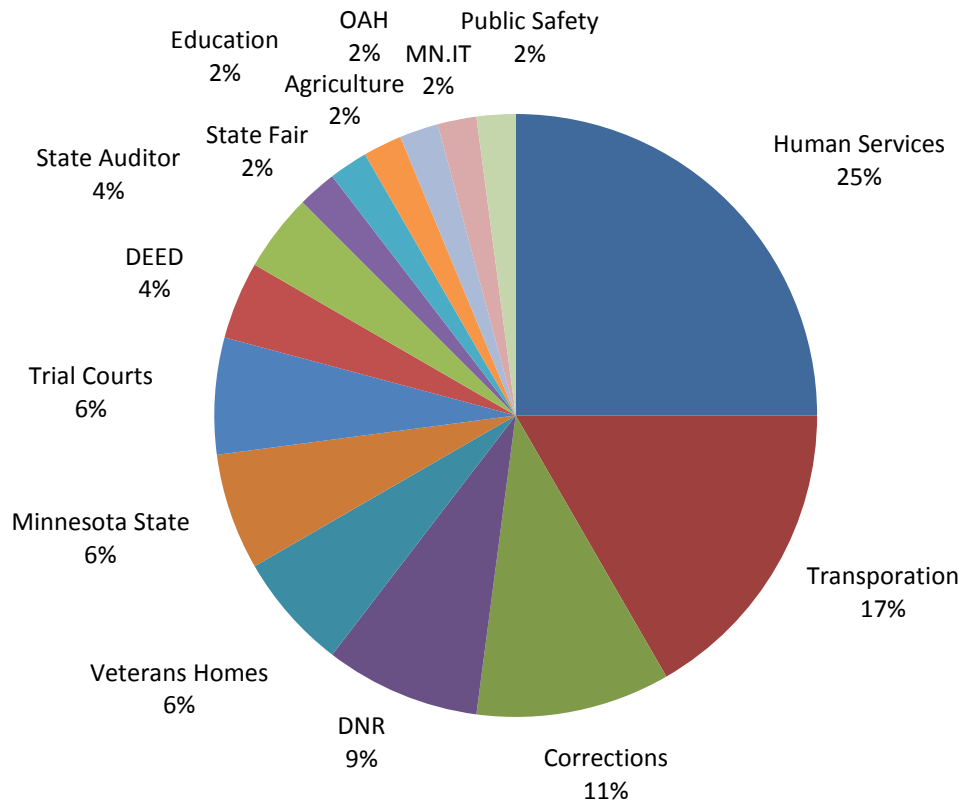
We track legal fees as required by the workers' compensation law and bill agencies separately for legal services according to use. Legal fees were increased in FY17 from \$123.00 per hour to \$129.00 per hour for attorney time and from \$68.00 per hour to \$71.00 per hour for paralegal time, where they will remain for FY18. These hourly rates matched the rates charged by the Attorney General's (AG's) Office for comparable services in FY16. The AG's Office will be increasing attorney fees to \$131.00 and the paralegal rate to \$83.00 beginning in FY18.

It is a benefit to state agencies and us to have legal expertise on staff to provide direction on complex and/or disputed claims.

In CY16, 48 new cases were handled by the two attorneys in the Legal Services Unit, with 41 new cases referred to private defense firms. Additionally, 12 new cases were referred for legal representation on subrogation activities. The two staff attorneys have an active caseload of 46 and 26 cases respectively with one of the attorneys being hired in March 2017, to replace a retired attorney. The new attorney is in the process of re-building a caseload.

The Legal Services Unit's customers are clients of the Program. The following chart indicates distribution of legal services for CY16 by agency.

CY16 Legal Services Customers



Our major changes for this year

We are proposing a 9% increase to our administrative fee to continue to provide the level of services that we have been providing, and to achieve the performance results specified in this plan.

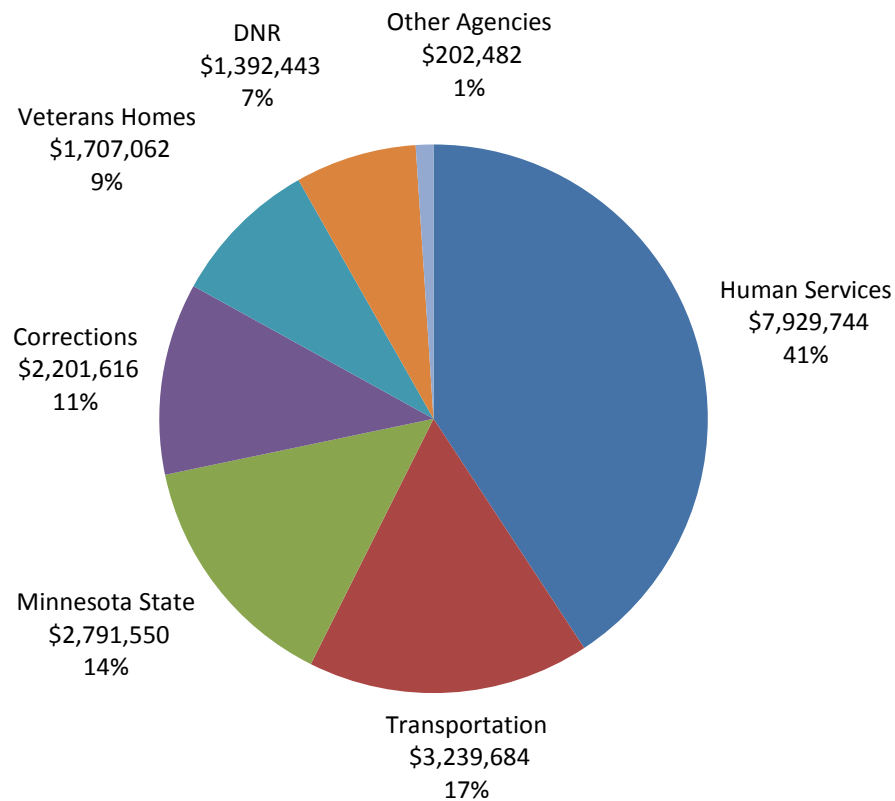
Marketing

Our target audiences/customers

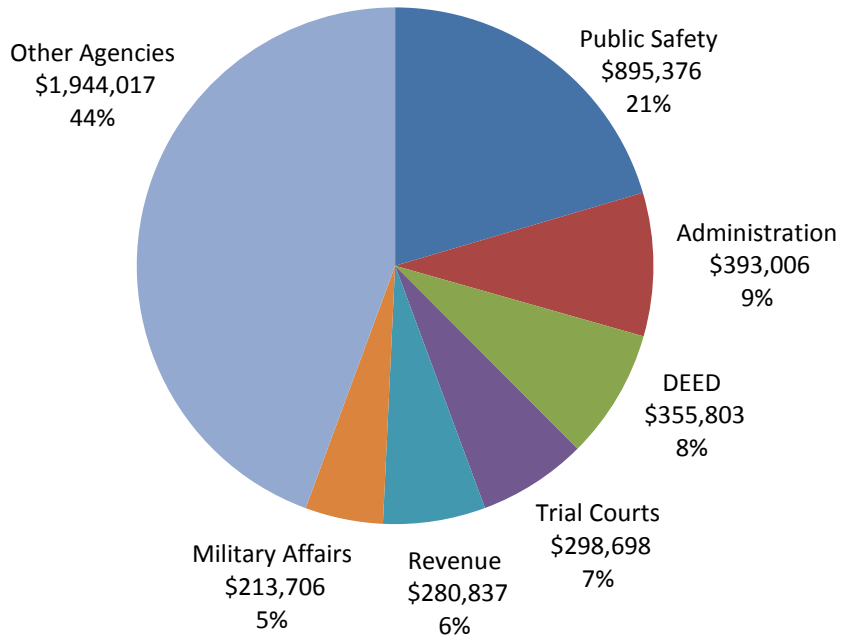
M.S. 176.541 requires that the Program provide workers' compensation coverage for employees of the State as defined in M.S. 3.732. This includes among others, the executive, legislative, judicial branches of state government, Minnesota State, the Minnesota Zoo, the Minnesota State Fair and other specified boards and commissions.

Our key customers

CY16 Pay-As-You-Go Agencies



CY16 Premium Pool Agencies



What is impacting our customers, and why

At the time this business plan is being developed, the Minnesota legislature is still in session and statutory changes are not finalized.

- Pending legislation will save over \$4.4 million in previous benefits paid to injured employees and reimbursed by the Special Compensation Fund prior to the Ekdahl/Hartwig Minnesota Supreme Court decisions
- Pending legislation will require us to make over \$4.5 million in additional benefit payments over the next 22 years (nearly \$700,000 will need to be paid immediately) as a result of the Ekdahl/Hartwig decisions that are no longer reimbursable to us by the Special Compensation Fund
- Increase in administrative fees will result in agencies paying more for program services

How we reach out to potential customers

- Website: Information on RMD's website www.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 Minnesota State, 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 we have heard from our customers

Claimant Surveys

In FY14, we began surveying all claimants submitting a lost time workers' compensation claim

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?”

96.4% of the claimants surveyed during FY16 answered “yes” to the question. During the first three quarters of FY17, we continued with 96.4% of respondents answering “yes” to the question. If additional comments are made, the comments are tracked with follow-up calls being made by management if warranted.

Competition

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 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 FY15 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
2011	0.9	2.4	3.3
2012	1.1	2.7	3.8
2013	1.0	2.3	3.3
2014	0.9	2.2	3.1
2015	0.9	2.1	3.0

All Minnesota Employers
Paid Claims Per 100 FTE CY DOI/FTE by FY

Injury Calendar Year	Indemnity Claims	Medical Only Claims	Total Claims
2011	1.0	3.6	4.6
2012	1.0	3.5	4.5
2013	1.0	3.4	4.4
2014	1.0	3.3	4.3
2015	1.0	3.2	4.1

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
2011	\$1.02	\$1.14	\$1.24
2012	\$0.88	\$1.05	\$1.27
2013	\$0.86	\$1.06	\$1.25
2014	\$0.88	\$1.05	\$1.25
2015	\$0.83	\$1.02	\$1.26

Data Source: DLI’s Workers’ Compensation System Report. Data from prior years updated.

Return-to-Work Rate

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 (%)
2011	All MN Employers	41.3	17.6	41.1	100
	State Agencies	65.2	14.5	20.3	100
2012	All MN Employers	40.3	17.6	42.1	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	43.2	16.7	40.1	100
	State Agencies	66.4	8.4	25.2	100
2015	All MN Employers	42.2	17.5	40.4	100
	State Agencies	58.7	11.1	30.2	100
2016	All MN Employers	42.3	16.7	41.1	100
	State Agencies	52.9	14.9	32.1	100
Average 2011-2016	All MN Employers	41.7	17.4	41.0	100
	State Agencies	58.4	12.2	29.4	100

Data Source: DLI System Report

Please note that data from prior years (2011-2014) have changed due to use of new employment status codes.

Financial Outlook

Our current overall financial health

Overall, the workers' compensation special revenue fund is stable. However, in the past, administrative fees charged to state agencies did not cover operating costs even after a reduction of FTEs beginning in FY16. With this increase we will cover our costs.

A variety of economic and business challenges impact our costs. For example,

- Frequency and severity of claims impacts total costs
- Financial impact of the Minnesota Department of Labor and Industry's interpretation of the Ekdahl/Hartwig decisions resulting in the need to bill some agencies for claims involving contested supplementary benefit payments
- Changes made to workers' compensation laws through legislation or administrative rules can impact costs either positively or negatively
- Condition of financial and insurance markets impacts the state's reinsurance rate
- Interpretation of the laws years later by the workers' compensation court system can also have a significant financial impact to our business
- Increases for statewide enterprise services

Major anticipated changes to capital assets

We are not anticipating any changes to our capital assets.

Changes to our rates, and why

We are proposing a 9% increase to the Workers' Compensation Program's administrative fee. This amounts to \$276,383 bringing the fee total to \$3,347,305. A carry forward of interest earnings has been used in the past to offset expenses that were not being covered by the administrative fee. Interest earnings can no longer offset the difference. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses
- Complete an actuarial analysis of the pay-as-you-go program to determine adequate reserve funds
- Achieve the performance results specified in this plan

How our proposed rates will impact our financial health

The proposed rate increase will:

- Provide necessary funds to continue to manage claims
- Allow us to retain experienced staff
- Ensure adequate retained earnings to cover claim costs

How our proposed rates will impact our customers

The proposed rate increase will do the following:

- Our customers will experience an increase in administrative fees
- Continue to receive current level of services
- Achieve the performance results specified in this plan

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 9% Increase in Administrative Fees
Human Services	\$ 67,663
Minnesota State	49,170
Transportation	37,261
Corrections	22,569
DNR	15,633
Veterans Affairs	14,628
Other Agencies	3,700
Total	\$210,624

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 9% Increase in Administrative Fees
Public Safety	\$ 11,884
Trial Courts	6,574
Mn.IT Services	5,390
DEED	4,753
Revenue	3,381
Health	3,347
Other Agencies	30,430
Total	\$65,759

Financial Data

Assumptions for Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2018
OPERATING REVENUES/EXPENSES**

SWIFT

Account 553078	REVENUE (Premium Pool Revenue) Change = 7.0% or \$297,983 Increase is due to a lower surplus distribution.
Account 553078	REVENUE (Workers' Comp Revolving Fund - Pay-As-You-Go) Change = 5.3% or \$1,041,020 Increase is due to overall claim cost increases.
Account 514213	REVENUE (Administrative Fees) Change = 9% or \$276,383 Increase is due to a 9% rate increase to cover operating expenses.
Account 514213	REVENUE (Legal Services Unit) Change = 9.7% or \$38,000 Increase is due to recovering from two retirements in the past two years.
Account 514213	REVENUE (Other Revenue) Change = (18.1%) or (\$399,000) Decrease is due to fewer supplemental benefit reimbursements due to claimant deaths.
41200	CLAIMS Change = 9.0% or \$1,898,565 Increase is due to increasing claim costs and Eckdahl/Hartwig decision.
41100	RENT Change = 7.0% or \$8,082 Increase is due to increased rates.
41500	REPAIRS Change = (5.2%) or (\$300) Decrease is a result of repairs made in the previous fiscal year.
41130/41145	PROFESSIONAL TECHNICAL SERVICES Change = 11% or \$166,880 Increase is a result of the increase in the managed care rate and an actuarial analysis for the pay-as-you-go program.
41196	CENTRALIZED IT SERVICES Change = (14.3%) or (\$36,780) Decrease is a result of development paid in previous year.
41170	TRAVEL-IN STATE Change = 9.7% or \$680 Increase is due to anticipated travel costs for the attorneys and loss control staff.
41170	TRAVEL-OUT STATE Change = 726.4% or \$879 Increase is due to attendance at the Ventiv Conference
41300	SUPPLIES AND MATERIALS Change = 95.1% or \$9,990 Increase is due in part to anticipated costs from a reconfiguration of office space.
42020	ATTORNEY GENERAL Change = 100.0% or \$1,000 Increase is due to additional attorney fees to represent the Program.
42010	STATEWIDE INDIRECTS Change = 9.2% or \$28,915 Increase is due to higher statewide indirects.

The assumptions for the business plan include an inflation factor of 0%.

Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2018**

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You- Go	Total
Claim Expense	-	4,380,000	18,620,000	23,000,000
Special Assessment	-	243,350	973,400	1,216,750
Managed Care Fee	-	534,900	1,102,300	1,637,200
Estimated Salary Expense	-	587,746	2,321,754	2,909,500
Estimated Statewide Indirects/Agency Allocation	-	95,400	247,100	342,500
Miscellaneous Expenses	52,700	159,932	371,325	583,957
TOTAL BASE REVENUE	52,700	6,001,328	23,635,879	29,689,907
Less: Surplus Distribution	-	804,909	-	804,909
TOTAL NET BASE REVENUE	52,700	5,196,419	23,635,879	28,884,998

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	19,548
Rate/average number of employees	\$40.74

Pay-As-You-Go

Average number of employees	40,288
Rate/average number of employees	\$63.32

Rate Matrix Computations

MINNESOTA DEPARTMENT OF ADMINISTRATION RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM FOR FISCAL YEAR 2018

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 amortization method.

The Workers' Compensation Program will incur a amortization charge of \$62,407 on a capital asset expenditure of \$624,070 for iRISK, 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 2018**

Rate	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Administrative Fee/Avg number of covered employees) *	44.24	44.62	43.42	47.34	51.90	55.94
FY13-FY15 - Admin Fee is \$2,620,800						
FY16 - Admin Fee is \$2,819,873						
FY17 - Admin Fee is \$3,070,922						
FY18 - Admin Fee is \$3,347,305						
Premium Pool	37.49	37.49	32.48	36.26	37.86	40.74
Pay-As-You-Go	46.99	46.99	48.35	52.58	58.59	63.32
Legal Services						
Attorney	114.00	123.00	123.00	123.00	129.00	129.00
Paralegal	64.00	68.00	68.00	68.00	71.00	71.00
Rehabilitation Services						
QRC's	65.00	70.00	70.00	70.00	0.00	0.00
Managed Care Fee (rate/employee/month)						
1st six months	2.17	2.17	2.17	2.23	2.23	2.28
2nd six months	2.17	2.17	2.17	2.23	2.23	2.28
* 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 2018**

		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	\$ CHANGE	% CHANGE
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	EST/ACTUAL	PROPOSED	FY17/FY18	FY17/FY18
Obj class									
RSRC*									
Operating Revenues									
Premium Pool Revenue	553078	5,547,082	5,368,081	4,192,908	3,616,332	4,238,669	4,536,652	297,983	7.0%
Workers' Comp Revolving Revenue (PAYG)	553078	18,417,236	17,829,383	18,680,113	17,051,419	19,654,680	20,695,700	1,041,020	5.3%
Administrative Fees *		2,620,800	3,132,225	2,620,798	2,819,873	3,070,922	3,347,305	276,383	9.0%
Qualified Rehabilitation Counselors			84,631	93,007	41,917	-	-	-	0.0%
Legal Services Unit		355,917	426,800	412,566	316,484	390,000	428,000	38,000	9.7%
Other Revenue **	514213	4,126,777	2,824,598	3,886,040	2,607,704	2,200,000	1,801,000	(399,000)	-18.1%
Safety Training	513304	35,270	28,820	46,845	39,050	52,700	51,350	(1,350)	-2.6%
Total Operating Revenue		31,103,082	29,694,537	29,932,278	26,492,778	29,606,971	30,860,007	1,253,036	4.2%
Operating Expenses									
Claims Expense	41200	23,532,724	21,790,440	23,514,991	21,848,962	21,101,435	23,000,000	1,898,565	9.0%
Salaries and Benefits	41000/41070	2,506,248	2,617,481	2,748,252	2,873,285	2,893,904	2,909,500	15,596	0.5%
Rent	41100	107,192	114,377	114,445	114,292	114,918	123,000	8,082	7.0%
Rent - Equipment	41400	3,913	10,497	6,833	5,840	5,843	6,000	157	2.7%
Repairs and Maintenance	41500	5,150	6,155	4,355	4,541	5,800	5,500	(300)	-5.2%
Printing/Advertising	41110	1,751	1,725	1,802	2,952	2,500	2,550	50	2.0%
Professional Technical Services	41130/41145	1,860,356	1,597,548	1,496,574	1,523,892	1,523,320	1,690,200	166,880	11.0%
Computer and Systems Services	41150	107,263	1,208	1,088	192	965	1,000	35	0.0%
Centralized IT Services	41196	-	152,312	209,954	201,128	256,780	220,000	(36,780)	-14.3%
Communications	41155	40,315	24,922	24,607	22,686	16,300	16,200	(100)	-0.6%
Travel - In State	41160	16,939	14,847	15,619	10,101	7,020	7,700	680	9.7%
Travel - Out State	41170	-	626	2,670	-	121	1,000	879	726.4%
Supplies and Materials	41300	30,668	17,788	12,488	14,075	10,510	20,500	9,990	95.1%
Employee Development/Memberships	41180	38,323	36,375	50,029	41,207	47,400	46,700	(700)	-1.5%
Purchased Services	43000	7,514	1,564	4,030	1,457	7,200	7,400	200	2.8%
Insurance	43000	1,475,238	1,479,683	1,396,569	1,314,063	1,261,578	1,216,750	(44,828)	-3.6%
Attorney General Cost	42020	1,747	-	1,799	348	-	1,000	1,000	100.0%
Indirect Costs	42010	334,624	346,207	240,123	220,536	313,585	342,500	28,915	9.2%
Amortization	49005	46,805	62,407	62,407	62,407	62,407	62,407	-	0.0%
Other Operating Costs	43000/42020	-	-	1,225	-	10,000	10,000	-	0.0%
Total Operating Expenses		30,116,771	28,276,162	29,909,860	28,261,964	27,641,586	29,689,907	2,048,321	7.4%
Operating Income (Losses)		986,311	1,418,375	22,418	(1,769,186)	1,965,385	1,170,100	(795,285)	-40.5%
Nonoperating Revenues (Expenses)									
Interest Revenue	512001	50,693	53,078	57,828	62,228	85,000	87,000	2,000	2.4%
Total Nonoperating Revenue (Expenses)		50,693	53,078	57,828	62,228	85,000	87,000	2,000	2.4%
Income (Losses) before Contributions and Transfers									
Transfers		-	-	-	-	-	-	-	0.0%
Change in Net Position		1,037,004	1,471,454	80,246	(1,706,958)	2,050,385	1,257,100	(793,285)	-38.7%
Retained Earnings, Beginning Period		9,497,139	10,684,025	12,181,201	12,270,877	10,592,531	12,642,916	2,050,385	19.4%
Adjustment to Retained Earnings		149,882	25,722	9,430	28,611	-	-	-	0.0%
Retained Earnings, Ending Period		10,684,025	12,181,201	12,270,877	10,592,531	12,642,916	13,900,016	1,257,100	9.9%
* The admin fee revenue is collected from:									
Premium Pool		FY13	FY14	FY15	FY16	FY17	FY18		
		642,877	631,423	608,451	692,880	722,760	796,416		
Pay-As-You-Go		1,977,923	1,989,377	2,012,347	2,126,993	2,348,162	2,550,889		

** Rehab fees in FY13 are included in Other revenue.

SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2018

Fund 2001

	Dept ID	G0246701	G0246702	G0246703	G0246704	G0246708	G0246705	G0246706	
		Office	Disability	Legal	Consultant	Safety	Claims	Indirect	
Revenue Description*	SWIFT Account	Support	Mgmt	Services	Serv	Training	Mgmt	Support	
	Total								
Premium/Revolving/Admin Fee	553078	29,007,657		428,000					
Safety Training	513304	51,350				51,350			
Copy fees	553090	1,000	1,000						
Claim Reimbursements	514213	1,800,000							
Interest	512001	87,000	2,000						
Total		30,947,007	3,000	428,000	-	51,350	-	-	
Expense Description*	Object Code								
Salaries	41000	2,734,900	361,900	96,900	333,200	323,000	1,336,700	283,200	
Part-time/Seasonal	41030	173,500			84,000		89,500		
Overtime	41050	-							
Premium Pay	41050	-							
Other Benefits	41070	1,100	1,100						
Space Rent	41100	123,000	123,000						
Repairs	41500	5,500	1,000			4,500			
Printing/Advertising	41110	2,550	2,000			200	350		
Prof/Tech Services	41130	1,690,200	30,000			10,000	13,000		
Prof/Tech Services	41145	-							
Centralized IT Services	41196	220,000	220,000						
Computer Services	41150	1,000				1,000			
Communications	41155	16,200	15,000		600	600			
Travel - In-state	41160	7,700		200	5,000	2,000		500	
Travel - Out-of-state	41170	1,000	1,000						
Supplies	41300	20,500	8,000		2,000	7,500	500	2,500	
Equipment Rental	41400	6,000	5,500			500			
Employee Development	41180	46,700	1,000	200	2,000	3,000	37,500	3,000	
Claims & Insurance	43000	24,224,150				7,400			
Other Purchased Services	43000	10,000	10,000						
Statewide Indirects	42010	342,500						342,500	
Agency Provided Prof/Tech	41190	-							
Attorney General	42020	1,000	1,000						
Total		29,627,500	780,500	97,300	426,800	359,700	51,350	1,432,200	625,700
Adjustments									
Plus:									
Amortization	49005	62,407	62,407	-	-	-	-	-	
Total		62,407	62,407	-	-	-	-	-	
Minus:									
New System		-	-	-	-	-	-	-	
Total		-	-	-	-	-	-	-	
Rate Matrix Amount		29,689,907	842,907	97,300	426,800	359,700	51,350	1,432,200	625,700

SWIFT Spending Plan (continued)

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2018

Fund 2001

	SWIFT	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*	Account						
Premium/Revolving/Admin Fee	553078	5,333,068			23,246,589		
Safety Training	513304						
Copy fees	553090						
Claim Reimbursements	514213	400,000			1,400,000		
Interest	512001	60,000			25,000		
Total		5,793,068	-	-	24,671,589	-	-
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			534,900			1,102,300
Prof/Tech Services	41145						
Centralized IT Services	41196						
Computer Services	41150						
Communications	41155						
Travel - In-state	41160						
Travel - Out-of-state	41170						
Supplies	41300						
Equipment Rental	41400						
Employee Development	41180						
Claims & Insurance	43000	4,380,000	243,350		18,620,000	973,400	
Other Purchased Services	43000						
Statewide Indirects	42010						
Agency Provided Prof/Tech	41190						
Attorney General	42020						
Total		4,380,000	243,350	534,900	18,620,000	973,400	1,102,300
Adjustments							
Plus:							
Amortization	49005	-	-	-	-	-	-
Total		-	-	-	-	-	-
Minus:							
New System							
Total		-	-	-	-	-	-
Rate Matrix Amount		4,380,000	243,350	534,900	18,620,000	973,400	1,102,300

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2018

	Estimate Jul 17	Estimate Aug 17	Estimate Sep 17	Estimate Oct 17	Estimate Nov 17	Estimate Dec 17	Estimate Jan 18	Estimate Feb 18	Estimate Mar 18	Estimate Apr 18	Estimate May 18	Estimate Jun 18
Projected Beginning Cash Balance	9,750,000	9,209,792	12,585,779	12,276,554	12,014,671	12,752,539	12,435,984	11,546,654	11,326,927	11,499,170	11,237,490	11,021,655
Receipts - operating	2,333,431	5,632,906	3,010,914	2,014,584	3,003,584	2,003,584	2,003,584	2,003,584	2,503,584	2,003,584	2,041,084	2,304,584
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250
Total Cash Receipt	2,340,681	5,640,156	3,018,164	2,021,834	3,010,834	2,010,834	2,010,834	2,010,834	2,510,834	2,010,834	2,048,334	2,311,834
Expenses												
Salaries & Benefits	235,251	257,656	235,251	246,453	246,453	235,251	254,526	224,048	246,453	235,251	257,656	235,251
Indirect Costs	-	-	85,625	-	-	85,625	-	-	85,625	-	-	85,625
Claim & Insurance Expense	2,441,709	1,833,333	2,833,333	1,833,334	1,833,333	1,833,333	2,441,709	1,833,333	1,833,333	1,833,334	1,833,333	1,833,333
Other Operating Expenses	203,929	173,180	173,180	203,930	193,180	173,180	203,929	173,180	173,180	203,929	173,180	173,180
Dividends/Rebates, if applicable	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	2,880,889	2,264,169	3,327,389	2,283,717	2,272,966	2,327,389	2,900,164	2,230,561	2,338,591	2,272,514	2,264,169	2,327,389
Projected Ending Cash Balance	9,209,792	12,585,779	12,276,554	12,014,671	12,752,539	12,435,984	11,546,654	11,326,927	11,499,170	11,237,490	11,021,655	11,006,100

Financial Statement

For Internal Use Only

STATE OF MINNESOTA RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 STATEMENT OF NET POSITION DECEMBER 31, 2016	2/8/2017 preliminary	
	FY17	FY16
ASSETS		
CURRENT ASSETS		
Cash	\$ 11,221,723.70	\$ 10,493,191.60
Accounts Receivable	2,022,183.62	2,147,573.97
Accounts Receivable - Supplementary Benefits	2,592,810.28	1,999,653.98
Prepaid Expenses	4,072.50	59.44
Prepaid Insurance	343.00	331.20
Total Current Assets	<u>\$ 15,841,133.10</u>	<u>\$ 14,640,810.19</u>
NONCURRENT ASSETS		
Recoverable (Note 3)	\$ 86,568,650.55	\$ 92,103,047.10
Software (Note 4)	334,347.10	334,347.10
Accumulated Amortization - Software	(142,097.59)	(108,662.09)
Internally Generated Computer Software (IGCS) (Note 4)	289,722.46	289,722.46
Accumulated Amortization - IGCS	(123,131.98)	(94,159.78)
Total Noncurrent Assets	<u>\$ 86,927,490.54</u>	<u>\$ 92,524,294.79</u>
TOTAL ASSETS	<u>\$102,768,623.64</u>	<u>\$ 107,165,104.98</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 8)	\$ 372,634.00	\$ 112,098.69
Total Deferred Outflows of Resources	<u>\$ 372,634.00</u>	<u>\$ 112,098.69</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable (Note 1)	\$ 1,101,636.75	\$ 1,286,491.99
Salaries and Benefits Payable	137,946.83	129,460.79
Sales Tax Payable (Note 1)	-	574.41
Claims Payable (Note 5)	12,985,297.58	13,815,457.07
Compensated Absences Payable (Note 6)	39,908.58	46,663.17
Unearned Premiums	2,514,424.50	2,187,168.00
Total Current Liabilities	<u>\$ 16,779,214.24</u>	<u>\$ 17,465,815.43</u>
NONCURRENT LIABILITIES		
Claims Payable (Note 5)	\$ 73,583,352.97	\$ 78,287,590.03
Compensated Absences Payable (Note 6)	305,262.32	336,935.10
Net OPEB Obligation (Note 7)	44,548.74	35,854.84
Net Pension Liability (Note 8)	1,122,365.00	1,014,050.23
Total Noncurrent Liabilities	<u>\$ 75,055,529.03</u>	<u>\$ 79,674,430.20</u>
TOTAL LIABILITIES	<u>\$ 91,834,743.27</u>	<u>\$ 97,140,245.63</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 8)	\$ 1,415,964.00	\$ 1,287,146.94
Total Deferred Inflows of Resources	<u>\$ 1,415,964.00</u>	<u>\$ 1,287,146.94</u>
NET POSITION (Note 10)		
Net Investment in Capital Assets	\$ 358,839.99	\$ 421,247.69
Unrestricted Net Position	<u>9,531,710.38</u>	<u>8,428,563.41</u>
TOTAL NET POSITION	<u>\$ 9,890,550.37</u>	<u>\$ 8,849,811.10</u>

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STATE OF MINNESOTA 2/8/2017
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 preliminary
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE QUARTER ENDED DECEMBER 31, 2016

	FY17 QTD	FY17 YTD	FY16 QTD	FY16 YTD
OPERATING REVENUES				
Premium Pool	\$ 1,062,108.49	\$ 2,125,597.51	\$ 905,525.52	\$ 1,801,088.48
Pay-As-You-Go	4,271,731.55	8,809,503.64	4,036,408.23	8,496,948.63
Administrative Fees	767,730.57	1,535,461.14	704,288.25	1,408,575.57
Qualified Rehabilitation Counselors	-	-	17,954.90	36,439.22
Legal Services Unit	106,470.36	210,040.29	62,032.60	128,565.42
Safety Training	5,700.00	5,700.00	6,000.00	6,000.00
Other Revenues	696,419.13	2,472,242.89	1,049,057.12	1,212,401.57
Total Operating Revenues	\$ 6,910,160.10	\$15,158,545.47	\$ 6,781,266.62	\$13,090,018.89
OPERATING EXPENSES				
Claims	\$ 5,145,976.24	\$10,633,641.76	\$ 4,848,803.72	\$11,035,410.66
Salaries and Benefits	672,148.28	1,374,415.87	701,582.37	1,453,596.17
Rent	28,774.72	57,377.17	28,932.74	57,459.00
Rent - Equipment	1,459.88	2,919.76	1,459.88	2,919.76
Repairs and Maintenance	470.00	1,862.00	-	1,310.00
Printing	571.93	1,396.55	251.33	1,396.98
Professional and Technical Services	362,673.99	731,409.08	365,300.30	768,426.90
Computer and Systems Services	236.25	480.98	25.48	141.33
Centralized IT Services	82,182.18	95,580.80	148,626.79	166,974.54
Communications	5,774.05	9,330.74	1,140.81	7,531.24
Travel - In State	1,784.56	2,572.64	4,491.14	7,461.16
Travel - Out State	120.94	120.94	-	-
Supplies and Materials	1,516.75	4,955.36	5,099.10	8,052.64
Employee Development	2,053.99	2,330.26	1,945.95	9,145.95
Purchased Services	479.93	677.93	635.15	1,119.29
Insurance	315,241.00	630,807.00	341,471.59	682,943.20
Attorney General Cost	-	-	-	-
Indirect Costs	78,326.25	156,652.50	55,133.88	110,267.76
Amortization	15,601.74	31,203.48	15,601.30	31,202.73
Other Expenses	1,800.00	3,620.00	5,000.00	5,000.00
Total Operating Expenses	\$ 6,717,192.68	\$13,741,354.82	\$ 6,525,501.53	\$14,350,359.31
OPERATING INCOME (LOSS)	\$ 192,967.42	\$ 1,417,190.65	\$ 255,765.09	\$ (1,260,340.42)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 28,832.95	\$ 46,523.89	\$ 15,133.03	\$ 28,372.55
Total Nonoperating Revenues (Expenses)	\$ 28,832.95	\$ 46,523.89	\$ 15,133.03	\$ 28,372.55
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 221,800.37	\$ 1,463,714.54	\$ 270,898.12	\$ (1,231,967.87)
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 221,800.37	\$ 1,463,714.54	\$ 270,898.12	\$ (1,231,967.87)
NET POSITION, BEGINNING	\$ 9,668,750.00	\$ 8,426,835.83	\$ 8,578,912.98	\$10,081,778.95
Adjustment to Net Position (Note 9)	-	-	-	0.02
NET POSITION, ENDING	\$ 9,890,550.37	\$ 9,890,550.37	\$ 8,849,811.10	\$ 8,849,811.10

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STATE OF MINNESOTA 2/8/2017
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 preliminary
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED DECEMBER 31, 2016

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 14,667,285.58
Receipts from Other Revenues	2,472,242.89
Payments to Claimants	(10,633,641.76)
Payments to Suppliers for Goods and Services	(1,699,734.46)
Payments to Employees	(1,364,692.90)
Payments to Others	-
Net Cash Flows from Operating Activities	<u>\$ 3,441,459.35</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Net Cash Flows from Noncapital Financing Activities	<u>\$ -</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ 46,523.89
Net Cash Flows from Investing Activities	<u>\$ 46,523.89</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	
Cash and Cash Equivalents, Beginning, as Reported	\$ 7,733,740.46
Cash and Cash Equivalents, Ending	<u>\$ 11,221,723.70</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 1,417,190.65
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	\$ 31,203.48
(Increase) Decrease in Accounts Receivable	(338,258.14)
(Increase) Decrease in Accounts Receivable - Supplementary Benefits	(195,183.36)
(Increase) Decrease in Prepaid Expenses	(4,064.02)
(Increase) Decrease in Prepaid Insurance	(343.00)
(Increase) Decrease in Recoverable	2,587,202.17
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	7,126.90
Increase (Decrease) in Salaries and Benefits Payable	9,722.97
Increase (Decrease) in Claims Payable	(2,587,202.17)
Increase (Decrease) in Sales Tax Payable	(360.63)
Increase (Decrease) in Unearned Premiums	2,514,424.50
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Net OPEB Obligation	-
Increase (Decrease) in Net Pension Liability	-
Increase (Decrease) in Deferred Pension Inflows	-
Net Reconciling Items to be Added to (Deducted from) Operating Income	<u>\$ 2,024,268.70</u>
Net Cash Flows from Operating Activities	<u>\$ 3,441,459.35</u>
Noncash Investing, Capital and Financing Activities	
	\$ -

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STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
STATEMENT OF BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED DECEMBER 31, 2016

2/8/2017
preliminary

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Premium Pool	\$ 1,257,211.00	\$ 2,514,422.00	\$ 1,062,108.49	\$ 2,125,597.51	\$ (195,102.51)	\$ (388,824.49)
Pay-As-You-Go	6,072,090.50	12,144,181.00	4,271,731.55	8,809,503.64	(1,800,358.95)	(3,334,677.36)
Administrative Fees	767,730.50	1,535,461.00	767,730.57	1,535,461.14	0.07	0.14
Qualified Rehabilitation Counselors	-	-	-	-	-	-
Legal Services Unit	105,000.00	210,000.00	106,470.36	210,040.29	1,470.36	40.29
Safety Training	12,025.00	24,050.00	5,700.00	5,700.00	(6,325.00)	(18,350.00)
Other Revenues	500,250.00	1,000,500.00	696,419.13	2,472,242.89	196,169.13	1,471,742.89
Total Operating Revenues	\$ 8,714,307.00	\$ 17,428,614.00	\$ 6,910,160.10	\$15,158,545.47	\$(1,804,146.90)	\$(2,270,068.53)
OPERATING EXPENSES						
Claims	\$ 6,300,000.00	\$ 12,600,000.00	\$ 5,145,976.24	\$10,633,641.76	\$ 1,154,023.76	\$ 1,966,358.24
Salaries and Benefits	737,000.00	1,474,000.00	672,148.28	1,374,415.87	64,851.72	99,584.13
Rent	29,750.00	59,500.00	28,774.72	57,377.17	975.28	2,122.83
Rent - Equipment	1,375.00	2,750.00	1,459.88	2,919.76	(84.88)	(169.76)
Repairs and Maintenance	1,450.00	2,900.00	470.00	1,862.00	980.00	1,038.00
Printing	700.00	1,400.00	571.93	1,396.55	128.07	3.45
Professional and Technical Services	378,400.00	756,800.00	362,673.99	731,409.08	15,726.01	25,390.92
Computer and Systems Services	225.00	450.00	236.25	480.98	(11.25)	(30.98)
Centralized IT Services	70,000.00	140,000.00	82,182.18	95,580.80	(12,182.18)	44,419.20
Communications	5,750.00	11,500.00	5,774.05	9,330.74	(24.05)	2,169.26
Travel - In State	2,000.00	4,000.00	1,784.56	2,572.64	215.44	1,427.36
Travel - Out State	375.00	750.00	120.94	120.94	254.06	629.06
Supplies and Materials	5,750.00	11,500.00	1,516.75	4,955.36	4,233.25	6,544.64
Employee Development	10,175.00	20,350.00	2,053.99	2,330.26	8,121.01	18,019.74
Purchased Services	250.00	500.00	479.93	677.93	(229.93)	(177.93)
Insurance	314,875.00	629,750.00	315,241.00	630,807.00	(366.00)	(1,057.00)
Attorney General Cost	500.00	1,000.00	-	-	500.00	1,000.00
Indirect Costs	77,625.00	155,250.00	78,326.25	156,652.50	(701.25)	(1,402.50)
Amortization	15,601.75	31,203.50	15,601.74	31,203.48	0.01	0.02
Other Expenses	1,750.00	3,500.00	1,800.00	3,620.00	(50.00)	(120.00)
Total Operating Expenses	\$ 7,953,551.75	\$ 15,907,103.50	\$ 6,717,192.68	\$13,741,354.82	\$ 1,236,359.07	\$ 2,165,748.68
OPERATING INCOME (LOSS)	\$ 760,755.25	\$ 1,521,510.50	\$ 192,967.42	\$ 1,417,190.65	\$(567,787.83)	\$(104,319.85)
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ 14,000.00	\$ 28,000.00	\$ 28,832.95	\$ 46,523.89	\$ 14,832.95	\$ 18,523.89
Total Nonoperating Revenues (Expenses)	\$ 14,000.00	\$ 28,000.00	\$ 28,832.95	\$ 46,523.89	\$ 14,832.95	\$ 18,523.89
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 774,755.25	\$ 1,549,510.50	\$ 221,800.37	\$ 1,463,714.54	\$(552,954.88)	\$(85,795.96)
TRANSFERS AND CONTRIBUTIONS						
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 774,755.25	\$ 1,549,510.50	\$ 221,800.37	\$ 1,463,714.54	\$(552,954.88)	\$(85,795.96)

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STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED DECEMBER 31, 2016

2/8/2017
preliminary

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).

On July 1 2011, the state implemented the State Wide Integrated Financial Tools (SWIFT). The amounts presented in the financial statements are based upon information from SWIFT.

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 January 1, 1972 and before October 1, 1995 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, land improvements, buildings, building improvements, construction and development in progress, infrastructure, equipment, software, internally generated computer software (IGCS), and art & historical treasures, are reported in the financial statements. Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and infrastructure, \$5,000 or more for equipment and art & historical treasures, and \$30,000 or more for software and IGCS. Land, land improvements, and building improvements are reported regardless of cost. Capital Assets must also have an estimated useful life of at least three years. 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 generally based on the following useful lives: 20-50 years for buildings, 17-50 years for large improvements, 3-10 years for small improvements, 10-55 years for infrastructure, 3-12 years for equipment and software, 8-12 years for IGCS.

This financial statement includes claims information known as of December 31, 2016 for claims incurred prior to January 1, 2017.

Changes in Classification:

Starting in FY17, sales tax payable is included in accounts payable.

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.

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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 7/1/2016	Additions	Deletions	Balance 12/31/2016
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	\$ (125,380.21)	\$ (16,717.38)	\$ -	\$ (142,097.59)
Internally Generated Computer Software (IGCS)	(108,645.88)	(14,486.10)	-	(123,131.98)
Total Accumulated Depreciation/Amortization	\$ (234,026.09)	\$ (31,203.48)	\$ -	\$ (265,229.57)

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. 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 7/1/2016	\$ 39,908.58	\$ 305,262.32
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2016	\$ 39,908.58	\$ 305,262.32

7. 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 7/1/2016	\$ 44,548.74
Increase	-
Decrease	-
Ending Balance 12/31/2016	\$ 44,548.74

8. NET PENSION LIABILITY

Effective FY15 GASB established new accounting and financial reporting requirements for pension benefits. GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" requires the state to recognize the state's share of the pension plan's liabilities, outflows of resources, and deferred inflows of resources. The pension plan contributions are based on a percentage of salary. The Minnesota State Retirement System (MSRS) prepares a Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, which is audited by the Office of the Legislative Auditor.

The June 30, 2016 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2015 actuarial report as the June 30, 2016 is not available in adequate time to incorporate in the financial statements, which is allowed by GASB 68.

The net pension liability is the difference between the total pension liability and the plan's fiduciary net position – accrued liability less the market value of assets.

The increase (decrease) in pension liability that is recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the difference between expected and actual experience in the measurement of the total pension liability, assumption changes and investment experience.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2016	\$ 372,634.00	\$ 1,122,365.00	\$ 1,415,964.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2016	\$ 372,634.00	\$ 1,122,365.00	\$ 1,415,964.00

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9. ADJUSTMENTS TO NET POSITION

In FY16, the total prior period adjustments are \$.02. These adjustments include:
\$.02 is the understatement of Accounts Receivable

10. NET POSITION

The State of Minnesota implemented new accounting standards as prescribed by GASB. During FY02, the standards included revised statement formats which resulted in the change from Retained Earnings to Net Asset reporting. During FY13, the Net Assets was renamed to Net Position; and the Invested in Capital Assets, Net of Related Debt was renamed to Net Investment in Capital Assets. For historical cost comparison, the total net assets and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	\$ 358,839.99
Unrestricted Net Position	9,531,710.38
Total Net Position	<u>\$ 9,890,550.37</u>

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	\$ 8,426,835.83	\$ 9,668,750.00	\$ -	\$ -
Net Income (Loss)	1,241,914.17	221,800.37	-	-
Adjustments to Net Position (Note 9)	-	-	-	-
Ending Retained Earnings	<u>\$ 9,668,750.00</u>	<u>\$ 9,890,550.37</u>	<u>\$ -</u>	<u>\$ -</u>
Add: Capital Contributions	\$ -	\$ -	\$ -	\$ -
Reconciliation to Total Net Position	<u>\$ 9,668,750.00</u>	<u>\$ 9,890,550.37</u>	<u>\$ -</u>	<u>\$ -</u>

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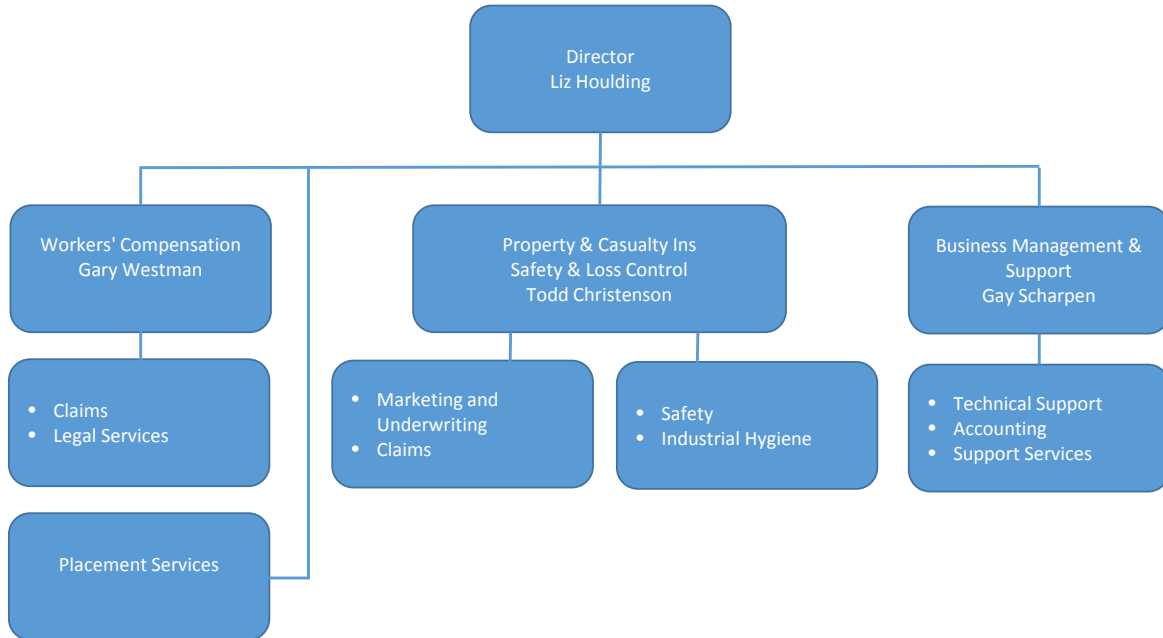
STATE OF MINNESOTA 2/8/2017
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 preliminary
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED
FOR THE QUARTER ENDED DECEMBER 31, 2016

	Combined	Administration Fees	Premium Pool	Pay-As-You-Go
OPERATING REVENUES				
Premium Pool	\$ 2,125,597.51	\$ -	\$ 2,125,597.51	\$ -
Pay-As-You-Go	8,809,503.64	-	-	8,809,503.64
Administrative Fees	1,535,461.14	1,535,461.14	-	-
Qualified Rehabilitation Counselors	-	-	-	-
Legal Services Unit	210,040.29	210,040.29	-	-
Safety Training	5,700.00	5,700.00	-	-
Other Revenues	2,472,242.89	281.50	570,432.25	1,901,529.14
Total Operating Revenues	<u>\$15,158,545.47</u>	<u>\$ 1,751,482.93</u>	<u>\$2,696,029.76</u>	<u>\$10,711,032.78</u>
OPERATING EXPENSES				
Claims	\$10,633,641.76	\$ -	\$1,664,478.10	\$ 8,969,163.66
Salaries and Benefits	1,374,415.87	1,374,415.87	-	-
Rent	57,377.17	57,377.17	-	-
Rent - Equipment	2,919.76	2,919.76	-	-
Repairs and Maintenance	1,862.00	1,862.00	-	-
Printing	1,396.55	1,396.55	-	-
Professional and Technical Services	731,409.08	4,671.80	253,391.00	473,346.28
Computer and Systems Services	480.98	480.98	-	-
Centralized IT Services	95,580.80	95,580.80	-	-
Communications	9,330.74	9,330.74	-	-
Travel - In State	2,572.64	2,572.64	-	-
Travel - Out State	120.94	120.94	-	-
Supplies and Materials	4,955.36	4,955.36	-	-
Employee Development	2,330.26	2,330.26	-	-
Purchased Services	677.93	677.93	-	-
Insurance	630,807.00	18.00	87,048.88	543,740.12
Attorney General Costs	-	-	-	-
Indirect Costs	156,652.50	156,652.50	-	-
Amortization	31,203.48	31,203.48	-	-
Other Expenses	3,620.00	3,620.00	-	-
Total Operating Expenses	<u>\$13,741,354.82</u>	<u>\$ 1,750,186.78</u>	<u>\$2,004,917.98</u>	<u>\$ 9,986,250.06</u>
OPERATING INCOME (LOSS)	<u>\$ 1,417,190.65</u>	<u>\$ 1,296.15</u>	<u>\$ 691,111.78</u>	<u>\$ 724,782.72</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 46,523.89	\$ 854.63	\$ 32,933.81	\$ 12,735.45
Total Nonoperating Revenues (Expenses)	<u>\$ 46,523.89</u>	<u>\$ 854.63</u>	<u>\$ 32,933.81</u>	<u>\$ 12,735.45</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 1,463,714.54</u>	<u>\$ 2,150.78</u>	<u>\$ 724,045.59</u>	<u>\$ 737,518.17</u>
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 1,463,714.54</u>	<u>\$ 2,150.78</u>	<u>\$ 724,045.59</u>	<u>\$ 737,518.17</u>

Supporting Information

Staffing and Organizational Chart

The FY17 business plan had 27.6 FTEs. The FY18 business plan has 27.1 FTEs, after removing a vacant .5 reporting position.



Administrative Fees

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY FY 2018

RISK Loc #	Department Name	FY17 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/17	% of Open Claims	FY17 #of Trans	% of Trans	Avg %	FY2018 Work Comp Admin Fee	FY2018 MONTHLY Managed Care Fee
01A	Military Affairs	351	0.587%	15	0.917%	129	0.875%	0.793%	\$26,548	\$800.28
02 (All)	Administration	484	0.809%	22	1.346%	187	1.269%	1.141%	\$38,197	\$1,103.52
03A	State Lottery	153	0.256%	4	0.245%	9	0.061%	0.187%	\$6,264	\$348.84
04A	Agriculture	479	0.801%	8	0.489%	112	0.760%	0.683%	\$22,871	\$1,092.12
05A	Racing Commission	17	0.028%	0	0.000%	0	0.000%	0.009%	\$317	\$38.76
06A	Attorney General	339	0.567%	1	0.061%	13	0.088%	0.239%	\$7,988	\$772.92
07A	Public Safety - Fiscal and Administrative Serv	38	0.064%	1	0.061%	0	0.000%	0.042%	\$1,391	\$86.64
07B	Public Safety - Commissioner's Office	15	0.025%	0	0.000%	0	0.000%	0.008%	\$280	\$34.20
07C	Public Safety - BCA Training	304	0.508%	7	0.428%	59	0.400%	0.446%	\$14,913	\$693.12
07D	Public Safety - DVS	490	0.819%	14	0.856%	116	0.787%	0.821%	\$27,474	\$1,117.20
07E	Public Safety - Homeland Security & Emerg Mgmt	66	0.110%	0	0.000%	0	0.000%	0.037%	\$1,231	\$150.48
07F	Public Safety - Fire Marshal	59	0.099%	1	0.061%	4	0.027%	0.062%	\$2,085	\$134.52
07G	Public Safety - Public Educ & Media Rel	12	0.020%	0	0.000%	0	0.000%	0.007%	\$224	\$27.36
07H	Public Safety - Human Resources	12	0.020%	0	0.000%	0	0.000%	0.007%	\$224	\$27.36
07J	Public Safety - Office of Justice Programs	36	0.060%	0	0.000%	0	0.000%	0.020%	\$671	\$82.08
07K	Public Safety - 911 Emergency Service	10	0.017%	0	0.000%	0	0.000%	0.006%	\$186	\$22.80
07M	Public Safety - Pipeline Safety	17	0.028%	0	0.000%	0	0.000%	0.009%	\$317	\$38.76
07P	Public Safety - Patrol	765	1.278%	60	3.670%	483	3.277%	2.742%	\$91,780	\$1,744.20
07Q	Public Safety - Gambling & Alcohol	17	0.028%	0	0.000%	1	0.007%	0.012%	\$393	\$38.76
07S	Public Safety - Capitol Security	79	0.132%	1	0.061%	3	0.020%	0.071%	\$2,383	\$180.12
07T	Public Safety - Traffic Safety	20	0.033%	0	0.000%	0	0.000%	0.011%	\$373	\$45.60
09A	Gambling Control Board	33	0.055%	0	0.000%	0	0.000%	0.018%	\$615	\$75.24
10A	Minnesota Management & Budget (MMB)	232	0.388%	3	0.183%	0	0.000%	0.190%	\$6,373	\$528.96
15B	Board of Barbers	3	0.005%	0	0.000%	0	0.000%	0.002%	\$56	\$6.84
11B	Board of Cosmetologist	18	0.030%	1	0.061%	8	0.054%	0.049%	\$1,624	\$41.04
7HH	Board of Chiropractors	5	0.008%	0	0.000%	0	0.000%	0.003%	\$93	\$11.40
7FH	Board of Dentistry	10	0.017%	0	0.000%	0	0.000%	0.006%	\$186	\$22.80
7TP	Board of Peace Officers	9	0.015%	0	0.000%	0	0.000%	0.005%	\$168	\$20.52
7KH	Board of Nursing Home Admin	9	0.015%	0	0.000%	0	0.000%	0.005%	\$168	\$20.52
7LH	Board of Social Work	12	0.020%	0	0.000%	0	0.000%	0.007%	\$224	\$27.36
7MH	Board of Marriage & Family Therapy	2	0.003%	0	0.000%	0	0.000%	0.001%	\$37	\$4.56
7BH	Board of Medical Practice	18	0.030%	0	0.000%	0	0.000%	0.010%	\$336	\$41.04
7CH	Board of Nursing	30	0.050%	0	0.000%	0	0.000%	0.017%	\$559	\$68.40
7DH	Board of Pharmacy	20	0.033%	0	0.000%	0	0.000%	0.011%	\$373	\$45.60
7EB	Board of Architects	7	0.012%	0	0.000%	0	0.000%	0.004%	\$131	\$15.96
7VH	Board of Psychology	9	0.015%	0	0.000%	0	0.000%	0.005%	\$168	\$20.52
7JH	Board of Optometry	1	0.002%	0	0.000%	0	0.000%	0.001%	\$19	\$2.28
7PB	Board of Accountancy	6	0.010%	0	0.000%	0	0.000%	0.003%	\$112	\$13.68
7RH	Board of Vet Medicine	2	0.003%	0	0.000%	0	0.000%	0.001%	\$37	\$4.56
7QH	Board of Podiatry	1	0.002%	0	0.000%	0	0.000%	0.001%	\$19	\$2.28
7SB	Private Detective Board	3	0.005%	0	0.000%	0	0.000%	0.002%	\$56	\$6.84
7GB	Combative Sports Commission		0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
7WH	Board of Physical Therapy	11	0.018%	0	0.000%	0	0.000%	0.006%	\$205	\$25.08
7SH	Emergency Medical Svs Reg Bd	10	0.017%	2	0.122%	22	0.149%	0.096%	\$3,217	\$22.80
7UH	Dietetics & Nutrition Practice Bd	2	0.003%	0	0.000%	0	0.000%	0.001%	\$37	\$4.56
7XH	Behavioral Health & Therapy Bd	5	0.008%	0	0.000%	0	0.000%	0.003%	\$93	\$11.40
12A	Health	1,544	2.580%	9	0.550%	74	0.502%	1.211%	\$40,536	\$3,520.32
13A	Commerce	350	0.585%	1	0.061%	8	0.054%	0.233%	\$7,815	\$798.00
80A	Commerce-Weights & Measures	-	0.000%	3	0.183%	4	0.027%	0.070%	\$2,350	\$0.00
14A	Animal Health Board	40	0.067%	1	0.061%	0	0.000%	0.043%	\$1,428	\$91.20
17A	Human Rights	40	0.067%	2	0.122%	4	0.027%	0.072%	\$2,414	\$91.20
19A	Indian Affairs Council	5	0.008%	1	0.061%	0	0.000%	0.023%	\$776	\$11.40
20B	Explore MN Tourism	59	0.099%	0	0.000%	0	0.000%	0.033%	\$1,100	\$134.52
22A	Employment & Economic Development	1,372	2.293%	25	1.529%	197	1.337%	1.720%	\$57,560	\$3,128.16
24B	Public Facilities Authority	9	0.015%	0	0.000%	0	0.000%	0.005%	\$168	\$20.52
25A	Perpich Center for Arts Education	98	0.164%	1	0.061%	3	0.020%	0.082%	\$2,737	\$223.44
X00	MNSCU-Systems Office	369	0.617%	2	0.122%	22	0.149%	0.296%	\$9,911	\$841.32
X01	MNSCU-Bemidji State Univ	542	0.906%	8	0.489%	39	0.265%	0.553%	\$18,519	\$1,235.76
X02	MNSCU-MSU Mankato	1,479	2.472%	19	1.162%	93	0.631%	1.422%	\$47,586	\$3,372.12
X03	MNSCU-MSU Moorhead	713	1.192%	8	0.489%	50	0.339%	0.673%	\$22,540	\$1,625.64
X04	MNSCU-St Cloud State Univ	1,341	2.241%	18	1.101%	159	1.079%	1.474%	\$49,328	\$3,057.48
X05	MNSCU-Southwest MN State Univ	385	0.643%	4	0.245%	21	0.142%	0.344%	\$11,499	\$877.80
X06	MNSCU-Winona State Univ	983	1.643%	7	0.428%	75	0.509%	0.860%	\$28,785	\$2,241.24
X07	MNSCU-Metro State Univ	876	1.464%	7	0.428%	85	0.577%	0.823%	\$27,547	\$1,997.28

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2018**

IRISK Loc #	Department Name	FY17 Avg	% of EE's	# of Open Claims as of 3/31/17	% of Open Claims	FY17 #of Trans	% of Trans	Avg %	FY2018 Work Comp Admin Fee	FY2018
		# of EE's								MONTHLY Managed Care Fee
X20	MNSCU-Riverland CC - Austin	230	0.384%	2	0.122%	7	0.047%	0.185%	\$6,184	\$524.40
X21	MNSCU-Central Lks College-Brainerd	219	0.366%	7	0.428%	11	0.075%	0.290%	\$9,694	\$499.32
X22	MNSCU-Anoka/Ramsey CC-Cambridge	105	0.175%	2	0.122%	13	0.088%	0.129%	\$4,307	\$239.40
X23	MNSCU-C & T College-Fergus Falls	110	0.184%	2	0.122%	24	0.163%	0.156%	\$5,233	\$250.80
X24	MNSCU-Hibbing Community College	163	0.272%	1	0.061%	4	0.027%	0.120%	\$4,025	\$371.64
X25	MNSCU-Itasca Community College	117	0.196%	0	0.000%	0	0.000%	0.065%	\$2,182	\$266.76
X27	MNSCU-MN West C&T - Worthington	90	0.150%	0	0.000%	0	0.000%	0.050%	\$1,678	\$205.20
X28	MNSCU-Vermillion Community College	67	0.112%	2	0.122%	0	0.000%	0.078%	\$2,614	\$152.76
X29	MNSCU-Rochester Community College	419	0.700%	4	0.245%	5	0.034%	0.326%	\$10,921	\$955.32
X30	MNSCU-Northland C&T - Thief River Fls	148	0.247%	6	0.367%	14	0.095%	0.236%	\$7,914	\$337.44
X31	MNSCU-Mesabi Range C&T -Virginia	71	0.119%	2	0.122%	0	0.000%	0.080%	\$2,689	\$161.88
X32	MNSCU-Minneapolis C&T College	579	0.968%	1	0.061%	6	0.041%	0.357%	\$11,933	\$1,320.12
X33	MNSCU-Anoka/Ramsey Comm College	385	0.643%	4	0.245%	4	0.027%	0.305%	\$10,212	\$877.80
X34	MNSCU-N Hennepin Comm College	378	0.632%	4	0.245%	77	0.522%	0.466%	\$15,608	\$861.84
X35	MNSCU-Century College	679	1.135%	15	0.917%	114	0.774%	0.942%	\$31,529	\$1,548.12
X36	MNSCU-Rainy River Comm College	44	0.074%	1	0.061%	1	0.007%	0.047%	\$1,579	\$100.32
X37	MNSCU-Normandale Comm College	583	0.974%	6	0.367%	66	0.448%	0.596%	\$19,963	\$1,329.24
X38	MNSCU-Inver Hills Comm College	303	0.506%	6	0.367%	29	0.197%	0.357%	\$11,940	\$690.84
X39	MNSCU-NE Higher Education District	17	0.028%	0	0.000%	0	0.000%	0.009%	\$317	\$38.76
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	138	0.231%	5	0.306%	3	0.020%	0.186%	\$6,213	\$314.64
X51	MNSCU-Anoka Tech College	135	0.226%	1	0.061%	4	0.027%	0.105%	\$3,503	\$307.80
X52	MNSCU-Alexandria Tech College	195	0.326%	2	0.122%	0	0.000%	0.149%	\$5,001	\$444.60
X53	MNSCU-Hennepin Tech Coll-Plymouth	10	0.017%	0	0.000%	0	0.000%	0.006%	\$186	\$22.80
X54	MNSCU-Pine Tech College	114	0.191%	2	0.122%	3	0.020%	0.111%	\$3,718	\$259.92
X55	MNSCU-St Paul College	394	0.658%	3	0.183%	58	0.394%	0.412%	\$13,786	\$898.32
X56	MNSCU-Lake Superior College	334	0.558%	4	0.245%	77	0.522%	0.442%	\$14,788	\$761.52
X57	MNSCU-St. Cloud Tech College	329	0.550%	2	0.122%	11	0.075%	0.249%	\$8,333	\$750.12
X59	MNSCU-Dakota County Tech College	240	0.401%	2	0.122%	18	0.122%	0.215%	\$7,203	\$547.20
X60	MNSCU-Hennepin TC-Brooklyn Prk	266	0.445%	6	0.367%	43	0.292%	0.368%	\$12,310	\$606.48
X61	MNSCU-Hennepin TC-Eden Prairie	154	0.257%	2	0.122%	11	0.075%	0.151%	\$5,069	\$351.12
X62	MNSCU-MN West C&T - Canby	44	0.074%	1	0.061%	1	0.007%	0.047%	\$1,579	\$100.32
X63	MNSCU-MN West C&T - Granite Falls	23	0.038%	1	0.061%	4	0.027%	0.042%	\$1,414	\$52.44
X64	MNSCU-MN West C&T - Jackson	38	0.064%	0	0.000%	0	0.000%	0.021%	\$709	\$86.64
X65	MNSCU-MN West C&T - Pipestone	38	0.064%	0	0.000%	0	0.000%	0.021%	\$709	\$86.64
X66	MNSCU-Mesabi Range C&T - Eveleth	33	0.055%	0	0.000%	0	0.000%	0.018%	\$615	\$75.24
X68	MNSCU-SE Tech College-Red Wing	58	0.097%	0	0.000%	0	0.000%	0.032%	\$1,082	\$132.24
X69	MNSCU-SE Tech College-Winona	109	0.182%	1	0.061%	0	0.000%	0.081%	\$2,715	\$248.52
X71	MNSCU-Central Lks College-Staples	48	0.080%	0	0.000%	9	0.061%	0.047%	\$1,576	\$109.44
X72	MNSCU-Northwest Tech College	76	0.127%	1	0.061%	4	0.027%	0.072%	\$2,402	\$173.28
X73	MNSCU-C&T College-Detroit Lakes	75	0.125%	0	0.000%	0	0.000%	0.042%	\$1,399	\$171.00
X74	MNSCU-Northland C&T-E.Grand Forks	103	0.172%	0	0.000%	0	0.000%	0.057%	\$1,921	\$234.84
X75	MNSCU-C&T College-Moorhead	205	0.343%	2	0.122%	5	0.034%	0.166%	\$5,566	\$467.40
X77	MNSCU-C&T College-Wadena	57	0.095%	1	0.061%	6	0.041%	0.066%	\$2,200	\$129.96
X78	MNSCU-Riverland Comm Coll-Albert Lea	34	0.057%	1	0.061%	26	0.176%	0.098%	\$3,285	\$77.52
X79	MNSCU-S Central Tech Coll-Mankato	250	0.418%	4	0.245%	40	0.271%	0.311%	\$10,420	\$570.00
X80	MNSCU-Ridgewater College-Hutchinson	126	0.211%	0	0.000%	0	0.000%	0.070%	\$2,350	\$287.28
X81	MNSCU-Ridgewater College-Willmar	253	0.423%	3	0.183%	1	0.007%	0.204%	\$6,841	\$576.84
X83	MNSCU-S Central Tech Coll-Faribault	44	0.074%	2	0.122%	1	0.007%	0.068%	\$2,261	\$100.32
X99	MNSCU-Student Workers	4,292	7.173%	12	0.734%	25	0.170%	2.692%	\$90,115	\$9,785.76
28A	State Senate	265	0.443%	1	0.061%	3	0.020%	0.175%	\$5,851	\$604.20
29 (All)	DNR (All regions)	2,628	4.392%	106	6.483%	898	6.094%	5.656%	\$189,331	\$5,991.84
CC (All)	Conservation Corp Minnesota	251	0.419%	11	0.673%	53	0.360%	0.484%	\$16,200	\$572.28
31A	House of Representatives	376	0.628%	1	0.061%	0	0.000%	0.230%	\$7,694	\$857.28
32A	Pollution Control Agency	860	1.437%	8	0.489%	52	0.353%	0.760%	\$25,433	\$1,960.80
33A	Trial Courts	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
33L	Trial Courts - District 1	286	0.478%	4	0.245%	45	0.305%	0.343%	\$11,470	\$652.08
33K	Trial Courts - District 10	387	0.647%	1	0.061%	4	0.027%	0.245%	\$8,202	\$882.36
33B	Trial Courts - District 2	270	0.451%	1	0.061%	1	0.007%	0.173%	\$5,793	\$615.60
33C	Trial Courts - District 3	202	0.338%	1	0.061%	0	0.000%	0.133%	\$4,449	\$460.56
33D	Trial Courts - District 4	608	1.016%	8	0.489%	34	0.231%	0.579%	\$19,371	\$1,386.24
33E	Trial Courts - District 5	143	0.239%	0	0.000%	1	0.007%	0.082%	\$2,742	\$326.04
33F	Trial Courts - District 6	140	0.234%	4	0.245%	34	0.231%	0.236%	\$7,915	\$319.20
33G	Trial Courts - District 7	219	0.366%	5	0.306%	12	0.081%	0.251%	\$8,404	\$499.32
33H	Trial Courts - District 8	74	0.124%	0	0.000%	0	0.000%	0.041%	\$1,380	\$168.72
33J	Trial Courts - District 9	193	0.323%	5	0.306%	38	0.258%	0.295%	\$9,888	\$440.04

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2018**

IRISK Loc #	Department Name	FY17 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/17	% of Open Claims	FY17 #of Trans	% of Trans	Avg %	FY2018 Work Comp Admin Fee	FY2018 MONTHLY Managed Care Fee
J50	State Guardian ad Litem Board	236	0.394%	3	0.183%	37	0.251%	0.276%	\$9,249	\$538.08
34A	Housing Finance	242	0.404%	1	0.061%	9	0.061%	0.176%	\$5,876	\$551.76
37A	Education	382	0.638%	7	0.428%	99	0.672%	0.579%	\$19,396	\$870.96
38A	Investment Board	25	0.042%	0	0.000%	1	0.007%	0.016%	\$542	\$57.00
39A	Governor's Office	49	0.082%	0	0.000%	0	0.000%	0.027%	\$914	\$111.72
40A	Historical Society	520	0.869%	3	0.183%	13	0.088%	0.380%	\$12,728	\$1,185.60
41A	Work Comp Court of Appeals	12	0.020%	1	0.061%	39	0.265%	0.115%	\$3,859	\$27.36
42 (All)	Labor & Industry	439	0.734%	16	0.979%	105	0.712%	0.808%	\$27,055	\$1,000.92
43A	IRRRB	77	0.129%	5	0.306%	64	0.434%	0.290%	\$9,694	\$175.56
44 (All)	Minnesota State Academies	214	0.358%	14	0.856%	31	0.210%	0.475%	\$15,892	\$487.92
45A	Mediation Services	13	0.022%	0	0.000%	0	0.000%	0.007%	\$242	\$29.64
46A	MN.IT Services	2,209	3.692%	14	0.856%	192	1.303%	1.950%	\$65,282	\$5,036.52
49A	Legislative Auditor	57	0.095%	0	0.000%	0	0.000%	0.032%	\$1,063	\$129.96
50A	State Arts Board	18	0.030%	0	0.000%	0	0.000%	0.010%	\$336	\$41.04
5DA	Leg. Coord Committee/Rev of Statutes	90	0.150%	0	0.000%	1	0.007%	0.052%	\$1,754	\$205.20
52A	Public Defense Board	706	1.180%	5	0.306%	21	0.142%	0.543%	\$18,167	\$1,609.68
53A	Secretary of State	84	0.140%	1	0.061%	0	0.000%	0.067%	\$2,249	\$191.52
55A	Human Svs-Anoka RTC	792	1.324%	52	3.180%	869	5.897%	3.467%	\$116,048	\$1,805.76
55B	Human Svs-Brainerd RTC	3	0.005%	15	0.917%	191	1.296%	0.740%	\$24,753	\$6.84
552	Human Svs-CARE	173	0.289%	6	0.367%	87	0.590%	0.415%	\$13,907	\$394.44
553	Human Svs-Brainerd Group Homes	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
554	Human Svs-Child	40	0.067%	15	0.917%	308	2.090%	1.025%	\$34,302	\$91.20
55C	Human Svs-Cambridge RTC (closed)	-	0.000%	9	0.550%	324	2.199%	0.916%	\$30,673	\$0.00
55D	Human Svs-Central Office	1,885	3.150%	27	1.651%	152	1.031%	1.944%	\$65,084	\$4,297.80
55E	Human Svs-Fergus Falls RTC	-	0.000%	4	0.245%	69	0.468%	0.238%	\$7,954	\$0.00
556	Human Svs-Fergus Falls Group Homes	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55F	Human Svs-Faribault RTC (closed)	-	0.000%	11	0.673%	250	1.696%	0.790%	\$26,435	\$0.00
55G	Human Svs-AhGwahChing RTC	-	0.000%	13	0.795%	240	1.629%	0.808%	\$27,042	\$0.00
55H	Human Svs-Hastings (closed)	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55J	Human Svs-MSOCS-ICF/MR	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55K	Human Svs-METO	59	0.099%	16	0.979%	157	1.065%	0.714%	\$23,906	\$134.52
555	Human Svs-MSOCS Group Homes	1,434	2.397%	138	8.440%	1,198	8.129%	6.322%	\$211,618	\$3,269.52
55L	Human Svs-NNE SOS-Liberalis	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55M	Human Svs-Moose Lake RTC (closed)	-	0.000%	3	0.183%	89	0.604%	0.262%	\$8,786	\$0.00
55N	Human Svs-NNE-SOS-Gen.Fund	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55P	Human Svs-Moose Lk Reg. St. OP Svs	848	1.417%	32	1.957%	350	2.375%	1.916%	\$64,150	\$1,933.44
55Q	Human Svs-NNE-SOS-BHS Grant	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
557	Human Svs-NNE SOS-DD-SOCS	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55Q	Human Svs-St Peter MSH	844	1.411%	61	3.731%	623	4.227%	3.123%	\$104,535	\$1,924.32
55R	Human Svs-Rochester (closed)	-	0.000%	1	0.061%	49	0.332%	0.131%	\$4,392	\$0.00
55S	Human Svs-St Peter RTC (closed)	-	0.000%	5	0.306%	14	0.095%	0.134%	\$4,472	\$0.00
55T	Human Svs-Oak Terrace RTC (closed)	-	0.000%	3	0.183%	41	0.278%	0.154%	\$5,151	\$0.00
55U	Human Svs-NNE-SOS-Eveleth	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55V	Human Svs-MN Specialty Services	52	0.087%	2	0.122%	29	0.197%	0.135%	\$4,530	\$118.56
55W	Human Svs-Willmar RTC	3	0.005%	4	0.245%	42	0.285%	0.178%	\$5,966	\$6.84
558	Human Svs-MNS	-	0.000%	1	0.061%	5	0.034%	0.032%	\$1,061	\$0.00
559	Human Svs-Willmar Group Homes	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55Y	Human Svs-CBHH	374	0.625%	22	1.346%	168	1.140%	1.037%	\$34,707	\$852.72
H60	MNSure	157	0.262%	0	0.000%	0	0.000%	0.087%	\$2,928	\$357.96
58A	Court of Appeals	89	0.149%	0	0.000%	0	0.000%	0.050%	\$1,660	\$202.92
60A	Higher Educ Services Office	62	0.104%	0	0.000%	0	0.000%	0.035%	\$1,156	\$141.36
61A	State Auditor	88	0.147%	1	0.061%	55	0.373%	0.194%	\$6,488	\$200.64
62A	MN State Retirement	121	0.202%	1	0.061%	1	0.007%	0.090%	\$3,014	\$275.88
63A	Public EE Retirement Assoc.	92	0.154%	2	0.122%	23	0.156%	0.144%	\$4,822	\$209.76
65 (All)A	Judicial	364	0.608%	1	0.061%	2	0.014%	0.228%	\$7,621	\$829.92
67A	Revenue	1,391	2.325%	14	0.856%	72	0.489%	1.223%	\$40,943	\$3,171.48
68A	Tax Court	9	0.015%	0	0.000%	0	0.000%	0.005%	\$168	\$20.52
69A	Teachers Retirement Assoc.	84	0.140%	1	0.061%	11	0.075%	0.092%	\$3,082	\$191.52
70J	Judicial Standards Board	3	0.005%	0	0.000%	0	0.000%	0.002%	\$56	\$6.84
75C	Veterans' Affairs	159	0.266%	3	0.183%	9	0.061%	0.170%	\$5,694	\$362.52
75A	Veterans Home Board	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
75B	Veterans Home Silver Bay	146	0.244%	23	1.407%	236	1.601%	1.084%	\$36,286	\$332.88
75F	Veterans Home Fergus Falls	175	0.292%	11	0.673%	101	0.685%	0.550%	\$18,417	\$399.00
75H	Veterans Home Hastings	91	0.152%	11	0.673%	10	0.068%	0.298%	\$9,961	\$207.48
75L	Veterans Home Luverne	164	0.274%	17	1.040%	159	1.079%	0.798%	\$26,698	\$373.92
75M	Veterans Home Minneapolis	554	0.926%	64	3.914%	420	2.850%	2.563%	\$85,805	\$1,263.12
77 (All)	Minnesota Zoo	270	0.451%	23	1.407%	176	1.194%	1.017%	\$34,056	\$615.60

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2018**

RISK Loc #	Department Name	FY17 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/17	% of Open Claims	FY17 #of Trans	% of Trans	Avg %	FY2018 Work Comp Admin Fee	FY2018 MONTHLY Managed Care Fee
78A	MCF-Central Office	714	1.193%	15	0.917%	123	0.835%	0.982%	\$32,863	\$1,627.92
78B	MCF-St. Cloud	411	0.687%	9	0.550%	129	0.875%	0.704%	\$23,573	\$937.08
78C	MCF-Sauk Center (closed)	-	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
78F	MCF-Faribault	623	1.041%	14	0.856%	128	0.869%	0.922%	\$30,862	\$1,420.44
78H	MCF-Shakopee	265	0.443%	4	0.245%	72	0.489%	0.392%	\$13,122	\$604.20
78L	MCF-Lino Lakes	459	0.767%	16	0.979%	136	0.923%	0.890%	\$29,775	\$1,046.52
78P	MCF-Oak Park Heights	343	0.573%	19	1.162%	91	0.617%	0.784%	\$26,252	\$782.04
78R	MCF-Red Wing	176	0.294%	10	0.612%	33	0.224%	0.377%	\$12,605	\$401.28
78S	MCF-Stillwater	515	0.861%	27	1.651%	328	2.226%	1.579%	\$52,862	\$1,174.20
78T	MCF-Togo	60	0.100%	3	0.183%	29	0.197%	0.160%	\$5,362	\$136.80
78U	MCF-Rush City	362	0.605%	14	0.856%	123	0.835%	0.765%	\$25,617	\$825.36
78W	MCF-Willow River/Mooselake	410	0.685%	6	0.367%	115	0.780%	0.611%	\$20,447	\$934.80
790	DOT-Central Office	1,368	2.286%	35	2.141%	330	2.239%	2.222%	\$74,379	\$3,119.04
791	DOT-District 1-Duluth/Virginia	364	0.608%	27	1.651%	273	1.852%	1.371%	\$45,882	\$829.92
792	DOT-District 2-Bemidji/Crookston	240	0.401%	7	0.428%	54	0.366%	0.399%	\$13,341	\$547.20
793	DOT-District 3-Baxter/St. Cloud	379	0.633%	26	1.590%	92	0.624%	0.949%	\$31,776	\$864.12
794	DOT-District 4-Detroit Lakes/Morris	247	0.413%	9	0.550%	116	0.787%	0.583%	\$19,530	\$563.16
796	DOT-District 6-Rochester/Owatonna	399	0.667%	27	1.651%	120	0.814%	1.044%	\$34,951	\$909.72
797	DOT-District 7-Mankato/Winom	300	0.501%	19	1.162%	267	1.812%	1.158%	\$38,775	\$684.00
798	DOT-District 8-Willmar	211	0.353%	15	0.917%	112	0.760%	0.677%	\$22,651	\$481.08
799	DOT-District 9-Metro	1,241	2.074%	111	6.789%	939	6.372%	5.078%	\$169,984	\$2,829.48
82A	Public Utilities Commission	51	0.085%	0	0.000%	0	0.000%	0.028%	\$951	\$116.28
90A	State Fair	311	0.520%	3	0.183%	92	0.624%	0.443%	\$14,812	\$709.08
92G	Ombudsperson for Families	5	0.008%	0	0.000%	0	0.000%	0.003%	\$93	\$11.40
9KG	Office of Administrative Hearings	69	0.115%	1	0.061%	12	0.081%	0.086%	\$2,878	\$157.32
9GH	Ombudsman - Mental Health	17	0.028%	0	0.000%	0	0.000%	0.009%	\$317	\$38.76
9XG	Capitol Area Architect	3	0.005%	0	0.000%	0	0.000%	0.002%	\$56	\$6.84
9YG	Disability Council	10	0.017%	0	0.000%	0	0.000%	0.006%	\$186	\$22.80
9JG	Campaign Financing & Public Dis. Bd	9	0.015%	0	0.000%	0	0.000%	0.005%	\$168	\$20.52
9WE	Higher Education Facility	2	0.003%	0	0.000%	0	0.000%	0.001%	\$37	\$4.56
9EP	Sentencing Guidelines	6	0.010%	0	0.000%	0	0.000%	0.003%	\$112	\$13.68
9LG	Council for Minnesotans of African Heritage	3	0.005%	1	0.061%	1	0.007%	0.024%	\$814	\$6.84
9PR	Water & Soil Resources Board	105	0.175%	0	0.000%	0	0.000%	0.058%	\$1,958	\$239.40
9NG	Asian-Pacific Council	3	0.005%	0	0.000%	0	0.000%	0.002%	\$56	\$6.84
9MG	Chicano/Latino Affairs Council	3	0.005%	0	0.000%	0	0.000%	0.002%	\$56	\$6.84
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%	\$56	\$6.84
TOTALS		59,836	100.000%	1,635	100.000%	14,737	100.000%	100.00%	\$3,347,305	\$136,426.08

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 2017**

		Services
	Payments per	Provided per
Agency	Agreement	Agreement
Administration-Risk Management	193,862.50	193,862.50
Agricultural Utilization Research Institute	1,006.20	1,006.20
Corrections	388,785.00	645,781.50
Education, Department of	178,020.00	378,667.80
Environmental Quality Board (EQB)	11,274.60	11,274.60
Gambling Control Board	23,645.70	23,645.70
Health	442,300.20	442,300.20
Housing Finance Agency	8,554.60	8,554.60
Human Services	3,108,380.00	3,636,962.20
Iron Range Resources Rehabilitation Agency (IRRRA)	20,969.70	20,969.70
Labor and Industry Department	323,114.60	323,114.60
Lottery	49,615.80	49,615.80
Board of Medical Practice	563,600.00	502,956.60
Minnesota Racing Commission	5,185.80	5,185.80
Minnesota State	716,186.80	716,186.80
Minnesota State Retirement Association (MSRS)	55,731.10	55,731.10
MnSure	127.80	127.80
Natural Resources	880,657.30	880,657.30
Petro Tank Release Board	6,901.50	6,901.50
Pollution Control Agency	730,178.20	730,178.20
Public Employees Retirement Association (PERA)	29,280.50	29,280.50
Public Safety	887,050.70	887,050.70
Revenue	580,500.00	538,405.10
Teachers Retirement Association (TRA)	14,357.70	14,357.70
Transportation	1,324,556.80	1,324,556.80
Total	10,543,843.10	11,427,331.30

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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	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

SCHEDULE NUMBER

	1 st STEP	2 nd STEP
ADMINISTRATION - GOVERNMENT & CITIZEN SERVICES (cont'd.)		
Allocation: Office of State Procurement (fmrly Materials Mgmt)	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: Enterprise Communications & Planning (fmrly IC&A)	8.3	26.3
Allocation: Debt 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 – ENTERPRISE COMMUNICATIONS & PLANNING		
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: Enterprise Communications & Planning	8.3	26.3
MMB – DEBT 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: Debt Management	9.3	27.3
Non-Allocable: Debt Management - Other	9.4	27.4

MMB - BUDGET DIVISION

Nature and Extent of Services.....	10.0	28.0
Schedule of Costs to be Allocated by Function.....	10.1	28.1
Allocation: General Support.....	10.2	28.2
Allocation: Analysis and Control (EBO's).....	10.3	28.3
Allocation: Budget Operations and Planning	10.4	28.4
Non-Allocable: Budget division - Non Allocable	10.5	28.5

MMB - ACCOUNTING DIVISION

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

MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION

Nature and Extent of Services.....	12.0	30.0
Schedule of Costs to be Allocated by Function.....	12.1	30.1
Allocation: General Support.....	12.2	30.2
Allocation: Accounting & Procurement Operations & System Support	12.4	30.4
Allocation: Personnel Operations and System Support	12.5	30.5
Allocation: Budget Service-Computer Operations	12.6	30.6
Allocation: Personnel Operations-Special Billing	12.7	30.7
Allocation: Accounting & Procurement Operations-Special Billing.....	12.8	30.8
Non-Allocable: MMB Other - Non-allocable.....	12.9	30.9

MMB - STATE HR, BENEFITS & LABOR RELATIONS

Nature and Extent of Services.....	13.0	31.0
Schedule of Costs to be Allocated by Function.....	13.1	31.1
Allocation: General Support.....	13.2	31.2
Allocation: Personnel Administration	13.3	31.3
Non-Allocable: Employee Relations - Non Allocable.....	13.5	31.5

SCHEDULE NUMBER
1st STEP 2nd STEP

MEDIATION SERVICES

Table of Contents and Exhibit C Step-Down Schedules

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-Allocable: 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

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019
Exhibit A - General Support Allocations
Federal Version**

	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	1,898	-	-	5,425	3,654	-	4,597	169
3.4 Human Resources	1,256	-	-	3,592	2,419	-	3,044	112
3.5 Financial Management and Reporting	714	427	-	3,680	36,144	4	18,279	1,072
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,126	32,665	-	-	3,379	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	60	-	-	114	2,935	-	1,372	9
4.10 Central Mail	-	-	-	-	83	-	8	-
4.11 Office of Enterprise Continuous Improvement	10	-	-	28	19	-	24	1
4.12 Grants Management	-	257	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	54	-	-	111	1,084	-	238	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	10	6	-	54	530	0	268	16
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	11	7	-	58	572	0	289	17
10.4 Budget Operations and Planning	35	20	-	90	351	5	130	55
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	42	-	-	120	81	-	102	4
11.4 Accounting Services	15	9	-	79	776	0	392	23
11.5 Financial Reporting	25	15	-	130	1,274	0	644	38
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	29	17	-	150	1,469	0	743	44
12.5 Personnel Operations and System Support	29	-	-	84	57	-	71	3
12.6 Budget Service - Computer Operations	15	8	-	39	152	2	56	24
12.7 Personnel Operations Special Billing	62	-	-	178	120	-	151	6
12.8 Accounting & Procurement Operations Special Billing	71	43	-	367	3,604	0	1,823	107
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	143	-	-	410	276	-	347	13
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	12	-	-	35	24	-	30	1
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 beginning	54	32	-	279	2,739	0	1,385	81
20 Administration	238	-	-	524	15,916	-	684	420
Total Budget	5,912	33,507	-	15,546	77,659	12	34,680	2,213
Rollforward Adjustment	(3,516)	19,612	(3)	(2,100)	(29,061)	13	(5,740)	2,115
Final Plan Allocation	2,396	53,119	(3)	13,446	48,598	25	28,940	4,328

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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 Mangement (Leases)	Plant Management (Repairs)
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	38,497	9,688	5,041	13,595	20,642	-	282,102	6,548
3.4 Human Resources	25,487	6,414	3,337	9,001	13,666	-	186,767	4,335
3.5 Financial Management and Reporting	63,272	334,217	10,944	25,672	154,815	42	248,776	10,979
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	1,126	-	-	9,011	-
4.7 Real Property	-	1,379	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,675	3,280	498	330	442	-	14,989	144
4.10 Central Mail	219	100	160	90	1,129	-	39	-
4.11 Office of Enterprise Continuous Improvement	201	51	26	71	108	-	1,475	34
4.12 Grants Management	-	-	30	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	321	2,164	525	894	915	-	3,847	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	928	4,903	161	377	2,271	1	3,650	161
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,001	5,285	173	406	2,448	1	3,934	174
10.4 Budget Operations and Planning	342	219	202	132	369	5	704	70
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	853	215	112	301	458	-	6,254	145
11.4 Accounting Services	1,358	7,172	235	551	3,322	1	5,339	236
11.5 Financial Reporting	2,231	11,784	386	905	5,458	1	8,771	387
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,572	13,588	445	1,044	6,294	2	10,114	446
12.5 Personnel Operations and System Support	598	150	78	211	320	-	4,378	102
12.6 Budget Service - Computer Operations	148	95	87	57	160	2	305	30
12.7 Personnel Operations Special Billing	1,262	318	165	446	677	-	9,250	215
12.8 Accounting & Procurement Operations Special Billing	6,310	33,330	1,091	2,560	15,439	4	24,809	1,095
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	2,906	731	381	1,026	1,558	-	21,296	494
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	252	63	33	89	135	-	1,845	43
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	263	-	-	-	-	-	-	-
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)	4,796	25,332	829	1,946	11,734	3	18,856	832
20 Administration	3,347	8,066	986	10,174	30,250	-	47,820	176
Total Budget	158,841	468,544	25,925	71,003	272,613	63	914,332	26,645
Rollforward Adjustment	(2,436)	139,641	2,205	(616)	(38,072)	(23)	(73,780)	1,020
Final Plan Allocation	156,405	608,185	28,129	70,388	234,541	40	840,552	27,664

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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 of Enterprise Sustainability	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	12,018	317	23,283	25,838	11,328
3.4 Human Resources	-	-	-	7,957	210	15,414	17,106	7,500
3.5 Financial Management and Reporting	5	-	2,595	18,005	556	6,594	10,187	104,901
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	-	-	321	451	51	563	749	284
4.10 Central Mail	-	-	-	254	-	171	332	-
4.11 Office of Enterprise Continuous Improvement	-	-	-	63	2	122	135	59
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	356	77	384	3,270	396
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	0	-	38	264	8	97	149	1,539
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	0	-	41	285	9	104	161	1,659
10.4 Budget Operations and Planning	-	-	96	394	114	121	128	291
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	266	7	516	573	251
11.4 Accounting Services	0	-	56	386	12	142	219	2,251
11.5 Financial Reporting	0	-	91	635	20	232	359	3,699
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	0	-	105	732	23	268	414	4,265
12.5 Personnel Operations and System Support	-	-	-	187	5	361	401	176
12.6 Budget Service - Computer Operations	-	-	42	171	49	53	56	126
12.7 Personnel Operations Special Billing	-	-	-	394	10	763	847	371
12.8 Accounting & Procurement Operations Special Billing	0	-	259	1,796	55	658	1,016	10,461
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	907	24	1,758	1,951	855
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	-	-	79	2	152	169	74
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)	0	-	197	1,365	42	500	772	7,951
20 Administration	-	-	5,311	1,183	150	2,760	6,671	9,701
Total Budget	6	-	9,152	48,146	1,743	55,016	71,504	168,138
Rollforward Adjustment	(105)	-	5,866	(13,532)	1,699	(4,845)	338	60,405
Final Plan Allocation	(99)	-	15,018	34,615	3,442	50,171	71,842	228,543

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	G02-0034	G02-0036	G02-0037	G02-0037a	G02-0038 Environmental Quality Board (transferred to MPCA in FY12)	G02-0042	G02-0043	G02-0044
	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	-	4,790	-	-	-	10,955	-	-
3.4 Human Resources	-	3,171	-	-	-	7,253	-	-
3.5 Financial Management and Reporting	-	1,685	-	-	-	20,040	25	73
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	-	134	-	-	-	442	-	-
4.10 Central Mail	-	-	-	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	-	25	-	-	-	57	-	-
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	127	-	-	-	951	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrlly IC&A)	-	25	-	-	-	294	0	1
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	27	-	-	-	317	0	1
10.4 Budget Operations and Planning	-	71	-	-	-	171	2	12
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	106	-	-	-	243	-	-
11.4 Accounting Services	-	36	-	-	-	430	1	2
11.5 Financial Reporting	-	59	-	-	-	707	1	3
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	68	-	-	-	815	1	3
12.5 Personnel Operations and System Support	-	74	-	-	-	170	-	-
12.6 Budget Service - Computer Operations	-	31	-	-	-	74	1	5
12.7 Personnel Operations Special Billing	-	157	-	-	-	359	-	-
12.8 Accounting & Procurement Operations Special Billing	-	168	-	-	-	1,998	3	7
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	362	-	-	-	827	-	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	31	-	-	-	72	-	-
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)	-	128	-	-	-	1,519	2	6
20 Administration	-	574	-	-	-	1,294	-	-
Total Budget	-	11,850	-	-	-	48,988	36	114
Rollforward Adjustment	(45,258)	(14,977)	-	-	-	(4,226)	34	(268)
Final Plan Allocation	(45,258)	(3,127)	-	-	-	44,762	69	(154)

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	G02-0045	G02-0046	G02-0047	G02-0048	G02-0049 Office of State Procurement (fmrly Materials Management)	B04 AGRICULTURE DEPT	B13 COMMERCE DEPT	B14 ANIMAL HEALTH BOARD
	SmART FMR	SmART HR	SHPO	Arts & Cultural Heritage				
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	17,474	19,220	-	3,281	5,576	-	-	-
3.4 Human Resources	11,569	12,725	-	2,172	3,692	-	-	-
3.5 Financial Management and Reporting	2,882	3,626	6	4,127	9,392	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	6,758	3,379	3,379
4.7 Real Property	-	-	-	-	-	247	96	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	112	126	-	70	735	41,929	14,300	1,358
4.10 Central Mail	74	15	-	139	-	6,191	10,093	107
4.11 Office of Enterprise Continuous Improvement	91	101	-	17	29	4,572	3,255	346
4.12 Grants Management	-	-	-	837	-	1,076	4,474	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	32	4	-	34	2,077	18,354	14,110	1,801
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	42	53	0	61	138	7,122	9,130	292
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	4,548	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	46	57	0	65	149	7,677	9,842	315
10.4 Budget Operations and Planning	77	118	9	232	180	19,687	6,235	779
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	387	426	-	73	124	19,381	13,800	1,465
11.4 Accounting Services	62	78	0	89	202	10,418	13,355	428
11.5 Financial Reporting	102	128	0	146	331	17,116	21,943	703
11.6 Financial Reporting - Single Audit	-	-	-	-	-	38	431	2
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	117	147	0	168	382	19,737	25,302	810
12.5 Personnel Operations and System Support	271	298	-	51	87	13,568	9,661	1,026
12.6 Budget Service - Computer Operations	33	51	4	100	78	8,529	2,701	338
12.7 Personnel Operations Special Billing	573	630	-	108	183	28,663	20,409	2,167
12.8 Accounting & Procurement Operations Special Billing	287	362	1	412	937	48,413	62,064	1,988
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,319	1,451	-	248	421	65,994	46,990	4,989
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	114	126	-	21	36	5,718	4,071	432
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	89,408	34,215	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	4,981	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	3,856	-	-	-	-
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	376	1
17 SWIFT (Internally Developed Software Amortized over 10 years)	218	275	0	313	712	36,795	47,171	1,511
20 Administration	405	274	-	236	3,606	-	-	-
Total Budget	36,289	40,291	21	16,853	29,064	481,971	382,385	24,239
Rollforward Adjustment	14,384	20,723	21	6,575	24,852	38,130	(28,651)	1,244
Final Plan Allocation	50,673	61,014	42	23,428	53,917	520,101	353,734	25,483

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	B22	B25	B42	E26	E37	E44	E50	E60
	EMPLOYMENT & ECONOMIC DEVELOPMENT	6	LABOR AND INDUSTRY DEPT	MN STATE COLLEGES/UNIV RSITIES	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	60,824	3,379	-	-	-	-	1,126	1,126
4.7 Real Property	1,459	-	8,389	-	-	11,540	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	267,521	8,113	6,518	17,627	475	10,262	6,397	4,010
4.10 Central Mail	-	1,140	-	1,991	15	-	98	3,007
4.11 Office of Enterprise Continuous Improvement	11,095	2,110	594	3,094	72	1,510	174	503
4.12 Grants Management	24,241	-	3,128	12,456	-	-	3,770	994
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	101,154	1,206	747	38,699	12	2,097	800	5,461
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	95,388	2,329	1,003	15,671	54	1,063	875	1,324
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	26,990	-	51,354	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	102,821	2,511	1,081	16,892	59	1,146	943	1,428
10.4 Budget Operations and Planning	17,666	2,081	1,487	10,213	112	3,305	683	2,886
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	47,034	8,944	2,519	13,115	305	6,402	738	2,132
11.4 Accounting Services	139,532	3,407	1,468	22,923	79	1,556	1,280	1,937
11.5 Financial Reporting	229,247	5,597	2,411	37,662	131	2,556	2,102	3,183
11.6 Financial Reporting - Single Audit	3,604	-	-	2,848	-	-	3	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	264,349	6,454	2,780	43,428	151	2,947	2,424	3,670
12.5 Personnel Operations and System Support	32,928	6,262	1,764	9,182	213	4,482	517	1,492
12.6 Budget Service - Computer Operations	7,653	902	644	4,424	49	1,432	296	1,250
12.7 Personnel Operations Special Billing	69,561	13,228	3,726	19,397	451	9,468	1,091	3,153
12.8 Accounting & Procurement Operations Special Billing	648,421	15,832	6,820	106,525	369	7,229	5,947	9,003
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	160,159	30,457	8,579	44,660	1,037	21,799	2,513	7,258
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	13,877	2,639	743	3,870	90	1,889	218	629
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	142,115	1,579	3,110	66,166	-	4,473	175	988
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	48,237	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	3,925	-
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	3,147	-	-	2,487	-	-	2	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	492,822	12,033	5,183	80,963	281	5,494	4,520	6,842
20 Administration	-	-	-	-	-	-	-	-
Total Budget	2,984,858	157,194	62,696	625,644	3,954	100,651	40,616	62,275
Rollforward Adjustment	(322,318)	(18,556)	(22,646)	(12,384)	4,246	(37,453)	(11,812)	(20,883)
Final Plan Allocation	2,662,539	138,637	40,050	613,261	8,201	63,198	28,804	41,392

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	E77	E81	G06	G10	G39	G46	G53	G9R
	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	ATTORNEY GENERAL	MINNESOTA MANAGEMENT & BUDGET	GOVERNORS OFFICE	MN.IT	SECRETARY OF STATE	MMB NON-OPERATING
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	-	-	2,253	5,632	1,126	3,379	1,126	-
4.7 Real Property	19,276	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	13,444	228	11,063	2,935	600	64,273	3,508	149
4.10 Central Mail	-	-	4,088	6,426	196	29	2,014	-
4.11 Office of Enterprise Continuous Improvement	2,152	-	2,153	1,618	349	16,781	617	-
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	3,142	3,221	1,023	32,138	342	2,794	1,529	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	2,550	96	1,110	1,441	151	13,479	949	162,306
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	12,892	-	806	-	561	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	2,749	103	1,197	1,553	163	14,529	1,023	174,955
10.4 Budget Operations and Planning	3,712	549	2,326	1,817	294	11,415	1,307	1,751
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	9,122	-	9,127	6,860	1,478	71,135	2,617	-
11.4 Accounting Services	3,730	140	1,624	2,108	221	19,717	1,388	237,421
11.5 Financial Reporting	6,128	231	2,668	3,463	363	32,394	2,281	390,075
11.6 Financial Reporting - Single Audit	0	-	7	-	-	-	-	25
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	7,067	266	3,076	3,993	418	37,354	2,630	449,802
12.5 Personnel Operations and System Support	6,386	-	6,390	4,803	1,035	49,801	1,832	-
12.6 Budget Service - Computer Operations	1,608	238	1,008	787	127	4,945	566	759
12.7 Personnel Operations Special Billing	13,492	-	13,498	10,146	2,186	105,206	3,870	-
12.8 Accounting & Procurement Operations Special Billing	17,334	653	7,546	9,796	1,026	91,626	6,452	1,103,318
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	31,063	-	31,079	23,360	5,032	242,227	8,911	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	2,691	-	2,693	2,024	436	20,988	772	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	146	7,129	102,986	23,918	59,743	202,334	81,212	-
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	0	-	6	-	-	-	-	22
17 SWIFT (Internally Developed Software Amortized over 10 years)	13,174	496	5,735	7,445	780	69,639	4,904	838,559
20 Administration	-	-	-	-	-	-	-	-
Total Budget	158,966	26,243	212,653	153,069	76,066	1,074,604	129,509	3,359,143
Rollforward Adjustment	2,508	(25,840)	38,635	12,232	625	249,496	89,032	(252,870)
Final Plan Allocation	161,475	403	251,288	165,301	76,690	1,324,101	218,541	3,106,272

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	H12	H55	H55(b)	H55(c)	H60	H75	H7D	H7S
	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN-SURE	VETERANS AFFAIRS DEPT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES BD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	15,769	83,352	-	-	3,379	3,379	1,126	-
4.7 Real Property	-	99,853	-	-	-	29,500	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	70,795	50,270	27,098	3,229	814	36,858	926	944
4.10 Central Mail	35,844	34,819	-	-	7,333	361	1,492	183
4.11 Office of Enterprise Continuous Improvement	12,038	31,618	14,490	2,854	1,373	10,259	132	103
4.12 Grants Management	21,365	16,081	-	-	484	121	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	93,920	567,047	9,663	1,909	26,231	21,297	1,576	364
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	18,566	211,161	14,280	1,551	1,303	5,738	373	186
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	2,270	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	20,013	227,617	15,393	1,672	1,405	6,185	402	200
10.4 Budget Operations and Planning	23,882	23,842	24,474	5,376	656	11,752	699	742
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	51,032	134,032	61,425	12,099	5,819	43,488	560	438
11.4 Accounting Services	27,159	308,885	20,889	2,268	1,907	8,394	546	271
11.5 Financial Reporting	44,621	507,488	34,320	3,727	3,133	13,791	897	446
11.6 Financial Reporting - Single Audit	945	31,403	-	-	56	77	1	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	51,453	585,193	39,575	4,297	3,612	15,902	1,034	514
12.5 Personnel Operations and System Support	35,727	93,835	43,003	8,470	4,074	30,445	392	307
12.6 Budget Service - Computer Operations	10,346	10,329	10,602	2,329	284	5,091	303	321
12.7 Personnel Operations Special Billing	75,475	198,228	90,845	17,894	8,606	64,316	829	648
12.8 Accounting & Procurement Operations Special Billing	126,210	1,435,419	97,073	10,541	8,861	39,007	2,536	1,261
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	173,774	456,402	209,163	41,198	19,814	148,083	1,909	1,492
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	15,057	39,545	18,123	3,570	1,717	12,831	165	129
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	92,334	450,699	-	-	6,707	201,132	9,036	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	61,343	292,261	-	-	21,131	-	-	-
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	825	27,415	-	-	49	67	1	0
17 SWIFT (Internally Developed Software Amortized over 10 years)	95,924	1,090,968	73,779	8,012	6,734	29,646	1,928	958
20 Administration	-	-	-	-	-	-	-	-
Total Budget	1,174,417	7,010,034	804,197	130,994	135,482	737,719	26,864	9,509
Rollforward Adjustment	448,951	899,662	23,544	7,370	(77,998)	117,270	3,213	(616)
Final Plan Allocation	1,623,368	7,909,696	827,741	138,364	57,484	854,989	30,076	8,893

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	J33	J52	J65	L10	P01	P07	P78	R29
	PUBLIC DEFENSE				MILITARY AFFAIRS	PUBLIC SAFETY	CORRECTIONS	NATURAL
	TRIAL COURTS	BOARD	SUPREME COURT	LEGISLATURE	DEPT	DEPT	DEPT	RESOURCES DEPT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	5,632	2,253	2,253	30,412	28,159	50,687
4.7 Real Property	-	-	-	-	137,058	605	179,910	87,994
4.8 Office of State Procurement (fmrly Materials Mgmt)	30,815	5,057	9,374	5	74,098	73,535	159,766	248,787
4.10 Central Mail	804	-	1,403	5,179	0	141,498	1,023	17,648
4.11 Office of Enterprise Continuous Improvement	14,910	4,215	2,738	588	2,727	15,139	30,835	38,676
4.12 Grants Management	-	-	88	-	-	11,483	941	9,690
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	533	1,608	9,361	684	5,196	255,834	69,776	85,502
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	31,804	925	1,995	704	9,637	55,039	15,131	60,190
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	3,591	-	37
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	34,283	997	2,150	758	10,388	59,328	16,310	64,880
10.4 Budget Operations and Planning	20,666	2,527	3,358	1,070	1,393	47,100	31,932	78,763
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	63,206	17,866	11,608	2,492	11,559	64,176	130,715	163,955
11.4 Accounting Services	46,523	1,353	2,918	1,029	14,097	80,511	22,133	88,045
11.5 Financial Reporting	76,436	2,222	4,794	1,691	23,162	132,277	36,364	144,656
11.6 Financial Reporting - Single Audit	10	-	1	-	214	353	6	182
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	88,140	2,563	5,528	1,950	26,708	152,531	41,931	166,805
12.5 Personnel Operations and System Support	44,250	12,508	8,127	1,744	8,092	44,929	91,513	114,783
12.6 Budget Service - Computer Operations	8,953	1,095	1,455	464	603	20,404	13,834	34,121
12.7 Personnel Operations Special Billing	93,479	26,424	17,168	3,685	17,095	94,914	193,322	242,482
12.8 Accounting & Procurement Operations Special Billing	216,197	6,286	13,560	4,783	65,512	374,143	102,853	409,155
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	215,227	60,838	39,527	8,485	39,360	218,530	445,106	558,293
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	18,649	5,271	3,425	735	3,410	18,935	38,567	48,374
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	102,854	-	-	-	6,324	91,696	64,724	137,277
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	3,764	22,462	-	48,696
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	8,148
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.90 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	1,400
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	9	-	1	-	187	308	5	159
17 SWIFT (Internally Developed Software Amortized over 10 years)	164,317	4,777	10,306	3,635	49,791	284,361	78,172	310,972
20 Administration	-	-	-	-	-	-	-	-
Total Budget	1,272,066	156,532	154,516	41,934	512,630	2,294,093	1,793,027	3,220,359
Rollforward Adjustment	48,035	25,772	(3,677)	2,243	(13,584)	180,267	285,183	151,059
Final Plan Allocation	1,320,100	182,304	150,839	44,177	499,047	2,474,359	2,078,210	3,371,417

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	R32	R9P	T79			
	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	525,937	-	525,937
3.4 Human Resources	-	-	-	348,198	-	348,198
3.5 Financial Management and Reporting	-	-	-	1,093,735	-	1,093,735
4.2 Government & Citizen Services	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	13,516	7,885	6,758	395,357	72,088	467,445
4.7 Real Property	749	-	195,931	773,988	133,008	906,996
4.8 Office of State Procurement (fmrly Materials Mgmt)	19,781	14,826	590,602	1,922,175	64,966	1,987,141
4.10 Central Mail	2,578	143	4,341	292,860	157,229	450,089
4.11 Office of Enterprise Continuous Improvement	7,687	1,840	60,179	306,145	121,877	428,022
4.12 Grants Management	2,355	5,931	9,457	129,257	3,897	133,154
6.2 Minnesota Information Technology	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-
6.4 Enterprise IT Security	48,546	6,019	256,261	1,707,821	256,250	1,964,072
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	7,180	1,714	280,126	1,049,981	278,004	1,327,985
9.2 Debt Management Division	-	-	-	-	-	-
9.3 Debt Management	-	-	151,944	254,992	310,330	565,323
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	7,740	1,847	301,956	1,131,808	299,669	1,431,477
10.4 Budget Operations and Planning	14,400	10,081	51,806	447,573	54,009	501,582
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-
11.3 Central Payroll	32,587	7,799	255,108	1,297,798	516,654	1,814,452
11.4 Accounting Services	10,503	2,507	409,767	1,535,907	406,663	1,942,570
11.5 Financial Reporting	17,257	4,118	673,234	2,523,447	668,134	3,191,581
11.6 Financial Reporting - Single Audit	74	6	2,507	42,794	3,121	45,915
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	19,899	4,749	776,318	2,909,831	770,437	3,680,268
12.5 Personnel Operations and System Support	22,814	5,460	178,599	908,578	361,706	1,270,284
12.6 Budget Service - Computer Operations	6,238	4,367	22,443	193,894	23,397	217,292
12.7 Personnel Operations Special Billing	48,195	11,534	377,295	1,919,389	764,110	2,683,499
12.8 Accounting & Procurement Operations Special Billing	48,810	11,649	1,904,227	7,137,515	1,889,802	9,027,317
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3 Personnel Administration	110,965	26,557	868,686	4,419,218	1,759,295	6,178,513
14.2 MEDIATION SERVICES	-	-	-	-	-	-
14.3 Mediation Services	9,615	2,301	75,268	382,907	152,436	535,343
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-
15.3 Financial Audits	9,540	76,560	94,187	2,163,030	1,671,703	3,834,733
15.4 Program Audits	-	-	-	-	-	-
15.5 Single Audits	-	-	-	502,875	-	502,875
15.7 Financial Audit- Outdoors	-	-	-	8,148	-	8,148
15.8 Financial Audit- Art	-	-	-	7,780	2,100	9,880
15.90 Financial Audit- Clean Water	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	1,400	2,180	3,580
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	65	5	2,189	37,359	2,725	40,084
17 SWIFT (Internally Developed Software Amortized over 10 years)	37,097	8,853	1,447,278	5,424,756	1,436,315	6,861,070
20 Administration	-	-	-	150,768	-	150,768
Total Budget	498,192	216,751	8,996,467	41,947,222	12,182,105	54,129,328
Rollforward Adjustment	164,412	215,130	574,892	2,794,807	381,289	3,176,096
Final Plan Allocation	662,603	431,881	9,571,359	44,673,071	12,632,353	57,305,424

**State of Minnesota
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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	1,898	-	-	5,425	3,654	-	4,597	169
3.4 Human Resources	1,256	-	-	3,592	2,419	-	3,044	112
3.5 Financial Management and Reporting	714	427	-	3,680	36,144	4	18,279	1,072
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,126	32,665	-	-	3,379	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	60	-	-	114	2,935	-	1,372	9
4.10 Central Mail	-	-	-	-	83	-	8	-
4.11 Office of Enterprise Continuous Improvement	10	-	-	28	19	-	24	1
4.12 Grants Management	-	257	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	54	-	-	111	1,084	-	238	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	10	6	-	54	530	0	268	16
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	11	7	-	58	572	0	289	17
10.4 Budget Operations and Planning	35	20	-	90	351	5	130	55
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	42	-	-	120	81	-	102	4
11.4 Accounting Services	15	9	-	79	776	0	392	23
11.5 Financial Reporting	25	15	-	130	1,274	0	644	38
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	29	17	-	150	1,469	0	743	44
12.5 Personnel Operations and System Support	29	-	-	84	57	-	71	3
12.6 Budget Service - Computer Operations	15	8	-	39	152	2	56	24
12.7 Personnel Operations Special Billing	62	-	-	178	120	-	151	6
12.8 Accounting & Procurement Operations Special Billing	71	43	-	367	3,604	0	1,823	107
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	143	-	-	410	276	-	347	13
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	12	-	-	35	24	-	30	1
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, BFY13 to	54	32	-	279	2,739	0	1,385	81
20 ADMINISTRATION	238	-	-	524	15,916	-	684	420
Total Budget	5,912	33,507	-	15,546	77,659	12	34,680	2,213
Rollforward Adjustment	(3,516)	19,612	(3)	(2,100)	(29,061)	13	(5,740)	2,115
Final Plan Allocation	2,396	53,119	(3)	13,446	48,598	25	28,940	4,328

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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 Mangement (Leases)	Plant Management (Repairs)
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	38,497	9,688	5,041	13,595	20,642	-	282,102	6,548
3.4 Human Resources	25,487	6,414	3,337	9,001	13,666	-	186,767	4,335
3.5 Financial Management and Reporting	63,272	334,217	10,944	25,672	154,815	42	248,776	10,979
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	1,126	-	-	9,011	-
4.7 Real Property	-	1,379	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,675	3,280	498	330	442	-	14,989	144
4.10 Central Mail	219	100	160	90	1,129	-	39	-
4.11 Office of Enterprise Continuous Improvement	201	51	26	71	108	-	1,475	34
4.12 Grants Management	-	-	30	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	321	2,164	525	894	915	-	3,847	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	928	4,903	161	377	2,271	1	3,650	161
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,001	5,285	173	406	2,448	1	3,934	174
10.4 Budget Operations and Planning	342	219	202	132	369	5	704	70
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	853	215	112	301	458	-	6,254	145
11.4 Accounting Services	1,358	7,172	235	551	3,322	1	5,339	236
11.5 Financial Reporting	2,231	11,784	386	905	5,458	1	8,771	387
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,572	13,588	445	1,044	6,294	2	10,114	446
12.5 Personnel Operations and System Support	598	150	78	211	320	-	4,378	102
12.6 Budget Service - Computer Operations	148	95	87	57	160	2	305	30
12.7 Personnel Operations Special Billing	1,262	318	165	446	677	-	9,250	215
12.8 Accounting & Procurement Operations Special Billing	6,310	33,330	1,091	2,560	15,439	4	24,809	1,095
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	2,906	731	381	1,026	1,558	-	21,296	494
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	252	63	33	89	135	-	1,845	43
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	263	-	-	-	-	-	-	-
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,	4,796	25,332	829	1,946	11,734	3	18,856	832
20 ADMINISTRATION	3,347	8,066	986	10,174	30,250	-	47,820	176
Total Budget	158,841	468,544	25,925	71,003	272,613	63	914,332	26,645
Rollforward Adjustment	(2,436)	139,641	2,205	(616)	(38,072)	(23)	(73,780)	1,020
Final Plan Allocation	156,405	608,185	28,129	70,388	234,541	40	840,552	27,664

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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 of Enterprise Sustainability	Cooperative Purchasing (CPV)	Cooperative Purchasing (MMCAP)	Central Mail
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	12,018	317	23,283	25,838	11,328
3.4 Human Resources	-	-	-	7,957	210	15,414	17,106	7,500
3.5 Financial Management and Reporting	5	-	2,595	18,005	556	6,594	10,187	104,901
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	-	-	321	451	51	563	749	284
4.10 Central Mail	-	-	-	254	-	171	332	-
4.11 Office of Enterprise Continuous Improvement	-	-	-	63	2	122	135	59
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	-	356	77	384	3,270	396
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	0	-	38	264	8	97	149	1,539
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	0	-	41	285	9	104	161	1,659
10.4 Budget Operations and Planning	-	-	96	394	114	121	128	291
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	266	7	516	573	251
11.4 Accounting Services	0	-	56	386	12	142	219	2,251
11.5 Financial Reporting	0	-	91	635	20	232	359	3,699
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	0	-	105	732	23	268	414	4,265
12.5 Personnel Operations and System Support	-	-	-	187	5	361	401	176
12.6 Budget Service - Computer Operations	-	-	42	171	49	53	56	126
12.7 Personnel Operations Special Billing	-	-	-	394	10	763	847	371
12.8 Accounting & Procurement Operations Special Billing	0	-	259	1,796	55	658	1,016	10,461
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	907	24	1,758	1,951	855
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	-	-	79	2	152	169	74
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,	0	-	197	1,365	42	500	772	7,951
20 ADMINISTRATION	-	-	5,311	1,183	150	2,760	6,671	9,701
Total Budget	6	-	9,152	48,146	1,743	55,016	71,504	168,138
Rollforward Adjustment	(105)	-	5,866	(13,532)	1,699	(4,845)	338	60,405
Final Plan Allocation	(99)	-	15,018	34,615	3,442	50,171	71,842	228,543

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	G02-0034	G02-0036	G02-0037	G02-0037a	G02-0038 Environmental Quality Board (transferred to MPCA in FY12)	G02-0042	G02-0043	G02-0044
	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	-	4,790	-	-	-	10,955	-	-
3.4 Human Resources	-	3,171	-	-	-	7,253	-	-
3.5 Financial Management and Reporting	-	1,685	-	-	-	20,040	25	73
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	-	134	-	-	-	442	-	-
4.10 Central Mail	-	-	-	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	-	25	-	-	-	57	-	-
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	127	-	-	-	951	-	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	-	25	-	-	-	294	0	1
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	27	-	-	-	317	0	1
10.4 Budget Operations and Planning	-	71	-	-	-	171	2	12
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	106	-	-	-	243	-	-
11.4 Accounting Services	-	36	-	-	-	430	1	2
11.5 Financial Reporting	-	59	-	-	-	707	1	3
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	68	-	-	-	815	1	3
12.5 Personnel Operations and System Support	-	74	-	-	-	170	-	-
12.6 Budget Service - Computer Operations	-	31	-	-	-	74	1	5
12.7 Personnel Operations Special Billing	-	157	-	-	-	359	-	-
12.8 Accounting & Procurement Operations Special Billing	-	168	-	-	-	1,998	3	7
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	362	-	-	-	827	-	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	31	-	-	-	72	-	-
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)	-	128	-	-	-	1,519	2	6
20 ADMINISTRATION	-	574	-	-	-	1,294	-	-
Total Budget	-	11,850	-	-	-	48,988	36	114
Rollforward Adjustment	(45,258)	(14,977)	-	-	-	(4,226)	34	(268)
Final Plan Allocation	(45,258)	(3,127)	-	-	-	44,762	69	(154)

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	G02-0045	G02-0046	G02-0047	G02-0048	G02-0049	B04	B11	B13
	SmART FMR	SmART HR	SHPO	Arts & Cultural Heritage	Office of State Procurement (fmrly Materials Mgmt)	AGRICULTURE DEPT	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	17,474	19,220	-	3,281	5,576	-	-	-
3.4 Human Resources	11,569	12,725	-	2,172	3,692	-	-	-
3.5 Financial Management and Reporting	2,882	3,626	6	4,127	9,392	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	6,758	1,126	3,379
4.7 Real Property	-	-	-	-	-	247	-	96
4.8 Office of State Procurement (fmrly Materials Mgmt)	112	126	-	70	735	41,929	1,037	14,300
4.10 Central Mail	74	15	-	139	-	6,191	614	10,093
4.11 Office of Enterprise Continuous Improvement	91	101	-	17	29	4,572	127	3,255
4.12 Grants Management	-	-	-	837	-	1,076	-	4,474
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	32	4	-	34	2,077	18,354	675	14,110
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	42	53	0	61	138	7,122	433	9,130
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	4,548	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	46	57	0	65	149	7,677	466	9,842
10.4 Budget Operations and Planning	77	118	9	232	180	19,687	392	6,235
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	387	426	-	73	124	19,381	540	13,800
11.4 Accounting Services	62	78	0	89	202	10,418	633	13,355
11.5 Financial Reporting	102	128	0	146	331	17,116	1,040	21,943
11.6 Financial Reporting - Single Audit	-	-	-	-	-	38	-	431
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	117	147	0	168	382	19,737	1,199	25,302
12.5 Personnel Operations and System Support	271	298	-	51	87	13,568	378	9,661
12.6 Budget Service - Computer Operations	33	51	4	100	78	8,529	170	2,701
12.7 Personnel Operations Special Billing	573	630	-	108	183	28,663	799	20,409
12.8 Accounting & Procurement Operations Special Billing	287	362	1	412	937	48,413	2,941	62,064
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,319	1,451	-	248	421	65,994	1,840	46,990
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	114	126	-	21	36	5,718	159	4,071
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	89,408	-	34,215
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	4,981
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	3,856	-	-	-	-
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	-	-	-	-	-	33	-	376
17 SWIFT (Internally Developed Software Amortized over 10 years)	218	275	0	313	712	36,795	2,235	47,171
20 ADMINISTRATION	405	274	-	236	3,606	-	-	-
Total Budget	36,289	40,291	21	16,853	29,064	481,971	16,805	382,385
Rollforward Adjustment	14,384	20,723	21	6,575	24,852	38,130	4,415	(28,651)
Final Plan Allocation	50,673	61,014	42	23,428	53,917	520,101	21,220	353,734

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019**

**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	3,379	-	2,253	60,824	-	-	3,379	1,126
4.7 Real Property	-	-	-	1,459	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,358	191	3,410	267,521	1,684	-	8,113	219
4.10 Central Mail	107	152	1,322	-	-	-	1,140	69
4.11 Office of Enterprise Continuous Improvement	346	19	344	11,095	89	-	2,110	69
4.12 Grants Management	-	-	7	24,241	3,213	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	1,801	69	2,562	101,154	-	-	1,206	81
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	292	92	476	95,388	289	-	2,329	45
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	3,340	-	26,990	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	315	99	513	102,821	312	-	2,511	49
10.4 Budget Operations and Planning	779	262	1,965	17,666	2,402	-	2,081	52
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	1,465	79	1,460	47,034	376	-	8,944	294
11.4 Accounting Services	428	135	696	139,532	423	-	3,407	66
11.5 Financial Reporting	703	221	1,144	229,247	695	-	5,597	109
11.6 Financial Reporting - Single Audit	2	-	-	3,604	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	810	255	1,319	264,349	801	-	6,454	125
12.5 Personnel Operations and System Support	1,026	55	1,022	32,928	263	-	6,262	206
12.6 Budget Service - Computer Operations	338	114	851	7,653	1,041	-	902	22
12.7 Personnel Operations Special Billing	2,167	117	2,159	69,561	557	-	13,228	435
12.8 Accounting & Procurement Operations Special Billing	1,988	625	3,235	648,421	1,965	-	15,832	307
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	4,989	269	4,971	160,159	1,281	-	30,457	1,001
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	432	23	431	13,877	111	-	2,639	87
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	29,468	142,115	1,531	-	1,579	2,105
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	48,237	-	-	-	-
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	-	-	3,147	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years,	1,511	475	2,459	492,822	1,494	-	12,033	233
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	24,239	3,252	62,066	2,984,858	21,867	-	157,194	6,699
Rollforward Adjustment	1,244	(180)	2,786	(322,318)	940	(27)	(18,556)	(448)
Final Plan Allocation	25,483	3,072	64,852	2,662,539	22,807	(27)	138,637	6,251

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019**

Exhibit A - General Support Allocations
State Version (shows all agencies)

	B42	B43	B7E	B7G	B7P	B7S	B82	B9D
	LABOR AND INDUSTRY DEPT	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMM	AMATEUR SPORTS COMM
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	5,632	-	2,253	-	-	-	-	-
4.7 Real Property	-	8,389	-	-	-	-	-	23,992
4.8 Office of State Procurement (fmrly Materials Mgmt)	16,575	6,518	400	-	261	135	2,177	19
4.10 Central Mail	9,087	-	845	-	570	-	-	-
4.11 Office of Enterprise Continuous Improvement	2,904	594	50	-	37	16	1,169	18
4.12 Grants Management	122	3,128	-	-	-	-	-	442
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	16,427	747	321	-	251	2	2,078	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	15,401	1,003	234	0	213	29	1,960	25
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	16,601	1,081	252	0	229	32	2,113	26
10.4 Budget Operations and Planning	4,361	1,487	98	11	70	169	243	105
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	12,310	2,519	212	-	157	70	4,954	76
11.4 Accounting Services	22,528	1,468	342	0	311	43	2,867	36
11.5 Financial Reporting	37,013	2,411	562	0	511	71	4,710	59
11.6 Financial Reporting - Single Audit	19	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	42,681	2,780	648	0	589	82	5,432	68
12.5 Personnel Operations and System Support	8,618	1,764	149	-	110	49	3,468	53
12.6 Budget Service - Computer Operations	1,889	644	42	5	30	73	105	46
12.7 Personnel Operations Special Billing	18,206	3,726	314	-	232	103	7,326	112
12.8 Accounting & Procurement Operations Special Billing	104,691	6,820	1,589	1	1,445	201	13,323	167
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	41,917	8,579	723	-	534	238	16,868	258
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	3,632	743	63	-	46	21	1,462	22
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	1,707	3,110	-	-	44	-	-	800
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	16	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years)	79,569	5,183	1,207	1	1,098	152	10,126	127
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	461,904	62,696	10,304	18	6,739	1,487	80,380	26,450
Rollforward Adjustment	(46,155)	(22,646)	1,517	(1,551)	(1,258)	334	3,917	(2,256)
Final Plan Allocation	415,750	40,050	11,821	(1,533)	5,480	1,821	84,297	24,194

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019**

**Exhibit A - General Support Allocations
State Version (shows all agencies)**

	B9V	E25	E26	E37	E39	E40	E44	E50
	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVE RSITIES	EDUCATION DEPARTMENT	BOARD OF TEACHING	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	-	7,885	-	-	-	-	-	1,126
4.7 Real Property	-	9,061	-	-	-	51,388	11,540	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	5	6,355	-	17,627	475	74	10,262	6,397
4.10 Central Mail	-	-	543	1,991	15	-	-	98
4.11 Office of Enterprise Continuous Improvement	-	794	98,378	3,094	72	-	1,510	174
4.12 Grants Management	-	-	-	12,456	-	-	-	3,770
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	1,626	28,667	38,699	12	734	2,097	800
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	0	1,014	161,887	15,671	54	15	1,063	875
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	4,447	51,354	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	0	1,093	174,503	16,892	59	16	1,146	943
10.4 Budget Operations and Planning	5	4,411	14,316	10,213	112	82	3,305	683
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	3,367	417,040	13,115	305	-	6,402	738
11.4 Accounting Services	0	1,483	236,807	22,923	79	21	1,556	1,280
11.5 Financial Reporting	1	2,436	389,067	37,662	131	35	2,556	2,102
11.6 Financial Reporting - Single Audit	-	0	3,102	2,848	-	-	-	3
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1	2,809	448,639	43,428	151	41	2,947	2,424
12.5 Personnel Operations and System Support	-	2,357	291,966	9,182	213	-	4,482	517
12.6 Budget Service - Computer Operations	2	1,911	6,202	4,424	49	36	1,432	296
12.7 Personnel Operations Special Billing	-	4,980	616,785	19,397	451	-	9,468	1,091
12.8 Accounting & Procurement Operations Special Billing	1	6,891	1,100,466	106,525	369	100	7,229	5,947
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	11,466	1,420,091	44,660	1,037	-	21,799	2,513
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	993	123,045	3,870	90	-	1,889	218
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	39,822	120,157	115,531	66,166	-	1,235	4,473	175
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	2,100	-	3,925
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	2,708	2,487	-	-	-	2
17 SWIFT (Internally Developed Software Amortized over 10 years)	1	5,237	836,392	80,963	281	76	5,494	4,520
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	39,839	196,326	6,490,583	625,644	3,954	55,953	100,651	40,616
Rollforward Adjustment	(5,364)	194,387	99,330	(12,384)	4,246	(9,899)	(37,453)	(11,812)
Final Plan Allocation	34,474	390,713	6,589,913	613,261	8,201	46,054	63,198	28,804

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019**

Exhibit A - General Support Allocations
State Version (shows all agencies)

	E60	E77	E81	E95	E97	E9W	G03	G05
	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	LOTTERY	RACING 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	1,126	-	-	-	-	-	4,505	-
4.7 Real Property	-	19,276	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	4,010	13,444	228	42	47	-	-	768
4.10 Central Mail	3,007	-	-	-	-	-	110	-
4.11 Office of Enterprise Continuous Improvement	503	2,152	-	-	-	10	992	240
4.12 Grants Management	994	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	5,461	3,142	3,221	-	-	21	990	204
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	1,324	2,550	96	7	2	4	181	400
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	12,892	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,428	2,749	103	7	3	4	195	431
10.4 Budget Operations and Planning	2,886	3,712	549	18	45	30	310	622
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	2,132	9,122	-	-	-	42	4,205	1,019
11.4 Accounting Services	1,937	3,730	140	10	3	6	265	585
11.5 Financial Reporting	3,183	6,128	231	16	6	9	435	961
11.6 Financial Reporting - Single Audit	-	0	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,670	7,067	266	18	6	11	502	1,108
12.5 Personnel Operations and System Support	1,492	6,386	-	-	-	29	2,944	713
12.6 Budget Service - Computer Operations	1,250	1,608	238	8	19	13	134	270
12.7 Personnel Operations Special Billing	3,153	13,492	-	-	-	62	6,219	1,507
12.8 Accounting & Procurement Operations Special Billing	9,003	17,334	653	45	16	27	1,231	2,717
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	7,258	31,063	-	-	-	142	14,318	3,469
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	629	2,691	-	-	-	12	1,241	301
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	988	146	7,129	1,235	-	-	223,767	71,048
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	0	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years,	6,842	13,174	496	34	12	20	935	2,065
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	62,275	158,966	26,243	1,438	159	442	263,480	88,424
Rollforward Adjustment	(20,883)	2,508	(25,840)	(119)	100	(47)	110,324	(10,455)
Final Plan Allocation	41,392	161,475	403	1,319	259	395	373,803	77,969

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019**
Exhibit A - General Support Allocations
State Version (shows all agencies)

	G06	G09	G10	G17	G19	G38	G39	G45
	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES 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	2,253	1,126	5,632	2,253	2,253	-	1,126	1,126
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	11,063	512	2,935	1,461	591	409	600	344
4.10 Central Mail	4,088	-	6,426	897	0	82	196	31
4.11 Office of Enterprise Continuous Improvement	2,153	210	1,618	324	34	144	349	97
4.12 Grants Management	-	-	-	-	75	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	1,023	267	32,138	1,567	56	174	342	229
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	1,110	140	1,441	230	104	176	151	61
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	806	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,197	151	1,553	248	112	190	163	66
10.4 Budget Operations and Planning	2,326	244	1,817	319	205	96	294	280
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	9,127	890	6,860	1,373	144	609	1,478	410
11.4 Accounting Services	1,624	205	2,108	337	151	258	221	90
11.5 Financial Reporting	2,668	337	3,463	554	249	423	363	147
11.6 Financial Reporting - Single Audit	7	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,076	389	3,993	639	287	488	418	170
12.5 Personnel Operations and System Support	6,390	623	4,803	961	101	427	1,035	287
12.6 Budget Service - Computer Operations	1,008	106	787	138	89	42	127	121
12.7 Personnel Operations Special Billing	13,498	1,316	10,146	2,031	213	901	2,186	607
12.8 Accounting & Procurement Operations Special Billing	7,546	953	9,796	1,566	704	1,197	1,026	417
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	31,079	3,030	23,360	4,675	491	2,075	5,032	1,397
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	2,693	263	2,024	405	43	180	436	121
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	102,986	-	23,918	43,418	-	278,764	59,743	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	6	-	-	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years,	5,735	724	7,445	1,190	535	910	780	317
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	212,653	11,487	153,069	64,587	6,434	287,544	76,066	6,320
Rollforward Adjustment	38,635	(399)	12,232	(1,377)	(1,660)	(28,548)	625	(1,394)
Final Plan Allocation	251,288	11,088	165,301	63,211	4,774	258,996	76,690	4,926

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019**
Exhibit A - General Support Allocations
State Version (shows all agencies)

	G46	G53	G61	G62	G63	G67	G69	G90
Mn IT	SECRETARY OF STATE	OFFICE OF THE STATE AUDITOR	MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC	REVENUE DEPT	TEACHERS RETIREMENT ASSOC	REVENUE INTERGOVT PAYMENTS	
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	3,379	1,126	3,379	3,379	-	13,516	-	-
4.7 Real Property	-	-	-	4,315	-	-	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	64,273	3,508	2,363	1,642	582	10,058	1,512	-
4.10 Central Mail	29	2,014	145	11,901	17,859	93,148	3,530	-
4.11 Office of Enterprise Continuous Improvement	16,781	617	627	786	573	9,049	510	-
4.12 Grants Management	-	-	-	-	-	28	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	2,794	1,529	166	3,102	890	142,159	659	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrlly IC&A)	13,479	949	310	3,178	4,483	2,253	4,400	73,084
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	561	-	-	182	239	-	242	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	14,529	1,023	335	3,426	4,832	2,428	4,743	78,779
10.4 Budget Operations and Planning	11,415	1,307	417	323	319	8,572	114	2,039
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	71,135	2,617	2,658	3,333	2,427	38,359	2,162	-
11.4 Accounting Services	19,717	1,388	454	4,649	6,557	3,295	6,436	106,907
11.5 Financial Reporting	32,394	2,281	746	7,638	10,773	5,414	10,574	175,644
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	37,354	2,630	860	8,807	12,423	6,242	12,193	202,538
12.5 Personnel Operations and System Support	49,801	1,832	1,861	2,334	1,699	26,855	1,514	-
12.6 Budget Service - Computer Operations	4,945	566	181	140	138	3,713	49	883
12.7 Personnel Operations Special Billing	105,206	3,870	3,931	4,930	3,590	56,732	3,198	-
12.8 Accounting & Procurement Operations Special Billing	91,626	6,452	2,110	21,603	30,472	15,312	29,909	496,806
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	242,227	8,911	9,051	11,351	8,265	130,620	7,363	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	20,988	772	784	984	716	11,318	638	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	202,334	81,212	51,839	139,884	113,578	57,108	83,945	-
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,	69,639	4,904	1,603	16,419	23,160	11,638	22,732	377,590
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	1,074,604	129,509	83,820	254,307	243,574	647,816	196,425	1,514,270
Rollforward Adjustment	249,496	89,032	12,462	(78,429)	(33,956)	193,274	(19,351)	(80,824)
Final Plan Allocation	1,324,101	218,541	96,282	175,878	209,619	841,090	177,074	1,433,446

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019**

Exhibit A - General Support Allocations
State Version (shows all agencies)

	G92	G96	G9J	G9K	G9L	G9M	G9N	G9Q
	OMBUDSPERSON FOR FAMILIES	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
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	1,126	-	1,126	2,253	1,126	1,126	1,126	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	279	5	321	1,982	507	344	307	5
4.10 Central Mail	0	-	502	4,330	2	1	10	-
4.11 Office of Enterprise Continuous Improvement	30	-	52	460	20	28	23	-
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	56	-	50	5,091	72	42	97	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	43	2	166	707	60	37	52	185
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	47	2	179	763	65	39	56	199
10.4 Budget Operations and Planning	86	20	216	696	150	125	111	1,741
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	128	-	219	1,949	86	119	96	-
11.4 Accounting Services	64	3	243	1,035	88	53	76	270
11.5 Financial Reporting	104	5	399	1,700	145	88	124	444
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	120	6	460	1,961	167	101	143	512
12.5 Personnel Operations and System Support	90	-	153	1,364	60	83	67	-
12.6 Budget Service - Computer Operations	37	8	93	301	65	54	48	754
12.7 Personnel Operations Special Billing	189	-	323	2,882	128	175	141	-
12.8 Accounting & Procurement Operations Special Billing	295	15	1,128	4,809	410	248	351	1,255
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	436	-	744	6,635	294	404	325	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	38	-	64	575	25	35	28	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	3,465	-	-	-	1,646	-	-	-
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)	225	12	857	3,655	312	189	267	954
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	6,859	79	7,296	43,147	5,429	3,291	3,448	6,318
Rollforward Adjustment	846	(47)	(344)	(934)	(5,636)	(1,856)	(2,033)	5,833
Final Plan Allocation	7,704	32	6,952	42,213	(207)	1,435	1,416	12,150

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019
Exhibit A - General Support Allocations
State Version (shows all agencies)**

	G9R	G9X	G9Y	GPR	H12	H55	H55b	H55c
	MMB NON-OPERATING	CAPITOL AREA ARCHITECT	DISABILITY COUNCIL	PAYROLL CLEARING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
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	-	2,253	3,379	-	15,769	83,352	-	-
4.7 Real Property	-	-	-	-	-	99,853	-	-
4.8 Office of State Procurement (fmrlly Materials Mgmt)	149	233	488	-	70,795	50,270	27,098	3,229
4.10 Central Mail	-	9	46	-	35,844	34,819	-	-
4.11 Office of Enterprise Continuous Improvement	-	28	61	-	12,038	31,618	14,490	2,854
4.12 Grants Management	-	-	-	-	21,365	16,081	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	56	80	-	93,920	567,047	9,663	1,909
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrlly IC&A)	162,306	33	66	4	18,566	211,161	14,280	1,551
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	2,270	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	174,955	35	71	4	20,013	227,617	15,393	1,672
10.4 Budget Operations and Planning	1,751	91	219	-	23,882	23,842	24,474	5,376
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	118	257	-	51,032	134,032	61,425	12,099
11.4 Accounting Services	237,421	48	96	5	27,159	308,885	20,889	2,268
11.5 Financial Reporting	390,075	78	158	9	44,621	507,488	34,320	3,727
11.6 Financial Reporting - Single Audit	25	-	-	-	945	31,403	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	449,802	90	182	10	51,453	585,193	39,575	4,297
12.5 Personnel Operations and System Support	-	82	180	-	35,727	93,835	43,003	8,470
12.6 Budget Service - Computer Operations	759	39	95	-	10,346	10,329	10,602	2,329
12.7 Personnel Operations Special Billing	-	174	380	-	75,475	198,228	90,845	17,894
12.8 Accounting & Procurement Operations Special Billing	1,103,318	221	448	25	126,210	1,435,419	97,073	10,541
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	401	874	-	173,774	456,402	209,163	41,198
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	35	76	-	15,057	39,545	18,123	3,570
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	2,479	4,342	-	92,334	450,699	-	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	61,343	292,261	-	-
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	22	-	-	-	825	27,415	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years,	838,559	168	340	19	95,924	1,090,968	73,779	8,012
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	3,359,143	6,670	11,839	76	1,174,417	7,010,034	804,197	130,994
Rollforward Adjustment	(252,870)	968	671	62	448,951	899,662	23,544	7,370
Final Plan Allocation	3,106,272	7,638	12,510	138	1,623,368	7,909,696	827,741	138,364

**State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations
State Version (shows all agencies)

	H60	H75	H7B	H7C	H7D	H7F	H7H	H7J
	MN-SURE	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	3,379	3,379	-	-	1,126	-	-	-
4.7 Real Property	-	29,500	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	814	36,858	837	461	926	377	326	112
4.10 Central Mail	7,333	361	2,470	2,941	1,492	672	392	55
4.11 Office of Enterprise Continuous Improvement	1,373	10,259	143	186	132	64	33	6
4.12 Grants Management	484	121	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	26,231	21,297	1,058	2,488	1,576	196	25	4
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	1,303	5,738	362	416	373	302	125	58
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,405	6,185	390	448	402	325	135	62
10.4 Budget Operations and Planning	656	11,752	646	373	699	449	332	241
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	5,819	43,488	606	787	560	271	142	24
11.4 Accounting Services	1,907	8,394	529	608	546	442	183	85
11.5 Financial Reporting	3,133	13,791	870	999	897	726	300	139
11.6 Financial Reporting - Single Audit	56	77	-	-	1	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,612	15,902	1,003	1,152	1,034	837	346	161
12.5 Personnel Operations and System Support	4,074	30,445	424	551	392	190	99	17
12.6 Budget Service - Computer Operations	284	5,091	280	161	303	195	144	104
12.7 Personnel Operations Special Billing	8,606	64,316	897	1,164	829	401	210	35
12.8 Accounting & Procurement Operations Special Billing	8,861	39,007	2,460	2,826	2,536	2,052	849	394
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	19,814	148,083	2,064	2,680	1,909	924	482	81
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	1,717	12,831	179	232	165	80	42	7
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	6,707	201,132	15,709	12,957	9,036	11,213	16,360	6,049
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	21,131	-	-	-	-	-	-	-
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	49	67	-	-	1	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years,	6,734	29,646	1,870	2,148	1,928	1,560	646	299
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	135,482	737,719	32,797	33,578	26,864	21,276	21,171	7,931
Rollforward Adjustment	(77,998)	117,270	(12,437)	(84,221)	3,213	(5,046)	(1,273)	(563)
Final Plan Allocation	57,484	854,989	20,360	(50,642)	30,076	16,230	19,898	7,368

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019**

Exhibit A - General Support Allocations
State Version (shows all agencies)

	H7K	H7L	H7M	H7Q	H7R	H7S	H7U	H7V
	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BD	PODIATRIC MEDICINE	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES BD	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD
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 Office of State Procurement (fmrly Materials Mgmt)	879	377	195	144	181	944	84	261
4.10 Central Mail	79	730	136	11	152	183	61	90
4.11 Office of Enterprise Continuous Improvement	64	63	15	7	11	103	5	52
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	1,974	690	14	10	19	364	4	113
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	160	337	105	66	114	186	47	160
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	172	364	114	71	123	200	51	173
10.4 Budget Operations and Planning	753	424	257	321	251	742	209	305
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	272	269	62	31	46	438	20	221
11.4 Accounting Services	234	494	154	96	167	271	69	235
11.5 Financial Reporting	384	811	253	158	275	446	114	385
11.6 Financial Reporting - Single Audit	-	-	-	-	-	0	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	443	935	292	183	317	514	131	444
12.5 Personnel Operations and System Support	191	188	43	22	32	307	14	154
12.6 Budget Service - Computer Operations	326	184	111	139	109	321	90	132
12.7 Personnel Operations Special Billing	403	397	91	46	67	648	29	326
12.8 Accounting & Procurement Operations Special Billing	1,086	2,293	717	448	778	1,261	322	1,090
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	927	915	210	106	155	1,492	67	751
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	80	79	18	9	13	129	6	65
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	12,620	1,656	1,865	5,735	1,728	-	11,587	9,631
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	-	-	-	-	0	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years,	825	1,743	545	340	591	958	245	829
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	21,871	12,951	5,197	7,944	5,132	9,509	13,157	15,417
Rollforward Adjustment	(1,581)	434	(741)	(135)	(78)	(616)	(1,277)	(2,763)
Final Plan Allocation	20,291	13,384	4,456	7,809	5,054	8,893	11,880	12,655

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019
Exhibit A - General Support Allocations
State Version (shows all agencies)**

	H7W	H7X	H9G	J33	J50	J52	J58	J65
	PHYSICAL THERAPY BOARD	BEHAVIORAL HEALTH & THERAPY BD	OMBUDSMAN MH/DD	TRIAL COURTS	GUARDIAN AD LITEM BOARD	PUBLIC DEFENSE BOARD	COURT OF APPEALS	SUPREME COURT
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	-	-	1,126	-	-	-	1,126	5,632
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	447	172	344	30,815	1,065	5,057	307	9,374
4.10 Central Mail	532	295	56	804	7	-	273	1,403
4.11 Office of Enterprise Continuous Improvement	50	28	109	14,910	1,630	4,215	556	2,738
4.12 Grants Management	-	-	-	-	-	-	-	88
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	104	57	803	533	26	1,608	19	9,361
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	206	227	63	31,804	557	925	75	1,995
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	222	245	68	34,283	601	997	81	2,150
10.4 Budget Operations and Planning	385	341	59	20,666	1,034	2,527	155	3,358
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	213	120	462	63,206	6,911	17,866	2,356	11,608
11.4 Accounting Services	302	333	92	46,523	815	1,353	110	2,918
11.5 Financial Reporting	496	547	151	76,436	1,340	2,222	180	4,794
11.6 Financial Reporting - Single Audit	-	-	-	10	-	-	-	1
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	572	630	174	88,140	1,545	2,563	208	5,528
12.5 Personnel Operations and System Support	149	84	324	44,250	4,838	12,508	1,650	8,127
12.6 Budget Service - Computer Operations	167	148	25	8,953	448	1,095	67	1,455
12.7 Personnel Operations Special Billing	314	178	684	93,479	10,221	26,424	3,485	17,168
12.8 Accounting & Procurement Operations Special Billing	1,403	1,546	428	216,197	3,789	6,286	509	13,560
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	724	410	1,574	215,227	23,533	60,838	8,023	39,527
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	63	36	136	18,649	2,039	5,271	695	3,425
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	2,379	8,399	1,426	102,854	-	-	-	-
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	-	-	-	9	-	-	-	1
17 SWIFT (Internally Developed Software Amortized over 10 years,	1,066	1,175	325	164,317	2,880	4,777	387	10,306
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	9,794	14,971	8,432	1,272,066	63,282	156,532	20,262	154,516
Rollforward Adjustment	2,764	(1,308)	(228)	48,035	74,224	25,772	2,946	(3,677)
Final Plan Allocation	12,558	13,663	8,204	1,320,100	137,506	182,304	23,208	150,839

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019
Exhibit A - General Support Allocations
State Version (shows all agencies)

	J68	J70	L10	L49	P01	P07	P78	P7T
	TAX COURT	JUDICIAL STANDARDS BOARD	LEGISLATURE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	PEACE OFFICERS BOARD (POST)
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	2,253	-	2,253	30,412	28,159	1,126
4.7 Real Property	-	-	-	-	137,058	605	179,910	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	181	177	5	-	74,098	73,535	159,766	302
4.10 Central Mail	136	-	5,179	230	0	141,498	1,023	154
4.11 Office of Enterprise Continuous Improvement	54	21	588	367	2,727	15,139	30,835	63
4.12 Grants Management	-	-	-	-	-	11,483	941	11
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	374	13	684	-	5,196	255,834	69,776	147
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	38	42	704	2	9,637	55,039	15,131	133
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	3,591	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	41	46	758	2	10,388	59,328	16,310	143
10.4 Budget Operations and Planning	59	187	1,070	21	1,393	47,100	31,932	526
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	230	89	2,492	1,556	11,559	64,176	130,715	266
11.4 Accounting Services	56	62	1,029	3	14,097	80,511	22,133	194
11.5 Financial Reporting	92	102	1,691	5	23,162	132,277	36,364	319
11.6 Financial Reporting - Single Audit	-	-	-	-	214	353	6	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	106	117	1,950	5	26,708	152,531	41,931	367
12.5 Personnel Operations and System Support	161	62	1,744	1,089	8,092	44,929	91,513	186
12.6 Budget Service - Computer Operations	25	81	464	9	603	20,404	13,834	228
12.7 Personnel Operations Special Billing	339	131	3,685	2,301	17,095	94,914	193,322	393
12.8 Accounting & Procurement Operations Special Billing	261	287	4,783	13	65,512	374,143	102,853	901
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	782	302	8,485	5,298	39,360	218,530	445,106	906
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	68	26	735	459	3,410	18,935	38,567	78
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	175	-	-	6,324	91,696	64,724	-
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	3,764	22,462	-	-
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	-	-	-	-	187	308	5	-
17 SWIFT (Internally Developed Software Amortized over 10 years,	198	218	3,635	10	49,791	284,361	78,172	685
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	3,201	2,138	41,934	11,371	512,630	2,294,093	1,793,027	7,129
Rollforward Adjustment	(609)	(669)	2,243	1,105	(13,584)	180,267	285,183	312
Final Plan Allocation	2,592	1,468	44,177	12,476	499,047	2,474,359	2,078,210	7,441

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2019**

Exhibit A - General Support Allocations
State Version (shows all agencies)

	P9E	R28	R29	R32	R9P	T79	T9B	0	
	SENTENCING	MINN	NATURAL	POLLUTIO	WATER & SOIL	TRANSPORTAT	METROPOLI		
	GUIDELINES	CONSERVATION	RESOURCES	N CONTROL	RESOURCES	ION DEPT	TAN		
	COMM	CORPS	DEPT	AGENCY	BOARD		COUNCIL/TR	OTHER	Total
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-	525,937
3.4 Human Resources	-	-	-	-	-	-	-	-	348,198
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-	1,093,735
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	2,253	-	50,687	13,516	7,885	6,758	-	1,126	467,445
4.7 Real Property	-	-	87,994	749	-	195,931	-	44,252	906,996
4.8 Office of State Procurement (fmrly Materials Mgmt)	88	56	248,787	19,781	14,826	590,602	251	-	1,987,141
4.10 Central Mail	16	-	17,648	2,578	143	4,341	0	1,936	450,089
4.11 Office of Enterprise Continuous Improvement	39	-	38,676	7,687	1,840	60,179	-	-	428,022
4.12 Grants Management	-	-	9,690	2,355	5,931	9,457	-	-	133,154
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	128	-	85,502	48,546	6,019	256,261	2,550	35,909	1,964,072
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	32	2	60,190	7,180	1,714	280,126	1,839	55	1,327,985
9.2 Debt Management Division	-	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	37	-	-	151,944	-	301,881	565,323
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	35	2	64,880	7,740	1,847	301,956	1,982	59	1,431,477
10.4 Budget Operations and Planning	103	25	78,763	14,400	10,081	51,806	200	-	501,582
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	165	-	163,955	32,587	7,799	255,108	-	-	1,814,452
11.4 Accounting Services	47	3	88,045	10,503	2,507	409,767	2,690	81	1,942,570
11.5 Financial Reporting	78	5	144,656	17,257	4,118	673,234	4,420	133	3,191,581
11.6 Financial Reporting - Single Audit	-	-	182	74	6	2,507	-	-	45,915
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	90	6	166,805	19,899	4,749	776,318	5,097	153	3,680,268
12.5 Personnel Operations and System Support	116	-	114,783	22,814	5,460	178,599	-	-	1,270,284
12.6 Budget Service - Computer Operations	45	11	34,121	6,238	4,367	22,443	87	-	217,292
12.7 Personnel Operations Special Billing	245	-	242,482	48,195	11,534	377,295	-	-	2,683,499
12.8 Accounting & Procurement Operations Special Billing	220	15	409,155	48,810	11,649	1,904,227	12,501	375	9,027,317
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	563	-	558,293	110,965	26,557	868,686	-	-	6,178,513
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	49	-	48,374	9,615	2,301	75,268	-	-	535,343
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	1,821	-	137,277	9,540	76,560	94,187	25,435	136,040	3,834,733
15.4 Program Audits	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	48,696	-	-	-	-	-	502,875
15.7 Financial Audit- Outdoors	-	-	8,148	-	-	-	-	-	8,148
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-	9,880
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	1,400	-	-	-	2,180	-	3,580
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	-	-	159	65	5	2,189	-	-	40,084
17 SWIFT (Internally Developed Software Amortized over 10 years,	167	11	310,972	37,097	8,853	1,447,278	9,501	285	6,861,070
20 ADMINISTRATION	-	-	-	-	-	-	-	-	150,768
Total Budget	6,299	137	3,220,359	498,192	216,751	8,996,467	68,733	522,285	54,129,328
Rollforward Adjustment	(93)	(9,620)	151,059	164,412	215,130	574,892	1,790	122,735	3,176,096
Final Plan Allocation	6,206	(9,483)	3,371,417	662,603	431,881	9,571,359	70,523	645,020	57,305,424

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		2019 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
DP#	Name		Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2 Fixed Asset Depreciation	1,303,270	(1,303,270)				
G02-3.0	Department of Administration	0	-	-			
G02-3.2	Admin Management Services	0	-	-			
G02-3.3	Commissioner's Office	694,500	-	-	(694,500)		
G02-3.4	Human Resources	444,781	-	-	-	(444,781)	
G02-3.5	Financial Management and Reporting	870,850	-	-	-	-	(870,850)
G02-3.6	Fiscal Agent - Non allocable	0	-	-	-	-	-
G02-4.2	Government & Citizen Services	0	-	-	43,064	27,580	2,855
G02-4.5	Real Estate and Construction Services - Leasing	473,000	-	-	-	-	-
G02-4.7	Real Property	995,112	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management	1,937,500	-	-	-	-	-
G02-4.10	Central Mail	438,000	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	417,000	-	-	-	-	-
G02-4.12	Grants Management	130,000	-	-	-	-	-
G46-6.2	Minnesota Information Technology	1,296,100	271,022	-	-	-	-
G46-6.3	IT Spend	0	-	-	-	-	-
G46-6.4	Enterprise IT Security	435,000	-	-	-	-	-
G46-6.5	MnIT - Non allocable	0	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	2,803,270	2,247	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	1,074,000	-	-	-	-	-
G10-9.2	Debt Management Division	0	-	-	-	-	-
G10-9.3	Debt Management	475,000	-	-	-	-	-
G10-9.4	Debt Management - Other	0	-	-	-	-	-
G10-10.2	MMB - Budget Division	0	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	1,156,504	-	-	-	-	-
G10-10.4	Budget Operations and Planning	339,136	83,333	-	-	-	-
G10-10.5	Budget Division - Non Allocable	0	-	-	-	-	-
G10-11.2	MMB - Accounting Division	0	-	-	-	-	-
G10-11.3	Central Payroll	1,284,477	-	-	-	-	-
G10-11.4	Accounting Services	1,386,464	-	-	-	-	-
G10-11.5	Financial Reporting	2,356,085	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	32,974	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	0	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	2,567,604	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppr	2,645,544	81,275	-	-	-	-
G10-12.5	Personnel Operations and System Support	294,340	81,275	-	-	-	-
G10-12.6	Budget Service - Computer Operations	178,542	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	2,526,738	171,155	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	9,032,077	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	0	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	0	-	-	-	-	-
G10-13.3	Personnel Administration	4,592,000	602,006	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	0	-	-	-	-	-
G45-14.2	Mediation Services	0	-	-	-	-	-
G45-14.3	Mediation Services	537,331	-	-	-	-	-
G45-14.4	Mediation/Representation	0	-	-	-	-	-
L49-15.2	Legislative Auditor	1,822,326	-	-	-	-	-
L49-15.3	Financial Audits	3,250,663	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
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			Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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	29,000	10,957	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	6,864,688	-	-	-	-	-
0	0	0	-	-	-	-	-
99	YYY Consumer Agencies	0	-	-	-	-	-
G02-3.0	Department of Administration	0	-	-	-	-	-
G02-3.2	Admin Management Services	0	-	-	272,898	174,773	6,996
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	Office of State Procurement (fmrly Materials Management	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	Enterprise Communications & Planning (fmrly IC&A)	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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

			Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
G10-12.2	MMB I.T - Management and Administration	0	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Supp	0	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	0	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	0	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	0	-	-	-	-	-
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	0	-	-	-	-	-
0	0	0	-	-	-	-	-
99YY	Consumer Agencies	0	-	-	-	-	-
G02-0002	State Archaeology	0	-	-	1,366	875	562
G02-0003	Public Broadcasting	0	-	-	-	-	336
G02-0005	Materials Service and Distribution	0	-	-	-	-	-
G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	0	-	-	3,905	2,501	2,897
G02-0009	Real Estate and Construction Services	0	-	-	2,630	1,684	28,453
G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	-	-	3
G02-0012	STAR	0	-	-	3,309	2,119	14,390
G02-0013	School Trust Lands	0	-	-	122	78	844
G02-0014	Capital Group Parking	0	-	-	27,708	17,745	49,808
G02-0015a	Fleet Services	0	-	-	6,973	4,465	263,099
G02-0016	Development Disabilities	0	-	-	3,628	2,324	8,615
G02-0017a	Risk Management	0	-	-	9,785	6,267	20,209
G02-0017b	Risk Management - Workers Compensation	0	-	-	14,857	9,515	121,872
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0	-	-	-	-	33
G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	0	-	-	203,040	130,034	195,839

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
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			Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	0	-	-	4,713	3,018	8,643
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0	-	-	-	-	4
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	0	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	0	-	-	-	-	2,042
G02-0024	MN Bookstore	0	-	-	8,650	5,540	14,174
G02-0028	Office of Enterprise Sustainability	0	-	-	228	146	438
G02-0029a	Cooperative Purchasing (CPV)	0	-	-	16,757	10,732	5,191
G02-0029b	Cooperative Purchasing (MMCAP)	0	-	-	18,597	11,910	8,019
G02-0031	Central Mail	0	-	-	8,153	5,222	82,579
G02-0034	Other Non-Allocable	0	-	-	-	-	-
G02-0036	Demography	0	-	-	3,448	2,208	1,326
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	-	-	7,885	5,050	15,775
G02-0043	Surplus Services - Federal	0	-	-	-	-	20
G02-0044	RECS - Energy	0	-	-	-	-	58
G02-0045	SmART FMR	0	-	-	12,577	8,055	2,269
G02-0046	SmART HR	0	-	-	13,834	8,860	2,855
G02-0047	SHPO	0	-	-	-	-	5
G02-0048	Arts & Cultural Heritage	0	-	-	2,361	1,512	3,249
G02-0049	Office of State Procurement (fmrly Materials Management)	0	-	-	4,013	2,570	7,393
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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
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			Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
E25	CENTER FOR ARTS EDUCATION	0	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	0	-	-	-	-	-
E37	EDUCATION DEPARTMENT	0	-	-	-	-	-
E39	BOARD OF TEACHING	0	-	-	-	-	-
E40	HISTORICAL SOCIETY	0	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	0	-	-	-	-	-
E50	ARTS BOARD	0	-	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	0	-	-	-	-	-
E77	ZOOLOGICAL BOARD	0	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	0	-	-	-	-	-
E95	HUMANITIES COMMISSION	0	-	-	-	-	-
E97	SCIENCE MUSEUM	0	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-	-
G03	LOTTERY	0	-	-	-	-	-
G05	RACING COMMISSION	0	-	-	-	-	-
G06	ATTORNEY GENERAL	0	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	0	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	0	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	0	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-	-	-
G38	INVESTMENT BOARD	0	-	-	-	-	-
G39	GOVERNORS OFFICE	0	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

			Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	H75 VETERANS AFFAIRS DEPT	0	-	-	-	-	-
	H7B MEDICAL PRACTICE BOARD	0	-	-	-	-	-
	H7C NURSING BOARD	0	-	-	-	-	-
	H7D PHARMACY BOARD	0	-	-	-	-	-
	H7F DENTISTRY BOARD	0	-	-	-	-	-
	H7H CHIROPRACTIC EXAMINERS BOARD	0	-	-	-	-	-
	H7J OPTOMETRY BOARD	0	-	-	-	-	-
	H7K NURSING HOME ADMIN BOARD	0	-	-	-	-	-
	H7L SOCIAL WORK BOARD	0	-	-	-	-	-
	H7M MARRIAGE & FAMILY THERAPY BD	0	-	-	-	-	-
	H7Q PODIATRIC MEDICINE	0	-	-	-	-	-
	H7R VETERINARY MEDICINE BOARD	0	-	-	-	-	-
	H7S EMERGENCY MEDICAL SERVICES BD	0	-	-	-	-	-
	H7U DIETETICS & NUTRITION PRACTICE	0	-	-	-	-	-
	H7V PSYCHOLOGY BOARD	0	-	-	-	-	-
	H7W PHYSICAL THERAPY BOARD	0	-	-	-	-	-
	H7X BEHAVIORAL HEALTH & THERAPY BD	0	-	-	-	-	-
	H9G OMBUDSMAN MH/DD	0	-	-	-	-	-
	J33 TRIAL COURTS	0	-	-	-	-	-
	J50 GUARDIAN AD LITEM BOARD	0	-	-	-	-	-
	J52 PUBLIC DEFENSE BOARD	0	-	-	-	-	-
	J58 COURT OF APPEALS	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	54,683,876	0	0	(0)	0	0
	0 Source	54,683,876					
	0 Difference (Total - Source)	0					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

DP#	Name	Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
		4.2	4.5	4.7	4.8	4.10
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly 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	(73,499)				
	G02-4.5 Real Estate and Construction Services - Leasing		(480,801)			
	G02-4.7 Real Property	16,828		(1,011,940)		
	G02-4.8 Office of State Procurement (fmrly Materials Management	32,026			(1,969,526)	
	G02-4.10 Central Mail	7,243				(445,243)
	G02-4.11 Office of Enterprise Continuous Improvement	7,756				
	G02-4.12 Grants Management	1,844				
	G46-6.2 Minnesota Information Technology				612	
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget				2,152	
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)					
	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 Supp					
	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				104	
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor				1,117	
	L49-15.3 Financial Audits					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(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) 4.10
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
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	-	-	-	5	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	3,339	116,947	-	-
G02-3.2	Admin Management Services	-	10,017	-	1,200	-
G02-3.3	Commissioner's Office	-	-	-	-	9
G02-3.4	Human Resources	-	-	-	-	65
G02-3.5	Financial Management and Reporting	-	-	-	-	6
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	5,565	-	229	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management	-	-	-	-	239
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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(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) 4.10
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Supp	-	-	-	-	-
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	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	1,113	-	60	-
G02-0003	Public Broadcasting	-	32,276	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	-	-	112	-
G02-0009	Real Estate and Construction Services	-	3,339	-	2,901	82
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	1,356	8
G02-0013	School Trust Lands	-	-	-	9	-
G02-0014	Capital Group Parking	-	-	-	1,655	217
G02-0015a	Fleet Services	-	-	1,361	3,242	99
G02-0016	Development Disabilities	-	-	-	492	158
G02-0017a	Risk Management	-	1,113	-	326	89
G02-0017b	Risk Management - Workers Compensation	-	-	-	437	1,116
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	8,904	-	14,815	39

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(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) 4.10
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
G02-0021b	Facilities Management (Repairs) (Fmrly Plant Management (Repairs))	-	-	-	143	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrly Plant Management FR & R)	-	-	-	317	-
G02-0024	MN Bookstore	-	-	-	446	251
G02-0028	Office of Enterprise Sustainability	-	-	-	51	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	556	169
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	740	329
G02-0031	Central Mail	-	-	-	280	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	-	132	-
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	-	-	-	437	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	-	110	73
G02-0046	SmART HR	-	-	-	124	15
G02-0047	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	69	137
G02-0049	Office of State Procurement (fmrly Materials Management)	-	-	-	727	-
B04	AGRICULTURE DEPT	-	6,678	244	41,443	6,120
B11	COSMETOLOGIST EXAMINERS BOARD	-	1,113	-	1,025	607
B13	COMMERCE DEPT	-	3,339	94	14,135	9,978
B14	ANIMAL HEALTH BOARD	-	3,339	-	1,343	106
B15	BARBER EXAMINERS BOARD	-	-	-	189	151
B20	EXPLORE MINNESOTA TOURISM	-	2,226	-	3,370	1,307
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	60,100	1,440	264,420	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,665	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	3,339	-	8,019	1,127
B41	WORKERS COMP COURT OF APPEALS	-	1,113	-	216	68
B42	LABOR AND INDUSTRY DEPT	-	5,565	-	16,383	8,983
B43	IRON RANGE RESOURCES	-	-	8,278	6,442	-
B7E	ARCHITECTURE, ENGINEERING BD	-	2,226	-	395	835
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	257	564
B7S	PRIVATE DETECTIVES BOARD	-	-	-	133	-
B82	PUBLIC UTILITIES COMM	-	-	-	2,152	-
B9D	AMATEUR SPORTS COMM	-	-	23,674	18	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	5	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(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) 4.10
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
E25	CENTER FOR ARTS EDUCATION	-	7,791	8,941	6,281	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	537
E37	EDUCATION DEPARTMENT	-	-	-	17,422	1,969
E39	BOARD OF TEACHING	-	-	-	469	15
E40	HISTORICAL SOCIETY	-	-	50,708	74	-
E44	MINNESOTA STATE ACADEMIES	-	-	11,388	10,143	-
E50	ARTS BOARD	-	1,113	-	6,322	97
E60	OFFICE OF HIGHER EDUCATION	-	1,113	-	3,964	2,972
E77	ZOOLOGICAL BOARD	-	-	19,021	13,289	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	225	-
E95	HUMANITIES COMMISSION	-	-	-	41	-
E97	SCIENCE MUSEUM	-	-	-	46	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	4,452	-	-	109
G05	RACING COMMISSION	-	-	-	759	-
G06	ATTORNEY GENERAL	-	2,226	-	10,934	4,041
G09	GAMBLING CONTROL BOARD	-	1,113	-	506	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	5,565	-	2,901	6,352
G17	HUMAN RIGHTS DEPT	-	2,226	-	1,444	887
G19	INDIAN AFFAIRS COUNCIL	-	2,226	-	584	0
G38	INVESTMENT BOARD	-	-	-	405	81
G39	GOVERNORS OFFICE	-	1,113	-	593	194
G45	MEDIATION SERVICES DEPT	-	1,113	-	340	30
G46	MN.IT	-	3,339	-	63,528	29
G53	SECRETARY OF STATE	-	1,113	-	3,467	1,991
G61	OFFICE OF THE STATE AUDITOR	-	3,339	-	2,336	143
G62	MINN STATE RETIREMENT SYSTEM	-	3,339	4,258	1,623	11,765
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	575	17,654
G67	REVENUE DEPT	-	13,356	-	9,941	92,079
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1,494	3,490
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	1,113	-	276	0
G96	UNIFORM LAWS COMMISSION	-	-	-	5	-
G9J	CAMPAIGN FINANCE BOARD	-	1,113	-	317	496
G9K	ADMINISTRATIVE HEARINGS	-	2,226	-	1,959	4,280
G9L	BLACK MINNESOTANS COUNCIL	-	1,113	-	501	2
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	1,113	-	340	1
G9N	ASIAN-PACIFIC COUNCIL	-	1,113	-	303	10
G9Q	MMB DEBT SERVICE	-	-	-	5	-
G9R	MMB NON-OPERATING	-	-	-	147	-
G9X	CAPITOL AREA ARCHITECT	-	2,226	-	230	8
G9Y	DISABILITY COUNCIL	-	3,339	-	483	46
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	15,582	-	69,974	35,433
H55	HUMAN SERVICES DEPT	-	82,359	98,532	49,687	34,420
H55b	HUMAN SERVICES SOS	-	-	-	26,784	-
H55c	HUMAN SERVICES MSOP	-	-	-	3,191	-
H60	MMB - MnSURE	-	3,339	-	805	7,249

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(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) 4.10
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlly Materials Management Division)	Central Mail
H75	VETERANS AFFAIRS DEPT	-	3,339	29,110	36,431	357
H7B	MEDICAL PRACTICE BOARD	-	-	-	828	2,441
H7C	NURSING BOARD	-	-	-	455	2,907
H7D	PHARMACY BOARD	-	1,113	-	915	1,475
H7F	DENTISTRY BOARD	-	-	-	372	665
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	322	388
H7J	OPTOMETRY BOARD	-	-	-	110	54
H7K	NURSING HOME ADMIN BOARD	-	-	-	869	78
H7L	SOCIAL WORK BOARD	-	-	-	372	722
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	193	134
H7Q	PODIATRIC MEDICINE	-	-	-	143	11
H7R	VETERINARY MEDICINE BOARD	-	-	-	179	150
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	933	181
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	83	60
H7V	PSYCHOLOGY BOARD	-	-	-	257	89
H7W	PHYSICAL THERAPY BOARD	-	-	-	441	526
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	170	291
H9G	OMBUDSMAN MH/DD	-	1,113	-	340	55
J33	TRIAL COURTS	-	-	-	30,458	795
J50	GUARDIAN AD LITEM BOARD	-	-	-	1,053	7
J52	PUBLIC DEFENSE BOARD	-	-	-	4,998	-
J58	COURT OF APPEALS	-	1,113	-	303	270
J65	SUPREME COURT	-	5,565	-	9,265	1,387
J68	TAX COURT	-	-	-	179	134
J70	JUDICIAL STANDARDS BOARD	-	-	-	175	-
L10	LEGISLATURE	-	2,226	-	5	5,120
L49	LEGISLATIVE AUDITOR	-	-	-	-	227
P01	MILITARY AFFAIRS DEPT	-	2,226	135,245	73,239	0
P07	PUBLIC SAFETY DEPT	-	30,050	597	72,683	139,874
P78	CORRECTIONS DEPT	-	27,824	177,529	157,914	1,011
P7T	PEACE OFFICERS BOARD (POST)	-	1,113	-	299	153
P9E	SENTENCING GUIDELINES COMM	-	2,226	-	87	16
R28	MINN CONSERVATION CORPS	-	-	-	55	-
R29	NATURAL RESOURCES DEPT	-	50,083	86,830	245,903	17,445
R32	POLLUTION CONTROL AGENCY	-	13,356	739	19,551	2,548
R9P	WATER & SOIL RESOURCES BOARD	-	7,791	-	14,654	141
T79	TRANSPORTATION DEPT	-	6,678	193,339	583,756	4,292
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	248	0
0	OTHER	-	1,113	43,667	-	1,913
0	Total	0	(0)	0	0	0
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		4.11	4.12	6.2	6.3	6.4
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 Office of State Procurement (fmrlly Materials Management					
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement	(424,756)				
	G02-4.12 Grants Management	-	(131,844)			
	G46-6.2 Minnesota Information Technology	-	-	(1,567,734)		
	G46-6.3 IT Spend	-	-	-		
	G46-6.4 Enterprise IT Security	-	-	1,567,734		(2,002,734)
	G46-6.5 MnIT - Non allocable	-	-	-		-
	G10-8.2 Minnesota Management & Budget	-	-	-		36,201
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)	-	-	-		-
	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 Supp	-	-	-		-
	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	-	-	-		187
	G45-14.3 Mediation Services	-	-	-		-
	G45-14.4 Mediation/Representation	-	-	-		-
	L49-15.2 Legislative Auditor	-	-	-		306
	L49-15.3 Financial Audits	-	-	-		-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		4.11	4.12	6.2	6.3	6.4
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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	-	-	-	-	49
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0 0		-	-	-	-	-
99	YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	1,957	5	-	-	674
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	309	-	-	-	2,890
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	492
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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		4.11	4.12	6.2	6.3	6.4
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Supp	-	-	-	-	-
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	-	-	-	-	-
0	0	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	10	-	-	-	54
G02-0003	Public Broadcasting	-	255	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	28	-	-	-	111
G02-0009	Real Estate and Construction Services	19	-	-	-	1,083
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	24	-	-	-	238
G02-0013	School Trust Lands	1	-	-	-	-
G02-0014	Capital Group Parking	199	-	-	-	321
G02-0015a	Fleet Services	50	-	-	-	2,162
G02-0016	Development Disabilities	26	29	-	-	524
G02-0017a	Risk Management	70	-	-	-	893
G02-0017b	Risk Management - Workers Compensation	107	-	-	-	914
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	1,456	-	-	-	3,842

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		4.11	4.12	6.2	6.3	6.4
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	34	-	-	-	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
G02-0024	MN Bookstore	62	-	-	-	355
G02-0028	Office of Enterprise Sustainability	2	-	-	-	77
G02-0029a	Cooperative Purchasing (CPV)	120	-	-	-	383
G02-0029b	Cooperative Purchasing (MMCAP)	133	-	-	-	3,267
G02-0031	Central Mail	58	-	-	-	396
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	25	-	-	-	127
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	57	-	-	-	950
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	90	-	-	-	32
G02-0046	SmART HR	99	-	-	-	4
G02-0047	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	17	829	-	-	34
G02-0049	Office of State Procurement (fmrlly Materials Management)	29	-	-	-	2,074
B04	AGRICULTURE DEPT	4,513	1,066	-	-	18,334
B11	COSMETOLOGIST EXAMINERS BOARD	126	-	-	-	675
B13	COMMERCE DEPT	3,213	4,430	-	-	14,095
B14	ANIMAL HEALTH BOARD	341	-	-	-	1,799
B15	BARBER EXAMINERS BOARD	18	-	-	-	69
B20	EXPLORE MINNESOTA TOURISM	340	7	-	-	2,559
B22	EMPLOYMENT & ECONOMIC DEVELPMT	10,952	24,002	-	-	101,044
B24	PUBLIC FACILITIES AUTHORITY	88	3,181	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	2,083	-	-	-	1,205
B41	WORKERS COMP COURT OF APPEALS	68	-	-	-	81
B42	LABOR AND INDUSTRY DEPT	2,866	120	-	-	16,409
B43	IRON RANGE RESOURCES	587	3,097	-	-	747
B7E	ARCHITECTURE, ENGINEERING BD	49	-	-	-	320
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	37	-	-	-	251
B7S	PRIVATE DETECTIVES BOARD	16	-	-	-	2
B82	PUBLIC UTILITIES COMM	1,153	-	-	-	2,076
B9D	AMATEUR SPORTS COMM	18	438	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		4.11	4.12	6.2	6.3	6.4
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	E25 CENTER FOR ARTS EDUCATION	784	-	-	-	1,625
	E26 MN STATE COLLEGES/UNIVERSITIES	97,107	-	-	-	28,636
	E37 EDUCATION DEPARTMENT	3,054	12,332	-	-	38,657
	E39 BOARD OF TEACHING	71	-	-	-	12
	E40 HISTORICAL SOCIETY	-	-	-	-	734
	E44 MINNESOTA STATE ACADEMIES	1,491	-	-	-	2,095
	E50 ARTS BOARD	172	3,732	-	-	799
	E60 OFFICE OF HIGHER EDUCATION	496	984	-	-	5,455
	E77 ZOOLOGICAL BOARD	2,124	-	-	-	3,139
	E81 UNIVERSITY OF MINNESOTA	-	-	-	-	3,217
	E95 HUMANITIES COMMISSION	-	-	-	-	-
	E97 SCIENCE MUSEUM	-	-	-	-	-
	E9W HIGHER ED FACILITIES AUTHORITY	10	-	-	-	21
	G03 LOTTERY	979	-	-	-	989
	G05 RACING COMMISSION	237	-	-	-	204
	G06 ATTORNEY GENERAL	2,125	-	-	-	1,022
	G09 GAMBLING CONTROL BOARD	207	-	-	-	267
	G10 MINNESOTA MANAGEMENT & BUDGET	1,597	-	-	-	32,103
	G17 HUMAN RIGHTS DEPT	320	-	-	-	1,565
	G19 INDIAN AFFAIRS COUNCIL	34	74	-	-	56
	G38 INVESTMENT BOARD	142	-	-	-	174
	G39 GOVERNORS OFFICE	344	-	-	-	342
	G45 MEDIATION SERVICES DEPT	96	-	-	-	228
	G46 MN.IT	16,564	-	-	-	2,791
	G53 SECRETARY OF STATE	609	-	-	-	1,528
	G61 OFFICE OF THE STATE AUDITOR	619	-	-	-	165
	G62 MINN STATE RETIREMENT SYSTEM	776	-	-	-	3,099
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	565	-	-	-	889
	G67 REVENUE DEPT	8,932	27	-	-	142,005
	G69 TEACHERS RETIREMENT ASSOC	504	-	-	-	659
	G90 REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92 OMBUDSPERSON FOR FAMILIES	30	-	-	-	56
	G96 UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J CAMPAIGN FINANCE BOARD	51	-	-	-	50
	G9K ADMINISTRATIVE HEARINGS	454	-	-	-	5,085
	G9L BLACK MINNESOTANS COUNCIL	20	-	-	-	71
	G9M CHICANO LATINO AFFAIRS COUNCIL	28	-	-	-	42
	G9N ASIAN-PACIFIC COUNCIL	22	-	-	-	97
	G9Q MMB DEBT SERVICE	-	-	-	-	-
	G9R MMB NON-OPERATING	-	-	-	-	-
	G9X CAPITOL AREA ARCHITECT	27	-	-	-	56
	G9Y DISABILITY COUNCIL	60	-	-	-	80
	GPR PAYROLL CLEARING	-	-	-	-	-
	H12 HEALTH DEPT	11,883	21,154	-	-	93,818
	H55 HUMAN SERVICES DEPT	31,209	15,922	-	-	566,430
	H55b HUMAN SERVICES SOS	14,303	-	-	-	9,652
	H55c HUMAN SERVICES MSOP	2,817	-	-	-	1,907
	H60 MMB - MnSURE	1,355	480	-	-	26,203

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
		4.11	4.12	6.2	6.3	6.4
DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
H75	VETERANS AFFAIRS DEPT	10,126	119	-	-	21,274
H7B	MEDICAL PRACTICE BOARD	141	-	-	-	1,056
H7C	NURSING BOARD	183	-	-	-	2,486
H7D	PHARMACY BOARD	131	-	-	-	1,575
H7F	DENTISTRY BOARD	63	-	-	-	196
H7H	CHIROPRACTIC EXAMINERS BOARD	33	-	-	-	25
H7J	OPTOMETRY BOARD	6	-	-	-	4
H7K	NURSING HOME ADMIN BOARD	63	-	-	-	1,971
H7L	SOCIAL WORK BOARD	63	-	-	-	690
H7M	MARRIAGE & FAMILY THERAPY BD	14	-	-	-	14
H7Q	PODIATRIC MEDICINE	7	-	-	-	10
H7R	VETERINARY MEDICINE BOARD	11	-	-	-	19
H7S	EMERGENCY MEDICAL SERVICES BD	102	-	-	-	364
H7U	DIETETICS & NUTRITION PRACTICE	5	-	-	-	4
H7V	PSYCHOLOGY BOARD	51	-	-	-	113
H7W	PHYSICAL THERAPY BOARD	50	-	-	-	104
H7X	BEHAVIORAL HEALTH & THERAPY BD	28	-	-	-	57
H9G	OMBUDSMAN MH/DD	108	-	-	-	803
J33	TRIAL COURTS	14,717	-	-	-	532
J50	GUARDIAN AD LITEM BOARD	1,609	-	-	-	26
J52	PUBLIC DEFENSE BOARD	4,160	-	-	-	1,606
J58	COURT OF APPEALS	549	-	-	-	19
J65	SUPREME COURT	2,703	87	-	-	9,351
J68	TAX COURT	53	-	-	-	373
J70	JUDICIAL STANDARDS BOARD	21	-	-	-	13
L10	LEGISLATURE	580	-	-	-	683
L49	LEGISLATIVE AUDITOR	362	-	-	-	-
P01	MILITARY AFFAIRS DEPT	2,691	-	-	-	5,190
P07	PUBLIC SAFETY DEPT	14,943	11,369	-	-	255,556
P78	CORRECTIONS DEPT	30,437	932	-	-	69,700
P7T	PEACE OFFICERS BOARD (POST)	62	10	-	-	147
P9E	SENTENCING GUIDELINES COMM	39	-	-	-	127
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	38,176	9,594	-	-	85,409
R32	POLLUTION CONTROL AGENCY	7,588	2,332	-	-	48,493
R9P	WATER & SOIL RESOURCES BOARD	1,816	5,872	-	-	6,013
T79	TRANSPORTATION DEPT	59,401	9,363	-	-	255,982
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	2,547
0	OTHER	-	-	-	-	35,870
0	Total	(0)	0	0	0	0
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

DP#	Name	Accounting & Procurement Accounting				
		Net Administrative Expenditures by Division 8.2	Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3	Net Administrative Expenditures by Division 10.2
		MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning	Debt Management Division	Debt Management	MMB - BUDGET 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 Office of State Procurement (fmrlly Materials Management					
	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	(2,843,870)				
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)	127,224	(1,201,224)			
	G10-9.2 Debt Management Division	-	-	-		
	G10-9.3 Debt Management	47,503	-	-	(522,503)	
	G10-9.4 Debt Management - Other	-	-	-	-	
	G10-10.2 MMB - Budget Division	-	-	-	-	-
	G10-10.3 Analysis & Control (EBO's)	137,735	-	-	-	-
	G10-10.4 Budget Operations and Planning	40,390	-	-	-	-
	G10-10.5 Budget Division - Non Allocable	277,075	-	-	-	-
	G10-11.2 MMB - Accounting Division	-	-	-	-	-
	G10-11.3 Central Payroll	175,916	-	-	-	-
	G10-11.4 Accounting Services	182,197	-	-	-	-
	G10-11.5 Financial Reporting	273,782	-	-	-	-
	G10-11.6 Financial Reporting - Single Audit	4,235	-	-	-	-
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-
	G10-12.2 MMB I.T - Management and Administration	249,576	-	-	-	-
	G10-12.4 Accounting & Procurement Operations and System Supp	414,239	-	-	-	-
	G10-12.5 Personnel Operations and System Support	389,777	-	-	-	-
	G10-12.6 Budget Service - Computer Operations	17,122	-	-	-	-
	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	507,098	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2 Mediation Services	-	24	-	-	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	90	-	-	-
	L49-15.3 Financial Audits	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3	Net Administrative Expenditures by Division 10.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
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	-	3	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	4,751	-
G02-3.2	Admin Management Services	-	118	-	-	-
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	-	48	-	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	67	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	284	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

DP#	Name	Net Administrative	Accounting & Procurement Accounting	Net Administrative	all Outstanding Principal	Net Administrative
		Expenditures by Division 8.2	Transactions - FY (Actual) 8.3	Expenditures by Division 9.2	9.3	Expenditures by Division 10.2
		MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Supp	-	-	-	-	-
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	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	9	-	-	-
G02-0003	Public Broadcasting	-	6	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	49	-	-	-
G02-0009	Real Estate and Construction Services	-	479	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	0	-	-	-
G02-0012	STAR	-	242	-	-	-
G02-0013	School Trust Lands	-	14	-	-	-
G02-0014	Capital Group Parking	-	839	-	-	-
G02-0015a	Fleet Services	-	4,433	-	-	-
G02-0016	Development Disabilities	-	145	-	-	-
G02-0017a	Risk Management	-	340	-	-	-
G02-0017b	Risk Management - Workers Compensation	-	2,053	-	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	1	-	-	-
G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	3,299	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 8.2	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3	Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3	Net Administrative Expenditures by Division 10.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
G02-0021b	Facilities Management (Repairs) (Fmrly Plant Management (Repairs))	-	146	-	-	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))	-	0	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrly Plant Management FR & R)	-	34	-	-	-
G02-0024	MN Bookstore	-	239	-	-	-
G02-0028	Office of Enterprise Sustainability	-	7	-	-	-
G02-0029a	Cooperative Purchasing (CPV)	-	87	-	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	135	-	-	-
G02-0031	Central Mail	-	1,391	-	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	22	-	-	-
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	-	266	-	-	-
G02-0043	Surplus Services - Federal	-	0	-	-	-
G02-0044	RECS - Energy	-	1	-	-	-
G02-0045	SmART FMR	-	38	-	-	-
G02-0046	SmART HR	-	48	-	-	-
G02-0047	SHPO	-	0	-	-	-
G02-0048	Arts & Cultural Heritage	-	55	-	-	-
G02-0049	Office of State Procurement (fmrly Materials Management)	-	125	-	-	-
B04	AGRICULTURE DEPT	-	6,439	-	4,165	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	391	-	-	-
B13	COMMERCE DEPT	-	8,254	-	-	-
B14	ANIMAL HEALTH BOARD	-	264	-	-	-
B15	BARBER EXAMINERS BOARD	-	83	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	430	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	86,237	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	261	-	3,059	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	2,106	-	24,719	-
B41	WORKERS COMP COURT OF APPEALS	-	41	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	13,923	-	-	-
B43	IRON RANGE RESOURCES	-	907	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	211	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
B7P	ACCOUNTANCY BOARD	-	192	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	27	-	-	-
B82	PUBLIC UTILITIES COMM	-	1,772	-	-	-
B9D	AMATEUR SPORTS COMM	-	22	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Accounting		Net Administrative Expenditures by Division		Net Administrative Expenditures by Division		Net Administrative Expenditures by Division	
		Transactions - FY (Actual)		8.2		9.2		10.2	
		8.3				all Outstanding		Principal	
						9.3			
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning	Debt Management Division	Debt Management	MMB - BUDGET DIVISION			
	E25 CENTER FOR ARTS EDUCATION	-	916	-	-	-			
	E26 MN STATE COLLEGES/UNIVERSITIES	-	146,357	-	4,072	-			
	E37 EDUCATION DEPARTMENT	-	14,167	-	47,032	-			
	E39 BOARD OF TEACHING	-	49	-	-	-			
	E40 HISTORICAL SOCIETY	-	13	-	-	-			
	E44 MINNESOTA STATE ACADEMIES	-	961	-	-	-			
	E50 ARTS BOARD	-	791	-	-	-			
	E60 OFFICE OF HIGHER EDUCATION	-	1,197	-	-	-			
	E77 ZOOLOGICAL BOARD	-	2,305	-	-	-			
	E81 UNIVERSITY OF MINNESOTA	-	87	-	11,807	-			
	E95 HUMANITIES COMMISSION	-	6	-	-	-			
	E97 SCIENCE MUSEUM	-	2	-	-	-			
	E9W HIGHER ED FACILITIES AUTHORITY	-	4	-	-	-			
	G03 LOTTERY	-	164	-	-	-			
	G05 RACING COMMISSION	-	361	-	-	-			
	G06 ATTORNEY GENERAL	-	1,004	-	-	-			
	G09 GAMBLING CONTROL BOARD	-	127	-	-	-			
	G10 MINNESOTA MANAGEMENT & BUDGET	-	1,303	-	738	-			
	G17 HUMAN RIGHTS DEPT	-	208	-	-	-			
	G19 INDIAN AFFAIRS COUNCIL	-	94	-	-	-			
	G38 INVESTMENT BOARD	-	159	-	-	-			
	G39 GOVERNORS OFFICE	-	136	-	-	-			
	G45 MEDIATION SERVICES DEPT	-	55	-	-	-			
	G46 MN.IT	-	12,186	-	514	-			
	G53 SECRETARY OF STATE	-	858	-	-	-			
	G61 OFFICE OF THE STATE AUDITOR	-	281	-	-	-			
	G62 MINN STATE RETIREMENT SYSTEM	-	2,873	-	167	-			
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	-	4,053	-	219	-			
	G67 REVENUE DEPT	-	2,036	-	-	-			
	G69 TEACHERS RETIREMENT ASSOC	-	3,978	-	222	-			
	G90 REVENUE INTERGOVT PAYMENTS	-	66,073	-	-	-			
	G92 OMBUDSPERSON FOR FAMILIES	-	39	-	-	-			
	G96 UNIFORM LAWS COMMISSION	-	2	-	-	-			
	G9J CAMPAIGN FINANCE BOARD	-	150	-	-	-			
	G9K ADMINISTRATIVE HEARINGS	-	640	-	-	-			
	G9L BLACK MINNESOTANS COUNCIL	-	55	-	-	-			
	G9M CHICANO LATINO AFFAIRS COUNCIL	-	33	-	-	-			
	G9N ASIAN-PACIFIC COUNCIL	-	47	-	-	-			
	G9Q MMB DEBT SERVICE	-	167	-	-	-			
	G9R MMB NON-OPERATING	-	146,736	-	-	-			
	G9X CAPITOL AREA ARCHITECT	-	29	-	-	-			
	G9Y DISABILITY COUNCIL	-	60	-	-	-			
	GPR PAYROLL CLEARING	-	3	-	-	-			
	H12 HEALTH DEPT	-	16,785	-	-	-			
	H55 HUMAN SERVICES DEPT	-	190,904	-	2,079	-			
	H55b HUMAN SERVICES SOS	-	12,910	-	-	-			
	H55c HUMAN SERVICES MSOP	-	1,402	-	-	-			
	H60 MMB - MnSURE	-	1,178	-	-	-			

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Accounting				
		Net Administrative Expenditures by Division	Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division
		8.2	8.3	9.2	9.3	10.2
DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
H75	VETERANS AFFAIRS DEPT	-	5,188	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	327	-	-	-
H7C	NURSING BOARD	-	376	-	-	-
H7D	PHARMACY BOARD	-	337	-	-	-
H7F	DENTISTRY BOARD	-	273	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	113	-	-	-
H7J	OPTOMETRY BOARD	-	52	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	144	-	-	-
H7L	SOCIAL WORK BOARD	-	305	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	95	-	-	-
H7Q	PODIATRIC MEDICINE	-	60	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	103	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	168	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	43	-	-	-
H7V	PSYCHOLOGY BOARD	-	145	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	187	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	206	-	-	-
H9G	OMBUDSMAN MH/DD	-	57	-	-	-
J33	TRIAL COURTS	-	28,753	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	504	-	-	-
J52	PUBLIC DEFENSE BOARD	-	836	-	-	-
J58	COURT OF APPEALS	-	68	-	-	-
J65	SUPREME COURT	-	1,803	-	-	-
J68	TAX COURT	-	35	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	38	-	-	-
L10	LEGISLATURE	-	636	-	-	-
L49	LEGISLATIVE AUDITOR	-	2	-	-	-
P01	MILITARY AFFAIRS DEPT	-	8,713	-	-	-
P07	PUBLIC SAFETY DEPT	-	49,759	-	3,288	-
P78	CORRECTIONS DEPT	-	13,679	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	120	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	29	-	-	-
R28	MINN CONSERVATION CORPS	-	2	-	-	-
R29	NATURAL RESOURCES DEPT	-	54,416	-	34	-
R32	POLLUTION CONTROL AGENCY	-	6,491	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	1,549	-	-	-
T79	TRANSPORTATION DEPT	-	253,253	-	139,158	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,663	-	-	-
0	OTHER	-	50	-	276,478	-
0	Total	0	(0)	0	0	0
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4
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 Office of State Procurement (fmrly Materials Management					
	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 Enterprise Communications & Planning (fmrly IC&A)					
	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)	(1,294,239)				
	G10-10.4 Budget Operations and Planning	-	(462,859)			
	G10-10.5 Budget Division - Non Allocable	-	-			
	G10-11.2 MMB - Accounting Division	-	-			
	G10-11.3 Central Payroll	-	-		(1,460,393)	
	G10-11.4 Accounting Services	-	-		-	(1,568,661)
	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	26	26		-	31
	G45-14.3 Mediation Services	-	-		-	-
	G45-14.4 Mediation/Representation	-	-		-	-
	L49-15.2 Legislative Auditor	97	177		-	117
	L49-15.3 Financial Audits	-	-		-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4
DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	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	3	10	-	-	4
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-3.0 Department of Administration	127	305	-	6,729	154
	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	52	160	-	1,062	63
	G02-4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-
	G02-4.7 Real Property	-	-	-	-	-
	G02-4.8 Office of State Procurement (fmrly Materials Management	-	-	-	-	-
	G02-4.10 Central Mail	-	-	-	-	-
	G02-4.11 Office of Enterprise Continuous Improvement	-	-	-	-	-
	G02-4.12 Grants Management	-	-	-	-	-
	G46-6.2 Minnesota Information Technology	72	174	-	-	87
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Enterprise IT Security	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	306	854	-	-	370
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
	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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4
DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	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	-	-	-	-	-
	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 0 0)	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	10	32	-	34	12
	G02-0003 Public Broadcasting	6	18	-	-	7
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Data Practices Office (Fmrly Information Policy Analysis)	53	82	-	96	64
	G02-0009 Real Estate and Construction Services	516	323	-	65	626
	G02-0010 Oil Overcharge (Stripper Wells)	0	5	-	-	0
	G02-0012 STAR	261	120	-	82	317
	G02-0013 School Trust Lands	15	51	-	3	19
	G02-0014 Capital Group Parking	904	315	-	683	1,096
	G02-0015a Fleet Services	4,776	202	-	172	5,789
	G02-0016 Development Disabilities	156	185	-	89	190
	G02-0017a Risk Management	367	121	-	241	445
	G02-0017b Risk Management - Workers Compensation	2,212	339	-	366	2,681
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	1	5	-	-	1
	G02-0021a Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	3,555	648	-	5,007	4,309

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4
DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	157	64	-	116	190
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0	-	-	-	0
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	37	89	-	-	45
G02-0024	MN Bookstore	257	362	-	213	312
G02-0028	Office of Enterprise Sustainability	8	105	-	6	10
G02-0029a	Cooperative Purchasing (CPV)	94	112	-	413	114
G02-0029b	Cooperative Purchasing (MMCAP)	146	118	-	459	176
G02-0031	Central Mail	1,499	267	-	201	1,817
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	24	66	-	85	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	286	157	-	194	347
G02-0043	Surplus Services - Federal	0	2	-	-	0
G02-0044	RECS - Energy	1	11	-	-	1
G02-0045	SmART FMR	41	71	-	310	50
G02-0046	SmART HR	52	108	-	341	63
G02-0047	SHPO	0	8	-	-	0
G02-0048	Arts & Cultural Heritage	59	213	-	58	71
G02-0049	Office of State Procurement (fmrlly Materials Management)	134	166	-	99	163
B04	AGRICULTURE DEPT	6,937	18,100	-	15,516	8,408
B11	COSMETOLOGIST EXAMINERS BOARD	421	361	-	433	511
B13	COMMERCE DEPT	8,893	5,733	-	11,048	10,779
B14	ANIMAL HEALTH BOARD	285	717	-	1,173	345
B15	BARBER EXAMINERS BOARD	90	241	-	63	109
B20	EXPLORE MINNESOTA TOURISM	464	1,807	-	1,169	562
B22	EMPLOYMENT & ECONOMIC DEVELPMT	92,915	16,242	-	37,654	112,616
B24	PUBLIC FACILITIES AUTHORITY	282	2,209	-	301	341
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	2,269	1,914	-	7,160	2,750
B41	WORKERS COMP COURT OF APPEALS	44	48	-	235	53
B42	LABOR AND INDUSTRY DEPT	15,002	4,009	-	9,855	18,182
B43	IRON RANGE RESOURCES	977	1,368	-	2,017	1,184
B7E	ARCHITECTURE, ENGINEERING BD	228	90	-	170	276
B7G	COMBATIVE SPORTS COMMISSION	0	10	-	-	0
B7P	ACCOUNTANCY BOARD	207	64	-	126	251
B7S	PRIVATE DETECTIVES BOARD	29	156	-	56	35
B82	PUBLIC UTILITIES COMM	1,909	223	-	3,966	2,314
B9D	AMATEUR SPORTS COMM	24	97	-	61	29
B9V	AGRICULTURE UTILIZATION RESRCH	0	5	-	-	0

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
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		Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4
DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
E25	CENTER FOR ARTS EDUCATION	987	4,055	-	2,696	1,197
E26	MN STATE COLLEGES/UNIVERSITIES	157,690	13,163	-	333,871	191,125
E37	EDUCATION DEPARTMENT	15,264	9,389	-	10,500	18,501
E39	BOARD OF TEACHING	53	103	-	244	64
E40	HISTORICAL SOCIETY	14	75	-	-	17
E44	MINNESOTA STATE ACADEMIES	1,036	3,039	-	5,125	1,256
E50	ARTS BOARD	852	628	-	591	1,033
E60	OFFICE OF HIGHER EDUCATION	1,290	2,653	-	1,706	1,564
E77	ZOOLOGICAL BOARD	2,484	3,412	-	7,303	3,010
E81	UNIVERSITY OF MINNESOTA	94	505	-	-	113
E95	HUMANITIES COMMISSION	6	16	-	-	8
E97	SCIENCE MUSEUM	2	41	-	-	3
E9W	HIGHER ED FACILITIES AUTHORITY	4	28	-	33	5
G03	LOTTERY	176	285	-	3,366	214
G05	RACING COMMISSION	389	572	-	815	472
G06	ATTORNEY GENERAL	1,081	2,138	-	7,307	1,310
G09	GAMBLING CONTROL BOARD	137	225	-	712	166
G10	MINNESOTA MANAGEMENT & BUDGET	1,404	1,671	-	5,492	1,701
G17	HUMAN RIGHTS DEPT	224	294	-	1,099	272
G19	INDIAN AFFAIRS COUNCIL	101	189	-	115	122
G38	INVESTMENT BOARD	172	89	-	488	208
G39	GOVERNORS OFFICE	147	271	-	1,183	178
G45	MEDIATION SERVICES DEPT	60	257	-	329	72
G46	MN.IT	13,129	10,495	-	56,949	15,913
G53	SECRETARY OF STATE	925	1,202	-	2,095	1,121
G61	OFFICE OF THE STATE AUDITOR	302	384	-	2,128	366
G62	MINN STATE RETIREMENT SYSTEM	3,096	297	-	2,669	3,752
G63	PUBLIC EMPLOYEES RETIRE ASSOC	4,366	294	-	1,943	5,292
G67	REVENUE DEPT	2,194	7,881	-	30,709	2,659
G69	TEACHERS RETIREMENT ASSOC	4,286	105	-	1,731	5,195
G90	REVENUE INTERGOVT PAYMENTS	71,189	1,874	-	-	86,284
G92	OMBUDSPERSON FOR FAMILIES	42	79	-	102	51
G96	UNIFORM LAWS COMMISSION	2	18	-	-	3
G9J	CAMPAIGN FINANCE BOARD	162	198	-	175	196
G9K	ADMINISTRATIVE HEARINGS	689	640	-	1,560	835
G9L	BLACK MINNESOTANS COUNCIL	59	138	-	69	71
G9M	CHICANO LATINO AFFAIRS COUNCIL	36	115	-	95	43
G9N	ASIAN-PACIFIC COUNCIL	50	102	-	76	61
G9Q	MMB DEBT SERVICE	180	1,600	-	-	218
G9R	MMB NON-OPERATING	158,098	1,610	-	-	191,621
G9X	CAPITOL AREA ARCHITECT	32	84	-	94	38
G9Y	DISABILITY COUNCIL	64	202	-	206	78
GPR	PAYROLL CLEARING	4	-	-	-	4
H12	HEALTH DEPT	18,085	21,957	-	40,855	21,920
H55	HUMAN SERVICES DEPT	205,686	21,921	-	107,303	249,299
H55b	HUMAN SERVICES SOS	13,910	22,501	-	49,175	16,859
H55c	HUMAN SERVICES MSOP	1,510	4,942	-	9,686	1,831
H60	MMB - MnSURE	1,270	603	-	4,658	1,539

**Allocation of General Support Costs
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		Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2	SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4
DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
H75	VETERANS AFFAIRS DEPT	5,589	10,805	-	34,815	6,775
H7B	MEDICAL PRACTICE BOARD	353	594	-	485	427
H7C	NURSING BOARD	405	343	-	630	491
H7D	PHARMACY BOARD	363	643	-	449	440
H7F	DENTISTRY BOARD	294	413	-	217	356
H7H	CHIROPRACTIC EXAMINERS BOARD	122	305	-	113	148
H7J	OPTOMETRY BOARD	56	221	-	19	68
H7K	NURSING HOME ADMIN BOARD	156	692	-	218	189
H7L	SOCIAL WORK BOARD	329	390	-	215	398
H7M	MARRIAGE & FAMILY THERAPY BD	103	236	-	49	125
H7Q	PODIATRIC MEDICINE	64	295	-	25	78
H7R	VETERINARY MEDICINE BOARD	111	231	-	37	135
H7S	EMERGENCY MEDICAL SERVICES BD	181	682	-	351	219
H7U	DIETETICS & NUTRITION PRACTICE	46	192	-	16	56
H7V	PSYCHOLOGY BOARD	156	280	-	177	189
H7W	PHYSICAL THERAPY BOARD	201	354	-	170	244
H7X	BEHAVIORAL HEALTH & THERAPY BD	222	313	-	96	269
H9G	OMBUDSMAN MH/DD	61	54	-	370	74
J33	TRIAL COURTS	30,980	19,000	-	50,601	37,548
J50	GUARDIAN AD LITEM BOARD	543	951	-	5,533	658
J52	PUBLIC DEFENSE BOARD	901	2,324	-	14,303	1,092
J58	COURT OF APPEALS	73	143	-	1,886	88
J65	SUPREME COURT	1,943	3,088	-	9,293	2,355
J68	TAX COURT	37	54	-	184	45
J70	JUDICIAL STANDARDS BOARD	41	172	-	71	50
L10	LEGISLATURE	685	984	-	1,995	831
L49	LEGISLATIVE AUDITOR	2	20	-	1,246	2
P01	MILITARY AFFAIRS DEPT	9,387	1,281	-	9,254	11,378
P07	PUBLIC SAFETY DEPT	53,612	43,303	-	51,378	64,980
P78	CORRECTIONS DEPT	14,738	29,359	-	104,647	17,863
P7T	PEACE OFFICERS BOARD (POST)	129	484	-	213	157
P9E	SENTENCING GUIDELINES COMM	31	95	-	132	38
R28	MINN CONSERVATION CORPS	2	23	-	-	3
R29	NATURAL RESOURCES DEPT	58,629	72,414	-	131,258	71,061
R32	POLLUTION CONTROL AGENCY	6,994	13,240	-	26,088	8,477
R9P	WATER & SOIL RESOURCES BOARD	1,669	9,268	-	6,244	2,023
T79	TRANSPORTATION DEPT	272,864	47,631	-	204,233	330,720
T9B	METROPOLITAN COUNCIL/TRANSPORT	1,791	184	-	-	2,171
0	OTHER	54	-	-	-	65
0	Total	(0)	(0)	0	(0)	0
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement 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 Office of State Procurement (fmrlly Materials Management				
	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 MnlT - Non allocable				
	G10-8.2 Minnesota Management & Budget				
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)				
	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	(2,629,867)			
	G10-11.6 Financial Reporting - Single Audit	-	(37,209)		
	G10-11.7 Accounting Services - Non Allocable	-	-		
	G10-12.2 MMB I.T - Management and Administration	-	-	(2,817,180)	
	G10-12.4 Accounting & Procurement Operations and System Suppr	-	-	-	(3,141,058)
	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	53	-	-	63
	G45-14.3 Mediation Services	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-
	L49-15.2 Legislative Auditor	197	-	-	235
	L49-15.3 Financial Audits	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
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		Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.4	Program Audits	-	-	-	-
L49-15.5	Single Audits	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	State Auditor	6	-	-	7
G61-16.3	State Auditor General	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-
0 0		-	-	-	-
99YYY	Consumer Agencies	-	-	-	-
G02-3.0	Department of Administration	258	6	-	308
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	105	-	-	126
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-
G02-4.7	Real Property	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management	-	-	-	-
G02-4.10	Central Mail	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-
G02-4.12	Grants Management	-	-	-	-
G46-6.2	Minnesota Information Technology	146	-	-	175
G46-6.3	IT Spend	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	MniT - Non allocable	-	-	-	-
G10-8.2	Minnesota Management & Budget	621	-	2,817,180	742
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-
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	-	-	-	-

**Allocation of General Support Costs
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		Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
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	-	-	-	-
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	-	-	-	-
00		-	-	-	-
99YYY	Consumer Agencies	-	-	-	-
G02-0002	State Archaeology	21	-	-	25
G02-0003	Public Broadcasting	12	-	-	15
G02-0005	Materials Service and Distribution	-	-	-	-
G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	107	-	-	128
G02-0009	Real Estate and Construction Services	1,049	-	-	1,253
G02-0010	Oil Overcharge (Stripper Wells)	0	-	-	0
G02-0012	STAR	531	-	-	634
G02-0013	School Trust Lands	31	-	-	37
G02-0014	Capital Group Parking	1,837	-	-	2,194
G02-0015a	Fleet Services	9,705	-	-	11,591
G02-0016	Development Disabilities	318	-	-	380
G02-0017a	Risk Management	745	-	-	890
G02-0017b	Risk Management - Workers Compensation	4,495	-	-	5,369
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	1	-	-	1
G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	7,224	-	-	8,628

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	319	-	-	381
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0	-	-	0
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	75	-	-	90
G02-0024	MN Bookstore	523	-	-	624
G02-0028	Office of Enterprise Sustainability	16	-	-	19
G02-0029a	Cooperative Purchasing (CPV)	191	-	-	229
G02-0029b	Cooperative Purchasing (MMCAP)	296	-	-	353
G02-0031	Central Mail	3,046	-	-	3,638
G02-0034	Other Non-Allocable	-	-	-	-
G02-0036	Demography	49	-	-	58
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	582	-	-	695
G02-0043	Surplus Services - Federal	1	-	-	1
G02-0044	RECS - Energy	2	-	-	3
G02-0045	SmART FMR	84	-	-	100
G02-0046	SmART HR	105	-	-	126
G02-0047	SHPO	0	-	-	0
G02-0048	Arts & Cultural Heritage	120	-	-	143
G02-0049	Office of State Procurement (fmrlly Materials Management)	273	-	-	326
B04	AGRICULTURE DEPT	14,096	31	-	16,836
B11	COSMETOLOGIST EXAMINERS BOARD	856	-	-	1,023
B13	COMMERCE DEPT	18,071	349	-	21,584
B14	ANIMAL HEALTH BOARD	579	1	-	691
B15	BARBER EXAMINERS BOARD	182	-	-	217
B20	EXPLORE MINNESOTA TOURISM	942	-	-	1,125
B22	EMPLOYMENT & ECONOMIC DEVELPMT	188,801	2,920	-	225,499
B24	PUBLIC FACILITIES AUTHORITY	572	-	-	683
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B34	HOUSING FINANCE AGENCY	4,610	-	-	5,506
B41	WORKERS COMP COURT OF APPEALS	89	-	-	107
B42	LABOR AND INDUSTRY DEPT	30,483	15	-	36,408
B43	IRON RANGE RESOURCES	1,986	-	-	2,372
B7E	ARCHITECTURE, ENGINEERING BD	463	-	-	552
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0
B7P	ACCOUNTANCY BOARD	421	-	-	503
B7S	PRIVATE DETECTIVES BOARD	58	-	-	70
B82	PUBLIC UTILITIES COMM	3,879	-	-	4,633
B9D	AMATEUR SPORTS COMM	49	-	-	58
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	1

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	E25 CENTER FOR ARTS EDUCATION	2,006		0	2,396
	E26 MN STATE COLLEGES/UNIVERSITIES	320,422	2,514	-	382,706
	E37 EDUCATION DEPARTMENT	31,017	2,308	-	37,046
	E39 BOARD OF TEACHING	108	-	-	128
	E40 HISTORICAL SOCIETY	29	-	-	35
	E44 MINNESOTA STATE ACADEMIES	2,105	-	-	2,514
	E50 ARTS BOARD	1,731	2	-	2,068
	E60 OFFICE OF HIGHER EDUCATION	2,621	-	-	3,131
	E77 ZOOLOGICAL BOARD	5,047	0	-	6,028
	E81 UNIVERSITY OF MINNESOTA	190	-	-	227
	E95 HUMANITIES COMMISSION	13	-	-	15
	E97 SCIENCE MUSEUM	5	-	-	6
	E9W HIGHER ED FACILITIES AUTHORITY	8	-	-	9
	G03 LOTTERY	358	-	-	428
	G05 RACING COMMISSION	791	-	-	945
	G06 ATTORNEY GENERAL	2,197	6	-	2,624
	G09 GAMBLING CONTROL BOARD	278	-	-	331
	G10 MINNESOTA MANAGEMENT & BUDGET	2,852	-	-	3,407
	G17 HUMAN RIGHTS DEPT	456	-	-	545
	G19 INDIAN AFFAIRS COUNCIL	205	-	-	245
	G38 INVESTMENT BOARD	349	-	-	416
	G39 GOVERNORS OFFICE	299	-	-	357
	G45 MEDIATION SERVICES DEPT	121	-	-	145
	G46 MN.IT	26,679	-	-	31,864
	G53 SECRETARY OF STATE	1,879	-	-	2,244
	G61 OFFICE OF THE STATE AUDITOR	614	-	-	734
	G62 MINN STATE RETIREMENT SYSTEM	6,290	-	-	7,513
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	8,872	-	-	10,597
	G67 REVENUE DEPT	4,458	-	-	5,325
	G69 TEACHERS RETIREMENT ASSOC	8,709	-	-	10,401
	G90 REVENUE INTERGOVT PAYMENTS	144,655	-	-	172,773
	G92 OMBUDSPERSON FOR FAMILIES	86	-	-	103
	G96 UNIFORM LAWS COMMISSION	4	-	-	5
	G9J CAMPAIGN FINANCE BOARD	328	-	-	392
	G9K ADMINISTRATIVE HEARINGS	1,400	-	-	1,673
	G9L BLACK MINNESOTANS COUNCIL	119	-	-	143
	G9M CHICANO LATINO AFFAIRS COUNCIL	72	-	-	86
	G9N ASIAN-PACIFIC COUNCIL	102	-	-	122
	G9Q MMB DEBT SERVICE	365	-	-	436
	G9R MMB NON-OPERATING	321,253	21	-	383,698
	G9X CAPITOL AREA ARCHITECT	64	-	-	77
	G9Y DISABILITY COUNCIL	130	-	-	156
	GPR PAYROLL CLEARING	7	-	-	9
	H12 HEALTH DEPT	36,749	765	-	43,892
	H55 HUMAN SERVICES DEPT	417,950	25,445	-	499,191
	H55b HUMAN SERVICES SOS	28,265	-	-	33,759
	H55c HUMAN SERVICES MSOP	3,069	-	-	3,666
	H60 MMB - MnSURE	2,580	46	-	3,081

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2	Accounting & Procurement Transactions - FY (Actual) 12.4
DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	H75 VETERANS AFFAIRS DEPT	11,358	62	-	13,565
	H7B MEDICAL PRACTICE BOARD	716	-	-	856
	H7C NURSING BOARD	823	-	-	983
	H7D PHARMACY BOARD	738	1	-	882
	H7F DENTISTRY BOARD	598	-	-	714
	H7H CHIROPRACTIC EXAMINERS BOARD	247	-	-	295
	H7J OPTOMETRY BOARD	115	-	-	137
	H7K NURSING HOME ADMIN BOARD	316	-	-	378
	H7L SOCIAL WORK BOARD	668	-	-	798
	H7M MARRIAGE & FAMILY THERAPY BD	209	-	-	249
	H7Q PODIATRIC MEDICINE	130	-	-	156
	H7R VETERINARY MEDICINE BOARD	227	-	-	271
	H7S EMERGENCY MEDICAL SERVICES BD	367	0	-	439
	H7U DIETETICS & NUTRITION PRACTICE	94	-	-	112
	H7V PSYCHOLOGY BOARD	317	-	-	379
	H7W PHYSICAL THERAPY BOARD	408	-	-	488
	H7X BEHAVIORAL HEALTH & THERAPY BD	450	-	-	538
	H9G OMBUDSMAN MH/DD	125	-	-	149
	J33 TRIAL COURTS	62,950	8	-	75,186
	J50 GUARDIAN AD LITEM BOARD	1,103	-	-	1,318
	J52 PUBLIC DEFENSE BOARD	1,830	-	-	2,186
	J58 COURT OF APPEALS	148	-	-	177
	J65 SUPREME COURT	3,948	1	-	4,716
	J68 TAX COURT	76	-	-	91
	J70 JUDICIAL STANDARDS BOARD	84	-	-	100
	L10 LEGISLATURE	1,393	-	-	1,663
	L49 LEGISLATIVE AUDITOR	4	-	-	5
	P01 MILITARY AFFAIRS DEPT	19,075	173	-	22,783
	P07 PUBLIC SAFETY DEPT	108,939	286	-	130,114
	P78 CORRECTIONS DEPT	29,948	5	-	35,769
	P7T PEACE OFFICERS BOARD (POST)	262	-	-	313
	P9E SENTENCING GUIDELINES COMM	64	-	-	76
	R28 MINN CONSERVATION CORPS	4	-	-	5
	R29 NATURAL RESOURCES DEPT	119,134	148	-	142,291
	R32 POLLUTION CONTROL AGENCY	14,212	60	-	16,974
	R9P WATER & SOIL RESOURCES BOARD	3,392	5	-	4,051
	T79 TRANSPORTATION DEPT	554,453	2,031	-	662,227
	T9B METROPOLITAN COUNCIL/TRANSPORT	3,640	-	-	4,348
	0 OTHER	109	-	-	130
	0 Total	0	(0)	0	0
	0 Source				
	0 Difference (Total - Source)				

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		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	Net Administrative Expenditures by Division 13.2
DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2 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 Office of State Procurement (fmrlly Materials Management					
	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 Enterprise Communications & Planning (fmrlly IC&A)					
	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 Suppr					
	G10-12.5 Personnel Operations and System Support	(765,392)				
	G10-12.6 Budget Service - Computer Operations	-	(195,664)			
	G10-12.7 Personnel Operations Special Billing	-	-	(2,697,893)		
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	(9,032,077)	
	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	-	11	-	181	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	75	-	675	-
	L49-15.3 Financial Audits	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		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	Net Administrative Expenditures by Division 13.2
DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11 Program Audit- Outdoors	-	-	-	-	-
	L49-15.12 Program Audit- Art	-	-	-	-	-
	L49-15.13 Program Audit- Clean Water	-	-	-	-	-
	L49-15.14 Program Audit- Parks & Trails	-	-	-	-	-
	G61-16.2 State Auditor	-	4	-	21	-
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-3.0 Department of Administration	-	-	-	886	-
	G02-3.2 Admin Management Services	3,527	129	12,432	-	-
	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	557	68	1,962	362	-
	G02-4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-
	G02-4.7 Real Property	-	-	-	-	-
	G02-4.8 Office of State Procurement (fmrly Materials Management	-	-	-	-	-
	G02-4.10 Central Mail	-	-	-	-	-
	G02-4.11 Office of Enterprise Continuous Improvement	-	-	-	-	-
	G02-4.12 Grants Management	-	-	-	-	-
	G46-6.2 Minnesota Information Technology	-	73	-	502	-
	G46-6.3 IT Spend	-	-	-	-	-
	G46-6.4 Enterprise IT Security	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	-	361	-	2,133	-
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
	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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		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	Net Administrative Expenditures by Division 13.2
DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	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	-	-	-	-	-
	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	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	18	13	62	71	-
	G02-0003 Public Broadcasting	-	8	-	43	-
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Data Practices Office (Fmrlly Information Policy Analysis)	50	35	178	367	-
	G02-0009 Real Estate and Construction Services	34	137	120	3,604	-
	G02-0010 Oil Overcharge (Stripper Wells)	-	2	-	0	-
	G02-0012 STAR	43	51	151	1,823	-
	G02-0013 School Trust Lands	2	21	6	107	-
	G02-0014 Capital Group Parking	358	133	1,262	6,310	-
	G02-0015a Fleet Services	90	85	318	33,330	-
	G02-0016 Development Disabilities	47	78	165	1,091	-
	G02-0017a Risk Management	126	51	446	2,560	-
	G02-0017b Risk Management - Workers Compensation	192	143	677	15,439	-
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	2	-	4	-
	G02-0021a Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	2,624	274	9,250	24,809	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		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	Net Administrative Expenditures by Division 13.2
DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	61	27	215	1,095	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	0	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	37	-	259	-
G02-0024	MN Bookstore	112	153	394	1,796	-
G02-0028	Office of Enterprise Sustainability	3	44	10	55	-
G02-0029a	Cooperative Purchasing (CPV)	217	47	763	658	-
G02-0029b	Cooperative Purchasing (MMCAP)	240	50	847	1,016	-
G02-0031	Central Mail	105	113	371	10,461	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	45	28	157	168	-
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	102	67	359	1,998	-
G02-0043	Surplus Services - Federal	-	1	-	3	-
G02-0044	RECS - Energy	-	5	-	7	-
G02-0045	SmART FMR	163	30	573	287	-
G02-0046	SmART HR	179	46	630	362	-
G02-0047	SHPO	-	3	-	1	-
G02-0048	Arts & Cultural Heritage	31	90	108	412	-
G02-0049	Office of State Procurement (fmrly Materials Management)	52	70	183	937	-
B04	AGRICULTURE DEPT	8,132	7,651	28,663	48,413	-
B11	COSMETOLOGIST EXAMINERS BOARD	227	153	799	2,941	-
B13	COMMERCE DEPT	5,790	2,423	20,409	62,064	-
B14	ANIMAL HEALTH BOARD	615	303	2,167	1,988	-
B15	BARBER EXAMINERS BOARD	33	102	117	625	-
B20	EXPLORE MINNESOTA TOURISM	612	764	2,159	3,235	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	19,735	6,866	69,561	648,421	-
B24	PUBLIC FACILITIES AUTHORITY	158	934	557	1,965	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	3,753	809	13,228	15,832	-
B41	WORKERS COMP COURT OF APPEALS	123	20	435	307	-
B42	LABOR AND INDUSTRY DEPT	5,165	1,695	18,206	104,691	-
B43	IRON RANGE RESOURCES	1,057	578	3,726	6,820	-
B7E	ARCHITECTURE, ENGINEERING BD	89	38	314	1,589	-
B7G	COMBATIVE SPORTS COMMISSION	-	4	-	1	-
B7P	ACCOUNTANCY BOARD	66	27	232	1,445	-
B7S	PRIVATE DETECTIVES BOARD	29	66	103	201	-
B82	PUBLIC UTILITIES COMM	2,079	94	7,326	13,323	-
B9D	AMATEUR SPORTS COMM	32	41	112	167	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	2	-	1	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		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	Net Administrative Expenditures by Division 13.2
DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	E25 CENTER FOR ARTS EDUCATION	1,413	1,714	4,980	6,891	-
	E26 MN STATE COLLEGES/UNIVERSITIES	174,982	5,564	616,785	1,100,466	-
	E37 EDUCATION DEPARTMENT	5,503	3,969	19,397	106,525	-
	E39 BOARD OF TEACHING	128	44	451	369	-
	E40 HISTORICAL SOCIETY	-	32	-	100	-
	E44 MINNESOTA STATE ACADEMIES	2,686	1,284	9,468	7,229	-
	E50 ARTS BOARD	310	265	1,091	5,947	-
	E60 OFFICE OF HIGHER EDUCATION	894	1,122	3,153	9,003	-
	E77 ZOOLOGICAL BOARD	3,828	1,443	13,492	17,334	-
	E81 UNIVERSITY OF MINNESOTA	-	214	-	653	-
	E95 HUMANITIES COMMISSION	-	7	-	45	-
	E97 SCIENCE MUSEUM	-	17	-	16	-
	E9W HIGHER ED FACILITIES AUTHORITY	17	12	62	27	-
	G03 LOTTERY	1,764	121	6,219	1,231	-
	G05 RACING COMMISSION	427	242	1,507	2,717	-
	G06 ATTORNEY GENERAL	3,829	904	13,498	7,546	-
	G09 GAMBLING CONTROL BOARD	373	95	1,316	953	-
	G10 MINNESOTA MANAGEMENT & BUDGET	2,878	706	10,146	9,796	-
	G17 HUMAN RIGHTS DEPT	576	124	2,031	1,566	-
	G19 INDIAN AFFAIRS COUNCIL	60	80	213	704	-
	G38 INVESTMENT BOARD	256	37	901	1,197	-
	G39 GOVERNORS OFFICE	620	114	2,186	1,026	-
	G45 MEDIATION SERVICES DEPT	172	109	607	417	-
	G46 MN.IT	29,847	4,436	105,206	91,626	-
	G53 SECRETARY OF STATE	1,098	508	3,870	6,452	-
	G61 OFFICE OF THE STATE AUDITOR	1,115	162	3,931	2,110	-
	G62 MINN STATE RETIREMENT SYSTEM	1,399	125	4,930	21,603	-
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	1,018	124	3,590	30,472	-
	G67 REVENUE DEPT	16,095	3,331	56,732	15,312	-
	G69 TEACHERS RETIREMENT ASSOC	907	44	3,198	29,909	-
	G90 REVENUE INTERGOVT PAYMENTS	-	792	-	496,806	-
	G92 OMBUDSPERSON FOR FAMILIES	54	33	189	295	-
	G96 UNIFORM LAWS COMMISSION	-	8	-	15	-
	G9J CAMPAIGN FINANCE BOARD	92	84	323	1,128	-
	G9K ADMINISTRATIVE HEARINGS	818	270	2,882	4,809	-
	G9L BLACK MINNESOTANS COUNCIL	36	58	128	410	-
	G9M CHICANO LATINO AFFAIRS COUNCIL	50	49	175	248	-
	G9N ASIAN-PACIFIC COUNCIL	40	43	141	351	-
	G9Q MMB DEBT SERVICE	-	677	-	1,255	-
	G9R MMB NON-OPERATING	-	681	-	1,103,318	-
	G9X CAPITOL AREA ARCHITECT	49	35	174	221	-
	G9Y DISABILITY COUNCIL	108	85	380	448	-
	GPR PAYROLL CLEARING	-	-	-	25	-
	H12 HEALTH DEPT	21,412	9,282	75,475	126,210	-
	H55 HUMAN SERVICES DEPT	56,237	9,266	198,228	1,435,419	-
	H55b HUMAN SERVICES SOS	25,773	9,512	90,845	97,073	-
	H55c HUMAN SERVICES MSOP	5,076	2,089	17,894	10,541	-
	H60 MMB - MnSURE	2,441	255	8,606	8,861	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		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	Net Administrative Expenditures by Division 13.2
DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	H75 VETERANS AFFAIRS DEPT	18,247	4,567	64,316	39,007	-
	H7B MEDICAL PRACTICE BOARD	254	251	897	2,460	-
	H7C NURSING BOARD	330	145	1,164	2,826	-
	H7D PHARMACY BOARD	235	272	829	2,536	-
	H7F DENTISTRY BOARD	114	175	401	2,052	-
	H7H CHIROPRACTIC EXAMINERS BOARD	59	129	210	849	-
	H7J OPTOMETRY BOARD	10	94	35	394	-
	H7K NURSING HOME ADMIN BOARD	114	293	403	1,086	-
	H7L SOCIAL WORK BOARD	113	165	397	2,293	-
	H7M MARRIAGE & FAMILY THERAPY BD	26	100	91	717	-
	H7Q PODIATRIC MEDICINE	13	125	46	448	-
	H7R VETERINARY MEDICINE BOARD	19	98	67	778	-
	H7S EMERGENCY MEDICAL SERVICES BD	184	288	648	1,261	-
	H7U DIETETICS & NUTRITION PRACTICE	8	81	29	322	-
	H7V PSYCHOLOGY BOARD	93	119	326	1,090	-
	H7W PHYSICAL THERAPY BOARD	89	150	314	1,403	-
	H7X BEHAVIORAL HEALTH & THERAPY BD	50	132	178	1,546	-
	H9G OMBUDSMAN MH/DD	194	23	684	428	-
	J33 TRIAL COURTS	26,520	8,032	93,479	216,197	-
	J50 GUARDIAN AD LITEM BOARD	2,900	402	10,221	3,789	-
	J52 PUBLIC DEFENSE BOARD	7,496	982	26,424	6,286	-
	J58 COURT OF APPEALS	989	60	3,485	509	-
	J65 SUPREME COURT	4,870	1,305	17,168	13,560	-
	J68 TAX COURT	96	23	339	261	-
	J70 JUDICIAL STANDARDS BOARD	37	73	131	287	-
	L10 LEGISLATURE	1,046	416	3,685	4,783	-
	L49 LEGISLATIVE AUDITOR	653	8	2,301	13	-
	P01 MILITARY AFFAIRS DEPT	4,850	541	17,095	65,512	-
	P07 PUBLIC SAFETY DEPT	26,927	18,306	94,914	374,143	-
	P78 CORRECTIONS DEPT	54,845	12,411	193,322	102,853	-
	P7T PEACE OFFICERS BOARD (POST)	112	204	393	901	-
	P9E SENTENCING GUIDELINES COMM	69	40	245	220	-
	R28 MINN CONSERVATION CORPS	-	10	-	15	-
	R29 NATURAL RESOURCES DEPT	68,792	30,612	242,482	409,155	-
	R32 POLLUTION CONTROL AGENCY	13,673	5,597	48,195	48,810	-
	R9P WATER & SOIL RESOURCES BOARD	3,272	3,918	11,534	11,649	-
	T79 TRANSPORTATION DEPT	107,038	20,135	377,295	1,904,227	-
	T9B METROPOLITAN COUNCIL/TRANSPORT	-	78	-	12,501	-
	0 OTHER	-	-	-	375	-
	0 Total	(0)	0	(0)	(0)	0
	0 Source					
	0 Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial 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	Office of State Procurement (fmrlly Materials Management					
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	Enterprise Communications & Planning (fmrlly IC&A)					
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 Suppr					
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	(5,701,104)				
G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	Mediation Services	-	(705)			
G45-14.3	Mediation Services	-	705	(538,036)		
G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	Legislative Auditor	-	-	-	(1,825,413)	
L49-15.3	Financial Audits	-	-	-	1,284,429	(4,535,092)

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
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		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	519,383	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	8,145	-
L49-15.8	Financial Audit- Art	-	-	-	9,877	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	3,579	-
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	-	-	-	-	-
0 0		-	-	-	-	-
99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	22,680
G02-3.2	Admin Management Services	26,271	-	2,479	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	4,146	-	391	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management	-	-	-	-	-
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	-	-	-	-	23,417
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-
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	-	-	-	-	654,742
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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
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	-	-	-	-	-
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	-	-	-	-	-
00		-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	131	-	12	-	-
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	376	-	35	-	-
G02-0009	Real Estate and Construction Services	253	-	24	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	319	-	30	-	-
G02-0013	School Trust Lands	12	-	1	-	-
G02-0014	Capital Group Parking	2,667	-	252	-	263
G02-0015a	Fleet Services	671	-	63	-	-
G02-0016	Development Disabilities	349	-	33	-	-
G02-0017a	Risk Management	942	-	89	-	-
G02-0017b	Risk Management - Workers Compensation	1,430	-	135	-	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	19,546	-	1,845	-	-

**Allocation of General Support Costs
Multiple Rate Method
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(Budget)**

		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	454	-	43	-	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
G02-0024	MN Bookstore	833	-	79	-	-
G02-0028	Office of Enterprise Sustainability	22	-	2	-	-
G02-0029a	Cooperative Purchasing (CPV)	1,613	-	152	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	1,790	-	169	-	-
G02-0031	Central Mail	785	-	74	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	332	-	31	-	-
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	759	-	72	-	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	1,211	-	114	-	-
G02-0046	SmART HR	1,332	-	126	-	-
G02-0047	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	227	-	21	-	-
G02-0049	Office of State Procurement (fmrly Materials Management)	386	-	36	-	-
B04	AGRICULTURE DEPT	60,570	-	5,716	-	89,397
B11	COSMETOLOGIST EXAMINERS BOARD	1,689	-	159	-	-
B13	COMMERCE DEPT	43,128	-	4,070	-	34,211
B14	ANIMAL HEALTH BOARD	4,579	-	432	-	-
B15	BARBER EXAMINERS BOARD	247	-	23	-	-
B20	EXPLORE MINNESOTA TOURISM	4,562	-	431	-	29,465
B22	EMPLOYMENT & ECONOMIC DEVELPMT	146,995	-	13,872	-	142,097
B24	PUBLIC FACILITIES AUTHORITY	1,176	-	111	-	1,531
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	27,953	-	2,638	-	1,579
B41	WORKERS COMP COURT OF APPEALS	918	-	87	-	2,105
B42	LABOR AND INDUSTRY DEPT	38,472	-	3,631	-	1,707
B43	IRON RANGE RESOURCES	7,874	-	743	-	3,110
B7E	ARCHITECTURE, ENGINEERING BD	664	-	63	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	490	-	46	-	44
B7S	PRIVATE DETECTIVES BOARD	218	-	21	-	-
B82	PUBLIC UTILITIES COMM	15,482	-	1,461	-	-
B9D	AMATEUR SPORTS COMM	237	-	22	-	800
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	39,817

**Allocation of General Support Costs
Multiple Rate Method
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		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
E25	CENTER FOR ARTS EDUCATION	10,523	-	993	-	120,142
E26	MN STATE COLLEGES/UNIVERSITIES	1,303,370	-	123,004	-	115,516
E37	EDUCATION DEPARTMENT	40,989	-	3,868	-	66,157
E39	BOARD OF TEACHING	952	-	90	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	1,235
E44	MINNESOTA STATE ACADEMIES	20,007	-	1,888	-	4,473
E50	ARTS BOARD	2,306	-	218	-	175
E60	OFFICE OF HIGHER EDUCATION	6,662	-	629	-	988
E77	ZOOLOGICAL BOARD	28,510	-	2,691	-	146
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	7,128
E95	HUMANITIES COMMISSION	-	-	-	-	1,235
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	130	-	12	-	-
G03	LOTTERY	13,141	-	1,240	-	223,739
G05	RACING COMMISSION	3,184	-	300	-	71,039
G06	ATTORNEY GENERAL	28,524	-	2,692	-	102,973
G09	GAMBLING CONTROL BOARD	2,781	-	262	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	21,440	-	2,023	-	23,915
G17	HUMAN RIGHTS DEPT	4,291	-	405	-	43,413
G19	INDIAN AFFAIRS COUNCIL	450	-	42	-	-
G38	INVESTMENT BOARD	1,904	-	180	-	278,729
G39	GOVERNORS OFFICE	4,619	-	436	-	59,736
G45	MEDIATION SERVICES DEPT	1,282	-	121	-	-
G46	MN.IT	222,318	-	20,981	-	202,308
G53	SECRETARY OF STATE	8,178	-	772	-	81,202
G61	OFFICE OF THE STATE AUDITOR	8,307	-	784	-	51,832
G62	MINN STATE RETIREMENT SYSTEM	10,418	-	983	-	139,866
G63	PUBLIC EMPLOYEES RETIRE ASSOC	7,585	-	716	-	113,564
G67	REVENUE DEPT	119,884	-	11,314	-	57,101
G69	TEACHERS RETIREMENT ASSOC	6,758	-	638	-	83,935
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	400	-	38	-	3,464
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	683	-	64	-	-
G9K	ADMINISTRATIVE HEARINGS	6,090	-	575	-	-
G9L	BLACK MINNESOTANS COUNCIL	269	-	25	-	1,645
G9M	CHICANO LATINO AFFAIRS COUNCIL	371	-	35	-	-
G9N	ASIAN-PACIFIC COUNCIL	299	-	28	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	368	-	35	-	2,478
G9Y	DISABILITY COUNCIL	803	-	76	-	4,341
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	159,491	-	15,052	-	92,323
H55	HUMAN SERVICES DEPT	418,889	-	39,532	-	450,643
H55b	HUMAN SERVICES SOS	191,972	-	18,117	-	-
H55c	HUMAN SERVICES MSOP	37,812	-	3,568	-	-
H60	MMB - MnSURE	18,185	-	1,716	-	6,706

**Allocation of General Support Costs
Multiple Rate Method
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		SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2	Financial Audits 15.3
DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
H75	VETERANS AFFAIRS DEPT	135,911	-	12,827	-	201,107
H7B	MEDICAL PRACTICE BOARD	1,895	-	179	-	15,708
H7C	NURSING BOARD	2,460	-	232	-	12,955
H7D	PHARMACY BOARD	1,752	-	165	-	9,035
H7F	DENTISTRY BOARD	848	-	80	-	11,212
H7H	CHIROPRACTIC EXAMINERS BOARD	443	-	42	-	16,358
H7J	OPTOMETRY BOARD	74	-	7	-	6,048
H7K	NURSING HOME ADMIN BOARD	851	-	80	-	12,619
H7L	SOCIAL WORK BOARD	840	-	79	-	1,656
H7M	MARRIAGE & FAMILY THERAPY BD	193	-	18	-	1,865
H7Q	PODIATRIC MEDICINE	97	-	9	-	5,734
H7R	VETERINARY MEDICINE BOARD	143	-	13	-	1,728
H7S	EMERGENCY MEDICAL SERVICES BD	1,369	-	129	-	-
H7U	DIETETICS & NUTRITION PRACTICE	62	-	6	-	11,585
H7V	PSYCHOLOGY BOARD	689	-	65	-	9,630
H7W	PHYSICAL THERAPY BOARD	664	-	63	-	2,378
H7X	BEHAVIORAL HEALTH & THERAPY BD	376	-	35	-	8,398
H9G	OMBUDSMAN MH/DD	1,445	-	136	-	1,426
J33	TRIAL COURTS	197,537	-	18,642	-	102,842
J50	GUARDIAN AD LITEM BOARD	21,599	-	2,038	-	-
J52	PUBLIC DEFENSE BOARD	55,838	-	5,270	-	-
J58	COURT OF APPEALS	7,364	-	695	-	-
J65	SUPREME COURT	36,278	-	3,424	-	-
J68	TAX COURT	717	-	68	-	-
J70	JUDICIAL STANDARDS BOARD	277	-	26	-	175
L10	LEGISLATURE	7,788	-	735	-	-
L49	LEGISLATIVE AUDITOR	4,863	-	459	-	-
P01	MILITARY AFFAIRS DEPT	36,125	-	3,409	-	6,323
P07	PUBLIC SAFETY DEPT	200,569	-	18,928	-	91,684
P78	CORRECTIONS DEPT	408,522	-	38,554	-	64,716
P7T	PEACE OFFICERS BOARD (POST)	831	-	78	-	-
P9E	SENTENCING GUIDELINES COMM	517	-	49	-	1,821
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	512,406	-	48,358	-	137,260
R32	POLLUTION CONTROL AGENCY	101,844	-	9,611	-	9,539
R9P	WATER & SOIL RESOURCES BOARD	24,374	-	2,300	-	76,550
T79	TRANSPORTATION DEPT	797,287	-	75,243	-	94,175
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	25,432
0	OTHER	-	-	-	-	136,023
0	Total	(0)	0	0	0	0
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Financial Audits Art 15.8
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DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
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- 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 Office of State Procurement (fmrly Materials Management
- 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 Enterprise Communications & Planning (fmrly IC&A)
- 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 Supp
- 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

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Fiencial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	L49-15.4 Program Audits	-				
	L49-15.5 Single Audits		(519,383)			
	L49-15.6 Audit Comm	-	-	-		
	L49-15.7 Financial Audit- Outdoors	-	-		(8,145)	
	L49-15.8 Financial Audit- Art	-	-	-	-	(9,877)
	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	-	-	-	-	-
	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 Office of State Procurement (fmrlly Materials Management	-	-	-	-	-
	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 Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-
	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	-	16,703	-	-	-
	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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Financial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Supp	-	-	-	-	-
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	-	-	-	-	-
0	0	-	-	-	-	-
99	YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	-	-	-	-
G02-0009	Real Estate and Construction Services	-	-	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	-	-
G02-0013	School Trust Lands	-	-	-	-	-
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	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Financial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-
G02-0028	Office of Enterprise Sustainability	-	-	-	-	-
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	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	-	3,854
G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	-	-	-
B04	AGRICULTURE DEPT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	4,979	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	48,218	-	-	-
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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Financial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	E25 CENTER FOR ARTS EDUCATION	-	-	-	-	-
	E26 MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37 EDUCATION DEPARTMENT	-	-	-	-	-
	E39 BOARD OF TEACHING	-	-	-	-	-
	E40 HISTORICAL SOCIETY	-	-	-	-	2,099
	E44 MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50 ARTS BOARD	-	-	-	-	3,923
	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	-	61,319	-	-	-
	H55 HUMAN SERVICES DEPT	-	292,149	-	-	-
	H55b HUMAN SERVICES SOS	-	-	-	-	-
	H55c HUMAN SERVICES MSOP	-	-	-	-	-
	H60 MMB - MnSURE	-	21,123	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
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		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Financial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	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	-	3,763	-	-	-
	P07 PUBLIC SAFETY DEPT	-	22,453	-	-	-
	P78 CORRECTIONS DEPT	-	-	-	-	-
	P7T PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28 MINN CONSERVATION CORPS	-	-	-	-	-
	R29 NATURAL RESOURCES DEPT	-	48,677	-	8,145	-
	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 2019
(Budget)**

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	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	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	Office of State Procurement (fmrlly Materials Management					
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	Enterprise Communications & Planning (fmrlly IC&A)					
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 Supp					
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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
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	-	(3,579)			
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	-				
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	Office of State Procurement (fmrly Materials Management	-				
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	Enterprise Communications & Planning (fmrly IC&A)	-				
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	-				

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Supp	-	-	-	-	-
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	-	-	-	-	-
0	0	-	-	-	-	-
99	YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	-	-	-	-
G02-0009	Real Estate and Construction Services	-	-	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	-	-
G02-0013	School Trust Lands	-	-	-	-	-
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	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-
G02-0028	Office of Enterprise Sustainability	-	-	-	-	-
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	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	-	-
G02-0049	Office of State Procurement (fmrlly 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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	BOARD OF TEACHING	-	-	-	-	-
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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12	Program Audits Clean Water 15.13
DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	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	-	1,399.47	-	-	-
	R32 POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P WATER & SOIL RESOURCES BOARD	-	-	-	-	-
	T79 TRANSPORTATION DEPT	-	-	-	-	-
	T9B METROPOLITAN COUNCIL/TRANSPORT	-	2,179.50	-	-	-
	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 2019
(Budget)**

		Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT 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 Office of State Procurement (fmrlly Materials Management					
	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 Enterprise Communications & Planning (fmrlly IC&A)					
	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 Supp					
	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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails	-				
G61-16.2	State Auditor	-	(40,069)			
G61-16.3	State Auditor General	-	-			
17	SWIFT (Internally Developed Software Amortized over 10	-		(6,864,688)		
0	0	-		-		
99	YYY Consumer Agencies	-		-		
G02-3.0	Department of Administration	-	7	674	(157,172)	
G02-3.2	Admin Management Services	-	-	-	1,922	(515,398)
G02-3.3	Commissioner's Office	-	-	-	-	164,158
G02-3.4	Human Resources	-	-	-	-	117,738
G02-3.5	Financial Management and Reporting	-	-	-	-	233,502
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	275	4,483	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrlly Materials Management	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	382	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	1,621	-	-
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	-
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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0	Net Administrative Expenditures by Agency 21.2
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Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Supp	-	-	-	-	-
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	-	-	137	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	513	-	-
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	-	-	16	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	54	238	-
G02-0003	Public Broadcasting	-	-	32	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	-	279	524	-
G02-0009	Real Estate and Construction Services	-	-	2,739	15,916	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	0	-	-
G02-0012	STAR	-	-	1,385	684	-
G02-0013	School Trust Lands	-	-	81	420	-
G02-0014	Capital Group Parking	-	-	4,796	3,347	-
G02-0015a	Fleet Services	-	-	25,332	8,066	-
G02-0016	Development Disabilities	-	-	829	986	-
G02-0017a	Risk Management	-	-	1,946	10,174	-
G02-0017b	Risk Management - Workers Compensation	-	-	11,734	30,250	-
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	3	-	-
G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	-	18,856	47,820	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

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

Program Audit- Parks & Trails **STATE AUDITOR** **SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)** **ADMINISTRATION** **ADMIN MANAGEMENT SERVICES**

DP#	Name					
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	832	176	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	0	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	197	5,311	-
G02-0024	MN Bookstore	-	-	1,365	1,183	-
G02-0028	Office of Enterprise Sustainability	-	-	42	150	-
G02-0029a	Cooperative Purchasing (CPV)	-	-	500	2,760	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	772	6,671	-
G02-0031	Central Mail	-	-	7,951	9,701	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	128	574	-
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	-	-	1,519	1,294	-
G02-0043	Surplus Services - Federal	-	-	2	-	-
G02-0044	RECS - Energy	-	-	6	-	-
G02-0045	SmART FMR	-	-	218	405	-
G02-0046	SmART HR	-	-	275	274	-
G02-0047	SHPO	-	-	0	-	-
G02-0048	Arts & Cultural Heritage	-	-	313	236	-
G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	712	3,606	-
B04	AGRICULTURE DEPT	-	33	36,795	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2,235	-	-
B13	COMMERCE DEPT	-	376	47,171	-	-
B14	ANIMAL HEALTH BOARD	-	1	1,511	-	-
B15	BARBER EXAMINERS BOARD	-	-	475	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	2,459	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	3,145	492,822	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	1,494	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	12,033	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	233	-	-
B42	LABOR AND INDUSTRY DEPT	-	16	79,569	-	-
B43	IRON RANGE RESOURCES	-	-	5,183	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	1,207	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	1	-	-
B7P	ACCOUNTANCY BOARD	-	-	1,098	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	152	-	-
B82	PUBLIC UTILITIES COMM	-	-	10,126	-	-
B9D	AMATEUR SPORTS COMM	-	-	127	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

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

Program Audit- Parks & Trails **STATE AUDITOR** **SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)** **ADMINISTRATION** **ADMIN MANAGEMENT SERVICES**

DP#	Name					
E25	CENTER FOR ARTS EDUCATION	-	0	5,237	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	2,707	836,392	-	-
E37	EDUCATION DEPARTMENT	-	2,485	80,963	-	-
E39	BOARD OF TEACHING	-	-	281	-	-
E40	HISTORICAL SOCIETY	-	-	76	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	5,494	-	-
E50	ARTS BOARD	-	2	4,520	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	6,842	-	-
E77	ZOOLOGICAL BOARD	-	0	13,174	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	496	-	-
E95	HUMANITIES COMMISSION	-	-	34	-	-
E97	SCIENCE MUSEUM	-	-	12	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	20	-	-
G03	LOTTERY	-	-	935	-	-
G05	RACING COMMISSION	-	-	2,065	-	-
G06	ATTORNEY GENERAL	-	6	5,735	-	-
G09	GAMBLING CONTROL BOARD	-	-	724	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	7,445	-	-
G17	HUMAN RIGHTS DEPT	-	-	1,190	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	535	-	-
G38	INVESTMENT BOARD	-	-	910	-	-
G39	GOVERNORS OFFICE	-	-	780	-	-
G45	MEDIATION SERVICES DEPT	-	-	317	-	-
G46	MN.IT	-	-	69,639	-	-
G53	SECRETARY OF STATE	-	-	4,904	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	1,603	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	16,419	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	23,160	-	-
G67	REVENUE DEPT	-	-	11,638	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	22,732	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	377,590	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	225	-	-
G96	UNIFORM LAWS COMMISSION	-	-	12	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	857	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	3,655	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	312	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	189	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	267	-	-
G9Q	MMB DEBT SERVICE	-	-	954	-	-
G9R	MMB NON-OPERATING	-	22	838,559	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	168	-	-
G9Y	DISABILITY COUNCIL	-	-	340	-	-
GPR	PAYROLL CLEARING	-	-	19	-	-
H12	HEALTH DEPT	-	824	95,924	-	-
H55	HUMAN SERVICES DEPT	-	27,401	1,090,968	-	-
H55b	HUMAN SERVICES SOS	-	-	73,779	-	-
H55c	HUMAN SERVICES MSOP	-	-	8,012	-	-
H60	MMB - MnSURE	-	49	6,734	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

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

DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
H75	VETERANS AFFAIRS DEPT	-	67	29,646	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	1,870	-	-
H7C	NURSING BOARD	-	-	2,148	-	-
H7D	PHARMACY BOARD	-	1	1,928	-	-
H7F	DENTISTRY BOARD	-	-	1,560	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	646	-	-
H7J	OPTOMETRY BOARD	-	-	299	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	825	-	-
H7L	SOCIAL WORK BOARD	-	-	1,743	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	545	-	-
H7Q	PODIATRIC MEDICINE	-	-	340	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	591	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	0	958	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	245	-	-
H7V	PSYCHOLOGY BOARD	-	-	829	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	1,066	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	1,175	-	-
H9G	OMBUDSMAN MH/DD	-	-	325	-	-
J33	TRIAL COURTS	-	9	164,317	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	2,880	-	-
J52	PUBLIC DEFENSE BOARD	-	-	4,777	-	-
J58	COURT OF APPEALS	-	-	387	-	-
J65	SUPREME COURT	-	1	10,306	-	-
J68	TAX COURT	-	-	198	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	218	-	-
L10	LEGISLATURE	-	-	3,635	-	-
L49	LEGISLATIVE AUDITOR	-	-	10	-	-
P01	MILITARY AFFAIRS DEPT	-	187	49,791	-	-
P07	PUBLIC SAFETY DEPT	-	308	284,361	-	-
P78	CORRECTIONS DEPT	-	5	78,172	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	685	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	167	-	-
R28	MINN CONSERVATION CORPS	-	-	11	-	-
R29	NATURAL RESOURCES DEPT	-	159	310,972	-	-
R32	POLLUTION CONTROL AGENCY	-	65	37,097	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	5	8,853	-	-
T79	TRANSPORTATION DEPT	-	2,187	1,447,278	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	9,501	-	-
0	OTHER	-	-	285	-	-
0	Total	0	0	0	(0)	0
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	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 Office of State Procurement (fmrly Materials Management					
	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 Enterprise Communications & Planning (fmrly IC&A)					
	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 Suppr					
	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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	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 0 0					
	99YY Consumer Agencies					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office	(164,168)				
	G02-3.4 Human Resources	-	(117,803)			
	G02-3.5 Financial Management and Reporting	-	-	(233,508)		
	G02-3.6 Fiscal Agent - Non allocable	-	-	-		
	G02-4.2 Government & Citizen Services	16,769	12,033	772	(52,423)	
	G02-4.5 Real Estate and Construction Services - Leasing	-	-	-	5,564	(5,564)
	G02-4.7 Real Property	-	-	-	12,003	-
	G02-4.8 Office of State Procurement (fmrly Materials Management	-	-	-	22,842	-
	G02-4.10 Central Mail	-	-	-	5,166	-
	G02-4.11 Office of Enterprise Continuous Improvement	-	-	-	5,532	-
	G02-4.12 Grants Management	-	-	-	1,315	-
	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 Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
	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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5	
DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	
	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	-	-	-	-	-	-
	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	-	-	-	-	-	-
	0 0	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
	G02-0002 State Archaeology	532	382	152	-	-	13
	G02-0003 Public Broadcasting	-	-	91	-	-	389
	G02-0005 Materials Service and Distribution	-	-	-	-	-	-
	G02-0007 Data Practices Office (Fmrlly Information Policy Analysis)	1,521	1,091	783	-	-	-
	G02-0009 Real Estate and Construction Services	1,024	735	7,691	-	-	40
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	1	-	-	-
	G02-0012 STAR	1,288	925	3,890	-	-	-
	G02-0013 School Trust Lands	47	34	228	-	-	-
	G02-0014 Capital Group Parking	10,789	7,742	13,464	-	-	-
	G02-0015a Fleet Services	2,715	1,948	71,118	-	-	-
	G02-0016 Development Disabilities	1,413	1,014	2,329	-	-	-
	G02-0017a Risk Management	3,810	2,734	5,463	-	-	13
	G02-0017b Risk Management - Workers Compensation	5,785	4,151	32,943	-	-	-
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	9	-	-	-
	G02-0021a Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	79,062	56,733	52,937	-	-	107

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	1,835	1,317	2,336	-	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	1	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	552	-	-
G02-0024	MN Bookstore	3,368	2,417	3,831	-	-
G02-0028	Office of Enterprise Sustainability	89	64	118	-	-
G02-0029a	Cooperative Purchasing (CPV)	6,525	4,682	1,403	-	-
G02-0029b	Cooperative Purchasing (MMCAP)	7,241	5,196	2,168	-	-
G02-0031	Central Mail	3,175	2,278	22,322	-	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	1,343	963	358	-	-
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	3,070	2,203	4,264	-	-
G02-0043	Surplus Services - Federal	-	-	5	-	-
G02-0044	RECS - Energy	-	-	16	-	-
G02-0045	SmART FMR	4,897	3,514	613	-	-
G02-0046	SmART HR	5,387	3,865	772	-	-
G02-0047	SHPO	-	-	1	-	-
G02-0048	Arts & Cultural Heritage	919	660	878	-	-
G02-0049	Office of State Procurement (fmrlly Materials Management)	1,563	1,121	1,999	-	-
B04	AGRICULTURE DEPT	-	-	-	-	80
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	13
B13	COMMERCE DEPT	-	-	-	-	40
B14	ANIMAL HEALTH BOARD	-	-	-	-	40
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	27
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	724
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	40
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	13
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	67
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	27
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	94
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	-	-	-	13
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	13
E77	ZOOLOGICAL BOARD	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	-	-	-	54
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	27
G09	GAMBLING CONTROL BOARD	-	-	-	-	13
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	67
G17	HUMAN RIGHTS DEPT	-	-	-	-	27
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	27
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	13
G45	MEDIATION SERVICES DEPT	-	-	-	-	13
G46	MN.IT	-	-	-	-	40
G53	SECRETARY OF STATE	-	-	-	-	13
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	40
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	40
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPT	-	-	-	-	161
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	13
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	13
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	27
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	13
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	13
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	13
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	27
G9Y	DISABILITY COUNCIL	-	-	-	-	40
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	-	188
H55	HUMAN SERVICES DEPT	-	-	-	-	992
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	-	40

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5	
DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	
	H75 VETERANS AFFAIRS DEPT	-	-	-	-	-	40
	H7B MEDICAL PRACTICE BOARD	-	-	-	-	-	-
	H7C NURSING BOARD	-	-	-	-	-	-
	H7D PHARMACY BOARD	-	-	-	-	-	13
	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	-	-	-	-	-	13
	J33 TRIAL COURTS	-	-	-	-	-	-
	J50 GUARDIAN AD LITEM BOARD	-	-	-	-	-	-
	J52 PUBLIC DEFENSE BOARD	-	-	-	-	-	-
	J58 COURT OF APPEALS	-	-	-	-	-	13
	J65 SUPREME COURT	-	-	-	-	-	67
	J68 TAX COURT	-	-	-	-	-	-
	J70 JUDICIAL STANDARDS BOARD	-	-	-	-	-	-
	L10 LEGISLATURE	-	-	-	-	-	27
	L49 LEGISLATIVE AUDITOR	-	-	-	-	-	-
	P01 MILITARY AFFAIRS DEPT	-	-	-	-	-	27
	P07 PUBLIC SAFETY DEPT	-	-	-	-	-	362
	P78 CORRECTIONS DEPT	-	-	-	-	-	335
	P7T PEACE OFFICERS BOARD (POST)	-	-	-	-	-	13
	P9E SENTENCING GUIDELINES COMM	-	-	-	-	-	27
	R28 MINN CONSERVATION CORPS	-	-	-	-	-	-
	R29 NATURAL RESOURCES DEPT	-	-	-	-	-	603
	R32 POLLUTION CONTROL AGENCY	-	-	-	-	-	161
	R9P WATER & SOIL RESOURCES BOARD	-	-	-	-	-	94
	T79 TRANSPORTATION DEPT	-	-	-	-	-	80
	T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-
	0 OTHER	-	-	-	-	-	13
	0 Total	(0)	(0)	0	(0)		0
	0 Source						
	0 Difference (Total - Source)						

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
DP#	Name	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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 Supp					
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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
DP#	Name	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
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					
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	(12,003)				
G02-4.8	Office of State Procurement (fmrly Materials Management	-	(23,081)			
G02-4.10	Central Mail	-	-	(5,166)		
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	(5,532)	
G02-4.12	Grants Management	-	-	-	0	(1,315)
G46-6.2	Minnesota Information Technology	-	7	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	25	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
DP#	Name	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G10-12.2 MMB I.T - Management and Administration	-	-	-	-	-
	G10-12.4 Accounting & Procurement Operations and System Supp	-	-	-	-	-
	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	-	-	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	13	-	-	-
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11 Program Audit- Outdoors	-	-	-	-	-
	L49-15.12 Program Audit- Art	-	-	-	-	-
	L49-15.13 Program Audit- Clean Water	-	-	-	-	-
	L49-15.14 Program Audit- Parks & Trails	-	-	-	-	-
	G61-16.2 State Auditor	-	0	-	-	-
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	-	1	-	0	-
	G02-0003 Public Broadcasting	-	-	-	-	3
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Data Practices Office (Fmrly Information Policy Analysis)	-	1	-	0	-
	G02-0009 Real Estate and Construction Services	-	34	1	0	-
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012 STAR	-	16	0	0	-
	G02-0013 School Trust Lands	-	0	-	0	-
	G02-0014 Capital Group Parking	-	19	3	3	-
	G02-0015a Fleet Services	18	38	1	1	-
	G02-0016 Development Disabilities	-	6	2	0	0
	G02-0017a Risk Management	-	4	1	1	-
	G02-0017b Risk Management - Workers Compensation	-	5	13	1	-
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	174	0	19	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
DP#	Name	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
G02-0021b	Facilities Management (Repairs) (Fmrly Plant Management (Repairs))	-	2	-	0	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrly Plant Management FR & R)	-	4	-	-	-
G02-0024	MN Bookstore	-	5	3	1	-
G02-0028	Office of Enterprise Sustainability	-	1	-	0	-
G02-0029a	Cooperative Purchasing (CPV)	-	7	2	2	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	9	4	2	-
G02-0031	Central Mail	-	3	-	1	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	2	-	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	-	5	-	1	-
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	1	1	1	-
G02-0046	SmART HR	-	1	0	1	-
G02-0047	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	1	2	0	8
G02-0049	Office of State Procurement (fmrly Materials Management)	-	9	-	0	-
B04	AGRICULTURE DEPT	3	486	71	59	11
B11	COSMETOLOGIST EXAMINERS BOARD	-	12	7	2	-
B13	COMMERCE DEPT	1	166	116	42	44
B14	ANIMAL HEALTH BOARD	-	16	1	4	-
B15	BARBER EXAMINERS BOARD	-	2	2	0	-
B20	EXPLORE MINNESOTA TOURISM	-	40	15	4	0
B22	EMPLOYMENT & ECONOMIC DEVELPMT	19	3,101	-	143	239
B24	PUBLIC FACILITIES AUTHORITY	-	20	-	1	32
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	94	13	27	-
B41	WORKERS COMP COURT OF APPEALS	-	3	1	1	-
B42	LABOR AND INDUSTRY DEPT	-	192	104	38	1
B43	IRON RANGE RESOURCES	111	76	-	8	31
B7E	ARCHITECTURE, ENGINEERING BD	-	5	10	1	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	3	7	0	-
B7S	PRIVATE DETECTIVES BOARD	-	2	-	0	-
B82	PUBLIC UTILITIES COMM	-	25	-	15	-
B9D	AMATEUR SPORTS COMM	317	0	-	0	4
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
DP#	Name	Real Property	Office of State Procurement (fmrlly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
E25	CENTER FOR ARTS EDUCATION	120	74	-	10	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	6	1,271	-
E37	EDUCATION DEPARTMENT	-	204	23	40	123
E39	BOARD OF TEACHING	-	6	0	1	-
E40	HISTORICAL SOCIETY	680	1	-	-	-
E44	MINNESOTA STATE ACADEMIES	153	119	-	20	-
E50	ARTS BOARD	-	74	1	2	37
E60	OFFICE OF HIGHER EDUCATION	-	46	35	6	10
E77	ZOOLOGICAL BOARD	255	156	-	28	-
E81	UNIVERSITY OF MINNESOTA	-	3	-	-	-
E95	HUMANITIES COMMISSION	-	0	-	-	-
E97	SCIENCE MUSEUM	-	1	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	-
G03	LOTTERY	-	-	1	13	-
G05	RACING COMMISSION	-	9	-	3	-
G06	ATTORNEY GENERAL	-	128	47	28	-
G09	GAMBLING CONTROL BOARD	-	6	-	3	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	34	74	21	-
G17	HUMAN RIGHTS DEPT	-	17	10	4	-
G19	INDIAN AFFAIRS COUNCIL	-	7	0	0	1
G38	INVESTMENT BOARD	-	5	1	2	-
G39	GOVERNORS OFFICE	-	7	2	5	-
G45	MEDIATION SERVICES DEPT	-	4	0	1	-
G46	MN.IT	-	745	0	217	-
G53	SECRETARY OF STATE	-	41	23	8	-
G61	OFFICE OF THE STATE AUDITOR	-	27	2	8	-
G62	MINN STATE RETIREMENT SYSTEM	57	19	137	10	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	7	205	7	-
G67	REVENUE DEPT	-	117	1,069	117	0
G69	TEACHERS RETIREMENT ASSOC	-	18	41	7	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	3	0	0	-
G96	UNIFORM LAWS COMMISSION	-	0	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	4	6	1	-
G9K	ADMINISTRATIVE HEARINGS	-	23	50	6	-
G9L	BLACK MINNESOTANS COUNCIL	-	6	0	0	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	4	0	0	-
G9N	ASIAN-PACIFIC COUNCIL	-	4	0	0	-
G9Q	MMB DEBT SERVICE	-	0	-	-	-
G9R	MMB NON-OPERATING	-	2	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	3	0	0	-
G9Y	DISABILITY COUNCIL	-	6	1	1	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	821	411	156	211
H55	HUMAN SERVICES DEPT	1,321	583	400	409	159
H55b	HUMAN SERVICES SOS	-	314	-	187	-
H55c	HUMAN SERVICES MSOP	-	37	-	37	-
H60	MMB - MnSURE	-	9	84	18	5

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
DP#	Name	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
H75	VETERANS AFFAIRS DEPT	390	427	4	133	1
H7B	MEDICAL PRACTICE BOARD	-	10	28	2	-
H7C	NURSING BOARD	-	5	34	2	-
H7D	PHARMACY BOARD	-	11	17	2	-
H7F	DENTISTRY BOARD	-	4	8	1	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	4	4	0	-
H7J	OPTOMETRY BOARD	-	1	1	0	-
H7K	NURSING HOME ADMIN BOARD	-	10	1	1	-
H7L	SOCIAL WORK BOARD	-	4	8	1	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	2	2	0	-
H7Q	PODIATRIC MEDICINE	-	2	0	0	-
H7R	VETERINARY MEDICINE BOARD	-	2	2	0	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	11	2	1	-
H7U	DIETETICS & NUTRITION PRACTICE	-	1	1	0	-
H7V	PSYCHOLOGY BOARD	-	3	1	1	-
H7W	PHYSICAL THERAPY BOARD	-	5	6	1	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	2	3	0	-
H9G	OMBUDSMAN MH/DD	-	4	1	1	-
J33	TRIAL COURTS	-	357	9	193	-
J50	GUARDIAN AD LITEM BOARD	-	12	0	21	-
J52	PUBLIC DEFENSE BOARD	-	59	-	54	-
J58	COURT OF APPEALS	-	4	3	7	-
J65	SUPREME COURT	-	109	16	35	1
J68	TAX COURT	-	2	2	1	-
J70	JUDICIAL STANDARDS BOARD	-	2	-	0	-
L10	LEGISLATURE	-	0	59	8	-
L49	LEGISLATIVE AUDITOR	-	-	3	5	-
P01	MILITARY AFFAIRS DEPT	1,814	859	0	35	-
P07	PUBLIC SAFETY DEPT	8	852	1,624	196	113
P78	CORRECTIONS DEPT	2,381	1,852	12	399	9
P7T	PEACE OFFICERS BOARD (POST)	-	4	2	1	0
P9E	SENTENCING GUIDELINES COMM	-	1	0	1	-
R28	MINN CONSERVATION CORPS	-	1	-	-	-
R29	NATURAL RESOURCES DEPT	1,164	2,884	203	500	96
R32	POLLUTION CONTROL AGENCY	10	229	30	99	23
R9P	WATER & SOIL RESOURCES BOARD	-	172	2	24	59
T79	TRANSPORTATION DEPT	2,593	6,846	50	778	93
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	3	0	-	-
0	OTHER	586	-	22	-	-
0	Total	0	0	(0)	(0)	(0)
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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 Suppr					
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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
	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					
	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 Office of State Procurement (fmrly Materials Management					
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement					
	G02-4.12 Grants Management					
	G46-6.2 Minnesota Information Technology	(2,178)				
	G46-6.3 IT Spend	-	-			
	G46-6.4 Enterprise IT Security	2,178		(2,178)		
	G46-6.5 MniIT - Non allocable	-	-	-		
	G10-8.2 Minnesota Management & Budget	-	-	39	(2,847,953)	
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)	-	-	-	127,407	(127,407)
	G10-9.2 Debt Management Division	-	-	-	47,571	-
	G10-9.3 Debt Management	-	-	-	-	-
	G10-9.4 Debt Management - Other	-	-	-	-	-
	G10-10.2 MMB - Budget Division	-	-	-	455,854	-
	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	-	-	-	637,044	-
	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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
	G10-12.2 MMB I.T - Management and Administration	-	-	-	1,072,252	-
	G10-12.4 Accounting & Procurement Operations and System Supp	-	-	-	-	-
	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	-	-	-	507,826	-
	G10-13.3 Personnel Administration	-	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2 Mediation Services	-	-	0	-	3
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	0	-	10
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11 Program Audit- Outdoors	-	-	-	-	-
	L49-15.12 Program Audit- Art	-	-	-	-	-
	L49-15.13 Program Audit- Clean Water	-	-	-	-	-
	L49-15.14 Program Audit- Parks & Trails	-	-	-	-	-
	G61-16.2 State Auditor	-	-	0	-	0
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	-	-	0	-	1
	G02-0003 Public Broadcasting	-	-	-	-	1
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Data Practices Office (Fmrly Information Policy Analysis)	-	-	0	-	5
	G02-0009 Real Estate and Construction Services	-	-	1	-	51
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	0
	G02-0012 STAR	-	-	0	-	26
	G02-0013 School Trust Lands	-	-	-	-	2
	G02-0014 Capital Group Parking	-	-	0	-	89
	G02-0015a Fleet Services	-	-	2	-	470
	G02-0016 Development Disabilities	-	-	1	-	15
	G02-0017a Risk Management	-	-	1	-	36
	G02-0017b Risk Management - Workers Compensation	-	-	1	-	218
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	0
	G02-0021a Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	-	4	-	350

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
G02-0021b	Facilities Management (Repairs) (Fmrly Plant Management (Repairs))	-	-	-	-	15
G02-0021c	Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))	-	-	-	-	0
G02-0021d	Facilities Management (Energy) (Fmrly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrly Plant Management FR & R)	-	-	-	-	4
G02-0024	MN Bookstore	-	-	0	-	25
G02-0028	Office of Enterprise Sustainability	-	-	0	-	1
G02-0029a	Cooperative Purchasing (CPV)	-	-	0	-	9
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	4	-	14
G02-0031	Central Mail	-	-	0	-	148
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	0	-	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	-	-	1	-	28
G02-0043	Surplus Services - Federal	-	-	-	-	0
G02-0044	RECS - Energy	-	-	-	-	0
G02-0045	SmART FMR	-	-	0	-	4
G02-0046	SmART HR	-	-	0	-	5
G02-0047	SHPO	-	-	-	-	0
G02-0048	Arts & Cultural Heritage	-	-	0	-	6
G02-0049	Office of State Procurement (fmrly Materials Management)	-	-	2	-	13
B04	AGRICULTURE DEPT	-	-	20	-	683
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	1	-	41
B13	COMMERCE DEPT	-	-	15	-	876
B14	ANIMAL HEALTH BOARD	-	-	2	-	28
B15	BARBER EXAMINERS BOARD	-	-	0	-	9
B20	EXPLORE MINNESOTA TOURISM	-	-	3	-	46
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	110	-	9,151
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	28
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	1	-	223
B41	WORKERS COMP COURT OF APPEALS	-	-	0	-	4
B42	LABOR AND INDUSTRY DEPT	-	-	18	-	1,477
B43	IRON RANGE RESOURCES	-	-	1	-	96
B7E	ARCHITECTURE, ENGINEERING BD	-	-	0	-	22
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	0	-	20
B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	3
B82	PUBLIC UTILITIES COMM	-	-	2	-	188
B9D	AMATEUR SPORTS COMM	-	-	-	-	2
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
E25	CENTER FOR ARTS EDUCATION	-	-	2	-	97
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	31	-	15,530
E37	EDUCATION DEPARTMENT	-	-	42	-	1,503
E39	BOARD OF TEACHING	-	-	0	-	5
E40	HISTORICAL SOCIETY	-	-	1	-	1
E44	MINNESOTA STATE ACADEMIES	-	-	2	-	102
E50	ARTS BOARD	-	-	1	-	84
E60	OFFICE OF HIGHER EDUCATION	-	-	6	-	127
E77	ZOOLOGICAL BOARD	-	-	3	-	245
E81	UNIVERSITY OF MINNESOTA	-	-	4	-	9
E95	HUMANITIES COMMISSION	-	-	-	-	1
E97	SCIENCE MUSEUM	-	-	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	0
G03	LOTTERY	-	-	1	-	17
G05	RACING COMMISSION	-	-	0	-	38
G06	ATTORNEY GENERAL	-	-	1	-	106
G09	GAMBLING CONTROL BOARD	-	-	0	-	13
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	35	-	138
G17	HUMAN RIGHTS DEPT	-	-	2	-	22
G19	INDIAN AFFAIRS COUNCIL	-	-	0	-	10
G38	INVESTMENT BOARD	-	-	0	-	17
G39	GOVERNORS OFFICE	-	-	0	-	14
G45	MEDIATION SERVICES DEPT	-	-	0	-	6
G46	MN.IT	-	-	3	-	1,293
G53	SECRETARY OF STATE	-	-	2	-	91
G61	OFFICE OF THE STATE AUDITOR	-	-	0	-	30
G62	MINN STATE RETIREMENT SYSTEM	-	-	3	-	305
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1	-	430
G67	REVENUE DEPT	-	-	155	-	216
G69	TEACHERS RETIREMENT ASSOC	-	-	1	-	422
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	7,011
G92	OMBUDSPERSON FOR FAMILIES	-	-	0	-	4
G96	UNIFORM LAWS COMMISSION	-	-	-	-	0
G9J	CAMPAIGN FINANCE BOARD	-	-	0	-	16
G9K	ADMINISTRATIVE HEARINGS	-	-	6	-	68
G9L	BLACK MINNESOTANS COUNCIL	-	-	0	-	6
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	0	-	4
G9N	ASIAN-PACIFIC COUNCIL	-	-	0	-	5
G9Q	MMB DEBT SERVICE	-	-	-	-	18
G9R	MMB NON-OPERATING	-	-	-	-	15,570
G9X	CAPITOL AREA ARCHITECT	-	-	0	-	3
G9Y	DISABILITY COUNCIL	-	-	0	-	6
GPR	PAYROLL CLEARING	-	-	-	-	0
H12	HEALTH DEPT	-	-	102	-	1,781
H55	HUMAN SERVICES DEPT	-	-	617	-	20,257
H55b	HUMAN SERVICES SOS	-	-	11	-	1,370
H55c	HUMAN SERVICES MSOP	-	-	2	-	149
H60	MMB - MnSURE	-	-	29	-	125

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3	IT Central Serv Revenue 24.4	Net Administrative Expenditures by Division 26.2	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3
DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
H75	VETERANS AFFAIRS DEPT	-	-	23	-	550
H7B	MEDICAL PRACTICE BOARD	-	-	1	-	35
H7C	NURSING BOARD	-	-	3	-	40
H7D	PHARMACY BOARD	-	-	2	-	36
H7F	DENTISTRY BOARD	-	-	0	-	29
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	0	-	12
H7J	OPTOMETRY BOARD	-	-	0	-	6
H7K	NURSING HOME ADMIN BOARD	-	-	2	-	15
H7L	SOCIAL WORK BOARD	-	-	1	-	32
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	0	-	10
H7Q	PODIATRIC MEDICINE	-	-	0	-	6
H7R	VETERINARY MEDICINE BOARD	-	-	0	-	11
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	0	-	18
H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	5
H7V	PSYCHOLOGY BOARD	-	-	0	-	15
H7W	PHYSICAL THERAPY BOARD	-	-	0	-	20
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	0	-	22
H9G	OMBUDSMAN MH/DD	-	-	1	-	6
J33	TRIAL COURTS	-	-	1	-	3,051
J50	GUARDIAN AD LITEM BOARD	-	-	0	-	53
J52	PUBLIC DEFENSE BOARD	-	-	2	-	89
J58	COURT OF APPEALS	-	-	0	-	7
J65	SUPREME COURT	-	-	10	-	191
J68	TAX COURT	-	-	0	-	4
J70	JUDICIAL STANDARDS BOARD	-	-	0	-	4
L10	LEGISLATURE	-	-	1	-	67
L49	LEGISLATIVE AUDITOR	-	-	-	-	0
P01	MILITARY AFFAIRS DEPT	-	-	6	-	925
P07	PUBLIC SAFETY DEPT	-	-	278	-	5,280
P78	CORRECTIONS DEPT	-	-	76	-	1,451
P77	PEACE OFFICERS BOARD (POST)	-	-	0	-	13
P9E	SENTENCING GUIDELINES COMM	-	-	0	-	3
R28	MINN CONSERVATION CORPS	-	-	-	-	0
R29	NATURAL RESOURCES DEPT	-	-	93	-	5,774
R32	POLLUTION CONTROL AGENCY	-	-	53	-	689
R9P	WATER & SOIL RESOURCES BOARD	-	-	7	-	164
T79	TRANSPORTATION DEPT	-	-	279	-	26,873
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	3	-	176
0	OTHER	-	-	39	-	5
0	Total	0	0	0	(0)	(0)
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	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	Office of State Procurement (fmrlly Materials Management					
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	Enterprise Communications & Planning (fmrlly IC&A)					
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 Supp					
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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	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					
	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 Office of State Procurement (fmrly Materials Management					
	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 Enterprise Communications & Planning (fmrly IC&A)					
	G10-9.2 Debt Management Division	(47,571)				
	G10-9.3 Debt Management	47,571	(47,571)			
	G10-9.4 Debt Management - Other	-	-			
	G10-10.2 MMB - Budget Division	-	-	(455,854)		
	G10-10.3 Analysis & Control (EBO's)	-	-	137,933	(137,933)	
	G10-10.4 Budget Operations and Planning	-	-	40,448	-	(40,448)
	G10-10.5 Budget Division - Non Allocable	-	-	277,473	-	-
	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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Supp	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	3	2
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	10	16
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	0	1
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	-	-	-	-	-
99	99YYY Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	1	3
G02-0003	Public Broadcasting	-	-	-	1	2
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	-	-	6	7
G02-0009	Real Estate and Construction Services	-	-	-	55	28
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	0	0
G02-0012	STAR	-	-	-	28	10
G02-0013	School Trust Lands	-	-	-	2	4
G02-0014	Capital Group Parking	-	-	-	96	28
G02-0015a	Fleet Services	-	-	-	509	18
G02-0016	Development Disabilities	-	-	-	17	16
G02-0017a	Risk Management	-	-	-	39	11
G02-0017b	Risk Management - Workers Compensation	-	-	-	236	30
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	0	0
G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	-	-	379	57

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	17	6
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	0	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	4	8
G02-0024	MN Bookstore	-	-	-	27	32
G02-0028	Office of Enterprise Sustainability	-	-	-	1	9
G02-0029a	Cooperative Purchasing (CPV)	-	-	-	10	10
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	-	16	10
G02-0031	Central Mail	-	-	-	160	23
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	-	3	6
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	-	-	-	31	14
G02-0043	Surplus Services - Federal	-	-	-	0	0
G02-0044	RECS - Energy	-	-	-	0	1
G02-0045	SmART FMR	-	-	-	4	6
G02-0046	SmART HR	-	-	-	6	9
G02-0047	SHPO	-	-	-	0	1
G02-0048	Arts & Cultural Heritage	-	-	-	6	19
G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	-	14	15
B04	AGRICULTURE DEPT	-	383	-	740	1,587
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	45	32
B13	COMMERCE DEPT	-	-	-	948	503
B14	ANIMAL HEALTH BOARD	-	-	-	30	63
B15	BARBER EXAMINERS BOARD	-	-	-	10	21
B20	EXPLORE MINNESOTA TOURISM	-	-	-	49	158
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	9,907	1,424
B24	PUBLIC FACILITIES AUTHORITY	-	281	-	30	194
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	2,271	-	242	168
B41	WORKERS COMP COURT OF APPEALS	-	-	-	5	4
B42	LABOR AND INDUSTRY DEPT	-	-	-	1,599	351
B43	IRON RANGE RESOURCES	-	-	-	104	120
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	24	8
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	1
B7P	ACCOUNTANCY BOARD	-	-	-	22	6
B7S	PRIVATE DETECTIVES BOARD	-	-	-	3	14
B82	PUBLIC UTILITIES COMM	-	-	-	204	20
B9D	AMATEUR SPORTS COMM	-	-	-	3	8
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	0

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
E25	CENTER FOR ARTS EDUCATION	-	-	-	105	356
E26	MN STATE COLLEGES/UNIVERSITIES	-	374	-	16,813	1,154
E37	EDUCATION DEPARTMENT	-	4,321	-	1,627	823
E39	BOARD OF TEACHING	-	-	-	6	9
E40	HISTORICAL SOCIETY	-	-	-	2	7
E44	MINNESOTA STATE ACADEMIES	-	-	-	110	266
E50	ARTS BOARD	-	-	-	91	55
E60	OFFICE OF HIGHER EDUCATION	-	-	-	138	233
E77	ZOOLOGICAL BOARD	-	-	-	265	299
E81	UNIVERSITY OF MINNESOTA	-	1,085	-	10	44
E95	HUMANITIES COMMISSION	-	-	-	1	1
E97	SCIENCE MUSEUM	-	-	-	0	4
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	2
G03	LOTTERY	-	-	-	19	25
G05	RACING COMMISSION	-	-	-	42	50
G06	ATTORNEY GENERAL	-	-	-	115	187
G09	GAMBLING CONTROL BOARD	-	-	-	15	20
G10	MINNESOTA MANAGEMENT & BUDGET	-	68	-	150	146
G17	HUMAN RIGHTS DEPT	-	-	-	24	26
G19	INDIAN AFFAIRS COUNCIL	-	-	-	11	17
G38	INVESTMENT BOARD	-	-	-	18	8
G39	GOVERNORS OFFICE	-	-	-	16	24
G45	MEDIATION SERVICES DEPT	-	-	-	6	23
G46	MN.IT	-	47	-	1,400	920
G53	SECRETARY OF STATE	-	-	-	99	105
G61	OFFICE OF THE STATE AUDITOR	-	-	-	32	34
G62	MINN STATE RETIREMENT SYSTEM	-	15	-	330	26
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	20	-	466	26
G67	REVENUE DEPT	-	-	-	234	691
G69	TEACHERS RETIREMENT ASSOC	-	20	-	457	9
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	7,590	164
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	5	7
G96	UNIFORM LAWS COMMISSION	-	-	-	0	2
G9J	CAMPAIGN FINANCE BOARD	-	-	-	17	17
G9K	ADMINISTRATIVE HEARINGS	-	-	-	73	56
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	6	12
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	4	10
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	5	9
G9Q	MMB DEBT SERVICE	-	-	-	19	140
G9R	MMB NON-OPERATING	-	-	-	16,857	141
G9X	CAPITOL AREA ARCHITECT	-	-	-	3	7
G9Y	DISABILITY COUNCIL	-	-	-	7	18
GPR	PAYROLL CLEARING	-	-	-	0	-
H12	HEALTH DEPT	-	-	-	1,928	1,925
H55	HUMAN SERVICES DEPT	-	191	-	21,930	1,922
H55b	HUMAN SERVICES SOS	-	-	-	1,483	1,973
H55c	HUMAN SERVICES MSOP	-	-	-	161	433
H60	MMB - MnSURE	-	-	-	135	53

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 27.2	all Outstanding Principal 27.3	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
H75	VETERANS AFFAIRS DEPT	-	-	-	596	947
H7B	MEDICAL PRACTICE BOARD	-	-	-	38	52
H7C	NURSING BOARD	-	-	-	43	30
H7D	PHARMACY BOARD	-	-	-	39	56
H7F	DENTISTRY BOARD	-	-	-	31	36
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	13	27
H7J	OPTOMETRY BOARD	-	-	-	6	19
H7K	NURSING HOME ADMIN BOARD	-	-	-	17	61
H7L	SOCIAL WORK BOARD	-	-	-	35	34
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	11	21
H7Q	PODIATRIC MEDICINE	-	-	-	7	26
H7R	VETERINARY MEDICINE BOARD	-	-	-	12	20
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	19	60
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	5	17
H7V	PSYCHOLOGY BOARD	-	-	-	17	25
H7W	PHYSICAL THERAPY BOARD	-	-	-	21	31
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	24	27
H9G	OMBUDSMAN MH/DD	-	-	-	7	5
J33	TRIAL COURTS	-	-	-	3,303	1,666
J50	GUARDIAN AD LITEM BOARD	-	-	-	58	83
J52	PUBLIC DEFENSE BOARD	-	-	-	96	204
J58	COURT OF APPEALS	-	-	-	8	13
J65	SUPREME COURT	-	-	-	207	271
J68	TAX COURT	-	-	-	4	5
J70	JUDICIAL STANDARDS BOARD	-	-	-	4	15
L10	LEGISLATURE	-	-	-	73	86
L49	LEGISLATIVE AUDITOR	-	-	-	0	2
P01	MILITARY AFFAIRS DEPT	-	-	-	1,001	112
P07	PUBLIC SAFETY DEPT	-	302	-	5,716	3,796
P78	CORRECTIONS DEPT	-	-	-	1,571	2,574
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	14	42
P9E	SENTENCING GUIDELINES COMM	-	-	-	3	8
R28	MINN CONSERVATION CORPS	-	-	-	0	2
R29	NATURAL RESOURCES DEPT	-	3	-	6,251	6,349
R32	POLLUTION CONTROL AGENCY	-	-	-	746	1,161
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	178	813
T79	TRANSPORTATION DEPT	-	12,786	-	29,093	4,176
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	191	16
0	OTHER	-	25,403	-	6	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	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	Office of State Procurement (fmrly Materials Management					
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	Enterprise Communications & Planning (fmrly IC&A)					
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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	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					
	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 Office of State Procurement (fmrly Materials Management					
	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 Enterprise Communications & Planning (fmrly IC&A)					
	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	(1,308,489)				
	G10-11.3 Central Payroll	361,851	(361,851)			
	G10-11.4 Accounting Services	374,771	-	(374,771)		
	G10-11.5 Financial Reporting	563,155	-	-	(563,155)	
	G10-11.6 Financial Reporting - Single Audit	8,712	-	-	-	(8,712)
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	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	-	-	8	11	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	28	42	-
	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	1	-
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	-	8	3	4	-
	G02-0003 Public Broadcasting	-	-	2	3	-
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Data Practices Office (Fmrly Information Policy Analysis)	-	24	15	23	-
	G02-0009 Real Estate and Construction Services	-	16	150	225	-
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	0	0	-
	G02-0012 STAR	-	20	76	114	-
	G02-0013 School Trust Lands	-	1	4	7	-
	G02-0014 Capital Group Parking	-	170	262	394	-
	G02-0015a Fleet Services	-	43	1,384	2,079	-
	G02-0016 Development Disabilities	-	22	45	68	-
	G02-0017a Risk Management	-	60	106	160	-
	G02-0017b Risk Management - Workers Compensation	-	91	641	963	-
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	0	0	-
	G02-0021a Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	1,247	1,030	1,548	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	29	45	68	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	0	0	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	11	16	-
G02-0024	MN Bookstore	-	53	75	112	-
G02-0028	Office of Enterprise Sustainability	-	1	2	3	-
G02-0029a	Cooperative Purchasing (CPV)	-	103	27	41	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	114	42	63	-
G02-0031	Central Mail	-	50	434	653	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	21	7	10	-
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	-	48	83	125	-
G02-0043	Surplus Services - Federal	-	-	0	0	-
G02-0044	RECS - Energy	-	-	0	0	-
G02-0045	SmART FMR	-	77	12	18	-
G02-0046	SmART HR	-	85	15	23	-
G02-0047	SHPO	-	-	0	0	-
G02-0048	Arts & Cultural Heritage	-	15	17	26	-
G02-0049	Office of State Procurement (fmrlly Materials Management)	-	25	39	58	-
B04	AGRICULTURE DEPT	-	3,865	2,010	3,020	7
B11	COSMETOLOGIST EXAMINERS BOARD	-	108	122	183	-
B13	COMMERCE DEPT	-	2,752	2,576	3,871	82
B14	ANIMAL HEALTH BOARD	-	292	83	124	0
B15	BARBER EXAMINERS BOARD	-	16	26	39	-
B20	EXPLORE MINNESOTA TOURISM	-	291	134	202	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	9,380	26,917	40,447	684
B24	PUBLIC FACILITIES AUTHORITY	-	75	82	123	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	1,784	657	988	-
B41	WORKERS COMP COURT OF APPEALS	-	59	13	19	-
B42	LABOR AND INDUSTRY DEPT	-	2,455	4,346	6,530	4
B43	IRON RANGE RESOURCES	-	502	283	425	-
B7E	ARCHITECTURE, ENGINEERING BD	-	42	66	99	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	0	-
B7P	ACCOUNTANCY BOARD	-	31	60	90	-
B7S	PRIVATE DETECTIVES BOARD	-	14	8	13	-
B82	PUBLIC UTILITIES COMM	-	988	553	831	-
B9D	AMATEUR SPORTS COMM	-	15	7	10	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	0	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
DP#	Name	MMB-ACCOUNTING DIVISION		Accounting Services	Financial Reporting	Financial Reporting - Single Audit
		Central Payroll				
	E25 CENTER FOR ARTS EDUCATION	-	672	286	430	0
	E26 MN STATE COLLEGES/UNIVERSITIES	-	83,169	45,682	68,644	589
	E37 EDUCATION DEPARTMENT	-	2,616	4,422	6,645	540
	E39 BOARD OF TEACHING	-	61	15	23	-
	E40 HISTORICAL SOCIETY	-	-	4	6	-
	E44 MINNESOTA STATE ACADEMIES	-	1,277	300	451	-
	E50 ARTS BOARD	-	147	247	371	1
	E60 OFFICE OF HIGHER EDUCATION	-	425	374	562	-
	E77 ZOOLOGICAL BOARD	-	1,819	720	1,081	0
	E81 UNIVERSITY OF MINNESOTA	-	-	27	41	-
	E95 HUMANITIES COMMISSION	-	-	2	3	-
	E97 SCIENCE MUSEUM	-	-	1	1	-
	E9W HIGHER ED FACILITIES AUTHORITY	-	8	1	2	-
	G03 LOTTERY	-	839	51	77	-
	G05 RACING COMMISSION	-	203	113	169	-
	G06 ATTORNEY GENERAL	-	1,820	313	471	1
	G09 GAMBLING CONTROL BOARD	-	177	40	59	-
	G10 MINNESOTA MANAGEMENT & BUDGET	-	1,368	407	611	-
	G17 HUMAN RIGHTS DEPT	-	274	65	98	-
	G19 INDIAN AFFAIRS COUNCIL	-	29	29	44	-
	G38 INVESTMENT BOARD	-	122	50	75	-
	G39 GOVERNORS OFFICE	-	295	43	64	-
	G45 MEDIATION SERVICES DEPT	-	82	17	26	-
	G46 MN.IT	-	14,186	3,803	5,715	-
	G53 SECRETARY OF STATE	-	522	268	402	-
	G61 OFFICE OF THE STATE AUDITOR	-	530	88	132	-
	G62 MINN STATE RETIREMENT SYSTEM	-	665	897	1,348	-
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	-	484	1,265	1,901	-
	G67 REVENUE DEPT	-	7,650	636	955	-
	G69 TEACHERS RETIREMENT ASSOC	-	431	1,242	1,866	-
	G90 REVENUE INTERGOVT PAYMENTS	-	-	20,623	30,989	-
	G92 OMBUDSPERSON FOR FAMILIES	-	26	12	18	-
	G96 UNIFORM LAWS COMMISSION	-	-	1	1	-
	G9J CAMPAIGN FINANCE BOARD	-	44	47	70	-
	G9K ADMINISTRATIVE HEARINGS	-	389	200	300	-
	G9L BLACK MINNESOTANS COUNCIL	-	17	17	26	-
	G9M CHICANO LATINO AFFAIRS COUNCIL	-	24	10	15	-
	G9N ASIAN-PACIFIC COUNCIL	-	19	15	22	-
	G9Q MMB DEBT SERVICE	-	-	52	78	-
	G9R MMB NON-OPERATING	-	-	45,800	68,822	5
	G9X CAPITOL AREA ARCHITECT	-	23	9	14	-
	G9Y DISABILITY COUNCIL	-	51	19	28	-
	GPR PAYROLL CLEARING	-	-	1	2	-
	H12 HEALTH DEPT	-	10,177	5,239	7,873	179
	H55 HUMAN SERVICES DEPT	-	26,730	59,586	89,538	5,958
	H55b HUMAN SERVICES SOS	-	12,250	4,030	6,055	-
	H55c HUMAN SERVICES MSOP	-	2,413	438	658	-
	H60 MMB - MnSURE	-	1,160	368	553	11

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
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Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5	Federal Cash Receipts - FY (Actual) 29.6
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DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	H75 VETERANS AFFAIRS DEPT	-	8,673	1,619	2,433	15
	H7B MEDICAL PRACTICE BOARD	-	121	102	153	-
	H7C NURSING BOARD	-	157	117	176	-
	H7D PHARMACY BOARD	-	112	105	158	0
	H7F DENTISTRY BOARD	-	54	85	128	-
	H7H CHIROPRACTIC EXAMINERS BOARD	-	28	35	53	-
	H7J OPTOMETRY BOARD	-	5	16	25	-
	H7K NURSING HOME ADMIN BOARD	-	54	45	68	-
	H7L SOCIAL WORK BOARD	-	54	95	143	-
	H7M MARRIAGE & FAMILY THERAPY BD	-	12	30	45	-
	H7Q PODIATRIC MEDICINE	-	6	19	28	-
	H7R VETERINARY MEDICINE BOARD	-	9	32	49	-
	H7S EMERGENCY MEDICAL SERVICES BD	-	87	52	79	0
	H7U DIETETICS & NUTRITION PRACTICE	-	4	13	20	-
	H7V PSYCHOLOGY BOARD	-	44	45	68	-
	H7W PHYSICAL THERAPY BOARD	-	42	58	87	-
	H7X BEHAVIORAL HEALTH & THERAPY BD	-	24	64	96	-
	H9G OMBUDSMAN MH/DD	-	92	18	27	-
	J33 TRIAL COURTS	-	12,605	8,975	13,486	2
	J50 GUARDIAN AD LITEM BOARD	-	1,378	157	236	-
	J52 PUBLIC DEFENSE BOARD	-	3,563	261	392	-
	J58 COURT OF APPEALS	-	470	21	32	-
	J65 SUPREME COURT	-	2,315	563	846	0
	J68 TAX COURT	-	46	11	16	-
	J70 JUDICIAL STANDARDS BOARD	-	18	12	18	-
	L10 LEGISLATURE	-	497	199	298	-
	L49 LEGISLATIVE AUDITOR	-	310	1	1	-
	P01 MILITARY AFFAIRS DEPT	-	2,305	2,719	4,086	41
	P07 PUBLIC SAFETY DEPT	-	12,798	15,531	23,338	67
	P78 CORRECTIONS DEPT	-	26,068	4,270	6,416	1
	P7T PEACE OFFICERS BOARD (POST)	-	53	37	56	-
	P9E SENTENCING GUIDELINES COMM	-	33	9	14	-
	R28 MINN CONSERVATION CORPS	-	-	1	1	-
	R29 NATURAL RESOURCES DEPT	-	32,697	16,985	25,522	35
	R32 POLLUTION CONTROL AGENCY	-	6,499	2,026	3,045	14
	R9P WATER & SOIL RESOURCES BOARD	-	1,555	484	727	1
	T79 TRANSPORTATION DEPT	-	50,875	79,047	118,781	476
	T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	519	780	-
	0 OTHER	-	-	16	23	-
	0 Total	(0)	0	0	0	(0)
	0 Source					
	0 Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	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	Office of State Procurement (fmrlly Materials Management					
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	Enterprise Communications & Planning (fmrlly IC&A)					
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 Suppr					
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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	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 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 Office of State Procurement (fmrly Materials Management					
	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 Enterprise Communications & Planning (fmrly IC&A)					
	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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	G10-12.2 MMB I.T - Management and Administration	(1,072,252)				
	G10-12.4 Accounting & Procurement Operations and System Supp	540,918	(540,918)			
	G10-12.5 Personnel Operations and System Support	508,975	-	(508,975)		
	G10-12.6 Budget Service - Computer Operations	22,359	-	-	(22,359)	
	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	-	11	-	1	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	40	-	9	-
	L49-15.3 Financial Audits	-	-	-	-	-
	L49-15.4 Program Audits	-	-	-	-	-
	L49-15.5 Single Audits	-	-	-	-	-
	L49-15.6 Audit Comm	-	-	-	-	-
	L49-15.7 Financial Audit- Outdoors	-	-	-	-	-
	L49-15.8 Financial Audit- Art	-	-	-	-	-
	L49-15.9 Financial Audit- Clean Water	-	-	-	-	-
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	-	-
	L49-15.11 Program Audit- Outdoors	-	-	-	-	-
	L49-15.12 Program Audit- Art	-	-	-	-	-
	L49-15.13 Program Audit- Clean Water	-	-	-	-	-
	L49-15.14 Program Audit- Parks & Trails	-	-	-	-	-
	G61-16.2 State Auditor	-	1	-	0	-
	G61-16.3 State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	-	4	12	2	-
	G02-0003 Public Broadcasting	-	3	-	1	-
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Data Practices Office (Fmrlly Information Policy Analysis)	-	22	34	4	-
	G02-0009 Real Estate and Construction Services	-	216	23	16	-
	G02-0010 Oil Overcharge (Stripper Wells)	-	0	-	0	-
	G02-0012 STAR	-	109	29	6	-
	G02-0013 School Trust Lands	-	6	1	2	-
	G02-0014 Capital Group Parking	-	378	239	15	-
	G02-0015a Fleet Services	-	1,997	60	10	-
	G02-0016 Development Disabilities	-	65	31	9	-
	G02-0017a Risk Management	-	153	85	6	-
	G02-0017b Risk Management - Workers Compensation	-	925	128	16	-
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	0	-	0	-
	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	1,486	1,754	31	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	66	41	3	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	0	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	16	-	4	-
G02-0024	MN Bookstore	-	108	75	18	-
G02-0028	Office of Enterprise Sustainability	-	3	2	5	-
G02-0029a	Cooperative Purchasing (CPV)	-	39	145	5	-
G02-0029b	Cooperative Purchasing (MMCAP)	-	61	161	6	-
G02-0031	Central Mail	-	627	70	13	-
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	10	30	3	-
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	68	8	-
G02-0043	Surplus Services - Federal	-	0	-	0	-
G02-0044	RECS - Energy	-	0	-	1	-
G02-0045	SmART FMR	-	17	109	3	-
G02-0046	SmART HR	-	22	120	5	-
G02-0047	SHPO	-	0	-	0	-
G02-0048	Arts & Cultural Heritage	-	25	20	10	-
G02-0049	Office of State Procurement (fmrlly Materials Management)	-	56	35	8	-
B04	AGRICULTURE DEPT	-	2,901	5,436	877	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	176	152	17	-
B13	COMMERCE DEPT	-	3,719	3,871	278	-
B14	ANIMAL HEALTH BOARD	-	119	411	35	-
B15	BARBER EXAMINERS BOARD	-	37	22	12	-
B20	EXPLORE MINNESOTA TOURISM	-	194	409	88	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	38,850	13,194	787	-
B24	PUBLIC FACILITIES AUTHORITY	-	118	106	107	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	949	2,509	93	-
B41	WORKERS COMP COURT OF APPEALS	-	18	82	2	-
B42	LABOR AND INDUSTRY DEPT	-	6,272	3,453	194	-
B43	IRON RANGE RESOURCES	-	409	707	66	-
B7E	ARCHITECTURE, ENGINEERING BD	-	95	60	4	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	0	-
B7P	ACCOUNTANCY BOARD	-	87	44	3	-
B7S	PRIVATE DETECTIVES BOARD	-	12	20	8	-
B82	PUBLIC UTILITIES COMM	-	798	1,390	11	-
B9D	AMATEUR SPORTS COMM	-	10	21	5	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	0	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
E25	CENTER FOR ARTS EDUCATION	-	413	945	197	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	65,934	116,985	638	-
E37	EDUCATION DEPARTMENT	-	6,382	3,679	455	-
E39	BOARD OF TEACHING	-	22	85	5	-
E40	HISTORICAL SOCIETY	-	6	-	4	-
E44	MINNESOTA STATE ACADEMIES	-	433	1,796	147	-
E50	ARTS BOARD	-	356	207	30	-
E60	OFFICE OF HIGHER EDUCATION	-	539	598	129	-
E77	ZOOLOGICAL BOARD	-	1,039	2,559	165	-
E81	UNIVERSITY OF MINNESOTA	-	39	-	24	-
E95	HUMANITIES COMMISSION	-	3	-	1	-
E97	SCIENCE MUSEUM	-	1	-	2	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	2	12	1	-
G03	LOTTERY	-	74	1,179	14	-
G05	RACING COMMISSION	-	163	286	28	-
G06	ATTORNEY GENERAL	-	452	2,560	104	-
G09	GAMBLING CONTROL BOARD	-	57	250	11	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	587	1,924	81	-
G17	HUMAN RIGHTS DEPT	-	94	385	14	-
G19	INDIAN AFFAIRS COUNCIL	-	42	40	9	-
G38	INVESTMENT BOARD	-	72	171	4	-
G39	GOVERNORS OFFICE	-	61	415	13	-
G45	MEDIATION SERVICES DEPT	-	25	115	12	-
G46	MN.IT	-	5,490	19,954	509	-
G53	SECRETARY OF STATE	-	387	734	58	-
G61	OFFICE OF THE STATE AUDITOR	-	126	746	19	-
G62	MINN STATE RETIREMENT SYSTEM	-	1,294	935	14	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	1,826	681	14	-
G67	REVENUE DEPT	-	917	10,760	382	-
G69	TEACHERS RETIREMENT ASSOC	-	1,792	607	5	-
G90	REVENUE INTERGOVT PAYMENTS	-	29,766	-	91	-
G92	OMBUDSPERSON FOR FAMILIES	-	18	36	4	-
G96	UNIFORM LAWS COMMISSION	-	1	-	1	-
G9J	CAMPAIGN FINANCE BOARD	-	68	61	10	-
G9K	ADMINISTRATIVE HEARINGS	-	288	547	31	-
G9L	BLACK MINNESOTANS COUNCIL	-	25	24	7	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	15	33	6	-
G9N	ASIAN-PACIFIC COUNCIL	-	21	27	5	-
G9Q	MMB DEBT SERVICE	-	75	-	78	-
G9R	MMB NON-OPERATING	-	66,104	-	78	-
G9X	CAPITOL AREA ARCHITECT	-	13	33	4	-
G9Y	DISABILITY COUNCIL	-	27	72	10	-
GPR	PAYROLL CLEARING	-	1	-	-	-
H12	HEALTH DEPT	-	7,562	14,315	1,064	-
H55	HUMAN SERVICES DEPT	-	86,002	37,598	1,062	-
H55b	HUMAN SERVICES SOS	-	5,816	17,231	1,090	-
H55c	HUMAN SERVICES MSOP	-	632	3,394	240	-
H60	MMB - MnSURE	-	531	1,632	29	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6	SUM OF PERCENT 30.7
DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
H75	VETERANS AFFAIRS DEPT	-	2,337	12,199	524	-
H7B	MEDICAL PRACTICE BOARD	-	147	170	29	-
H7C	NURSING BOARD	-	169	221	17	-
H7D	PHARMACY BOARD	-	152	157	31	-
H7F	DENTISTRY BOARD	-	123	76	20	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	51	40	15	-
H7J	OPTOMETRY BOARD	-	24	7	11	-
H7K	NURSING HOME ADMIN BOARD	-	65	76	34	-
H7L	SOCIAL WORK BOARD	-	137	75	19	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	43	17	11	-
H7Q	PODIATRIC MEDICINE	-	27	9	14	-
H7R	VETERINARY MEDICINE BOARD	-	47	13	11	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	76	123	33	-
H7U	DIETETICS & NUTRITION PRACTICE	-	19	6	9	-
H7V	PSYCHOLOGY BOARD	-	65	62	14	-
H7W	PHYSICAL THERAPY BOARD	-	84	60	17	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	93	34	15	-
H9G	OMBUDSMAN MH/DD	-	26	130	3	-
J33	TRIAL COURTS	-	12,953	17,730	921	-
J50	GUARDIAN AD LITEM BOARD	-	227	1,939	46	-
J52	PUBLIC DEFENSE BOARD	-	377	5,012	113	-
J58	COURT OF APPEALS	-	31	661	7	-
J65	SUPREME COURT	-	812	3,256	150	-
J68	TAX COURT	-	16	64	3	-
J70	JUDICIAL STANDARDS BOARD	-	17	25	8	-
L10	LEGISLATURE	-	287	699	48	-
L49	LEGISLATIVE AUDITOR	-	1	436	1	-
P01	MILITARY AFFAIRS DEPT	-	3,925	3,242	62	-
P07	PUBLIC SAFETY DEPT	-	22,416	18,002	2,099	-
P78	CORRECTIONS DEPT	-	6,162	36,667	1,423	-
P77	PEACE OFFICERS BOARD (POST)	-	54	75	23	-
P9E	SENTENCING GUIDELINES COMM	-	13	46	5	-
R28	MINN CONSERVATION CORPS	-	1	-	1	-
R29	NATURAL RESOURCES DEPT	-	24,514	45,991	3,509	-
R32	POLLUTION CONTROL AGENCY	-	2,924	9,141	642	-
R9P	WATER & SOIL RESOURCES BOARD	-	698	2,188	449	-
T79	TRANSPORTATION DEPT	-	114,090	71,561	2,308	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	749	-	9	-
0	OTHER	-	22	-	-	-
0	Total	(0)	0	(0)	0	0
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

Accounting & Procurement Transactions	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
- FY (Actual)				
30.8	31.2	31.3	32.2	32.3

DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation 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 Office of State Procurement (fmrlly Materials Management					
	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 Enterprise Communications & Planning (fmrlly IC&A)					
	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 Suppr					
	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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

Accounting & Procurement Transactions	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
- FY (Actual)				
30.8	31.2	31.3	32.2	32.3

DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	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					
	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 Office of State Procurement (fmrly Materials Management					
	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 Enterprise Communications & Planning (fmrly IC&A)					
	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					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)

		Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	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	-	(507,826)			
	G10-13.3 Personnel Administration	-	507,826	(507,826)		
	G02-13.5 Employee Relations - Non Allocable	-	-	-		
	G45-14.2 Mediation Services	-	-	-	(177)	
	G45-14.3 Mediation Services	-	-	-	177	(177)
	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	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	-	-	12	-	0
	G02-0003 Public Broadcasting	-	-	-	-	-
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Data Practices Office (Fmrlly Information Policy Analysis)	-	-	34	-	0
	G02-0009 Real Estate and Construction Services	-	-	23	-	0
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012 STAR	-	-	29	-	0
	G02-0013 School Trust Lands	-	-	1	-	0
	G02-0014 Capital Group Parking	-	-	239	-	0
	G02-0015a Fleet Services	-	-	60	-	0
	G02-0016 Development Disabilities	-	-	31	-	0
	G02-0017a Risk Management	-	-	84	-	0
	G02-0017b Risk Management - Workers Compensation	-	-	128	-	0
	G02-0018 Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-	-
	G02-0021a Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	1,750	-	1

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	41	-	0
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
G02-0024	MN Bookstore	-	-	75	-	0
G02-0028	Office of Enterprise Sustainability	-	-	2	-	0
G02-0029a	Cooperative Purchasing (CPV)	-	-	144	-	0
G02-0029b	Cooperative Purchasing (MMCAP)	-	-	160	-	0
G02-0031	Central Mail	-	-	70	-	0
G02-0034	Other Non-Allocable	-	-	-	-	-
G02-0036	Demography	-	-	30	-	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	-	-	68	-	0
G02-0043	Surplus Services - Federal	-	-	-	-	-
G02-0044	RECS - Energy	-	-	-	-	-
G02-0045	SmART FMR	-	-	108	-	0
G02-0046	SmART HR	-	-	119	-	0
G02-0047	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	20	-	0
G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	35	-	0
B04	AGRICULTURE DEPT	-	-	5,424	-	2
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	151	-	0
B13	COMMERCE DEPT	-	-	3,862	-	1
B14	ANIMAL HEALTH BOARD	-	-	410	-	0
B15	BARBER EXAMINERS BOARD	-	-	22	-	0
B20	EXPLORE MINNESOTA TOURISM	-	-	409	-	0
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	13,164	-	5
B24	PUBLIC FACILITIES AUTHORITY	-	-	105	-	0
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	2,503	-	1
B41	WORKERS COMP COURT OF APPEALS	-	-	82	-	0
B42	LABOR AND INDUSTRY DEPT	-	-	3,445	-	1
B43	IRON RANGE RESOURCES	-	-	705	-	0
B7E	ARCHITECTURE, ENGINEERING BD	-	-	59	-	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	44	-	0
B7S	PRIVATE DETECTIVES BOARD	-	-	20	-	0
B82	PUBLIC UTILITIES COMM	-	-	1,386	-	0
B9D	AMATEUR SPORTS COMM	-	-	21	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	E25 CENTER FOR ARTS EDUCATION	-	-	942	-	0
	E26 MN STATE COLLEGES/UNIVERSITIES	-	-	116,720	-	41
	E37 EDUCATION DEPARTMENT	-	-	3,671	-	1
	E39 BOARD OF TEACHING	-	-	85	-	0
	E40 HISTORICAL SOCIETY	-	-	-	-	-
	E44 MINNESOTA STATE ACADEMIES	-	-	1,792	-	1
	E50 ARTS BOARD	-	-	207	-	0
	E60 OFFICE OF HIGHER EDUCATION	-	-	597	-	0
	E77 ZOOLOGICAL BOARD	-	-	2,553	-	1
	E81 UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95 HUMANITIES COMMISSION	-	-	-	-	-
	E97 SCIENCE MUSEUM	-	-	-	-	-
	E9W HIGHER ED FACILITIES AUTHORITY	-	-	12	-	0
	G03 LOTTERY	-	-	1,177	-	0
	G05 RACING COMMISSION	-	-	285	-	0
	G06 ATTORNEY GENERAL	-	-	2,554	-	1
	G09 GAMBLING CONTROL BOARD	-	-	249	-	0
	G10 MINNESOTA MANAGEMENT & BUDGET	-	-	1,920	-	1
	G17 HUMAN RIGHTS DEPT	-	-	384	-	0
	G19 INDIAN AFFAIRS COUNCIL	-	-	40	-	0
	G38 INVESTMENT BOARD	-	-	171	-	0
	G39 GOVERNORS OFFICE	-	-	414	-	0
	G45 MEDIATION SERVICES DEPT	-	-	115	-	0
	G46 MN.IT	-	-	19,909	-	7
	G53 SECRETARY OF STATE	-	-	732	-	0
	G61 OFFICE OF THE STATE AUDITOR	-	-	744	-	0
	G62 MINN STATE RETIREMENT SYSTEM	-	-	933	-	0
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	-	-	679	-	0
	G67 REVENUE DEPT	-	-	10,736	-	4
	G69 TEACHERS RETIREMENT ASSOC	-	-	605	-	0
	G90 REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92 OMBUDSPERSON FOR FAMILIES	-	-	36	-	0
	G96 UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J CAMPAIGN FINANCE BOARD	-	-	61	-	0
	G9K ADMINISTRATIVE HEARINGS	-	-	545	-	0
	G9L BLACK MINNESOTANS COUNCIL	-	-	24	-	0
	G9M CHICANO LATINO AFFAIRS COUNCIL	-	-	33	-	0
	G9N ASIAN-PACIFIC COUNCIL	-	-	27	-	0
	G9Q MMB DEBT SERVICE	-	-	-	-	-
	G9R MMB NON-OPERATING	-	-	-	-	-
	G9X CAPITOL AREA ARCHITECT	-	-	33	-	0
	G9Y DISABILITY COUNCIL	-	-	72	-	0
	GPR PAYROLL CLEARING	-	-	-	-	-
	H12 HEALTH DEPT	-	-	14,283	-	5
	H55 HUMAN SERVICES DEPT	-	-	37,513	-	13
	H55b HUMAN SERVICES SOS	-	-	17,192	-	6
	H55c HUMAN SERVICES MSOP	-	-	3,386	-	1
	H60 MMB - MnSURE	-	-	1,629	-	1

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Accounting & Procurement Transactions - FY (Actual) 30.8	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3
DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	H75 VETERANS AFFAIRS DEPT	-	-	12,171	-	4
	H7B MEDICAL PRACTICE BOARD	-	-	170	-	0
	H7C NURSING BOARD	-	-	220	-	0
	H7D PHARMACY BOARD	-	-	157	-	0
	H7F DENTISTRY BOARD	-	-	76	-	0
	H7H CHIROPRACTIC EXAMINERS BOARD	-	-	40	-	0
	H7J OPTOMETRY BOARD	-	-	7	-	0
	H7K NURSING HOME ADMIN BOARD	-	-	76	-	0
	H7L SOCIAL WORK BOARD	-	-	75	-	0
	H7M MARRIAGE & FAMILY THERAPY BD	-	-	17	-	0
	H7Q PODIATRIC MEDICINE	-	-	9	-	0
	H7R VETERINARY MEDICINE BOARD	-	-	13	-	0
	H7S EMERGENCY MEDICAL SERVICES BD	-	-	123	-	0
	H7U DIETETICS & NUTRITION PRACTICE	-	-	6	-	0
	H7V PSYCHOLOGY BOARD	-	-	62	-	0
	H7W PHYSICAL THERAPY BOARD	-	-	60	-	0
	H7X BEHAVIORAL HEALTH & THERAPY BD	-	-	34	-	0
	H9G OMBUDSMAN MH/DD	-	-	129	-	0
	J33 TRIAL COURTS	-	-	17,690	-	6
	J50 GUARDIAN AD LITEM BOARD	-	-	1,934	-	1
	J52 PUBLIC DEFENSE BOARD	-	-	5,000	-	2
	J58 COURT OF APPEALS	-	-	659	-	0
	J65 SUPREME COURT	-	-	3,249	-	1
	J68 TAX COURT	-	-	64	-	0
	J70 JUDICIAL STANDARDS BOARD	-	-	25	-	0
	L10 LEGISLATURE	-	-	697	-	0
	L49 LEGISLATIVE AUDITOR	-	-	435	-	0
	P01 MILITARY AFFAIRS DEPT	-	-	3,235	-	1
	P07 PUBLIC SAFETY DEPT	-	-	17,961	-	6
	P78 CORRECTIONS DEPT	-	-	36,584	-	13
	P7T PEACE OFFICERS BOARD (POST)	-	-	74	-	0
	P9E SENTENCING GUIDELINES COMM	-	-	46	-	0
	R28 MINN CONSERVATION CORPS	-	-	-	-	-
	R29 NATURAL RESOURCES DEPT	-	-	45,887	-	16
	R32 POLLUTION CONTROL AGENCY	-	-	9,120	-	3
	R9P WATER & SOIL RESOURCES BOARD	-	-	2,183	-	1
	T79 TRANSPORTATION DEPT	-	-	71,399	-	25
	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 2019
(Budget)**

Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
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DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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- 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 Office of State Procurement (fmrlly Materials Management
- 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 Enterprise Communications & Planning (fmrlly IC&A)
- 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 Suppr
- 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

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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					
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	Office of State Procurement (fmrlly Materials Management					
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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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	(681)				
L49-15.3	Financial Audits	479	(479)			
L49-15.4	Program Audits	-	-	-		
L49-15.5	Single Audits	194	-	-	(194)	
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	3	-	-	-	-
L49-15.8	Financial Audit- Art	4	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	1	-	-	-	-
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	-	-	-	-	-
0	0	-	-	-	-	-
99YY	Consumer Agencies	-	-	-	-	-
G02-0002	State Archaeology	-	-	-	-	-
G02-0003	Public Broadcasting	-	-	-	-	-
G02-0005	Materials Service and Distribution	-	-	-	-	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-	-	-	-	-
G02-0009	Real Estate and Construction Services	-	-	-	-	-
G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-
G02-0012	STAR	-	-	-	-	-
G02-0013	School Trust Lands	-	-	-	-	-
G02-0014	Capital Group Parking	-	0	-	-	-
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	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-
G02-0028	Office of Enterprise Sustainability	-	-	-	-	-
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	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	-	-
G02-0049	Office of State Procurement (fmrly Materials Management)	-	-	-	-	-
B04	AGRICULTURE DEPT	-	11	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	4	-	2	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	4	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	18	-	19	-
B24	PUBLIC FACILITIES AUTHORITY	-	0	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
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	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	0	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMM	-	-	-	-	-
B9D	AMATEUR SPORTS COMM	-	0	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	5	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
E25	CENTER FOR ARTS EDUCATION	-	15	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	14	-	-	-
E37	EDUCATION DEPARTMENT	-	8	-	-	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	0	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	1	-	-	-
E50	ARTS BOARD	-	0	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	0	-	-	-
E77	ZOOLOGICAL BOARD	-	0	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	1	-	-	-
E95	HUMANITIES COMMISSION	-	0	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	28	-	-	-
G05	RACING COMMISSION	-	9	-	-	-
G06	ATTORNEY GENERAL	-	13	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	3	-	-	-
G17	HUMAN RIGHTS DEPT	-	5	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	35	-	-	-
G39	GOVERNORS OFFICE	-	7	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	-
G46	MN.IT	-	25	-	-	-
G53	SECRETARY OF STATE	-	10	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	6	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	17	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	14	-	-	-
G67	REVENUE DEPT	-	7	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	10	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	0	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	0	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	0	-	-	-
G9Y	DISABILITY COUNCIL	-	1	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	12	-	24	-
H55	HUMAN SERVICES DEPT	-	56	-	113	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	-	1	-	8	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
H75	VETERANS AFFAIRS DEPT	-	25	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	2	-	-	-
H7C	NURSING BOARD	-	2	-	-	-
H7D	PHARMACY BOARD	-	1	-	-	-
H7F	DENTISTRY BOARD	-	1	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	2	-	-	-
H7J	OPTOMETRY BOARD	-	1	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	2	-	-	-
H7L	SOCIAL WORK BOARD	-	0	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	0	-	-	-
H7Q	PODIATRIC MEDICINE	-	1	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	0	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	1	-	-	-
H7V	PSYCHOLOGY BOARD	-	1	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	0	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1	-	-	-
H9G	OMBUDSMAN MH/DD	-	0	-	-	-
J33	TRIAL COURTS	-	13	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	0	-	-	-
L10	LEGISLATURE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	1	-	1	-
P07	PUBLIC SAFETY DEPT	-	11	-	9	-
P78	CORRECTIONS DEPT	-	8	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	0	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	17	-	19	-
R32	POLLUTION CONTROL AGENCY	-	1	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	10	-	-	-
T79	TRANSPORTATION DEPT	-	12	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	3	-	-	-
0	OTHER	-	17	-	-	-
0	Total	0	0	0	(0)	0
0	Source					
0	Difference (Total - Source)					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program 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 Office of State Procurement (fmrly Materials Management					
	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 Enterprise Communications & Planning (fmrly IC&A)					
	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 Supp					
	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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
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DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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- 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 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 Office of State Procurement (fmrlly Materials Management
- 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 Enterprise Communications & Planning (fmrlly IC&A)
- 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

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	G10-12.2 MMB I.T - Management and Administration					
	G10-12.4 Accounting & Procurement Operations and System Supp					
	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		(3)			
	L49-15.8 Financial Audit- Art	-		(4)		
	L49-15.9 Financial Audit- Clean Water	-	-	-		
	L49-15.10 Financial Audit- Parks & Trails	-	-	-	(1)	
	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	-	-	-	-	-
	0 0	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
	G02-0002 State Archaeology	-	-	-	-	-
	G02-0003 Public Broadcasting	-	-	-	-	-
	G02-0005 Materials Service and Distribution	-	-	-	-	-
	G02-0007 Data Practices Office (Fmrly Information Policy Analysis)	-	-	-	-	-
	G02-0009 Real Estate and Construction Services	-	-	-	-	-
	G02-0010 Oil Overcharge (Stripper Wells)	-	-	-	-	-
	G02-0012 STAR	-	-	-	-	-
	G02-0013 School Trust Lands	-	-	-	-	-
	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 Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

Financial Audits Outdoor 33.7 Financial Audits Art 33.8 Financial Audits Clean Water 33.9 Financial Audits Parks & Trails 33.10 Program Audits Outdoor 33.11

DP# Name Financial Audit- Outdoors Financial Audit- Art Financial Audit- Clean Water Financial Audit- Parks & Trails Program Audit- Outdoors

G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-
G02-0028	Office of Enterprise Sustainability	-	-	-	-	-
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	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	1	-	-	-
G02-0049	Office of State Procurement (fmrlly 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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

Financial Audits Outdoor 33.7 Financial Audits Art 33.8 Financial Audits Clean Water 33.9 Financial Audits Parks & Trails 33.10 Program Audits Outdoor 33.11

DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	E25 CENTER FOR ARTS EDUCATION	-	-	-	-	-
	E26 MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37 EDUCATION DEPARTMENT	-	-	-	-	-
	E39 BOARD OF TEACHING	-	-	-	-	-
	E40 HISTORICAL SOCIETY	-	1	-	-	-
	E44 MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50 ARTS BOARD	-	1	-	-	-
	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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10	Program Audits Outdoor 33.11
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DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	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	3	-	-	1	-
	R32 POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P WATER & SOIL RESOURCES BOARD	-	-	-	-	-
	T79 TRANSPORTATION DEPT	-	-	-	-	-
	T9B METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1	-
	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 2019
(Budget)**

DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0
		Program Audit- Art	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 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 Office of State Procurement (fmrlly Materials Management					
	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 Enterprise Communications & Planning (fmrlly IC&A)					
	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 Supp					
	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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0
DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
	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 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 Office of State Procurement (fmrly Materials Management					
	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 Enterprise Communications & Planning (fmrly IC&A)					
	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					

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0
DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Supp					
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	-				(21)
G61-16.3	State Auditor General	-				
17	SWIFT (Internally Developed Software Amortized over 10	-				
0	0	-				
99	99YYY Consumer Agencies	-				
G02-0002	State Archaeology	-				
G02-0003	Public Broadcasting	-				
G02-0005	Materials Service and Distribution	-				
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	-				
G02-0009	Real Estate and Construction Services	-				
G02-0010	Oil Overcharge (Stripper Wells)	-				
G02-0012	STAR	-				
G02-0013	School Trust Lands	-				
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	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	-				

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0
DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-
G02-0024	MN Bookstore	-	-	-	-	-
G02-0028	Office of Enterprise Sustainability	-	-	-	-	-
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	SHPO	-	-	-	-	-
G02-0048	Arts & Cultural Heritage	-	-	-	-	-
G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	-	-	-
B04	AGRICULTURE DEPT	-	-	-	0	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	-	-	0	-
B14	ANIMAL HEALTH BOARD	-	-	-	0	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	2	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	0	-
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	-	-	-	-	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0
DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
E25	CENTER FOR ARTS EDUCATION	-	-	-	0	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	1	-
E37	EDUCATION DEPARTMENT	-	-	-	1	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	-	-	0	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
E77	ZOOLOGICAL BOARD	-	-	-	0	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	0	-
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	-	-	-	0	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	DISABILITY COUNCIL	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	0	-
H55	HUMAN SERVICES DEPT	-	-	-	14	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MMB - MnSURE	-	-	-	0	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

		Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Accounting & Procurement Transactions - FY (Actual) 34.2	Accounting & Procurement Transactions - FY (Actual) 35.0
DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)
	H75 VETERANS AFFAIRS DEPT	-	-	-	0	-
	H7B MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C NURSING BOARD	-	-	-	-	-
	H7D PHARMACY BOARD	-	-	-	0	-
	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	-	-	-	0	-
	H7U DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
	H7V PSYCHOLOGY BOARD	-	-	-	-	-
	H7W PHYSICAL THERAPY BOARD	-	-	-	-	-
	H7X BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
	H9G OMBUDSMAN MH/DD	-	-	-	-	-
	J33 TRIAL COURTS	-	-	-	0	-
	J50 GUARDIAN AD LITEM BOARD	-	-	-	-	-
	J52 PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58 COURT OF APPEALS	-	-	-	-	-
	J65 SUPREME COURT	-	-	-	0	-
	J68 TAX COURT	-	-	-	-	-
	J70 JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10 LEGISLATURE	-	-	-	-	-
	L49 LEGISLATIVE AUDITOR	-	-	-	-	-
	P01 MILITARY AFFAIRS DEPT	-	-	-	0	-
	P07 PUBLIC SAFETY DEPT	-	-	-	0	-
	P78 CORRECTIONS DEPT	-	-	-	0	-
	P7T PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28 MINN CONSERVATION CORPS	-	-	-	-	-
	R29 NATURAL RESOURCES DEPT	-	-	-	0	-
	R32 POLLUTION CONTROL AGENCY	-	-	-	0	-
	R9P WATER & SOIL RESOURCES BOARD	-	-	-	0	-
	T79 TRANSPORTATION DEPT	-	-	-	1	-
	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 2019
(Budget)**

x

DP#	Name	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	Office of State Procurement (fmrly Materials Management	-
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	Enterprise Communications & Planning (fmrly IC&A)	-
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	277,075
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 Supp	-
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	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

x

DP#	Name	Total
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	-
	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	Office of State Procurement (fmrlly Materials Management	-
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	Enterprise Communications & Planning (fmrlly IC&A)	-
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	277,473
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	-

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

x

DP#	Name	Total
G10-12.2	MMB I.T - Management and Administration	-
G10-12.4	Accounting & Procurement Operations and System Supp	-
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	-
	0 0	-
99YYY	Consumer Agencies	-
G02-0002	State Archaeology	5,912
G02-0003	Public Broadcasting	33,507
G02-0005	Materials Service and Distribution	-
G02-0007	Data Practices Office (Fmrly Information Policy Analysis)	15,546
G02-0009	Real Estate and Construction Services	77,659
G02-0010	Oil Overcharge (Stripper Wells)	12
G02-0012	STAR	34,680
G02-0013	School Trust Lands	2,213
G02-0014	Capital Group Parking	158,841
G02-0015a	Fleet Services	468,544
G02-0016	Development Disabilities	25,925
G02-0017a	Risk Management	71,003
G02-0017b	Risk Management - Workers Compensation	272,613
G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	63
G02-0021a	Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	914,332

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

x

DP#	Name	Total
G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	26,645
G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	6
G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-
G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	9,152
G02-0024	MN Bookstore	48,146
G02-0028	Office of Enterprise Sustainability	1,743
G02-0029a	Cooperative Purchasing (CPV)	55,016
G02-0029b	Cooperative Purchasing (MMCAP)	71,504
G02-0031	Central Mail	168,138
G02-0034	Other Non-Allocable	-
G02-0036	Demography	11,850
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	48,988
G02-0043	Surplus Services - Federal	36
G02-0044	RECS - Energy	114
G02-0045	SmART FMR	36,289
G02-0046	SmART HR	40,291
G02-0047	SHPO	21
G02-0048	Arts & Cultural Heritage	16,853
G02-0049	Office of State Procurement (fmrlly Materials Management)	29,064
B04	AGRICULTURE DEPT	481,971
B11	COSMETOLOGIST EXAMINERS BOARD	16,805
B13	COMMERCE DEPT	382,385
B14	ANIMAL HEALTH BOARD	24,239
B15	BARBER EXAMINERS BOARD	3,252
B20	EXPLORE MINNESOTA TOURISM	62,066
B22	EMPLOYMENT & ECONOMIC DEVELPMT	2,984,858
B24	PUBLIC FACILITIES AUTHORITY	21,867
B25	SCIENCE & TECHNOLOGY AUTHORITY	-
B34	HOUSING FINANCE AGENCY	157,194
B41	WORKERS COMP COURT OF APPEALS	6,699
B42	LABOR AND INDUSTRY DEPT	461,904
B43	IRON RANGE RESOURCES	62,696
B7E	ARCHITECTURE, ENGINEERING BD	10,304
B7G	COMBATIVE SPORTS COMMISSION	18
B7P	ACCOUNTANCY BOARD	6,739
B7S	PRIVATE DETECTIVES BOARD	1,487
B82	PUBLIC UTILITIES COMM	80,380
B9D	AMATEUR SPORTS COMM	26,450
B9V	AGRICULTURE UTILIZATION RESRCH	39,839

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

x

DP#	Name	Total
	E25 CENTER FOR ARTS EDUCATION	196,326
	E26 MN STATE COLLEGES/UNIVERSITIES	6,490,583
	E37 EDUCATION DEPARTMENT	625,644
	E39 BOARD OF TEACHING	3,954
	E40 HISTORICAL SOCIETY	55,953
	E44 MINNESOTA STATE ACADEMIES	100,651
	E50 ARTS BOARD	40,616
	E60 OFFICE OF HIGHER EDUCATION	62,275
	E77 ZOOLOGICAL BOARD	158,966
	E81 UNIVERSITY OF MINNESOTA	26,243
	E95 HUMANITIES COMMISSION	1,438
	E97 SCIENCE MUSEUM	159
	E9W HIGHER ED FACILITIES AUTHORITY	442
	G03 LOTTERY	263,480
	G05 RACING COMMISSION	88,424
	G06 ATTORNEY GENERAL	212,653
	G09 GAMBLING CONTROL BOARD	11,487
	G10 MINNESOTA MANAGEMENT & BUDGET	153,069
	G17 HUMAN RIGHTS DEPT	64,587
	G19 INDIAN AFFAIRS COUNCIL	6,434
	G38 INVESTMENT BOARD	287,544
	G39 GOVERNORS OFFICE	76,066
	G45 MEDIATION SERVICES DEPT	6,320
	G46 MN.IT	1,074,604
	G53 SECRETARY OF STATE	129,509
	G61 OFFICE OF THE STATE AUDITOR	83,820
	G62 MINN STATE RETIREMENT SYSTEM	254,307
	G63 PUBLIC EMPLOYEES RETIRE ASSOC	243,574
	G67 REVENUE DEPT	647,816
	G69 TEACHERS RETIREMENT ASSOC	196,425
	G90 REVENUE INTERGOVT PAYMENTS	1,514,270
	G92 OMBUDSPERSON FOR FAMILIES	6,859
	G96 UNIFORM LAWS COMMISSION	79
	G9J CAMPAIGN FINANCE BOARD	7,296
	G9K ADMINISTRATIVE HEARINGS	43,147
	G9L BLACK MINNESOTANS COUNCIL	5,429
	G9M CHICANO LATINO AFFAIRS COUNCIL	3,291
	G9N ASIAN-PACIFIC COUNCIL	3,448
	G9Q MMB DEBT SERVICE	6,318
	G9R MMB NON-OPERATING	3,359,143
	G9X CAPITOL AREA ARCHITECT	6,670
	G9Y DISABILITY COUNCIL	11,839
	GPR PAYROLL CLEARING	76
	H12 HEALTH DEPT	1,174,417
	H55 HUMAN SERVICES DEPT	7,010,034
	H55b HUMAN SERVICES SOS	804,197
	H55c HUMAN SERVICES MSOP	130,994
	H60 MMB - MnSURE	135,482

**Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019
(Budget)**

x

DP#	Name	Total
H75	VETERANS AFFAIRS DEPT	737,719
H7B	MEDICAL PRACTICE BOARD	32,797
H7C	NURSING BOARD	33,578
H7D	PHARMACY BOARD	26,864
H7F	DENTISTRY BOARD	21,276
H7H	CHIROPRACTIC EXAMINERS BOARD	21,171
H7J	OPTOMETRY BOARD	7,931
H7K	NURSING HOME ADMIN BOARD	21,871
H7L	SOCIAL WORK BOARD	12,951
H7M	MARRIAGE & FAMILY THERAPY BD	5,197
H7Q	PODIATRIC MEDICINE	7,944
H7R	VETERINARY MEDICINE BOARD	5,132
H7S	EMERGENCY MEDICAL SERVICES BD	9,509
H7U	DIETETICS & NUTRITION PRACTICE	13,157
H7V	PSYCHOLOGY BOARD	15,417
H7W	PHYSICAL THERAPY BOARD	9,794
H7X	BEHAVIORAL HEALTH & THERAPY BD	14,971
H9G	OMBUDSMAN MH/DD	8,432
J33	TRIAL COURTS	1,272,066
J50	GUARDIAN AD LITEM BOARD	63,282
J52	PUBLIC DEFENSE BOARD	156,532
J58	COURT OF APPEALS	20,262
J65	SUPREME COURT	154,516
J68	TAX COURT	3,201
J70	JUDICIAL STANDARDS BOARD	2,138
L10	LEGISLATURE	41,934
L49	LEGISLATIVE AUDITOR	11,371
P01	MILITARY AFFAIRS DEPT	512,630
P07	PUBLIC SAFETY DEPT	2,294,093
P78	CORRECTIONS DEPT	1,793,027
P7T	PEACE OFFICERS BOARD (POST)	7,129
P9E	SENTENCING GUIDELINES COMM	6,299
R28	MINN CONSERVATION CORPS	137
R29	NATURAL RESOURCES DEPT	3,220,359
R32	POLLUTION CONTROL AGENCY	498,192
R9P	WATER & SOIL RESOURCES BOARD	216,751
T79	TRANSPORTATION DEPT	8,996,467
T9B	METROPOLITAN COUNCIL/TRANSPORT	68,733
0	OTHER	522,285
0	Total	54,683,876
0	Source	
0	Difference (Total - Source)	0



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2019 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 forecasted depreciation expense for assets currently in service as of June 30, 2017.

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 2019
 First Stepdown**

FIXED ASSET DEPRECIATION

Schedule No. 1.1

	1.2
	General Support Allocation
	<u>Equipment Use Charge</u>
Total Eligible Direct Costs:	1,303,270
Add: Allocated Costs	
Sum of Allocated Costs	1,303,270
Distribution of Allocated Costs	
Total Allocated Costs	1,303,270
Less: Disallowed Costs	
Net Allocable Costs	1,303,270



**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 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 2017.
- > 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 2017.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2017 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
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 First Stepdown**

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.1

	3.3	3.4	3.5	3.6	
	Administration Mgmt <u>Services</u>	Commissioners <u>Office</u>	Human <u>Resources</u>	Financial Mgmt <u>and Rptg</u>	Fiscal Agent - Non <u>Allocable</u>
Total Eligible Direct Costs:	2,010,131	694,500	444,781	870,850	
Add: Allocated Costs	0				
Fixed Asset Depreciation	0				
Sum of Allocated Costs	2,010,131	694,500	444,781	870,850	0
Distribution of Allocated Costs	0				
Total Allocated Costs	2,010,131	694,500	444,781	870,850	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,010,131	694,500	444,781	870,850	0



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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 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 2017 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 2017.
- > Real Property Enterprise System is a computer aided facility management system. It helps state agencies manage building operations and preventative maintenance, manage leased properties, space and forecast future needs. The cost of this internally generated software have been collected over the life of the project and amortized over 10 year. Costs are allowable for plan purposes and have been allocated based on the square feet of agencies using the system.
- > Office of State Procurement (fmrly Materials Mgmt) 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 2017 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 2017 postage charges. Costs of postage are directly charged through a revolving fund.
- > Office of Enterprise Continuous 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 2017.
- > Grants Management standardizes, streamlines and improves state grant-making practices and increases public information about state grant opportunities.
- > 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 2017 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

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2019
 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	Real Estate & Constr Services	Real Prop Enterprise System	Office of State Procurement (fmrlly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
	General Support						
Total Eligible Direct Costs:	4,390,612		473,000	995,112	1,937,500	438,000	130,000
Add: Allocated Costs							
3.3 Admin Mgmt-Commissioner's Office	43,064	43,064					
3.4 Admin Mgmt-Human Resources	27,580	27,580					
3.5 Admin Mgmt-Financial Mgmt & Rptg	2,855	2,855					
Sum of Allocated Costs	4,464,111	73,499	473,000	995,112	1,937,500	438,000	130,000
Distribution of Allocated Costs	0	(73,499)	7,801	16,828	32,026	7,243	1,844
Total Allocated Costs	4,464,111	0	480,801	1,011,940	1,969,526	445,243	131,844
Less: Disallowed Costs	0						
Net Allocable Costs	4,464,111	0	480,801	1,011,940	1,969,526	445,243	131,844



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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 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 FY 2017 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
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 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:	1,731,100	1,296,100		435,000	
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	271,022	271,022			
4.8 Office of State Procurement (fmrly Materials Mgmt)	612	612			
Sum of Allocated Costs	2,002,734	1,567,734	0	435,000	0
Distribution of Allocated Costs	0	(1,567,734)	0	1,567,734	0
Total Allocated Costs	2,002,734	0	0	2,002,734	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,002,734	0	0	2,002,734	0



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 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 2017, 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 2017 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
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Minnesota Management & Budgets (MMB) - Fiscal Management & Administration

Schedule No. 8.1

	8.2	8.3	9.3	10.3	10.4	10.5	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8	12.9	13.3	
	Minnesota Management & Budget	Enterprise Communications & Planning (fmly IC&A)	Debt Management	Analysis & Control (EBO's)	Budget Ops & Planning	Budget Division Non-Allocable	Central Payroll	Accounting Services	Financial Reporting	Fin Rptg Single Audit	MMB - IT Mgmt & Admin	Accounting & Procure Ops Sys Spt	Personnel Ops & Svs Spt	Bdgt Serv Computer Operations	Personnel Ops Spec Billing	Accounting & Procure Ops Spec Bil	MMB OTHER Non-Allocable	Personnel Admin	
Total Eligible Direct Costs:	3,877,270	2,803,270	1,074,000																
Add: Allocated Costs																			
1.2 Fixed Asset Depreciation	2,247	2,247																	
4.8 Office of State Procurement (fmly Materials Mgmt)	2,152	2,152																	
6.4 Enterprise IT Security	36,201	36,201																	
Sum of Allocated Costs	3,917,870	2,843,870	1,074,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution of Allocated Costs	0	(2,843,870)	127,224	47,503	137,735	40,390	277,075	175,916	182,197	273,782	4,235	249,576	414,239	389,777	17,122	0	0	0	507,098
Total Allocated Costs	3,917,870	0	1,201,224	47,503	137,735	40,390	277,075	175,916	182,197	273,782	4,235	249,576	414,239	389,777	17,122	0	0	0	507,098
Less: Disallowed Costs	0																		
Net Allocable Costs	3,917,870	0	1,201,224	47,503	137,735	40,390	277,075	175,916	182,197	273,782	4,235	249,576	414,239	389,777	17,122	0	0	0	507,098



State of Minnesota
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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) -- ENTERPRISE COMMUNICATIONS AND PLANNING

The Enterprise Communications and Planning Division provides critical services to the enterprise to ensure employees, agencies, and agency leaders have the tools and information they need to effectively do their work. Members of the team focus their work on proactive and inclusive strategies to create a culture of collaboration, communication, and information-sharing across the enterprise.

This division is made up of five units, all of which play key roles in ensuring strategic planning and communications to and on behalf of the enterprise: Management Analysis and Development (MAD), Enterprise Resource Planning, Business Continuity, Communications, and Internal Control and Accountability. These units support activities required by law.

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 2017 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
 Budget State Fiscal Year 2019
 First Stepdown

Enterprise Communications & Planning

Schedule No. 8.3.1

8.3	14.2	15.2	16.2	
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	Enterprise Communications & Planning (fmrly IC&A)	General Support	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	1,074,000	1,074,000				
Add: Allocated Costs						
8.2 Minnesota Management & Budget	127,224	127,224				
Sum of Allocated Costs	1,201,224	1,201,224	0	0	0	0
Distribution of Allocated Costs	0	(1,201,224)	24	90	3	1,201,107
Total Allocated Costs	1,201,224	0	24	90	3	1,201,107
Less: Disallowed Costs	0					
Net Allocable Costs	1,201,224	0	24	90	3	1,201,107



**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 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
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 First Stepdown

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:	475,000	0	475,000	
Add: Allocated Costs				
8.2 Minnesota Management & Budget	47,503		47,503	
Sum of Allocated Costs	522,503	0	522,503	0
Distribution of Allocated Costs	0		(522,503)	522,503
Total Allocated Costs	522,503	0	0	522,503
Less: Disallowed Costs	0			
Net Allocable Costs	522,503	0	0	522,503



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 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 2017. 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 2017.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2017 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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 Budget State Fiscal Year 2019
 First Stepdown

MMB - Budget Division

Schedule No. 10.1

	10.2	10.3	10.4	10.5	14.2	15.2	16.2		
	MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Budget Division -Non Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	1,495,640		1,156,504	339,136					
Add: Allocated Costs									
1.2 Fixed Asset Depreciation	83,333			83,333					
8.2 Minnesota Management & Budget	455,200		137,735	40,390	277,075				
Sum of Allocated Costs	2,034,173	0	1,294,239	462,859	277,075	0	0	0	0
Distribution of Allocated Costs	0	0	0	0					
Sum of Allocated Costs	2,034,173	0	1,294,239	462,859	277,075	0	0	0	0
Distribution of Allocated Costs	0		(1,294,239)			26	97	3	1,294,114
Distribution of Allocated Costs	0			(462,859)		26	177	10	462,646
Total Allocated Costs	2,034,173	0	0	0	277,075	52	274	13	1,756,760
Less: Disallowed Costs	(277,075)				(277,075)				
Net Allocable Costs	1,757,098	0	0	0	0	52	274	13	1,756,760



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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 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, SWIFT Systems Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report (CAFR). General Accounting 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 2017.

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 2017.

The cost of central payroll is allowable and has been allocated based on total FY 2017 FTE's.

SWIFT Systems 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 2017.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2017 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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 First Stepdown

MMB - Accounting Division

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2		
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	5,060,000	0	1,284,477	1,386,464	2,356,085	32,974					
Add: Allocated Costs											
8.2 Minnesota Management & Budget	636,130		175,916	182,197	273,782	4,235					
Sum of Allocated Costs	5,696,130	0	1,460,393	1,568,661	2,629,867	37,209	0	0	0	0	0
Distribution of Allocated Costs	0		(1,460,393)								1,460,393
Distribution of Allocated Costs	0			(1,568,661)				31	117	4	1,568,509
Distribution of Allocated Costs	0				(2,629,867)			53	197	6	2,629,611
Distribution of Allocated Costs	0					(37,209)					37,209
Total Allocated Costs	5,696,130	0	0	0	0	0	0	84	314	10	5,695,722
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	5,696,130	0	0	0	0	0	0	84	314	10	5,695,722



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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 2017 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 - 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:	17,244,845	2,567,604	2,645,544	294,340	178,542	2,526,738	9,032,077						
Add: Allocated Costs													
1.2 Fixed Asset Depreciation	333,705		81,275	81,275		171,155							
8.2 Minnesota Management & Budget	1,070,714	249,576	414,239	389,777	17,122								
Sum of Allocated Costs	18,649,264	2,817,180	3,141,058	765,392	195,664	2,697,893	9,032,077	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,817,180)	0	0	0	0	0	0	0	0	0	2,817,180	0
Sum of Allocated Costs	18,649,264	0	3,141,058	765,392	195,664	2,697,893	9,032,077	0	0	0	0	2,817,180	0
Distribution of Allocated Costs	0		(3,141,058)					63	235	7			3,140,753
Distribution of Allocated Costs	0			(765,392)									765,392
Distribution of Allocated Costs	0				(195,664)								195,574
Distribution of Allocated Costs	0					(2,697,893)		11	75	4			2,697,893
Distribution of Allocated Costs	0						(9,032,077)		181	675	21		9,031,200
Total Allocated Costs	18,649,264	0	0	0	0	0	0	0	255	985	32	2,817,180	15,830,812
Less: Disallowed Costs	0								0				
Net Allocable Costs	18,649,264	0	0	0	0	0	0	0	255	985	32	2,817,180	15,830,812



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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 2017.
- > 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 2017 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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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:	4,592,000		4,592,000		
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	602,006		602,006		
8.2 Minnesota Management & Budget	507,098		507,098		
Sum of Allocated Costs	5,701,104	0	5,701,104	0	0
Distribution of Allocated Costs	0	0	0	0	0
Sum of Allocated Costs	5,701,104	0	5,701,104	0	0
Distribution of Allocated Costs	0		(5,701,104)		5,701,104
Total Allocated Costs	5,701,104	0	0	0	5,701,104
Less: Disallowed Costs	0				
Net Allocable Costs	5,701,104	0	0	0	5,701,104



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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 2017.

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 2017 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:	537,331		537,331		
Add: Allocated Costs					
4.8 Office of State Procurement (fmrly Materials Mgmt)	104	104			
6.4 Enterprise IT Security	187	187			
8.3 Enterprise Communications & Planning (fmrly IC&A)	24	24			
10.3 Analysis & Control (EBO's)	26	26			
10.4 Budget Operations & Planning	26	26			
11.4 Accounting Services	31	31			
11.5 Financial Reporting	53	53			
12.4 Accounting & Procurement Ops & Sys Support	63	63			
12.6 Budget Service - Computer Operations	11	11			
12.8 Accounting & Procurement Ops Special Billing	181	181			
Sum of Allocated Costs	538,036	705	537,331	0	0
Distribution of Allocated Costs	0	(705)	705	0	
Sum of Allocated Costs	538,036	0	538,036	0	0
Distribution of Allocated Costs	0		(538,036)		538,036
Total Allocated Costs	538,036	0	0	0	538,036
Less: Disallowed Costs	0				
Net Allocable Costs	538,036	0	0	0	538,036



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

SCHEDULE 15.0

OFFICE OF LEGISLATIVE AUDITOR

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

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2017 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 2017.

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 2017 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 III
EXHIBIT C—NATURE AND EXTENT OF SERVICES**

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

The single audit cost center is designed to meet the federal requirements of OMB 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 2017.

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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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:	29,000	29,000	
Add: Allocated Costs			
1.2 Fixed Asset Depreciation	10,957	10,957	
4.8 Office of State Procurement (fmrly Materials Mgmt)	5	5	
6.4 Enterprise IT Security	49	49	
8.3 Enterprise Communications & Planning (fmrly IC&A)	3	3	
10.3 Analysis & Control (EBO's)	3	3	
10.4 Budget Operations & Planning	10	10	
11.4 Accounting Services	4	4	
11.5 Financial Reporting	6	6	
12.4 Accounting & Procurement Ops & Sys Support	7	7	
12.6 Budget Service - Computer Operations	4	4	
12.8 Accounting & Procurement Ops Special Billing	21	21	
15.3 Financial Audits	0	0	
Sum of Allocated Costs	40,069	40,069	0
Distribution of Allocated Costs	0	(40,069)	40,069
Total Allocated Costs	40,069	0	40,069
Less: Disallowed Costs	0		
Net Allocable Costs	40,069	0	40,069



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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 2017. 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

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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	6,864,688	6,864,688
Distribution of Allocated Costs	0	
Total Allocated Costs	6,864,688	6,864,688
Less: Disallowed Costs	0	
Net Allocable Costs	6,864,688	6,864,688



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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

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Administration

Schedule No. 20.1

	20.0	21.2	22.2		
<u>Dept of Administration</u>	<u>General Support</u>	<u>Admin - Management Services</u>	<u>Government & Citizen Services</u>	<u>Consumer Activities</u>	
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
4.5 Real Estate & Constr Serv - Leasing	3,339	3,339			
4.7 Real Property	116,947	116,947			
9.3 Debt Management	4,751	4,751			
10.3 Analysis & Control (EBO's)	127	127			
10.4 Budget Operations & Planning	305	305			
11.3 Central Payroll	6,729	6,729			
11.4 Accounting Services	154	154			
11.5 Financial Reporting	258	258			
11.6 Financial Reporting - Single Audit	6	6			
12.4 Accounting & Procurement Ops & Sys Support	308	308			
12.8 Accounting & Procurement Ops Special Billing	886	886			
15.3 Financial Audits	22,680	22,680			
16.2 State Auditor	7	7			
17 SWIFT	674	674			
Sum of Allocated Costs	157,172	157,172	0	0	0
Distribution of Allocated Costs	0	(157,172)	1,922	4,483	150,768
Total Allocated Costs	157,172	0	1,922	4,483	150,768
Less: Disallowed Costs	0				
Net Allocable Costs	157,172	0	1,922	4,483	150,768



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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.

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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									
3.3	Commissioner's Office	272,898	272,898						
3.4	Human Resources	174,773	174,773						
3.5	Financial Management & Reporting	6,996	6,996						
4.5	Real Estate & Constr Serv - Leasing	10,017	10,017						
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,200	1,200						
4.10	Central Mail	80		9	65	6			
4.11	Office of Enterprise Continuous Improvement	1,957	1,957						
4.12	Grants Management	5	5						
6.4	Enterprise IT Security	674	674						
8.3	Enterprise Communications & Planning (fmrly IC&A)	118	118						
12.5	Personnel Operations & Sys Support	3,527	3,527						
12.6	Budget Service - Computer Operations	129	129						
12.7	Personnel Operations Special Billing	12,432	12,432						
13.3	Personnel Administration	26,271	26,271						
14.3	State Agencies	2,479	2,479						
20	Department of Administration	1,922	1,922						
Sum of Allocated Costs		515,478	515,398	9	65	6	0	0	0
Distribution of Allocated Costs		0	(515,398)	164,158	117,738	233,502	0	0	0
Sum of Allocated Costs		515,478	0	164,168	117,803	233,508	0	0	0
Distribution of Allocated Costs		0		(164,168)				16,769	147,399
Distribution of Allocated Costs		0			(117,803)			12,033	105,770
Distribution of Allocated Costs		0				(233,508)		772	232,736
Total Allocated Costs		515,478	0	0	0	0	0	29,574	485,905
Less: Disallowed Costs		0							
Net Allocable Costs		515,478	0	0	0	0	0	29,574	485,905



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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.

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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	32.2	33.2	34.2	
	Government & Citizen Services	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Office of State Procurement (fmrlly Materials Mgmt)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	MnIT	MMB	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0												
Add: Allocated Costs													
4.5 Real Estate & Constr Serv - Leasing	5,565	5,565											
4.8 Office of State Procurement (fmrlly Materials Mgmt)	229	229											
4.10 Central Mail	239			239									
4.11 Office of Enterprise Continuous Improvement	309	309											
6.4 Enterprise IT Security	2,890	2,890											
8.3 Enterprise Communications & Planning (fmrlly IC&A)	48	48											
10.3 Analysis & Control (EBO's)	52	52											
10.4 Budget Operations & Planning	160	160											
11.3 Central Payroll	1,062	1,062											
11.4 Accounting Services	63	63											
11.5 Financial Reporting	105	105											
12.4 Accounting & Procurement Ops & Sys Support	126	126											
12.5 Personnel Operations & Sys Support	557	557											
12.6 Budget Service - Computer Operations	68	68											
12.7 Personnel Operations Special Billing	1,962	1,962											
12.8 Accounting & Procurement Ops Special Billing	362	362											
13.3 Personnel Administration	4,146	4,146											
14.3 Mediation Services - State Agencies	391	391											
17 SWIFT	275	275											
20 Department of Administration	4,483	4,483											
21.3 Commissioner's Office	16,769	16,769											
21.4 Human Resources	12,033	12,033											
21.5 Financial Management & Reporting	772	772											
Sum of Allocated Costs	52,665	52,423	0	0	239	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(52,423)	5,564	12,003	22,842	5,166	5,532	1,315	0	0	0	0	0
Sum of Allocated Costs	52,664	0	5,564	12,003	23,081	5,166	5,532	1,315	0	0	0	0	0
Distribution of Allocated Costs	0		(5,564)										5,564
Distribution of Allocated Costs	0			(12,003)									12,003
Distribution of Allocated Costs	0				(23,081)								23,035
Distribution of Allocated Costs	0					(5,166)			7	25	1	13	5,166
Distribution of Allocated Costs	0						(5,532)						5,532
Distribution of Allocated Costs	0							(1,315)					1,315
Total Allocated Costs	52,664	0	0	0	0	0	0	0	7	25	1	13	0
Less: Disallowed Costs	0												
Net Allocable Costs	52,664	0	0	0	0	0	0	0	7	25	1	13	0



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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.

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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>Minnesota Information Technology</u>	<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>
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
6.4 Enterprise IT Security	492	492							
8.3 Enterprise Communications & Planning (fmrlly IC&A)	67	67							
10.3 Analysis & Control (EBO's)	72	72							
10.4 Budget Operations & Planning	174	174							
11.4 Accounting Services	87	87							
11.5 Financial Reporting	146	146							
12.4 Accounting & Procurement Ops & Sys Support	175	175							
12.6 Budget Service - Computer Operations	73	73							
12.8 Accounting & Procurement Ops Special Billing	502	502							
17 SWIFT	382	382							
22.8 Office of State Procurement (fmrlly Materials Mgmt)	7	7							
Sum of Allocated Costs	2,178	2,178	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,178)	2,178						
Sum of Allocated Costs	2,178	0	2,178	0	0	0	0	0	0
Distribution of Allocated Costs	0		(2,178)		39		0		2,138
Total Allocated Costs	2,178	0	0	0	39	0	0	0	2,138
Less: Disallowed Costs	0								
Net Allocable Costs	2,178	0	0	0	39	0	0	0	2,138



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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.

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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	Enterprise Communications & Planning (fmrly IC&A)	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 Enterprise Communications & Planning (fmrly IC&A)	284	284							
10.3 Analysis & Control (EBO's)	306	306							
10.4 Budget Operations & Planning	854	854							
11.4 Accounting Services	370	370							
11.5 Financial Reporting	621	621							
12.2 MnIT @ MMB - Mgmt & Admin	2,817,180	2,817,180							
12.4 Accounting & Procurement Ops & Sys Support	742	742							
12.6 Budget Service - Computer Operations	361	361							
12.8 Accounting & Procurement Ops Special Billing	2,133	2,133							
15.3 Financial Audits	23,417	23,417							
17 SWIFT	1,621	1,621							
22.8 Office of State Procurement (fmrly Materials Mgmt)	25	25							
24.4 Enterprise IT Security	39	39							
Sum of Allocated Costs	2,847,956	2,847,953	0	0	0	0	0	0	0
Distribution of Allocated Costs	2	(2,847,953)	127,407	47,571	455,854	637,044	1,072,252	0	507,826
Total Allocated Costs	2,847,958	0	127,407	47,571	455,854	637,044	1,072,252	0	507,826
Less: Disallowed Costs	0								
Net Allocable Costs	2,847,958	0	127,407	47,571	455,854	637,044	1,072,252	0	507,826



**State of Minnesota
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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) --- Enterprise Communications & Planning

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 2019
 Second Stepdown

Enterprise Communications & Planning

Schedule No. 26.3.1

26.3	32.2	33.2	34.2	
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	Internal Controls & Accountability	General Support	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
26.2 Minnesota Management & Budget	127,407	127,407				
Sum of Allocated Costs	127,407	127,407	0	0	0	0
Distribution of Allocated Costs	0	(127,407)	3	10		127,394
Total Allocated Costs	127,407	0	3	10	0	127,394
Less: Disallowed Costs	0					
Net Allocable Costs	127,407	0	3	10	0	127,394



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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
 Summary of Allocated Costs
 Budget State Fiscal Year 2019
 Second Stepdown**

MMB - Debt Management Division

Schedule No. 27.1

27.2	27.3	27.4	34.2	
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	<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						
26.2 Minnesota Management & Budget	47,571	47,571				
Sum of Allocated Costs	47,571	47,571	0	0	0	0
Distribution of Allocated Costs	0	(47,571)	47,571	0		
Sum of Allocated Costs	47,571	0	47,571	0	0	0
Distribution of Allocated Costs	0		(47,571)	0	0	47,571
Total Allocated Costs	47,571	0	0	0	0	47,571
Less: Disallowed Costs	0					
Net Allocable Costs	47,571	0	0	0	0	47,571



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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
 Summary of Allocated Costs
 Budget State Fiscal Year 2019
 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 Operations & Planning	Budget Division Non-Allocable	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
26.2 Minnesota Management & Budget	455,854	455,854							
Sum of Allocated Costs	455,854	455,854	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(455,854)	137,933	40,448	277,473				
Sum of Allocated Costs	455,854	0	137,933	40,448	277,473	0	0	0	0
Distribution of Allocated Costs	0		(137,933)			3	10		137,920
Distribution of Allocated Costs	0			(40,448)		2	16	1	40,429
Total Allocated Costs	455,854	0	0	0	277,473	5	26	1	178,349
Less: Disallowed Costs	(277,473)				(277,473)				
Net Allocable Costs	178,381	0	0	0	0	5	26	1	178,349



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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 2019
 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 Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
15.3 Financial Audits	654,742	654,742								
15.5 Single Audits	16,703	16,703								
26.2 Minnesota Management & Budget	637,044	637,044								
Sum of Allocated Costs	1,308,489	1,308,489	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,308,489)	361,851	374,771	563,155	8,712				
Sum of Allocated Costs	1,308,489	0	361,851	374,771	563,155	8,712	0	0	0	0
Distribution of Allocated Costs	0		(361,851)							361,851
Distribution of Allocated Costs	0			(374,771)			8	28	1	374,735
Distribution of Allocated Costs	0				(563,155)		11	42	1	563,100
Distribution of Allocated Costs	0					(8,712)				8,712
Total Allocated Costs	1,308,489	0	0	0	0	0	19	70	2	1,308,398
Less: Disallowed Costs	0									
Net Allocable Costs	1,308,489	0	0	0	0	0	19	70	2	1,308,398



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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
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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 Sys Support	Personnel Operations Sys 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												
26.2 Minnesota Management & Budget	1,072,252	1,072,252										
Sum of Allocated Costs	1,072,252	1,072,252	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,072,252)	540,918	508,975	22,359	0	0	0	0	0	0	0
Sum of Allocated Costs	1,072,252	0	540,918	508,975	22,359	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(540,918)					11	40	1		540,865
Distribution of Allocated Costs	0			(508,975)								508,975
Distribution of Allocated Costs	0				(22,359)			1	9			22,348
Distribution of Allocated Costs	0					0						0
Distribution of Allocated Costs	0						0					0
Total Allocated Costs	1,072,252	0	0	0	0	0	0	12	49	1		1,072,188
Less: Disallowed Costs	0							0				
Net Allocable Costs	1,072,252	0	0	0	0	0	0	12	49	1		1,072,188



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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 2019
 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				
26.2 Minnesota Management & Budget	507,826	507,826		
Sum of Allocated Costs	507,826	507,826	0	0
Distribution of Allocated Costs	0	(507,826)	507,826	
Sum of Allocated Costs	507,826	0	507,826	0
Distribution of Allocated Costs	0		(507,826)	507,826
Total Allocated Costs	507,826	0	0	507,826
Less: Disallowed Costs	0			
Net Allocable Costs	507,826	0	0	507,826



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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
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Second Stepdown**

Mediation Services

Schedule No. 32.1

32.2	32.3	32.4	
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	<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	137	137			
22.8 Office of State Procurement (fmrly Materials Mgmt)	1	1			
26.3 Enterprise Communications & Planning (fmrly IC&A)	3	3			
28.3 Analysis & Control (EBO's)	3	3			
28.4 Budget Operations & Planning	2	2			
29.4 Accounting Services	8	8			
29.5 Financial Reporting	11	11			
30.4 Accounting & Procurement Ops & Sys Support	11	11			
30.6 Budget Service - Computer Ops	1	1			
Sum of Allocated Costs	177	177	0	0	0
Distribution of Allocated Costs	0	(177)	177	0	
Sum of Allocated Costs	177	0	177	0	0
Distribution of Allocated Costs	0		(177)		177
Total Allocated Costs	177	0	0	0	177
Less: Disallowed Costs	0			0	
Net Allocable Costs	177	0	0	0	177



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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.



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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 2019
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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	16	16	
22.8 Office of State Procurement (fmrly Materials Mgmt)	0		
24.4 Enterprise IT Security	0		
26.3 Enterprise Communications & Planning (fmrly IC&A)	0		
27.3 Debt Management	0		
28.3 Analysis & Control (EBO's)	0		
28.4 Budget Operations & Planning	1	1	
29.4 Accounting Services	1	1	
29.5 Financial Reporting	1	1	
30.4 Accounting & Procurement Ops & Sys Support	1	1	
30.6 Budget Service - Computer Operations	0		
30.8 Accounting & Procurement Ops Special Billing	0		
Sum of Allocated Costs	21	21	0
Distribution of Allocated Costs	0	(21)	21
Total Allocated Costs	21	0	21
Less: Disallowed Costs	0		
Net Allocable Costs	21	0	21

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
				1.2	3.2	3.3	3.4	3.5
				Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2	Fixed Asset Depreciation	1,303,270					
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	694,500	0	608,434			
G02-3.4	G02-3.4	Human Resources	444,781	0	436,381			
G02-3.5	G02-3.5	Financial Management and Reporting	870,850	0	865,449			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0			
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.07%	0.07%	3,012
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	473,000	0				
G02-4.7	G02-4.7	Real Property	995,112	0				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,937,500	0				
G02-4.10	G02-4.10	Central Mail	438,000	0				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	417,000	0				
G02-4.12	G02-4.12	Grants Management	130,000	0				
G46-6.2	G46-6.2	Minnesota Information Technology	1,296,100	271,022				
G46-6.3	G46-6.3	IT Spend	0	0				
G46-6.4	G46-6.4	Enterprise IT Security	435,000	0				
G46-6.5	G46-6.5	MnIT - Non allocable	0	0				
G10-8.2	G10-8.2	Minnesota Management & Budget	2,803,270	2,247				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,074,000	0				
G10-9.2	G10-9.2	Debt Management Division	0	0				
G10-9.3	G10-9.3	Debt Management	475,000	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)	1,156,504	0				
G10-10.4	G10-10.4	Budget Operations and Planning	339,136	83,333				
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	1,284,477	0				
G10-11.4	G10-11.4	Accounting Services	1,386,464	0				
G10-11.5	G10-11.5	Financial Reporting	2,356,085	0				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	32,974	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	2,567,604	0				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	2,645,544	81,275				
G10-12.5	G10-12.5	Personnel Operations and System Support	294,340	81,275				
G10-12.6	G10-12.6	Budget Service - Computer Operations	178,542	0				
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,526,738	171,155				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	9,032,077	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	4,592,000	602,006				
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	537,331	0				
G45-14.4	G45-14.4	Mediation/Representation	0	0				
L49-15.2	L49-15.2	Legislative Auditor	1,822,326	0				
L49-15.3	L49-15.3	Financial Audits	3,250,663	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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions
				1.2	3.2	3.3	3.4	3.5
Schedule No.	DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0	0				
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	29,000	10,957				
G61-16.3	G61-16.3	State Auditor General	0	0				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	6,864,688	0				
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				0.46%	0.46%	7,382
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)						
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						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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						
17.0	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%	593
	G02-0003	Public Broadcasting				0.00%	0.00%	355
	G02-0005	Materials Service and Distribution						-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)				0.01%	0.01%	3,056
	G02-0009	Real Estate and Construction Services				0.00%	0.00%	30,021
	G02-0010	Oil Overcharge (Stripper Wells)				0.00%	0.00%	3
	G02-0012	STAR				0.01%	0.01%	15,183
	G02-0013	School Trust Lands				0.00%	0.00%	890
	G02-0014	Capital Group Parking				0.05%	0.05%	52,554
	G02-0015a	Fleet Services				0.01%	0.01%	277,602
	G02-0016	Development Disabilities				0.01%	0.01%	9,090
	G02-0017a	Risk Management				0.02%	0.02%	21,323
	G02-0017b	Risk Management - Workers Compensation				0.03%	0.03%	128,590
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)				0.00%	0.00%	35
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))				0.34%	0.34%	206,634
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))				0.01%	0.01%	9,119
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))				0.00%	0.00%	4
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))				0.00%	0.00%	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)				0.00%	0.00%	2,155
	G02-0024	MN Bookstore				0.01%	0.01%	14,955
	G02-0028	Office of Enterprise Sustainability				0.00%	0.00%	462
	G02-0029a	Cooperative Purchasing (CPV)				0.03%	0.03%	5,477
	G02-0029b	Cooperative Purchasing (MMCAP)				0.03%	0.03%	8,461
	G02-0031	Central Mail				0.01%	0.01%	87,131
	G02-0034	Other Non-Allocable				0.00%	0.00%	-
	G02-0036	Demography				0.01%	0.01%	1,399
	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%	16,645
	G02-0043	Surplus Services - Federal				0.00%	0.00%	21

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	G02-0044	RECS - Energy				0.00%	0.00%	61
	G02-0045	SmART FMR				0.02%	0.02%	2,394
	G02-0046	SmART HR				0.02%	0.02%	3,012
	G02-0047	SHPO				0.00%	0.00%	5
	G02-0048	Arts & Cultural Heritage				0.00%	0.00%	3,428
	G02-0049	Office of State Procurement (fmrlly Materials Management)				0.01%	0.01%	7,801
	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						
	E39	BOARD OF TEACHING						
	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						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	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						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2019 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	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	54,683,876	1,303,270	1,910,264	1.17%	1.17%	918,854
		Source	54,683,876	1,303,270	1,910,264	1.17%	1.17%	918,854
		Difference (Total - Source)	0	0	0	0.00%	0.00%	0

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly 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	473,000				
G02-4.7	G02-4.7	Real Property	1,020,336				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,941,805				
G02-4.10	G02-4.10	Central Mail	439,152				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	470,274				
G02-4.12	G02-4.12	Grants Management	111,808				
G46-6.2	G46-6.2	Minnesota Information Technology				133	
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				468	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
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				23	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor				243	
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					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
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 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration		3	3,986,733	-	-
G02-3.2	G02-3.2	Admin Management Services		9	-	261	-
G02-3.3	G02-3.3	Commissioner's Office					177
G02-3.4	G02-3.4	Human Resources					1,249
G02-3.5	G02-3.5	Financial Management and Reporting					112
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services		5	-	50	-
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	Office of State Procurement (fmrly Materials Management Division)					4,563
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	Enterprise Communications & Planning (fmrly IC&A)					-
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					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
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					-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					-
0.0	0.0						-
99YYY		Consumer Agencies					-
G02-0002		State Archaeology		1	-	13	-
G02-0003		Public Broadcasting		29	-	-	-
G02-0005		Materials Service and Distribution		-	-	-	-
G02-0007		Data Practices Office (Fmrly Information Policy Analysis)		-	-	24	-
G02-0009		Real Estate and Construction Services		3	-	631	1,567.00
G02-0010		Oil Overcharge (Stripper Wells)		-	-	-	-
G02-0012		STAR		-	-	295	149.00
G02-0013		School Trust Lands		-	-	2	-
G02-0014		Capital Group Parking		-	-	360	4,143.00
G02-0015a		Fleet Services		-	46,395	705	1,886.00
G02-0016		Development Disabilities		-	-	107	3,021.00
G02-0017a		Risk Management		1	-	71	1,697.00
G02-0017b		Risk Management - Workers Compensation		-	-	95	21,324.00
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)		-	-	-	-
G02-0021a		Facilities Management (Leases) (Fmrly Plant Mangement (Leases))		8	-	3,222	741.00
G02-0021b		Facilities Management (Repairs) (Fmrly Plant Management (Repairs))		-	-	31	-
G02-0021c		Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))		-	-	-	-
G02-0021d		Facilities Management (Energy) (Fmrly Plant Management (Energy))		-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrly Plant Management FR & R)		-	-	69	-
G02-0024		MN Bookstore		-	-	97	4,801.00
G02-0028		Office of Enterprise Sustainability		-	-	11	-
G02-0029a		Cooperative Purchasing (CPV)		-	-	121	3,227.00
G02-0029b		Cooperative Purchasing (MMCAP)		-	-	161	6,277.00
G02-0031		Central Mail		-	-	61	-
G02-0034		Other Non-Allocable		-	-	-	-
G02-0036		Demography		-	-	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		-	-	95	-
G02-0043		Surplus Services - Federal		-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlly Materials Management Division)	Central Mail
	G02-0044	RECS - Energy		-	-	-	-
	G02-0045	SmART FMR		-	-	24	1,389.00
	G02-0046	SmART HR		-	-	27	287.00
	G02-0047	SHPO		-	-	-	-
	G02-0048	Arts & Cultural Heritage		-	-	15	2,619.00
	G02-0049	Office of State Procurement (fmrlly Materials Management)		-	-	158	-
	B04	AGRICULTURE DEPT		6	8,304	9,013	116,894.00
	B11	COSMETOLOGIST EXAMINERS BOARD		1	-	223	11,596.00
	B13	COMMERCE DEPT		3	3,216	3,074	190,582.00
	B14	ANIMAL HEALTH BOARD		3	-	292	2,029.00
	B15	BARBER EXAMINERS BOARD		-	-	41	2,878.00
	B20	EXPLORE MINNESOTA TOURISM		2	-	733	24,958.00
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		54	49,087	57,506	-
	B24	PUBLIC FACILITIES AUTHORITY		-	-	362	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-
	B34	HOUSING FINANCE AGENCY		3	-	1,744	21,534.00
	B41	WORKERS COMP COURT OF APPEALS		1	-	47	1,300.00
	B42	LABOR AND INDUSTRY DEPT		5	-	3,563	171,580.00
	B43	IRON RANGE RESOURCES		-	282,190	1,401	-
	B7E	ARCHITECTURE, ENGINEERING BD		2	-	86	15,956.00
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-
	B7P	ACCOUNTANCY BOARD		-	-	56	10,764.00
	B7S	PRIVATE DETECTIVES BOARD		-	-	29	-
	B82	PUBLIC UTILITIES COMM		-	-	468	-
	B9D	AMATEUR SPORTS COMM		-	807,054	4	-
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	1	-
	E25	CENTER FOR ARTS EDUCATION		7	304,811	1,366	-
	E26	MN STATE COLLEGES/UNIVERSITIES		-	-	-	10,256.00
	E37	EDUCATION DEPARTMENT		-	-	3,789	37,602.00
	E39	BOARD OF TEACHING		-	-	102	292.00
	E40	HISTORICAL SOCIETY		-	1,728,651	16	-
	E44	MINNESOTA STATE ACADEMIES		-	388,202	2,206	-
	E50	ARTS BOARD		1	-	1,375	1,850.00
	E60	OFFICE OF HIGHER EDUCATION		1	-	862	56,774.00
	E77	ZOOLOGICAL BOARD		-	648,413	2,890	-
	E81	UNIVERSITY OF MINNESOTA		-	-	49	-
	E95	HUMANITIES COMMISSION		-	-	9	-
	E97	SCIENCE MUSEUM		-	-	10	-
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-	-
	G03	LOTTERY		4	-	-	2,074.00
	G05	RACING COMMISSION		-	-	165	-
	G06	ATTORNEY GENERAL		2	-	2,378	77,188.00
	G09	GAMBLING CONTROL BOARD		1	-	110	-
	G10	MINNESOTA MANAGEMENT & BUDGET		5	-	631	121,336.00
	G17	HUMAN RIGHTS DEPT		2	-	314	16,943.00
	G19	INDIAN AFFAIRS COUNCIL		2	-	127	6.00
	G38	INVESTMENT BOARD		-	-	88	1,552.00
	G39	GOVERNORS OFFICE		1	-	129	3,702.00
	G45	MEDIATION SERVICES DEPT		1	-	74	578.00
	G46	MN.IT		3	-	13,816	555.00
	G53	SECRETARY OF STATE		1	-	754	38,022.00
	G61	OFFICE OF THE STATE AUDITOR		3	-	508	2,736.00
	G62	MINN STATE RETIREMENT SYSTEM		3	145,147	353	224,718.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlr Materials Management Division)	Central Mail
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		-	-	125	337,208.00
	G67	REVENUE DEPT		12	-	2,162	1,758,786.00
	G69	TEACHERS RETIREMENT ASSOC		-	-	325	66,653.00
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		1	-	60	7.00
	G96	UNIFORM LAWS COMMISSION		-	-	1	-
	G9J	CAMPAIGN FINANCE BOARD		1	-	69	9,479.00
	G9K	ADMINISTRATIVE HEARINGS		2	-	426	81,756.00
	G9L	BLACK MINNESOTANS COUNCIL		1	-	109	38.00
	G9M	CHICANO LATINO AFFAIRS COUNCIL		1	-	74	13.00
	G9N	ASIAN-PACIFIC COUNCIL		1	-	66	193.00
	G9Q	MMB DEBT SERVICE		-	-	1	-
	G9R	MMB NON-OPERATING		-	-	32	-
	G9X	CAPITOL AREA ARCHITECT		2	-	50	162.00
	G9Y	DISABILITY COUNCIL		3	-	105	872.00
	GPR	PAYROLL CLEARING		-	-	-	-
	H12	HEALTH DEPT		14	-	15,218	676,797.00
	H55	HUMAN SERVICES DEPT		74	3,358,960	10,806	657,448.00
	H55b	HUMAN SERVICES SOS		-	-	5,825	-
	H55c	HUMAN SERVICES MSOP		-	-	694	-
	H60	MMB - MnSURE		3	-	175	138,457.00
	H75	VETERANS AFFAIRS DEPT		3	992,361	7,923	6,814.00
	H7B	MEDICAL PRACTICE BOARD		-	-	180	46,633.00
	H7C	NURSING BOARD		-	-	99	55,533.00
	H7D	PHARMACY BOARD		1	-	199	28,175.00
	H7F	DENTISTRY BOARD		-	-	81	12,697.00
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	70	7,402.00
	H7J	OPTOMETRY BOARD		-	-	24	1,031.00
	H7K	NURSING HOME ADMIN BOARD		-	-	189	1,497.00
	H7L	SOCIAL WORK BOARD		-	-	81	13,793.00
	H7M	MARRIAGE & FAMILY THERAPY BD		-	-	42	2,560.00
	H7Q	PODIATRIC MEDICINE		-	-	31	206.00
	H7R	VETERINARY MEDICINE BOARD		-	-	39	2,861.00
	H7S	EMERGENCY MEDICAL SERVICES BD		-	-	203	3,457.00
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	18	1,155.00
	H7V	PSYCHOLOGY BOARD		-	-	56	1,692.00
	H7W	PHYSICAL THERAPY BOARD		-	-	96	10,052.00
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	37	5,562.00
	H9G	OMBUDSMAN MH/DD		1	-	74	1,059.00
	J33	TRIAL COURTS		-	-	6,624	15,180.00
	J50	GUARDIAN AD LITEM BOARD		-	-	229	126.00
	J52	PUBLIC DEFENSE BOARD		-	-	1,087	-
	J58	COURT OF APPEALS		1	-	66	5,152.00
	J65	SUPREME COURT		5	-	2,015	26,485.00
	J68	TAX COURT		-	-	39	2,560.00
	J70	JUDICIAL STANDARDS BOARD		-	-	38	-
	L10	LEGISLATURE		2	-	1	97,797.00
	L49	LEGISLATIVE AUDITOR		-	-	-	4,340.00
	P01	MILITARY AFFAIRS DEPT		2	4,610,503	15,928	1.00
	P07	PUBLIC SAFETY DEPT		27	20,360	15,807	2,671,722.00
	P78	CORRECTIONS DEPT		25	6,051,981	34,343	19,307.00
	P7T	PEACE OFFICERS BOARD (POST)		1	-	65	2,914.00
	P9E	SENTENCING GUIDELINES COMM		2	-	19	310.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Agency	Leases	Sqft and Acres of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)
			4.2	4.5	4.7	4.8	4.10
Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlly Materials Management Division)	Central Mail
	R28	MINN CONSERVATION CORPS			-	12	-
	R29	NATURAL RESOURCES DEPT			45	53,479	333,225.00
	R32	POLLUTION CONTROL AGENCY			12	4,252	48,677.00
	R9P	WATER & SOIL RESOURCES BOARD			7	3,187	2,699.00
	T79	TRANSPORTATION DEPT			6	126,955	81,972.00
	T9B	METROPOLITAN COUNCIL/TRANSPORT			-	54	9.00
		OTHER			1	-	36,547
		Total	4,456,375	432	34,497,131	428,332	8,504,555
		Source	4,456,375	432	34,497,131	428,332	8,504,555
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
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	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	0.00%	-	-	-	-
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security			445,281	-	-
G46-6.5	G46-6.5	MnIT - Non allocable			-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	0.00%	-	-	8,281,770	8,281,770
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	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 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	0.00%	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.00%	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	0.00%	-	-	42,766	42,766
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	0.00%	-	-	70,113	70,113
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					

Statewide Cost Allocation Plan
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			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	0.00%	-		11,301	11,301
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	0.00%	-		-	-
G02-3.2	G02-3.2	Admin Management Services	0.46%	50,000		154,264	154,264
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	0.07%			661,047	661,047
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	Office of State Procurement (fmrlly 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				112,662	112,662
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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

Statewide Cost Allocation Plan
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			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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					
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	0.00%			12,321	12,321
	G02-0003	Public Broadcasting	0.00%	2,499,858		-	-
	G02-0005	Materials Service and Distribution		-		-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	0.01%			25,368	25,368
	G02-0009	Real Estate and Construction Services	0.00%			247,800	247,800
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%			-	-
	G02-0012	STAR	0.01%			54,359	54,359
	G02-0013	School Trust Lands	0.00%			-	-
	G02-0014	Capital Group Parking	0.05%			73,458	73,458
	G02-0015a	Fleet Services	0.01%			494,620	494,620
	G02-0016	Development Disabilities	0.01%	288,196		119,982	119,982
	G02-0017a	Risk Management	0.02%			204,215	204,215
	G02-0017b	Risk Management - Workers Compensation	0.03%			209,112	209,112
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%			-	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	0.34%			879,053	879,053
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	0.01%			-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0.00%			-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))				-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	0.00%			-	-
	G02-0024	MN Bookstore	0.01%			81,294	81,294
	G02-0028	Office of Enterprise Sustainability	0.00%			17,630	17,630
	G02-0029a	Cooperative Purchasing (CPV)	0.03%			87,660	87,660
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%			747,317	747,317
	G02-0031	Central Mail	0.01%			90,599	90,599
	G02-0034	Other Non-Allocable	0.00%			-	-
	G02-0036	Demography	0.01%			28,992	28,992
	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%			217,437	217,437
	G02-0043	Surplus Services - Federal				-	-

Statewide Cost Allocation Plan
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			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	G02-0044	RECS - Energy	0.00%	-	-	-	-
	G02-0045	SmART FMR	0.02%	-	-	7,346	7,346
	G02-0046	SmART HR	0.02%	-	-	979	979
	G02-0047	SHPO	0.00%	-	-	-	-
	G02-0048	Arts & Cultural Heritage	0.00%	8,133,248	-	7,836	7,836
	G02-0049	Office of State Procurement (fmrlly Materials Management)	0.01%	-	-	474,542	474,542
	B04	AGRICULTURE DEPT	1.06%	10,453,891	-	4,194,411	4,194,411
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	-	-	154,323	154,323
	B13	COMMERCE DEPT	0.76%	43,459,105	-	3,224,537	3,224,537
	B14	ANIMAL HEALTH BOARD	0.08%	-	-	411,521	411,521
	B15	BARBER EXAMINERS BOARD	0.00%	-	-	15,804	15,804
	B20	EXPLORE MINNESOTA TOURISM	0.08%	71,220	-	585,451	585,451
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.58%	235,476,608	-	23,116,155	23,116,155
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	31,206,173	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	-	-	-
	B34	HOUSING FINANCE AGENCY	0.49%	-	-	275,584	275,584
	B41	WORKERS COMP COURT OF APPEALS	0.02%	-	-	18,424	18,424
	B42	LABOR AND INDUSTRY DEPT	0.67%	1,181,028	-	3,753,974	3,753,974
	B43	IRON RANGE RESOURCES	0.14%	30,385,009	-	170,798	170,798
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-	-	73,276	73,276
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-	-	-	-
	B7P	ACCOUNTANCY BOARD	0.01%	-	-	57,414	57,414
	B7S	PRIVATE DETECTIVES BOARD	0.00%	-	-	571	571
	B82	PUBLIC UTILITIES COMM	0.27%	-	-	474,926	474,926
	B9D	AMATEUR SPORTS COMM	0.00%	4,298,000	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	0.18%	-	-	371,681	371,681
	E26	MN STATE COLLEGES/UNIVERSITIES	22.86%	-	-	6,551,038	6,551,038
	E37	EDUCATION DEPARTMENT	0.72%	120,990,871	-	8,843,595	8,843,595
	E39	BOARD OF TEACHING	0.02%	-	-	2,766	2,766
	E40	HISTORICAL SOCIETY	0.00%	-	-	167,843	167,843
	E44	MINNESOTA STATE ACADEMIES	0.35%	-	-	479,246	479,246
	E50	ARTS BOARD	0.04%	36,618,104	-	182,737	182,737
	E60	OFFICE OF HIGHER EDUCATION	0.12%	9,650,996	-	1,247,863	1,247,863
	E77	ZOOLOGICAL BOARD	0.50%	-	-	718,081	718,081
	E81	UNIVERSITY OF MINNESOTA	0.00%	-	-	736,076	736,076
	E95	HUMANITIES COMMISSION	0.00%	-	-	-	-
	E97	SCIENCE MUSEUM	0.00%	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-	-	4,738	4,738
	G03	LOTTERY	0.23%	-	-	226,294	226,294
	G05	RACING COMMISSION	0.06%	-	-	46,690	46,690
	G06	ATTORNEY GENERAL	0.50%	-	-	233,800	233,800
	G09	GAMBLING CONTROL BOARD	0.05%	-	-	61,126	61,126
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%	-	-	7,344,212	7,344,212
	G17	HUMAN RIGHTS DEPT	0.08%	-	-	358,115	358,115
	G19	INDIAN AFFAIRS COUNCIL	0.01%	725,155	-	12,827	12,827
	G38	INVESTMENT BOARD	0.03%	-	-	39,875	39,875
	G39	GOVERNORS OFFICE	0.08%	-	-	78,250	78,250
	G45	MEDIATION SERVICES DEPT	0.02%	-	-	52,269	52,269
	G46	MN.IT	3.90%	-	-	638,421	638,421
	G53	SECRETARY OF STATE	0.14%	-	-	349,460	349,460
	G61	OFFICE OF THE STATE AUDITOR	0.15%	-	-	37,834	37,834
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	-	-	708,934	708,934

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	-	-	203,490	203,490
	G67	REVENUE DEPT	2.10%	268,598	-	32,486,780	32,486,780
	G69	TEACHERS RETIREMENT ASSOC	0.12%	-	-	150,647	150,647
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-	-	12,805	12,805
	G96	UNIFORM LAWS COMMISSION	0.00%	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-	-	11,536	11,536
	G9K	ADMINISTRATIVE HEARINGS	0.11%	-	-	1,163,370	1,163,370
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-	-	16,341	16,341
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-	-	9,597	9,597
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-	-	22,240	22,240
	G9Q	MMB DEBT SERVICE	0.00%	-	-	-	-
	G9R	MMB NON-OPERATING	0.00%	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-	-	12,808	12,808
	G9Y	DISABILITY COUNCIL	0.01%	-	-	18,301	18,301
	GPR	PAYROLL CLEARING	0.00%	-	-	-	-
	H12	HEALTH DEPT	2.80%	207,535,756	-	21,462,941	21,462,941
	H55	HUMAN SERVICES DEPT	7.35%	156,207,471	-	129,583,710	129,583,710
	H55b	HUMAN SERVICES SOS	3.37%	-	-	2,208,212	2,208,212
	H55c	HUMAN SERVICES MSOP	0.66%	-	-	436,353	436,353
	H60	MMB - MnSURE	0.32%	4,704,656	-	5,994,486	5,994,486
	H75	VETERANS AFFAIRS DEPT	2.38%	1,171,512	-	4,866,916	4,866,916
	H7B	MEDICAL PRACTICE BOARD	0.03%	-	-	241,686	241,686
	H7C	NURSING BOARD	0.04%	-	-	568,659	568,659
	H7D	PHARMACY BOARD	0.03%	-	-	360,240	360,240
	H7F	DENTISTRY BOARD	0.01%	-	-	44,797	44,797
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-	-	5,824	5,824
	H7J	OPTOMETRY BOARD	0.00%	-	-	892	892
	H7K	NURSING HOME ADMIN BOARD	0.01%	-	-	450,998	450,998
	H7L	SOCIAL WORK BOARD	0.01%	-	-	157,777	157,777
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-	-	3,263	3,263
	H7Q	PODIATRIC MEDICINE	0.00%	-	-	2,175	2,175
	H7R	VETERINARY MEDICINE BOARD	0.00%	-	-	4,447	4,447
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	-	-	83,291	83,291
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-	-	980	980
	H7V	PSYCHOLOGY BOARD	0.01%	-	-	25,873	25,873
	H7W	PHYSICAL THERAPY BOARD	0.01%	-	-	23,804	23,804
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-	-	13,031	13,031
	H9G	OMBUDSMAN MH/DD	0.03%	-	-	183,601	183,601
	J33	TRIAL COURTS	3.46%	-	-	121,802	121,802
	J50	GUARDIAN AD LITEM BOARD	0.38%	-	-	5,937	5,937
	J52	PUBLIC DEFENSE BOARD	0.98%	-	-	367,500	367,500
	J58	COURT OF APPEALS	0.13%	-	-	4,431	4,431
	J65	SUPREME COURT	0.64%	850,000	-	2,139,175	2,139,175
	J68	TAX COURT	0.01%	-	-	85,388	85,388
	J70	JUDICIAL STANDARDS BOARD	0.00%	-	-	2,929	2,929
	L10	LEGISLATURE	0.14%	-	-	156,292	156,292
	L49	LEGISLATIVE AUDITOR	0.09%	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	0.63%	-	-	1,187,343	1,187,343
	P07	PUBLIC SAFETY DEPT	3.52%	111,540,337	-	58,464,208	58,464,208
	P78	CORRECTIONS DEPT	7.17%	9,144,501	-	15,945,436	15,945,436
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	102,884	-	33,665	33,665
	P9E	SENTENCING GUIDELINES COMM	0.01%	-	-	29,168	29,168

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue
			4.11	4.12	6.2	6.3	6.4
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	R28	MINN CONSERVATION CORPS	0.00%	-		-	-
	R29	NATURAL RESOURCES DEPT	8.99%	94,127,112		19,539,306	19,539,306
	R32	POLLUTION CONTROL AGENCY	1.79%	22,879,164		11,093,903	11,093,903
	R9P	WATER & SOIL RESOURCES BOARD	0.43%	57,609,001		1,375,514	1,375,514
	T79	TRANSPORTATION DEPT	13.98%	91,861,689		58,561,622	58,561,622
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		582,629	582,629
		OTHER	0.00%	-		8,205,978	8,205,978
		Total	100.00%	1,293,490,143	445,281	458,170,880	458,170,880
		Source	100.00%	1,293,490,143	445,281	458,170,880	458,170,880
		Difference (Total - Source)	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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	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	Office of State Procurement (fmrlly 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	Enterprise Communications & Planning (fmrlly IC&A)	990,507				
G10-9.2	G10-9.2	Debt Management Division	-				
G10-9.3	G10-9.3	Debt Management	369,835		369,835		
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)	1,072,342				1,072,342
G10-10.4	G10-10.4	Budget Operations and Planning	314,456				314,456
G10-10.5	G10-10.5	Budget Division - Non Allocable	2,157,177				2,157,177
G10-11.2	G10-11.2	MMB - Accounting Division	-				
G10-11.3	G10-11.3	Central Payroll	1,369,600				
G10-11.4	G10-11.4	Accounting Services	1,418,504				
G10-11.5	G10-11.5	Financial Reporting	2,131,535				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	32,974				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,943,082				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	3,225,068				
G10-12.5	G10-12.5	Personnel Operations and System Support	3,034,622				
G10-12.6	G10-12.6	Budget Service - Computer Operations	133,307				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-				
G10-13.3	G10-13.3	Personnel Administration	3,948,023				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		1,505			
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		5,626			
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					

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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
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			172		
G61-16.3	G61-16.3	State Auditor General			-		
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)			-		
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration				107,361,458	
G02-3.2	G02-3.2	Admin Management Services			7,382		
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			3,012		
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	Office of State Procurement (fmrlly 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			4,184		
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			17,763		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)			-		
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					

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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
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					-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					-
0.0	0.0						-
	99YYY	Consumer Agencies					-
	G02-0002	State Archaeology			593		-
	G02-0003	Public Broadcasting			355		-
	G02-0005	Materials Service and Distribution			-		-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)			3,056		-
	G02-0009	Real Estate and Construction Services			30,021		-
	G02-0010	Oil Overcharge (Stripper Wells)			3		-
	G02-0012	STAR			15,183		-
	G02-0013	School Trust Lands			890		-
	G02-0014	Capital Group Parking			52,554		-
	G02-0015a	Fleet Services			277,602		-
	G02-0016	Development Disabilities			9,090		-
	G02-0017a	Risk Management			21,323		-
	G02-0017b	Risk Management - Workers Compensation			128,590		-
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)			35		-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))			206,634		-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))			9,119		-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))			4		-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))			-		-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)			2,155		-
	G02-0024	MN Bookstore			14,955		-
	G02-0028	Office of Enterprise Sustainability			462		-
	G02-0029a	Cooperative Purchasing (CPV)			5,477		-
	G02-0029b	Cooperative Purchasing (MMCAP)			8,461		-
	G02-0031	Central Mail			87,131		-
	G02-0034	Other Non-Allocable			-		-
	G02-0036	Demography			1,399		-
	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			16,645		-
	G02-0043	Surplus Services - Federal			21		-

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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	G02-0044	RECS - Energy		61		-	
	G02-0045	SmART FMR		2,394		-	
	G02-0046	SmART HR		3,012		-	
	G02-0047	SHPO		5		-	
	G02-0048	Arts & Cultural Heritage		3,428		-	
	G02-0049	Office of State Procurement (fmrlly Materials Management)		7,801		-	
	B04	AGRICULTURE DEPT		403,226		94,118,133	
	B11	COSMETOLOGIST EXAMINERS BOARD		24,492		-	
	B13	COMMERCE DEPT		516,929		-	
	B14	ANIMAL HEALTH BOARD		16,558		-	
	B15	BARBER EXAMINERS BOARD		5,208		-	
	B20	EXPLORE MINNESOTA TOURISM		26,944		-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		5,400,676		-	
	B24	PUBLIC FACILITIES AUTHORITY		16,368		69,110,000	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	
	B34	HOUSING FINANCE AGENCY		131,865		558,543,192	
	B41	WORKERS COMP COURT OF APPEALS		2,557		-	
	B42	LABOR AND INDUSTRY DEPT		871,967		-	
	B43	IRON RANGE RESOURCES		56,801		-	
	B7E	ARCHITECTURE, ENGINEERING BD		13,232		-	
	B7G	COMBATIVE SPORTS COMMISSION		6		-	
	B7P	ACCOUNTANCY BOARD		12,038		-	
	B7S	PRIVATE DETECTIVES BOARD		1,670		-	
	B82	PUBLIC UTILITIES COMM		110,967		-	
	B9D	AMATEUR SPORTS COMM		1,388		-	
	B9V	AGRICULTURE UTILIZATION RESRCH		12		-	
	E25	CENTER FOR ARTS EDUCATION		57,394		-	
	E26	MN STATE COLLEGES/UNIVERSITIES		9,165,744		92,020,422	
	E37	EDUCATION DEPARTMENT		887,244		1,062,725,995	
	E39	BOARD OF TEACHING		3,077		-	
	E40	HISTORICAL SOCIETY		830		-	
	E44	MINNESOTA STATE ACADEMIES		60,211		-	
	E50	ARTS BOARD		49,529		-	
	E60	OFFICE OF HIGHER EDUCATION		74,984		-	
	E77	ZOOLOGICAL BOARD		144,373		-	
	E81	UNIVERSITY OF MINNESOTA		5,435		266,791,070	
	E95	HUMANITIES COMMISSION		371		-	
	E97	SCIENCE MUSEUM		132		-	
	E9W	HIGHER ED FACILITIES AUTHORITY		222		-	
	G03	LOTTERY		10,251		-	
	G05	RACING COMMISSION		22,628		-	
	G06	ATTORNEY GENERAL		62,847		-	
	G09	GAMBLING CONTROL BOARD		7,939		-	
	G10	MINNESOTA MANAGEMENT & BUDGET		81,587		16,675,000	
	G17	HUMAN RIGHTS DEPT		13,045		-	
	G19	INDIAN AFFAIRS COUNCIL		5,860		-	
	G38	INVESTMENT BOARD		9,969		-	
	G39	GOVERNORS OFFICE		8,543		-	
	G45	MEDIATION SERVICES DEPT		3,473		-	
	G46	MN.IT		763,146		11,610,363	
	G53	SECRETARY OF STATE		53,738		-	
	G61	OFFICE OF THE STATE AUDITOR		17,571		-	
	G62	MINN STATE RETIREMENT SYSTEM		179,934		3,774,375	

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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		253,799		4,941,000	
	G67	REVENUE DEPT		127,533		-	
	G69	TEACHERS RETIREMENT ASSOC		249,112		5,009,625	
	G90	REVENUE INTERGOVT PAYMENTS		4,137,879		-	
	G92	OMBUDSPERSON FOR FAMILIES		2,461		-	
	G96	UNIFORM LAWS COMMISSION		127		-	
	G9J	CAMPAIGN FINANCE BOARD		9,396		-	
	G9K	ADMINISTRATIVE HEARINGS		40,057		-	
	G9L	BLACK MINNESOTANS COUNCIL		3,418		-	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,068		-	
	G9N	ASIAN-PACIFIC COUNCIL		2,927		-	
	G9Q	MMB DEBT SERVICE		10,454		-	
	G9R	MMB NON-OPERATING		9,189,495		-	
	G9X	CAPITOL AREA ARCHITECT		1,842		-	
	G9Y	DISABILITY COUNCIL		3,728		-	
	GPR	PAYROLL CLEARING		208		-	
	H12	HEALTH DEPT		1,051,198		-	
	H55	HUMAN SERVICES DEPT		11,955,553		46,970,000	
	H55b	HUMAN SERVICES SOS		808,519		-	
	H55c	HUMAN SERVICES MSOP		87,797		-	
	H60	MMB - MnSURE		73,801		-	
	H75	VETERANS AFFAIRS DEPT		324,884		-	
	H7B	MEDICAL PRACTICE BOARD		20,490		-	
	H7C	NURSING BOARD		23,537		-	
	H7D	PHARMACY BOARD		21,124		-	
	H7F	DENTISTRY BOARD		17,092		-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,075		-	
	H7J	OPTOMETRY BOARD		3,281		-	
	H7K	NURSING HOME ADMIN BOARD		9,045		-	
	H7L	SOCIAL WORK BOARD		19,102		-	
	H7M	MARRIAGE & FAMILY THERAPY BD		5,971		-	
	H7Q	PODIATRIC MEDICINE		3,731		-	
	H7R	VETERINARY MEDICINE BOARD		6,480		-	
	H7S	EMERGENCY MEDICAL SERVICES BD		10,503		-	
	H7U	DIETETICS & NUTRITION PRACTICE		2,686		-	
	H7V	PSYCHOLOGY BOARD		9,080		-	
	H7W	PHYSICAL THERAPY BOARD		11,682		-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		12,877		-	
	H9G	OMBUDSMAN MH/DD		3,563		-	
	J33	TRIAL COURTS		1,800,700		-	
	J50	GUARDIAN AD LITEM BOARD		31,562		-	
	J52	PUBLIC DEFENSE BOARD		52,354		-	
	J58	COURT OF APPEALS		4,242		-	
	J65	SUPREME COURT		112,943		-	
	J68	TAX COURT		2,171		-	
	J70	JUDICIAL STANDARDS BOARD		2,393		-	
	L10	LEGISLATURE		39,836		-	
	L49	LEGISLATIVE AUDITOR		109		-	
	P01	MILITARY AFFAIRS DEPT		545,647		-	
	P07	PUBLIC SAFETY DEPT		3,116,221		74,305,000	
	P78	CORRECTIONS DEPT		856,663		-	
	P7T	PEACE OFFICERS BOARD (POST)		7,506		-	
	P9E	SENTENCING GUIDELINES COMM		1,829		-	

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
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	R28	MINN CONSERVATION CORPS		123		-	
	R29	NATURAL RESOURCES DEPT		3,407,837		768,665	
	R32	POLLUTION CONTROL AGENCY		406,536		-	
	R9P	WATER & SOIL RESOURCES BOARD		97,022		-	
	T79	TRANSPORTATION DEPT		15,860,238		3,144,366,900	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,122		-	
		OTHER		3,125		6,247,200,400	
		Total	22,141,032	75,227,839	369,835	11,806,291,598	3,543,975
		Source	22,141,032	75,227,839	369,835	11,806,291,598	3,543,975
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			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)
			10.3	10.4	11.2	11.3	11.4
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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				1,369,600	
G10-11.4	G10-11.4	Accounting Services				1,418,504	
G10-11.5	G10-11.5	Financial Reporting				2,131,535	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				32,974	
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	1,505	16			1,505
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	5,626	108			5,626
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					

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			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)
			10.3	10.4	11.2	11.3	11.4
Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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	172	6		0.00%	172
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	7,382	186		0.46%	7,382
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	3,012	97		0.07%	3,012
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	Office of State Procurement (fmrlly 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	4,184	106		0.00%	4,184
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	17,763	521		0.00%	17,763
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	-		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 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	-	-		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					

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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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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					
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies					
	G02-0002	State Archaeology	593	19		0.00%	593
	G02-0003	Public Broadcasting	355	11		0.00%	355
	G02-0005	Materials Service and Distribution	-	-			-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	3,056	50		0.01%	3,056
	G02-0009	Real Estate and Construction Services	30,021	197		0.00%	30,021
	G02-0010	Oil Overcharge (Stripper Wells)	3	3		0.00%	3
	G02-0012	STAR	15,183	73		0.01%	15,183
	G02-0013	School Trust Lands	890	31		0.00%	890
	G02-0014	Capital Group Parking	52,554	192		0.05%	52,554
	G02-0015a	Fleet Services	277,602	123		0.01%	277,602
	G02-0016	Development Disabilities	9,090	113		0.01%	9,090
	G02-0017a	Risk Management	21,323	74		0.02%	21,323
	G02-0017b	Risk Management - Workers Compensation	128,590	207		0.03%	128,590
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	35	3		0.00%	35
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))	206,634	395		0.34%	206,634
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	9,119	39		0.01%	9,119
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	4	-		0.00%	4
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-			-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	2,155	54		0.00%	2,155
	G02-0024	MN Bookstore	14,955	221		0.01%	14,955
	G02-0028	Office of Enterprise Sustainability	462	64		0.00%	462
	G02-0029a	Cooperative Purchasing (CPV)	5,477	68		0.03%	5,477
	G02-0029b	Cooperative Purchasing (MMCAP)	8,461	72		0.03%	8,461
	G02-0031	Central Mail	87,131	163		0.01%	87,131
	G02-0034	Other Non-Allocable	-	-		0.00%	-
	G02-0036	Demography	1,399	40		0.01%	1,399
	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	16,645	96		0.01%	16,645
	G02-0043	Surplus Services - Federal	21	1			21

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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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G02-0044	RECS - Energy	61	7		0.00%	61
	G02-0045	SmART FMR	2,394	43		0.02%	2,394
	G02-0046	SmART HR	3,012	66		0.02%	3,012
	G02-0047	SHPO	5	5		0.00%	5
	G02-0048	Arts & Cultural Heritage	3,428	130		0.00%	3,428
	G02-0049	Office of State Procurement (fmrlr Materials Management)	7,801	101		0.01%	7,801
	B04	AGRICULTURE DEPT	403,226	11,038		1.06%	403,226
	B11	COSMETOLOGIST EXAMINERS BOARD	24,492	220		0.03%	24,492
	B13	COMMERCE DEPT	516,929	3,496		0.76%	516,929
	B14	ANIMAL HEALTH BOARD	16,558	437		0.08%	16,558
	B15	BARBER EXAMINERS BOARD	5,208	147		0.00%	5,208
	B20	EXPLORE MINNESOTA TOURISM	26,944	1,102		0.08%	26,944
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,400,676	9,905		2.58%	5,400,676
	B24	PUBLIC FACILITIES AUTHORITY	16,368	1,347		0.02%	16,368
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		0.00%	-
	B34	HOUSING FINANCE AGENCY	131,865	1,167		0.49%	131,865
	B41	WORKERS COMP COURT OF APPEALS	2,557	29		0.02%	2,557
	B42	LABOR AND INDUSTRY DEPT	871,967	2,445		0.67%	871,967
	B43	IRON RANGE RESOURCES	56,801	834		0.14%	56,801
	B7E	ARCHITECTURE, ENGINEERING BD	13,232	55		0.01%	13,232
	B7G	COMBATIVE SPORTS COMMISSION	6	6		0.00%	6
	B7P	ACCOUNTANCY BOARD	12,038	39		0.01%	12,038
	B7S	PRIVATE DETECTIVES BOARD	1,670	95		0.00%	1,670
	B82	PUBLIC UTILITIES COMM	110,967	136		0.27%	110,967
	B9D	AMATEUR SPORTS COMM	1,388	59		0.00%	1,388
	B9V	AGRICULTURE UTILIZATION RESRCH	12	3		0.00%	12
	E25	CENTER FOR ARTS EDUCATION	57,394	2,473		0.18%	57,394
	E26	MN STATE COLLEGES/UNIVERSITIES	9,165,744	8,027		22.86%	9,165,744
	E37	EDUCATION DEPARTMENT	887,244	5,726		0.72%	887,244
	E39	BOARD OF TEACHING	3,077	63		0.02%	3,077
	E40	HISTORICAL SOCIETY	830	46		0.00%	830
	E44	MINNESOTA STATE ACADEMIES	60,211	1,853		0.35%	60,211
	E50	ARTS BOARD	49,529	383		0.04%	49,529
	E60	OFFICE OF HIGHER EDUCATION	74,984	1,618		0.12%	74,984
	E77	ZOOLOGICAL BOARD	144,373	2,081		0.50%	144,373
	E81	UNIVERSITY OF MINNESOTA	5,435	308		0.00%	5,435
	E95	HUMANITIES COMMISSION	371	10		0.00%	371
	E97	SCIENCE MUSEUM	132	25		0.00%	132
	E9W	HIGHER ED FACILITIES AUTHORITY	222	17		0.00%	222
	G03	LOTTERY	10,251	174		0.23%	10,251
	G05	RACING COMMISSION	22,628	349		0.06%	22,628
	G06	ATTORNEY GENERAL	62,847	1,304		0.50%	62,847
	G09	GAMBLING CONTROL BOARD	7,939	137		0.05%	7,939
	G10	MINNESOTA MANAGEMENT & BUDGET	81,587	1,019		0.38%	81,587
	G17	HUMAN RIGHTS DEPT	13,045	179		0.08%	13,045
	G19	INDIAN AFFAIRS COUNCIL	5,860	115		0.01%	5,860
	G38	INVESTMENT BOARD	9,969	54		0.03%	9,969
	G39	GOVERNORS OFFICE	8,543	165		0.08%	8,543
	G45	MEDIATION SERVICES DEPT	3,473	157		0.02%	3,473
	G46	MN.IT	763,146	6,400		3.90%	763,146
	G53	SECRETARY OF STATE	53,738	733		0.14%	53,738
	G61	OFFICE OF THE STATE AUDITOR	17,571	234		0.15%	17,571
	G62	MINN STATE RETIREMENT SYSTEM	179,934	181		0.18%	179,934

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,799	179		0.13%	253,799
	G67	REVENUE DEPT	127,533	4,806		2.10%	127,533
	G69	TEACHERS RETIREMENT ASSOC	249,112	64		0.12%	249,112
	G90	REVENUE INTERGOVT PAYMENTS	4,137,879	1,143		0.00%	4,137,879
	G92	OMBUDSPERSON FOR FAMILIES	2,461	48		0.01%	2,461
	G96	UNIFORM LAWS COMMISSION	127	11		0.00%	127
	G9J	CAMPAIGN FINANCE BOARD	9,396	121		0.01%	9,396
	G9K	ADMINISTRATIVE HEARINGS	40,057	390		0.11%	40,057
	G9L	BLACK MINNESOTANS COUNCIL	3,418	84		0.00%	3,418
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,068	70		0.01%	2,068
	G9N	ASIAN-PACIFIC COUNCIL	2,927	62		0.01%	2,927
	G9Q	MMB DEBT SERVICE	10,454	976		0.00%	10,454
	G9R	MMB NON-OPERATING	9,189,495	982		0.00%	9,189,495
	G9X	CAPITOL AREA ARCHITECT	1,842	51		0.01%	1,842
	G9Y	DISABILITY COUNCIL	3,728	123		0.01%	3,728
	GPR	PAYROLL CLEARING	208	-		0.00%	208
	H12	HEALTH DEPT	1,051,198	13,390		2.80%	1,051,198
	H55	HUMAN SERVICES DEPT	11,955,553	13,368		7.35%	11,955,553
	H55b	HUMAN SERVICES SOS	808,519	13,722		3.37%	808,519
	H55c	HUMAN SERVICES MSOP	87,797	3,014		0.66%	87,797
	H60	MMB - MnSURE	73,801	368		0.32%	73,801
	H75	VETERANS AFFAIRS DEPT	324,884	6,589		2.38%	324,884
	H7B	MEDICAL PRACTICE BOARD	20,490	362		0.03%	20,490
	H7C	NURSING BOARD	23,537	209		0.04%	23,537
	H7D	PHARMACY BOARD	21,124	392		0.03%	21,124
	H7F	DENTISTRY BOARD	17,092	252		0.01%	17,092
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,075	186		0.01%	7,075
	H7J	OPTOMETRY BOARD	3,281	135		0.00%	3,281
	H7K	NURSING HOME ADMIN BOARD	9,045	422		0.01%	9,045
	H7L	SOCIAL WORK BOARD	19,102	238		0.01%	19,102
	H7M	MARRIAGE & FAMILY THERAPY BD	5,971	144		0.00%	5,971
	H7Q	PODIATRIC MEDICINE	3,731	180		0.00%	3,731
	H7R	VETERINARY MEDICINE BOARD	6,480	141		0.00%	6,480
	H7S	EMERGENCY MEDICAL SERVICES BD	10,503	416		0.02%	10,503
	H7U	DIETETICS & NUTRITION PRACTICE	2,686	117		0.00%	2,686
	H7V	PSYCHOLOGY BOARD	9,080	171		0.01%	9,080
	H7W	PHYSICAL THERAPY BOARD	11,682	216		0.01%	11,682
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,877	191		0.01%	12,877
	H9G	OMBUDSMAN MH/DD	3,563	33		0.03%	3,563
	J33	TRIAL COURTS	1,800,700	11,587		3.46%	1,800,700
	J50	GUARDIAN AD LITEM BOARD	31,562	580		0.38%	31,562
	J52	PUBLIC DEFENSE BOARD	52,354	1,417		0.98%	52,354
	J58	COURT OF APPEALS	4,242	87		0.13%	4,242
	J65	SUPREME COURT	112,943	1,883		0.64%	112,943
	J68	TAX COURT	2,171	33		0.01%	2,171
	J70	JUDICIAL STANDARDS BOARD	2,393	105		0.00%	2,393
	L10	LEGISLATURE	39,836	600		0.14%	39,836
	L49	LEGISLATIVE AUDITOR	109	12		0.09%	109
	P01	MILITARY AFFAIRS DEPT	545,647	781		0.63%	545,647
	P07	PUBLIC SAFETY DEPT	3,116,221	26,408		3.52%	3,116,221
	P78	CORRECTIONS DEPT	856,663	17,904		7.17%	856,663
	P7T	PEACE OFFICERS BOARD (POST)	7,506	295		0.01%	7,506
	P9E	SENTENCING GUIDELINES COMM	1,829	58		0.01%	1,829

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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)
10.3	10.4	11.2	11.3	11.4

Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	R28	MINN CONSERVATION CORPS	123	14		0.00%	123
	R29	NATURAL RESOURCES DEPT	3,407,837	44,161		8.99%	3,407,837
	R32	POLLUTION CONTROL AGENCY	406,536	8,074		1.79%	406,536
	R9P	WATER & SOIL RESOURCES BOARD	97,022	5,652		0.43%	97,022
	T79	TRANSPORTATION DEPT	15,860,238	29,047		13.98%	15,860,238
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,122	112		0.00%	104,122
		OTHER	3,125	-		0.00%	3,125
		Total	75,227,839	282,269	4,952,613	100.00%	75,227,839
		Source	75,227,839	282,269	4,952,613	100.00%	75,227,839
		Difference (Total - Source)	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
			11.5	11.6	12.2	12.4	12.5
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	Office of State Procurement (fmrlly 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	MnlIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
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	1,505	-		1,505	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	5,626	-		5,626	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					

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			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
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
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		172	-	172	0.00%
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	7,382	2,146,360		7,382	0.00%
G02-3.2	G02-3.2	Admin Management Services					0.46%
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	3,012	-		3,012	0.07%
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	Office of State Procurement (fmrly 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	4,184	-		4,184	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	17,763	-	3,385,437	17,763	0.00%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-		-	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 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	-	-		-	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					

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
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
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					
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
99YYY		Consumer Agencies					
G02-0002		State Archaeology	593	-		593	0.00%
G02-0003		Public Broadcasting	355	-		355	0.00%
G02-0005		Materials Service and Distribution	-	-		-	
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	3,056	-		3,056	0.01%
G02-0009		Real Estate and Construction Services	30,021	-		30,021	0.00%
G02-0010		Oil Overcharge (Stripper Wells)	3	-		3	0.00%
G02-0012		STAR	15,183	-		15,183	0.01%
G02-0013		School Trust Lands	890	-		890	0.00%
G02-0014		Capital Group Parking	52,554	-		52,554	0.05%
G02-0015a		Fleet Services	277,602	-		277,602	0.01%
G02-0016		Development Disabilities	9,090	-		9,090	0.01%
G02-0017a		Risk Management	21,323	-		21,323	0.02%
G02-0017b		Risk Management - Workers Compensation	128,590	-		128,590	0.03%
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	35	-		35	0.00%
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	206,634	-		206,634	0.34%
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	9,119	-		9,119	0.01%
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	4	-		4	0.00%
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-		-	
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	2,155	-		2,155	0.00%
G02-0024		MN Bookstore	14,955	-		14,955	0.01%
G02-0028		Office of Enterprise Sustainability	462	-		462	0.00%
G02-0029a		Cooperative Purchasing (CPV)	5,477	-		5,477	0.03%
G02-0029b		Cooperative Purchasing (MMCAP)	8,461	-		8,461	0.03%
G02-0031		Central Mail	87,131	-		87,131	0.01%
G02-0034		Other Non-Allocable	-	-		-	0.00%
G02-0036		Demography	1,399	-		1,399	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	16,645	-		16,645	0.01%
G02-0043		Surplus Services - Federal	21	-		21	

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			11.5	11.6	12.2	12.4	12.5
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
	G02-0044	RECS - Energy	61	-	-	61	0.00%
	G02-0045	SmART FMR	2,394	-	-	2,394	0.02%
	G02-0046	SmART HR	3,012	-	-	3,012	0.02%
	G02-0047	SHPO	5	-	-	5	0.00%
	G02-0048	Arts & Cultural Heritage	3,428	-	-	3,428	0.00%
	G02-0049	Office of State Procurement (fmrlly Materials Management)	7,801	-	-	7,801	0.01%
	B04	AGRICULTURE DEPT	403,226	10,423,204	-	403,226	1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD	24,492	-	-	24,492	0.03%
	B13	COMMERCE DEPT	516,929	119,174,276	-	516,929	0.76%
	B14	ANIMAL HEALTH BOARD	16,558	438,112	-	16,558	0.08%
	B15	BARBER EXAMINERS BOARD	5,208	-	-	5,208	0.00%
	B20	EXPLORE MINNESOTA TOURISM	26,944	-	-	26,944	0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,400,676	997,152,829	-	5,400,676	2.58%
	B24	PUBLIC FACILITIES AUTHORITY	16,368	-	-	16,368	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	0.00%
	B34	HOUSING FINANCE AGENCY	131,865	-	-	131,865	0.49%
	B41	WORKERS COMP COURT OF APPEALS	2,557	-	-	2,557	0.02%
	B42	LABOR AND INDUSTRY DEPT	871,967	5,127,128	-	871,967	0.67%
	B43	IRON RANGE RESOURCES	56,801	-	-	56,801	0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	13,232	-	-	13,232	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	6	-	-	6	0.00%
	B7P	ACCOUNTANCY BOARD	12,038	-	-	12,038	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,670	-	-	1,670	0.00%
	B82	PUBLIC UTILITIES COMM	110,967	-	-	110,967	0.27%
	B9D	AMATEUR SPORTS COMM	1,388	-	-	1,388	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	12	-	-	12	0.00%
	E25	CENTER FOR ARTS EDUCATION	57,394	750	-	57,394	0.18%
	E26	MN STATE COLLEGES/UNIVERSITIES	9,165,744	858,294,479	-	9,165,744	22.86%
	E37	EDUCATION DEPARTMENT	887,244	788,037,000	-	887,244	0.72%
	E39	BOARD OF TEACHING	3,077	-	-	3,077	0.02%
	E40	HISTORICAL SOCIETY	830	-	-	830	0.00%
	E44	MINNESOTA STATE ACADEMIES	60,211	-	-	60,211	0.35%
	E50	ARTS BOARD	49,529	790,420	-	49,529	0.04%
	E60	OFFICE OF HIGHER EDUCATION	74,984	-	-	74,984	0.12%
	E77	ZOOLOGICAL BOARD	144,373	10,281	-	144,373	0.50%
	E81	UNIVERSITY OF MINNESOTA	5,435	-	-	5,435	0.00%
	E95	HUMANITIES COMMISSION	371	-	-	371	0.00%
	E97	SCIENCE MUSEUM	132	-	-	132	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	222	-	-	222	0.00%
	G03	LOTTERY	10,251	-	-	10,251	0.23%
	G05	RACING COMMISSION	22,628	-	-	22,628	0.06%
	G06	ATTORNEY GENERAL	62,847	1,969,956	-	62,847	0.50%
	G09	GAMBLING CONTROL BOARD	7,939	-	-	7,939	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	81,587	-	-	81,587	0.38%
	G17	HUMAN RIGHTS DEPT	13,045	-	-	13,045	0.08%
	G19	INDIAN AFFAIRS COUNCIL	5,860	-	-	5,860	0.01%
	G38	INVESTMENT BOARD	9,969	-	-	9,969	0.03%
	G39	GOVERNORS OFFICE	8,543	-	-	8,543	0.08%
	G45	MEDIATION SERVICES DEPT	3,473	-	-	3,473	0.02%
	G46	MN.IT	763,146	-	-	763,146	3.90%
	G53	SECRETARY OF STATE	53,738	-	-	53,738	0.14%
	G61	OFFICE OF THE STATE AUDITOR	17,571	-	-	17,571	0.15%
	G62	MINN STATE RETIREMENT SYSTEM	179,934	-	-	179,934	0.18%

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
			11.5	11.6	12.2	12.4	12.5
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
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	253,799	-		253,799	0.13%
	G67	REVENUE DEPT	127,533	-		127,533	2.10%
	G69	TEACHERS RETIREMENT ASSOC	249,112	-		249,112	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	4,137,879	-		4,137,879	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	2,461	-		2,461	0.01%
	G96	UNIFORM LAWS COMMISSION	127	-		127	0.00%
	G9J	CAMPAIGN FINANCE BOARD	9,396	-		9,396	0.01%
	G9K	ADMINISTRATIVE HEARINGS	40,057	-		40,057	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	3,418	-		3,418	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,068	-		2,068	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	2,927	-		2,927	0.01%
	G9Q	MMB DEBT SERVICE	10,454	-		10,454	0.00%
	G9R	MMB NON-OPERATING	9,189,495	7,022,873		9,189,495	0.00%
	G9X	CAPITOL AREA ARCHITECT	1,842	-		1,842	0.01%
	G9Y	DISABILITY COUNCIL	3,728	-		3,728	0.01%
	GPR	PAYROLL CLEARING	208	-		208	0.00%
	H12	HEALTH DEPT	1,051,198	261,321,672		1,051,198	2.80%
	H55	HUMAN SERVICES DEPT	11,955,553	8,687,788,003		11,955,553	7.35%
	H55b	HUMAN SERVICES SOS	808,519	-		808,519	3.37%
	H55c	HUMAN SERVICES MSOP	87,797	-		87,797	0.66%
	H60	MMB - MnSURE	73,801	15,570,916		73,801	0.32%
	H75	VETERANS AFFAIRS DEPT	324,884	21,261,694		324,884	2.38%
	H7B	MEDICAL PRACTICE BOARD	20,490	-		20,490	0.03%
	H7C	NURSING BOARD	23,537	-		23,537	0.04%
	H7D	PHARMACY BOARD	21,124	183,336		21,124	0.03%
	H7F	DENTISTRY BOARD	17,092	-		17,092	0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,075	-		7,075	0.01%
	H7J	OPTOMETRY BOARD	3,281	-		3,281	0.00%
	H7K	NURSING HOME ADMIN BOARD	9,045	-		9,045	0.01%
	H7L	SOCIAL WORK BOARD	19,102	-		19,102	0.01%
	H7M	MARRIAGE & FAMILY THERAPY BD	5,971	-		5,971	0.00%
	H7Q	PODIATRIC MEDICINE	3,731	-		3,731	0.00%
	H7R	VETERINARY MEDICINE BOARD	6,480	-		6,480	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	10,503	118,265		10,503	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	2,686	-		2,686	0.00%
	H7V	PSYCHOLOGY BOARD	9,080	-		9,080	0.01%
	H7W	PHYSICAL THERAPY BOARD	11,682	-		11,682	0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	12,877	-		12,877	0.01%
	H9G	OMBUDSMAN MH/DD	3,563	-		3,563	0.03%
	J33	TRIAL COURTS	1,800,700	2,724,752		1,800,700	3.46%
	J50	GUARDIAN AD LITEM BOARD	31,562	-		31,562	0.38%
	J52	PUBLIC DEFENSE BOARD	52,354	-		52,354	0.98%
	J58	COURT OF APPEALS	4,242	-		4,242	0.13%
	J65	SUPREME COURT	112,943	375,862		112,943	0.64%
	J68	TAX COURT	2,171	-		2,171	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,393	-		2,393	0.00%
	L10	LEGISLATURE	39,836	-		39,836	0.14%
	L49	LEGISLATIVE AUDITOR	109	-		109	0.09%
	P01	MILITARY AFFAIRS DEPT	545,647	59,141,600		545,647	0.63%
	P07	PUBLIC SAFETY DEPT	3,116,221	97,542,963		3,116,221	3.52%
	P78	CORRECTIONS DEPT	856,663	1,702,344		856,663	7.17%
	P7T	PEACE OFFICERS BOARD (POST)	7,506	-		7,506	0.01%
	P9E	SENTENCING GUIDELINES COMM	1,829	-		1,829	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
			11.5	11.6	12.2	12.4	12.5
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
	R28	MINN CONSERVATION CORPS	123	-		123	0.00%
	R29	NATURAL RESOURCES DEPT	3,407,837	50,440,264		3,407,837	8.99%
	R32	POLLUTION CONTROL AGENCY	406,536	20,583,598		406,536	1.79%
	R9P	WATER & SOIL RESOURCES BOARD	97,022	1,693,796		97,022	0.43%
	T79	TRANSPORTATION DEPT	15,860,238	693,551,108		15,860,238	13.98%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,122	-		104,122	0.00%
		OTHER	3,125	-		3,125	0.00%
		Total	75,227,839	12,704,587,841	3,385,437	75,227,839	100.00%
		Source	75,227,839	12,704,587,841	3,385,437	75,227,839	100.00%
		Difference (Total - Source)	0	0	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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				3,948,023	
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-	
G45-14.2	G45-14.2	Mediation Services	16	0.00%	1,505		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	108	0.00%	5,626		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					

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			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	6	0.00%	172		0.00%
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration		0.00%	7,382		0.00%
G02-3.2	G02-3.2	Admin Management Services	186	0.46%			0.46%
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	97	0.07%	3,012		0.07%
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	Office of State Procurement (fmrly 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	106	0.00%	4,184		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	521	0.00%	17,763		0.00%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	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 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	-	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					

Statewide Cost Allocation Plan
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			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
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					
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
99YYY		Consumer Agencies					
G02-0002		State Archaeology	19	0.00%	593		0.00%
G02-0003		Public Broadcasting	11	0.00%	355		0.00%
G02-0005		Materials Service and Distribution	-		-		
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	50	0.01%	3,056		0.01%
G02-0009		Real Estate and Construction Services	197	0.00%	30,021		0.00%
G02-0010		Oil Overcharge (Stripper Wells)	3	0.00%	3		0.00%
G02-0012		STAR	73	0.01%	15,183		0.01%
G02-0013		School Trust Lands	31	0.00%	890		0.00%
G02-0014		Capital Group Parking	192	0.05%	52,554		0.05%
G02-0015a		Fleet Services	123	0.01%	277,602		0.01%
G02-0016		Development Disabilities	113	0.01%	9,090		0.01%
G02-0017a		Risk Management	74	0.02%	21,323		0.02%
G02-0017b		Risk Management - Workers Compensation	207	0.03%	128,590		0.03%
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	3	0.00%	35		0.00%
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	395	0.34%	206,634		0.34%
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	39	0.01%	9,119		0.01%
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	0.00%	4		0.00%
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-		-		
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	54	0.00%	2,155		0.00%
G02-0024		MN Bookstore	221	0.01%	14,955		0.01%
G02-0028		Office of Enterprise Sustainability	64	0.00%	462		0.00%
G02-0029a		Cooperative Purchasing (CPV)	68	0.03%	5,477		0.03%
G02-0029b		Cooperative Purchasing (MMCAP)	72	0.03%	8,461		0.03%
G02-0031		Central Mail	163	0.01%	87,131		0.01%
G02-0034		Other Non-Allocable	-	0.00%	-		0.00%
G02-0036		Demography	40	0.01%	1,399		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	96	0.01%	16,645		0.01%
G02-0043		Surplus Services - Federal	1		21		

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			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Personnel				
			Budget Service - Computer Operations	Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	G02-0044	RECS - Energy	7	0.00%	61		0.00%
	G02-0045	SmART FMR	43	0.02%	2,394		0.02%
	G02-0046	SmART HR	66	0.02%	3,012		0.02%
	G02-0047	SHPO	5	0.00%	5		0.00%
	G02-0048	Arts & Cultural Heritage	130	0.00%	3,428		0.00%
	G02-0049	Office of State Procurement (fmrlly Materials Management)	101	0.01%	7,801		0.01%
	B04	AGRICULTURE DEPT	11,038	1.06%	403,226		1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD	220	0.03%	24,492		0.03%
	B13	COMMERCE DEPT	3,496	0.76%	516,929		0.76%
	B14	ANIMAL HEALTH BOARD	437	0.08%	16,558		0.08%
	B15	BARBER EXAMINERS BOARD	147	0.00%	5,208		0.00%
	B20	EXPLORE MINNESOTA TOURISM	1,102	0.08%	26,944		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	9,905	2.58%	5,400,676		2.58%
	B24	PUBLIC FACILITIES AUTHORITY	1,347	0.02%	16,368		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		0.00%
	B34	HOUSING FINANCE AGENCY	1,167	0.49%	131,865		0.49%
	B41	WORKERS COMP COURT OF APPEALS	29	0.02%	2,557		0.02%
	B42	LABOR AND INDUSTRY DEPT	2,445	0.67%	871,967		0.67%
	B43	IRON RANGE RESOURCES	834	0.14%	56,801		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD	55	0.01%	13,232		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	6	0.00%	6		0.00%
	B7P	ACCOUNTANCY BOARD	39	0.01%	12,038		0.01%
	B7S	PRIVATE DETECTIVES BOARD	95	0.00%	1,670		0.00%
	B82	PUBLIC UTILITIES COMM	136	0.27%	110,967		0.27%
	B9D	AMATEUR SPORTS COMM	59	0.00%	1,388		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	3	0.00%	12		0.00%
	E25	CENTER FOR ARTS EDUCATION	2,473	0.18%	57,394		0.18%
	E26	MN STATE COLLEGES/UNIVERSITIES	8,027	22.86%	9,165,744		22.86%
	E37	EDUCATION DEPARTMENT	5,726	0.72%	887,244		0.72%
	E39	BOARD OF TEACHING	63	0.02%	3,077		0.02%
	E40	HISTORICAL SOCIETY	46	0.00%	830		0.00%
	E44	MINNESOTA STATE ACADEMIES	1,853	0.35%	60,211		0.35%
	E50	ARTS BOARD	383	0.04%	49,529		0.04%
	E60	OFFICE OF HIGHER EDUCATION	1,618	0.12%	74,984		0.12%
	E77	ZOOLOGICAL BOARD	2,081	0.50%	144,373		0.50%
	E81	UNIVERSITY OF MINNESOTA	308	0.00%	5,435		0.00%
	E95	HUMANITIES COMMISSION	10	0.00%	371		0.00%
	E97	SCIENCE MUSEUM	25	0.00%	132		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	17	0.00%	222		0.00%
	G03	LOTTERY	174	0.23%	10,251		0.23%
	G05	RACING COMMISSION	349	0.06%	22,628		0.06%
	G06	ATTORNEY GENERAL	1,304	0.50%	62,847		0.50%
	G09	GAMBLING CONTROL BOARD	137	0.05%	7,939		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	1,019	0.38%	81,587		0.38%
	G17	HUMAN RIGHTS DEPT	179	0.08%	13,045		0.08%
	G19	INDIAN AFFAIRS COUNCIL	115	0.01%	5,860		0.01%
	G38	INVESTMENT BOARD	54	0.03%	9,969		0.03%
	G39	GOVERNORS OFFICE	165	0.08%	8,543		0.08%
	G45	MEDIATION SERVICES DEPT	157	0.02%	3,473		0.02%
	G46	MN.IT	6,400	3.90%	763,146		3.90%
	G53	SECRETARY OF STATE	733	0.14%	53,738		0.14%
	G61	OFFICE OF THE STATE AUDITOR	234	0.15%	17,571		0.15%
	G62	MINN STATE RETIREMENT SYSTEM	181	0.18%	179,934		0.18%

Statewide Cost Allocation Plan
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			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Personnel				
			Budget Service - Computer Operations	Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	179	0.13%	253,799		0.13%
	G67	REVENUE DEPT	4,806	2.10%	127,533		2.10%
	G69	TEACHERS RETIREMENT ASSOC	64	0.12%	249,112		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	1,143	0.00%	4,137,879		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	48	0.01%	2,461		0.01%
	G96	UNIFORM LAWS COMMISSION	11	0.00%	127		0.00%
	G9J	CAMPAIGN FINANCE BOARD	121	0.01%	9,396		0.01%
	G9K	ADMINISTRATIVE HEARINGS	390	0.11%	40,057		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	84	0.00%	3,418		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	70	0.01%	2,068		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	62	0.01%	2,927		0.01%
	G9Q	MMB DEBT SERVICE	976	0.00%	10,454		0.00%
	G9R	MMB NON-OPERATING	982	0.00%	9,189,495		0.00%
	G9X	CAPITOL AREA ARCHITECT	51	0.01%	1,842		0.01%
	G9Y	DISABILITY COUNCIL	123	0.01%	3,728		0.01%
	GPR	PAYROLL CLEARING	-	0.00%	208		0.00%
	H12	HEALTH DEPT	13,390	2.80%	1,051,198		2.80%
	H55	HUMAN SERVICES DEPT	13,368	7.35%	11,955,553		7.35%
	H55b	HUMAN SERVICES SOS	13,722	3.37%	808,519		3.37%
	H55c	HUMAN SERVICES MSOP	3,014	0.66%	87,797		0.66%
	H60	MMB - MnSURE	368	0.32%	73,801		0.32%
	H75	VETERANS AFFAIRS DEPT	6,589	2.38%	324,884		2.38%
	H7B	MEDICAL PRACTICE BOARD	362	0.03%	20,490		0.03%
	H7C	NURSING BOARD	209	0.04%	23,537		0.04%
	H7D	PHARMACY BOARD	392	0.03%	21,124		0.03%
	H7F	DENTISTRY BOARD	252	0.01%	17,092		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	186	0.01%	7,075		0.01%
	H7J	OPTOMETRY BOARD	135	0.00%	3,281		0.00%
	H7K	NURSING HOME ADMIN BOARD	422	0.01%	9,045		0.01%
	H7L	SOCIAL WORK BOARD	238	0.01%	19,102		0.01%
	H7M	MARRIAGE & FAMILY THERAPY BD	144	0.00%	5,971		0.00%
	H7Q	PODIATRIC MEDICINE	180	0.00%	3,731		0.00%
	H7R	VETERINARY MEDICINE BOARD	141	0.00%	6,480		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	416	0.02%	10,503		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	117	0.00%	2,686		0.00%
	H7V	PSYCHOLOGY BOARD	171	0.01%	9,080		0.01%
	H7W	PHYSICAL THERAPY BOARD	216	0.01%	11,682		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	191	0.01%	12,877		0.01%
	H9G	OMBUDSMAN MH/DD	33	0.03%	3,563		0.03%
	J33	TRIAL COURTS	11,587	3.46%	1,800,700		3.46%
	J50	GUARDIAN AD LITEM BOARD	580	0.38%	31,562		0.38%
	J52	PUBLIC DEFENSE BOARD	1,417	0.98%	52,354		0.98%
	J58	COURT OF APPEALS	87	0.13%	4,242		0.13%
	J65	SUPREME COURT	1,883	0.64%	112,943		0.64%
	J68	TAX COURT	33	0.01%	2,171		0.01%
	J70	JUDICIAL STANDARDS BOARD	105	0.00%	2,393		0.00%
	L10	LEGISLATURE	600	0.14%	39,836		0.14%
	L49	LEGISLATIVE AUDITOR	12	0.09%	109		0.09%
	P01	MILITARY AFFAIRS DEPT	781	0.63%	545,647		0.63%
	P07	PUBLIC SAFETY DEPT	26,408	3.52%	3,116,221		3.52%
	P78	CORRECTIONS DEPT	17,904	7.17%	856,663		7.17%
	P7T	PEACE OFFICERS BOARD (POST)	295	0.01%	7,506		0.01%
	P9E	SENTENCING GUIDELINES COMM	58	0.01%	1,829		0.01%

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			Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			12.6	12.7	12.8	13.2	13.3
Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	R28	MINN CONSERVATION CORPS	14	0.00%	123		0.00%
	R29	NATURAL RESOURCES DEPT	44,161	8.99%	3,407,837		8.99%
	R32	POLLUTION CONTROL AGENCY	8,074	1.79%	406,536		1.79%
	R9P	WATER & SOIL RESOURCES BOARD	5,652	0.43%	97,022		0.43%
	T79	TRANSPORTATION DEPT	29,047	13.98%	15,860,238		13.98%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	112	0.00%	104,122		0.00%
		OTHER	-	0.00%	3,125		0.00%
		Total	282,269	100.00%	75,227,839	3,948,023	100.00%
		Source	282,269	100.00%	75,227,839	3,948,023	100.00%
		Difference (Total - Source)	0	0.00%	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)							
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	420,447						
G45-14.4	G45-14.4	Mediation/Representation	-						
L49-15.2	L49-15.2	Legislative Auditor		0.00%					
L49-15.3	L49-15.3	Financial Audits			2,259,166				2,259,166
L49-15.4	L49-15.4	Program Audits			1,414,678				1,414,678
L49-15.5	L49-15.5	Single Audits			913,537				913,537
L49-15.6	L49-15.6	Audit Comm			-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors			14,326				14,326
L49-15.8	L49-15.8	Financial Audit- Art			17,372				17,372

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.9	L49-15.9	Financial Audit- Clean Water			-				-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			6,295				6,295
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			262,927				262,927
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-				-
G61-16.2	G61-16.2	State Auditor		0.00%		-	-	-	
G61-16.3	G61-16.3	State Auditor General				-	-	-	
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration		0.00%		129	-	-	
G02-3.2	G02-3.2	Admin Management Services		0.46%		-	-	-	
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		0.07%		-	-	-	
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	Office of State Procurement (fmrly Materials Management Division)							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology		0.00%		-	-	-	
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget		0.00%		133.50	-	-	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		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%		3,732.75	-	364.00	
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 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		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							

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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							
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%		-	-	-	
	G02-0003	Public Broadcasting		0.00%		-	-	-	
	G02-0005	Materials Service and Distribution				-	-	-	
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)		0.01%		-	-	-	
	G02-0009	Real Estate and Construction Services		0.00%		-	-	-	
	G02-0010	Oil Overcharge (Stripper Wells)		0.00%		-	-	-	
	G02-0012	STAR		0.01%		-	-	-	
	G02-0013	School Trust Lands		0.00%		-	-	-	
	G02-0014	Capital Group Parking		0.05%		1.50	-	-	
	G02-0015a	Fleet Services		0.01%		-	-	-	
	G02-0016	Development Disabilities		0.01%		-	-	-	
	G02-0017a	Risk Management		0.02%		-	-	-	
	G02-0017b	Risk Management - Workers Compensation		0.03%		-	-	-	
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		0.00%		-	-	-	
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))		0.34%		-	-	-	
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))		0.01%		-	-	-	
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))		0.00%		-	-	-	
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))				-	-	-	
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)		0.00%		-	-	-	
	G02-0024	MN Bookstore		0.01%		-	-	-	
	G02-0028	Office of Enterprise Sustainability		0.00%		-	-	-	
	G02-0029a	Cooperative Purchasing (CPV)		0.03%		-	-	-	
	G02-0029b	Cooperative Purchasing (MMCAP)		0.03%		-	-	-	
	G02-0031	Central Mail		0.01%		-	-	-	
	G02-0034	Other Non-Allocable		0.00%		-	-	-	
	G02-0036	Demography		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		0.01%		-	-	-	
	G02-0043	Surplus Services - Federal				-	-	-	

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G02-0044	RECS - Energy		0.00%		-	-	-	
	G02-0045	SmART FMR		0.02%		-	-	-	
	G02-0046	SmART HR		0.02%		-	-	-	
	G02-0047	SHPO		0.00%		-	-	-	
	G02-0048	Arts & Cultural Heritage		0.00%		-	-	-	
	G02-0049	Office of State Procurement (fmrlly Materials Management)		0.01%		-	-	-	
	B04	AGRICULTURE DEPT		1.06%		509.66	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%		-	-	-	
	B13	COMMERCE DEPT		0.76%		195.04	-	108.50	
	B14	ANIMAL HEALTH BOARD		0.08%		-	-	-	
	B15	BARBER EXAMINERS BOARD		0.00%		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM		0.08%		167.98	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.58%		810.11	752.00	1,050.83	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		8.73	-	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		-	-	-	
	B34	HOUSING FINANCE AGENCY		0.49%		9.00	-	-	
	B41	WORKERS COMP COURT OF APPEALS		0.02%		12.00	-	-	
	B42	LABOR AND INDUSTRY DEPT		0.67%		9.73	-	-	
	B43	IRON RANGE RESOURCES		0.14%		17.73	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%		-	-	-	
	B7G	COMBATIVE SPORTS COMMISSION		0.00%		-	-	-	
	B7P	ACCOUNTANCY BOARD		0.01%		0.25	-	-	
	B7S	PRIVATE DETECTIVES BOARD		0.00%		-	-	-	
	B82	PUBLIC UTILITIES COMM		0.27%		-	-	-	
	B9D	AMATEUR SPORTS COMM		0.00%		4.56	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		227.00	10.00	-	
	E25	CENTER FOR ARTS EDUCATION		0.18%		684.94	2,135.00	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.86%		658.57	-	-	
	E37	EDUCATION DEPARTMENT		0.72%		377.17	4,353.00	-	
	E39	BOARD OF TEACHING		0.02%		-	-	-	
	E40	HISTORICAL SOCIETY		0.00%		7.04	-	-	
	E44	MINNESOTA STATE ACADEMIES		0.35%		25.50	-	-	
	E50	ARTS BOARD		0.04%		1.00	-	-	
	E60	OFFICE OF HIGHER EDUCATION		0.12%		5.63	-	-	
	E77	ZOOLOGICAL BOARD		0.50%		0.83	-	-	
	E81	UNIVERSITY OF MINNESOTA		0.00%		40.64	-	-	
	E95	HUMANITIES COMMISSION		0.00%		7.04	-	-	
	E97	SCIENCE MUSEUM		0.00%		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%		-	-	-	
	G03	LOTTERY		0.23%		1,275.56	-	-	
	G05	RACING COMMISSION		0.06%		405.00	-	-	
	G06	ATTORNEY GENERAL		0.50%		587.06	-	-	
	G09	GAMBLING CONTROL BOARD		0.05%		-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		0.38%		136.34	-	-	
	G17	HUMAN RIGHTS DEPT		0.08%		247.50	-	-	
	G19	INDIAN AFFAIRS COUNCIL		0.01%		-	-	-	
	G38	INVESTMENT BOARD		0.03%		1,589.06	-	-	
	G39	GOVERNORS OFFICE		0.08%		340.56	-	-	
	G45	MEDIATION SERVICES DEPT		0.02%		-	-	-	
	G46	MN.IT		3.90%		1,153.38	-	-	
	G53	SECRETARY OF STATE		0.14%		462.94	791.00	-	
	G61	OFFICE OF THE STATE AUDITOR		0.15%		295.50	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		0.18%		797.39	-	-	

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%		647.44	-	-	
	G67	REVENUE DEPT		2.10%		325.54	3,566.00	-	
	G69	TEACHERS RETIREMENT ASSOC		0.12%		478.52	-	-	
	G90	REVENUE INTERGOVT PAYMENTS		0.00%		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES		0.01%		19.75	-	-	
	G96	UNIFORM LAWS COMMISSION		0.00%		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD		0.01%		-	-	-	
	G9K	ADMINISTRATIVE HEARINGS		0.11%		-	-	-	
	G9L	BLACK MINNESOTANS COUNCIL		0.00%		9.38	-	-	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		0.01%		-	-	-	
	G9N	ASIAN-PACIFIC COUNCIL		0.01%		-	-	-	
	G9Q	MMB DEBT SERVICE		0.00%		-	-	-	
	G9R	MMB NON-OPERATING		0.00%		-	-	-	
	G9X	CAPITOL AREA ARCHITECT		0.01%		14.13	-	-	
	G9Y	DISABILITY COUNCIL		0.01%		24.75	-	-	
	GPR	PAYROLL CLEARING		0.00%		-	-	-	
	H12	HEALTH DEPT		2.80%		526.34	1,598.00	1,336.33	
	H55	HUMAN SERVICES DEPT		7.35%		2,569.16	5,263.00	6,366.83	
	H55b	HUMAN SERVICES SOS		3.37%		-	-	-	
	H55c	HUMAN SERVICES MSOP		0.66%		-	-	-	
	H60	MMB - MnSURE		0.32%		38.23	-	460.33	
	H75	VETERANS AFFAIRS DEPT		2.38%		1,146.53	-	-	
	H7B	MEDICAL PRACTICE BOARD		0.03%		89.55	-	-	
	H7C	NURSING BOARD		0.04%		73.86	-	-	
	H7D	PHARMACY BOARD		0.03%		51.51	-	-	
	H7F	DENTISTRY BOARD		0.01%		63.92	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%		93.26	-	-	
	H7J	OPTOMETRY BOARD		0.00%		34.48	-	-	
	H7K	NURSING HOME ADMIN BOARD		0.01%		71.94	-	-	
	H7L	SOCIAL WORK BOARD		0.01%		9.44	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%		10.63	-	-	
	H7Q	PODIATRIC MEDICINE		0.00%		32.69	-	-	
	H7R	VETERINARY MEDICINE BOARD		0.00%		9.85	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.02%		-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		66.05	-	-	
	H7V	PSYCHOLOGY BOARD		0.01%		54.90	-	-	
	H7W	PHYSICAL THERAPY BOARD		0.01%		13.56	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		47.88	-	-	
	H9G	OMBUDSMAN MH/DD		0.03%		8.13	-	-	
	J33	TRIAL COURTS		3.46%		586.31	-	-	
	J50	GUARDIAN AD LITEM BOARD		0.38%		-	791.00	-	
	J52	PUBLIC DEFENSE BOARD		0.98%		-	-	-	
	J58	COURT OF APPEALS		0.13%		-	-	-	
	J65	SUPREME COURT		0.64%		-	-	-	
	J68	TAX COURT		0.01%		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%		1.00	-	-	
	L10	LEGISLATURE		0.14%		-	-	-	
	L49	LEGISLATIVE AUDITOR		0.09%		-	-	-	
	P01	MILITARY AFFAIRS DEPT		0.63%		36.05	-	82.00	
	P07	PUBLIC SAFETY DEPT		3.52%		522.70	-	489.33	
	P78	CORRECTIONS DEPT		7.17%		368.95	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		0.01%		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%		10.38	-	-	

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			14.2	14.3	15.2	15.3	15.4	15.5	15.6
Schedule No.	DP#	Name	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	R28	MINN CONSERVATION CORPS		0.00%		-	-	-	
	R29	NATURAL RESOURCES DEPT		8.99%		782.53	16.00	1,060.83	
	R32	POLLUTION CONTROL AGENCY		1.79%		54.38	-	-	
	R9P	WATER & SOIL RESOURCES BOARD		0.43%		436.42	-	-	
	T79	TRANSPORTATION DEPT		13.98%		536.90	-	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		144.99	-	-	
		OTHER		0.00%		775.48	3,574.00	-	
		Total	420,447	100.00%	4,888,301	25,855.00	22,849.00	11,318.98	4,888,301
		Source	420,447	100.00%	4,888,301	25,855.00	22,849.00	11,318.98	4,888,301
		Difference (Total - Source)	0	0.00%	0	-	-	-	-

Statewide Cost Allocation Plan
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			Financial Audits Outdoor	Fiencial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.7	15.8	15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financials 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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)							
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							

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.7	15.8	15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.9	L49-15.9	Financial Audit- Clean Water	-						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-						
L49-15.11	L49-15.11	Program Audit- Outdoors	-						
L49-15.12	L49-15.12	Program Audit- Art	-						
L49-15.13	L49-15.13	Program Audit- Clean Water	-						
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-						
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-	-
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-	-	-
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							

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

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
G45-14.2	G45-14.2	Mediation Services							
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							
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
0.0	0.0								
	99YYY	Consumer Agencies							
	G02-0002	State Archaeology	-	-	-	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-	-	-	-
	G02-0012	STAR	-	-	-	-	-	-	-
	G02-0013	School Trust Lands	-	-	-	-	-	-	-
	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	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	-	-	-	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-	-	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-	-	-	-
	G02-0028	Office of Enterprise Sustainability	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.7	15.8	15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	G02-0044	RECS - Energy	-	-	-	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-	-	-	-
	G02-0046	SmART HR	-	-	-	-	-	-	-
	G02-0047	SHPO	-	-	-	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	84.00	-	-	-	-	-
	G02-0049	Office of State Procurement (fmrlly 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	-	-	-	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	45.75	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	-	-
	E50	ARTS BOARD	-	85.50	-	-	-	-	-
	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	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	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	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	177.50	-	-	30.50	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	2,574.00
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	1,673.00
	T79	TRANSPORTATION DEPT	-	-	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	47.50	-	-	-
		OTHER	-	-	-	-	-	-	-
		Total	177.50	215.25	-	78.00	-	-	4,247.00
		Source	177.50	215.25	-	78.00	-	-	4,247.00
		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
			15.14	16.2	17.0	20	21.2
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
	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan
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			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
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
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-			
G61-16.3	G61-16.3	State Auditor General	-	-			
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	2,146,360	7,382	-	
G02-3.2	G02-3.2	Admin Management Services	-	-		1,910,264	-
G02-3.3	G02-3.3	Commissioner's Office					608,434
G02-3.4	G02-3.4	Human Resources					436,381
G02-3.5	G02-3.5	Financial Management and Reporting					865,449
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	3,012	4,456,375	
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	Office of State Procurement (fmrly 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	-	-	4,184		
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	-	-	17,763		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-			
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					

Statewide Cost Allocation Plan
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			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
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
G45-14.2	G45-14.2	Mediation Services				1,505	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor				5,626	
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				172	
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	-	-		593	236,233.00
	G02-0003	Public Broadcasting	-	-		355	-
	G02-0005	Materials Service and Distribution	-	-		-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-		3,056	520,843.00
	G02-0009	Real Estate and Construction Services	-	-		30,021	15,821,961.00
	G02-0010	Oil Overcharge (Stripper Wells)	-	-		3	-
	G02-0012	STAR	-	-		15,183	679,821.00
	G02-0013	School Trust Lands	-	-		890	417,790.00
	G02-0014	Capital Group Parking	-	-		52,554	3,327,668.00
	G02-0015a	Fleet Services	-	-		277,602	8,018,813.00
	G02-0016	Development Disabilities	-	-		9,090	980,415.00
	G02-0017a	Risk Management	-	-		21,323	10,114,098.00
	G02-0017b	Risk Management - Workers Compensation	-	-		128,590	30,071,857.00
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	-	-		35	-
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-		206,634	47,538,980.00
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-		9,119	175,173.00
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-		4	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-		-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-		2,155	5,280,063.00
	G02-0024	MN Bookstore	-	-		14,955	1,175,820.00
	G02-0028	Office of Enterprise Sustainability	-	-		462	149,179.00
	G02-0029a	Cooperative Purchasing (CPV)	-	-		5,477	2,744,020.00
	G02-0029b	Cooperative Purchasing (MMCAP)	-	-		8,461	6,631,750.00
	G02-0031	Central Mail	-	-		87,131	9,644,388.00
	G02-0034	Other Non-Allocable	-	-		-	-
	G02-0036	Demography	-	-		1,399	570,661.00
	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	-	-		16,645	1,286,750.00
	G02-0043	Surplus Services - Federal	-	-		21	

Statewide Cost Allocation Plan
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Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
15.14	16.2	17.0	20	21.2

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
	G02-0044	RECS - Energy	-	-	61	-	
	G02-0045	SmART FMR	-	-	2,394	402,708.00	
	G02-0046	SmART HR	-	-	3,012	272,514.00	
	G02-0047	SHPO	-	-	5	-	
	G02-0048	Arts & Cultural Heritage	-	-	3,428	234,336.00	
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	7,801	3,585,079.00	
	B04	AGRICULTURE DEPT	-	10,423,204.00	403,226	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	24,492	-	
	B13	COMMERCE DEPT	-	119,174,276.00	516,929	-	
	B14	ANIMAL HEALTH BOARD	-	438,112.00	16,558	-	
	B15	BARBER EXAMINERS BOARD	-	-	5,208	-	
	B20	EXPLORE MINNESOTA TOURISM	-	-	26,944	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	997,152,829.00	5,400,676	-	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	16,368	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	
	B34	HOUSING FINANCE AGENCY	-	-	131,865	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,557	-	
	B42	LABOR AND INDUSTRY DEPT	-	5,127,128.00	871,967	-	
	B43	IRON RANGE RESOURCES	-	-	56,801	-	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	13,232	-	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	6	-	
	B7P	ACCOUNTANCY BOARD	-	-	12,038	-	
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,670	-	
	B82	PUBLIC UTILITIES COMM	-	-	110,967	-	
	B9D	AMATEUR SPORTS COMM	-	-	1,388	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	12	-	
	E25	CENTER FOR ARTS EDUCATION	-	750.00	57,394	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	-	858,294,479.00	9,165,744	-	
	E37	EDUCATION DEPARTMENT	-	788,037,000.00	887,244	-	
	E39	BOARD OF TEACHING	-	-	3,077	-	
	E40	HISTORICAL SOCIETY	-	-	830	-	
	E44	MINNESOTA STATE ACADEMIES	-	-	60,211	-	
	E50	ARTS BOARD	-	790,420.00	49,529	-	
	E60	OFFICE OF HIGHER EDUCATION	-	-	74,984	-	
	E77	ZOOLOGICAL BOARD	-	10,281.00	144,373	-	
	E81	UNIVERSITY OF MINNESOTA	-	-	5,435	-	
	E95	HUMANITIES COMMISSION	-	-	371	-	
	E97	SCIENCE MUSEUM	-	-	132	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	222	-	
	G03	LOTTERY	-	-	10,251	-	
	G05	RACING COMMISSION	-	-	22,628	-	
	G06	ATTORNEY GENERAL	-	1,969,956.00	62,847	-	
	G09	GAMBLING CONTROL BOARD	-	-	7,939	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	81,587	-	
	G17	HUMAN RIGHTS DEPT	-	-	13,045	-	
	G19	INDIAN AFFAIRS COUNCIL	-	-	5,860	-	
	G38	INVESTMENT BOARD	-	-	9,969	-	
	G39	GOVERNORS OFFICE	-	-	8,543	-	
	G45	MEDIATION SERVICES DEPT	-	-	3,473	-	
	G46	MN.IT	-	-	763,146	-	
	G53	SECRETARY OF STATE	-	-	53,738	-	
	G61	OFFICE OF THE STATE AUDITOR	-	-	17,571	-	
	G62	MINN STATE RETIREMENT SYSTEM	-	-	179,934	-	

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
15.14	16.2	17.0	20	21.2

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
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	253,799	-	-
	G67	REVENUE DEPT	-	-	127,533	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	249,112	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,137,879	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,461	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	127	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	9,396	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	40,057	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	3,418	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2,068	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	2,927	-	-
	G9Q	MMB DEBT SERVICE	-	-	10,454	-	-
	G9R	MMB NON-OPERATING	-	7,022,873.00	9,189,495	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	1,842	-	-
	G9Y	DISABILITY COUNCIL	-	-	3,728	-	-
	GPR	PAYROLL CLEARING	-	-	208	-	-
	H12	HEALTH DEPT	-	261,321,672.00	1,051,198	-	-
	H55	HUMAN SERVICES DEPT	-	8,687,788,003.00	11,955,553	-	-
	H55b	HUMAN SERVICES SOS	-	-	808,519	-	-
	H55c	HUMAN SERVICES MSOP	-	-	87,797	-	-
	H60	MMB - MnSURE	-	15,570,916.00	73,801	-	-
	H75	VETERANS AFFAIRS DEPT	-	21,261,694.00	324,884	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	20,490	-	-
	H7C	NURSING BOARD	-	-	23,537	-	-
	H7D	PHARMACY BOARD	-	183,336.00	21,124	-	-
	H7F	DENTISTRY BOARD	-	-	17,092	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,075	-	-
	H7J	OPTOMETRY BOARD	-	-	3,281	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	9,045	-	-
	H7L	SOCIAL WORK BOARD	-	-	19,102	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	5,971	-	-
	H7Q	PODIATRIC MEDICINE	-	-	3,731	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	6,480	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	118,265.00	10,503	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	2,686	-	-
	H7V	PSYCHOLOGY BOARD	-	-	9,080	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	11,682	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	12,877	-	-
	H9G	OMBUDSMAN MH/DD	-	-	3,563	-	-
	J33	TRIAL COURTS	-	2,724,752.00	1,800,700	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	31,562	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	52,354	-	-
	J58	COURT OF APPEALS	-	-	4,242	-	-
	J65	SUPREME COURT	-	375,862.00	112,943	-	-
	J68	TAX COURT	-	-	2,171	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	2,393	-	-
	L10	LEGISLATURE	-	-	39,836	-	-
	L49	LEGISLATIVE AUDITOR	-	-	109	-	-
	P01	MILITARY AFFAIRS DEPT	-	59,141,600.00	545,647	-	-
	P07	PUBLIC SAFETY DEPT	-	97,542,963.00	3,116,221	-	-
	P78	CORRECTIONS DEPT	-	1,702,344.00	856,663	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	7,506	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	1,829	-	-

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
15.14	16.2	17.0	20	21.2

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
	R28	MINN CONSERVATION CORPS	-	-	123	-	-
	R29	NATURAL RESOURCES DEPT	-	50,440,264.00	3,407,837	-	-
	R32	POLLUTION CONTROL AGENCY	-	20,583,598.00	406,536	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	1,693,796.00	97,022	-	-
	T79	TRANSPORTATION DEPT	-	693,551,108.00	15,860,238	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	104,122	-	-
		OTHER	-	-	3,125	-	-
		Total	-	12,704,587,841	75,227,839	156,247,559	1,910,264
		Source	-	12,704,587,841	75,227,839	156,247,559	1,910,264
		Difference (Total - Source)	-	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen 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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
				21.3	21.4	21.5	22.2
Schedule No.	DP#	Name		COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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		0.07%	0.07%	3,012	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					473,000
G02-4.7	G02-4.7	Real Property					1,020,336
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					1,941,805
G02-4.10	G02-4.10	Central Mail					439,152
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					470,274
G02-4.12	G02-4.12	Grants Management					111,808
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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
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				
17.0	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%		593
G02-0003		Public Broadcasting	0.00%	0.00%		355
G02-0005		Materials Service and Distribution				-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	0.01%	0.01%		3,056
G02-0009		Real Estate and Construction Services	0.00%	0.00%		30,021
G02-0010		Oil Overcharge (Stripper Wells)	0.00%	0.00%		3
G02-0012		STAR	0.01%	0.01%		15,183
G02-0013		School Trust Lands	0.00%	0.00%		890
G02-0014		Capital Group Parking	0.05%	0.05%		52,554
G02-0015a		Fleet Services	0.01%	0.01%		277,602
G02-0016		Development Disabilities	0.01%	0.01%		9,090
G02-0017a		Risk Management	0.02%	0.02%		21,323
G02-0017b		Risk Management - Workers Compensation	0.03%	0.03%		128,590
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	0.00%		35
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	0.34%	0.34%		206,634
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	0.01%	0.01%		9,119
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))				
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	0.00%	0.00%		4
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)				
G02-0024		MN Bookstore	0.01%	0.01%		14,955
G02-0028		Office of Enterprise Sustainability	0.00%	0.00%		462
G02-0029a		Cooperative Purchasing (CPV)	0.03%	0.03%		5,477
G02-0029b		Cooperative Purchasing (MMCAP)	0.03%	0.03%		8,461
G02-0031		Central Mail	0.01%	0.01%		87,131
G02-0034		Other Non-Allocable	0.00%	0.00%		-
G02-0036		Demography	0.01%	0.01%		1,399
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%		16,645
G02-0043		Surplus Services - Federal				21

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	G02-0044	RECS - Energy	0.00%		0.00%	61
	G02-0045	SmART FMR	0.02%		0.02%	2,394
	G02-0046	SmART HR	0.02%		0.02%	3,012
	G02-0047	SHPO	0.00%		0.00%	5
	G02-0048	Arts & Cultural Heritage	0.00%		0.00%	3,428
	G02-0049	Office of State Procurement (fmrly Materials Management)	0.01%		0.01%	7,801
	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				
	E39	BOARD OF TEACHING				
	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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
	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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	
			21.3	21.4	21.5	22.2	
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	
	R28	MINN CONSERVATION CORPS					
	R29	NATURAL RESOURCES DEPT					
	R32	POLLUTION CONTROL AGENCY					
	R9P	WATER & SOIL RESOURCES BOARD					
	T79	TRANSPORTATION DEPT					
	T9B	METROPOLITAN COUNCIL/TRANSPORT					
		OTHER					
		Total		0.71%		911,472	4,456,375
		Source		0.71%		911,472	4,456,375
		Difference (Total - Source)		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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly 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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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	-	-	133	-
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	-	-	468	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-
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	-	-	-	-

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
G45-14.2	G45-14.2	Mediation Services	-	-	23	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	243	-
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	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
0.0	0.0					
99YYY		Consumer Agencies				
G02-0002		State Archaeology	1	-	13	-
G02-0003		Public Broadcasting	29	-	-	-
G02-0005		Materials Service and Distribution	-	-	-	-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	-	-	24	-
G02-0009		Real Estate and Construction Services	3	-	631	1,567
G02-0010		Oil Overcharge (Stripper Wells)	-	-	-	-
G02-0012		STAR	-	-	295	149
G02-0013		School Trust Lands	-	-	2	-
G02-0014		Capital Group Parking	-	-	360	4,143
G02-0015a		Fleet Services	-	46,395	705	1,886
G02-0016		Development Disabilities	-	-	107	3,021
G02-0017a		Risk Management	1	-	71	1,697
G02-0017b		Risk Management - Workers Compensation	-	-	95	21,324
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	-	-	-	-
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Management (Leases))	8	-	3,222	741
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	31	-
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	69	-
G02-0024		MN Bookstore	-	-	97	4,801
G02-0028		Office of Enterprise Sustainability	-	-	11	-
G02-0029a		Cooperative Purchasing (CPV)	-	-	121	3,227
G02-0029b		Cooperative Purchasing (MMCAP)	-	-	161	6,277
G02-0031		Central Mail	-	-	61	-
G02-0034		Other Non-Allocable	-	-	-	-
G02-0036		Demography	-	-	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	-	-	95	-
G02-0043		Surplus Services - Federal	-	-	-	-

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlly Materials Management Division)	Central Mail
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	-	-	24	1,389
	G02-0046	SmART HR	-	-	27	287
	G02-0047	SHPO	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	15	2,619
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	158	-
	B04	AGRICULTURE DEPT	6	8,304	9,013	116,894
	B11	COSMETOLOGIST EXAMINERS BOARD	1	-	223	11,596
	B13	COMMERCE DEPT	3	3,216	3,074	190,582
	B14	ANIMAL HEALTH BOARD	3	-	292	2,029
	B15	BARBER EXAMINERS BOARD	-	-	41	2,878
	B20	EXPLORE MINNESOTA TOURISM	2	-	733	24,958
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	54	49,087	57,506	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	362	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	3	-	1,744	21,534
	B41	WORKERS COMP COURT OF APPEALS	1	-	47	1,300
	B42	LABOR AND INDUSTRY DEPT	5	-	3,563	171,580
	B43	IRON RANGE RESOURCES	-	282,190	1,401	-
	B7E	ARCHITECTURE, ENGINEERING BD	2	-	86	15,956
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	56	10,764
	B7S	PRIVATE DETECTIVES BOARD	-	-	29	-
	B82	PUBLIC UTILITIES COMM	-	-	468	-
	B9D	AMATEUR SPORTS COMM	-	807,054	4	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-
	E25	CENTER FOR ARTS EDUCATION	7	304,811	1,366	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	10,256
	E37	EDUCATION DEPARTMENT	-	-	3,789	37,602
	E39	BOARD OF TEACHING	-	-	102	292
	E40	HISTORICAL SOCIETY	-	1,728,651	16	-
	E44	MINNESOTA STATE ACADEMIES	-	388,202	2,206	-
	E50	ARTS BOARD	1	-	1,375	1,850
	E60	OFFICE OF HIGHER EDUCATION	1	-	862	56,774
	E77	ZOOLOGICAL BOARD	-	648,413	2,890	-
	E81	UNIVERSITY OF MINNESOTA	-	-	49	-
	E95	HUMANITIES COMMISSION	-	-	9	-
	E97	SCIENCE MUSEUM	-	-	10	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
	G03	LOTTERY	4	-	-	2,074
	G05	RACING COMMISSION	-	-	165	-
	G06	ATTORNEY GENERAL	2	-	2,378	77,188
	G09	GAMBLING CONTROL BOARD	1	-	110	-
	G10	MINNESOTA MANAGEMENT & BUDGET	5	-	631	121,336
	G17	HUMAN RIGHTS DEPT	2	-	314	16,943
	G19	INDIAN AFFAIRS COUNCIL	2	-	127	6
	G38	INVESTMENT BOARD	-	-	88	1,552
	G39	GOVERNORS OFFICE	1	-	129	3,702
	G45	MEDIATION SERVICES DEPT	1	-	74	578
	G46	MN.IT	3	-	13,816	555
	G53	SECRETARY OF STATE	1	-	754	38,022
	G61	OFFICE OF THE STATE AUDITOR	3	-	508	2,736
	G62	MINN STATE RETIREMENT SYSTEM	3	145,147	353	224,718

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrlly Materials Management Division)	Central Mail
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	125	337,208
	G67	REVENUE DEPT	12	-	2,162	1,758,786
	G69	TEACHERS RETIREMENT ASSOC	-	-	325	66,653
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	1	-	60	7
	G96	UNIFORM LAWS COMMISSION	-	-	1	-
	G9J	CAMPAIGN FINANCE BOARD	1	-	69	9,479
	G9K	ADMINISTRATIVE HEARINGS	2	-	426	81,756
	G9L	BLACK MINNESOTANS COUNCIL	1	-	109	38
	G9M	CHICANO LATINO AFFAIRS COUNCIL	1	-	74	13
	G9N	ASIAN-PACIFIC COUNCIL	1	-	66	193
	G9Q	MMB DEBT SERVICE	-	-	1	-
	G9R	MMB NON-OPERATING	-	-	32	-
	G9X	CAPITOL AREA ARCHITECT	2	-	50	162
	G9Y	DISABILITY COUNCIL	3	-	105	872
	GPR	PAYROLL CLEARING	-	-	-	-
	H12	HEALTH DEPT	14	-	15,218	676,797
	H55	HUMAN SERVICES DEPT	74	3,358,960	10,806	657,448
	H55b	HUMAN SERVICES SOS	-	-	5,825	-
	H55c	HUMAN SERVICES MSOP	-	-	694	-
	H60	MMB - MnSURE	3	-	175	138,457
	H75	VETERANS AFFAIRS DEPT	3	992,361	7,923	6,814
	H7B	MEDICAL PRACTICE BOARD	-	-	180	46,633
	H7C	NURSING BOARD	-	-	99	55,533
	H7D	PHARMACY BOARD	1	-	199	28,175
	H7F	DENTISTRY BOARD	-	-	81	12,697
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	70	7,402
	H7J	OPTOMETRY BOARD	-	-	24	1,031
	H7K	NURSING HOME ADMIN BOARD	-	-	189	1,497
	H7L	SOCIAL WORK BOARD	-	-	81	13,793
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	42	2,560
	H7Q	PODIATRIC MEDICINE	-	-	31	206
	H7R	VETERINARY MEDICINE BOARD	-	-	39	2,861
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	203	3,457
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	18	1,155
	H7V	PSYCHOLOGY BOARD	-	-	56	1,692
	H7W	PHYSICAL THERAPY BOARD	-	-	96	10,052
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	37	5,562
	H9G	OMBUDSMAN MH/DD	1	-	74	1,059
	J33	TRIAL COURTS	-	-	6,624	15,180
	J50	GUARDIAN AD LITEM BOARD	-	-	229	126
	J52	PUBLIC DEFENSE BOARD	-	-	1,087	-
	J58	COURT OF APPEALS	1	-	66	5,152
	J65	SUPREME COURT	5	-	2,015	26,485
	J68	TAX COURT	-	-	39	2,560
	J70	JUDICIAL STANDARDS BOARD	-	-	38	-
	L10	LEGISLATURE	2	-	1	97,797
	L49	LEGISLATIVE AUDITOR	-	-	-	4,340
	P01	MILITARY AFFAIRS DEPT	2	4,610,503	15,928	1
	P07	PUBLIC SAFETY DEPT	27	20,360	15,807	2,671,722
	P78	CORRECTIONS DEPT	25	6,051,981	34,343	19,307
	P7T	PEACE OFFICERS BOARD (POST)	1	-	65	2,914
	P9E	SENTENCING GUIDELINES COMM	2	-	19	310

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)
			22.5	22.7	22.8	22.10
Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmly Materials Management Division)	Central Mail
	R28	MINN CONSERVATION CORPS	-	-	12	-
	R29	NATURAL RESOURCES DEPT	45	2,960,042	53,479	333,225
	R32	POLLUTION CONTROL AGENCY	12	25,198	4,252	48,677
	R9P	WATER & SOIL RESOURCES BOARD	7	-	3,187	2,699
	T79	TRANSPORTATION DEPT	6	6,590,926	126,955	81,972
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	54	9
		OTHER	1	1,488,597	-	36,547
		Total	415	30,510,398	428,021	8,498,454
		Source	415	30,510,398	428,021	8,498,454
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	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	Office of State Procurement (fmrlly 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	MnlT - Non allocable				
G10-8.2	G10-8.2	Minnesota Management & Budget				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)				
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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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		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%	445,281	
G46-6.5	G46-6.5	MnIT - Non allocable		0.00%	-	
G10-8.2	G10-8.2	Minnesota Management & Budget		0.00%		8,281,770
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		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 Support		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%		-

Statewide Cost Allocation Plan
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			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
G45-14.2	G45-14.2	Mediation Services	0.00%			42,766
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%			70,113
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%			11,301
G61-16.3	G61-16.3	State Auditor General	0.00%			-
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%	-		12,321
G02-0003		Public Broadcasting	0.00%	2,499,858		-
G02-0005		Materials Service and Distribution	0.00%	-		-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	0.01%	-		25,368
G02-0009		Real Estate and Construction Services	0.00%	-		247,800
G02-0010		Oil Overcharge (Stripper Wells)	0.00%	-		-
G02-0012		STAR	0.01%	-		54,359
G02-0013		School Trust Lands	0.00%	-		-
G02-0014		Capital Group Parking	0.05%	-		73,458
G02-0015a		Fleet Services	0.01%	-		494,620
G02-0016		Development Disabilities	0.01%	288,196		119,982
G02-0017a		Risk Management	0.02%	-		204,215
G02-0017b		Risk Management - Workers Compensation	0.03%	-		209,112
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	-		-
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	0.34%	-		879,053
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	0.01%	-		-
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0.00%	-		-
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	0.00%	-		-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	0.00%	-		-
G02-0024		MN Bookstore	0.01%	-		81,294
G02-0028		Office of Enterprise Sustainability	0.00%	-		17,630
G02-0029a		Cooperative Purchasing (CPV)	0.03%	-		87,660
G02-0029b		Cooperative Purchasing (MMCAP)	0.03%	-		747,317
G02-0031		Central Mail	0.01%	-		90,599
G02-0034		Other Non-Allocable	0.00%	-		-
G02-0036		Demography	0.01%	-		28,992
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%	-		217,437
G02-0043		Surplus Services - Federal	0.00%	-		-

Statewide Cost Allocation Plan
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			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	G02-0044	RECS - Energy	0.00%	-	-	-
	G02-0045	SmART FMR	0.02%	-	-	7,346
	G02-0046	SmART HR	0.02%	-	-	979
	G02-0047	SHPO	0.00%	-	-	-
	G02-0048	Arts & Cultural Heritage	0.00%	8,133,248	-	7,836
	G02-0049	Office of State Procurement (fmrlly Materials Management)	0.01%	-	-	474,542
	B04	AGRICULTURE DEPT	1.06%	10,453,891	-	4,194,411
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	-	-	154,323
	B13	COMMERCE DEPT	0.76%	43,459,105	-	3,224,537
	B14	ANIMAL HEALTH BOARD	0.08%	-	-	411,521
	B15	BARBER EXAMINERS BOARD	0.00%	-	-	15,804
	B20	EXPLORE MINNESOTA TOURISM	0.08%	71,220	-	585,451
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.58%	235,476,608	-	23,116,155
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	31,206,173	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	-	-
	B34	HOUSING FINANCE AGENCY	0.49%	-	-	275,584
	B41	WORKERS COMP COURT OF APPEALS	0.02%	-	-	18,424
	B42	LABOR AND INDUSTRY DEPT	0.67%	1,181,028	-	3,753,974
	B43	IRON RANGE RESOURCES	0.14%	30,385,009	-	170,798
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-	-	73,276
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-	-	-
	B7P	ACCOUNTANCY BOARD	0.01%	-	-	57,414
	B7S	PRIVATE DETECTIVES BOARD	0.00%	-	-	571
	B82	PUBLIC UTILITIES COMM	0.27%	-	-	474,926
	B9D	AMATEUR SPORTS COMM	0.00%	4,298,000	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-	-	-
	E25	CENTER FOR ARTS EDUCATION	0.18%	-	-	371,681
	E26	MN STATE COLLEGES/UNIVERSITIES	22.86%	-	-	6,551,038
	E37	EDUCATION DEPARTMENT	0.72%	120,990,871	-	8,843,595
	E39	BOARD OF TEACHING	0.02%	-	-	2,766
	E40	HISTORICAL SOCIETY	0.00%	-	-	167,843
	E44	MINNESOTA STATE ACADEMIES	0.35%	-	-	479,246
	E50	ARTS BOARD	0.04%	36,618,104	-	182,737
	E60	OFFICE OF HIGHER EDUCATION	0.12%	9,650,996	-	1,247,863
	E77	ZOOLOGICAL BOARD	0.50%	-	-	718,081
	E81	UNIVERSITY OF MINNESOTA	0.00%	-	-	736,076
	E95	HUMANITIES COMMISSION	0.00%	-	-	-
	E97	SCIENCE MUSEUM	0.00%	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-	-	4,738
	G03	LOTTERY	0.23%	-	-	226,294
	G05	RACING COMMISSION	0.06%	-	-	46,690
	G06	ATTORNEY GENERAL	0.50%	-	-	233,800
	G09	GAMBLING CONTROL BOARD	0.05%	-	-	61,126
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%	-	-	7,344,212
	G17	HUMAN RIGHTS DEPT	0.08%	-	-	358,115
	G19	INDIAN AFFAIRS COUNCIL	0.01%	725,155	-	12,827
	G38	INVESTMENT BOARD	0.03%	-	-	39,875
	G39	GOVERNORS OFFICE	0.08%	-	-	78,250
	G45	MEDIATION SERVICES DEPT	0.02%	-	-	52,269
	G46	MN.IT	3.90%	-	-	638,421
	G53	SECRETARY OF STATE	0.14%	-	-	349,460
	G61	OFFICE OF THE STATE AUDITOR	0.15%	-	-	37,834
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	-	-	708,934

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			22.11	22.12	24.2	24.3
Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	-	-	203,490
	G67	REVENUE DEPT	2.10%	268,598	-	32,486,780
	G69	TEACHERS RETIREMENT ASSOC	0.12%	-	-	150,647
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-	-	12,805
	G96	UNIFORM LAWS COMMISSION	0.00%	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-	-	11,536
	G9K	ADMINISTRATIVE HEARINGS	0.11%	-	-	1,163,370
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-	-	16,341
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-	-	9,597
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-	-	22,240
	G9Q	MMB DEBT SERVICE	0.00%	-	-	-
	G9R	MMB NON-OPERATING	0.00%	-	-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-	-	12,808
	G9Y	DISABILITY COUNCIL	0.01%	-	-	18,301
	GPR	PAYROLL CLEARING	0.00%	-	-	-
	H12	HEALTH DEPT	2.80%	207,535,756	-	21,462,941
	H55	HUMAN SERVICES DEPT	7.35%	156,207,471	-	129,583,710
	H55b	HUMAN SERVICES SOS	3.37%	-	-	2,208,212
	H55c	HUMAN SERVICES MSOP	0.66%	-	-	436,353
	H60	MMB - MnSURE	0.32%	4,704,656	-	5,994,486
	H75	VETERANS AFFAIRS DEPT	2.38%	1,171,512	-	4,866,916
	H7B	MEDICAL PRACTICE BOARD	0.03%	-	-	241,686
	H7C	NURSING BOARD	0.04%	-	-	568,659
	H7D	PHARMACY BOARD	0.03%	-	-	360,240
	H7F	DENTISTRY BOARD	0.01%	-	-	44,797
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-	-	5,824
	H7J	OPTOMETRY BOARD	0.00%	-	-	892
	H7K	NURSING HOME ADMIN BOARD	0.01%	-	-	450,998
	H7L	SOCIAL WORK BOARD	0.01%	-	-	157,777
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-	-	3,263
	H7Q	PODIATRIC MEDICINE	0.00%	-	-	2,175
	H7R	VETERINARY MEDICINE BOARD	0.00%	-	-	4,447
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	-	-	83,291
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-	-	980
	H7V	PSYCHOLOGY BOARD	0.01%	-	-	25,873
	H7W	PHYSICAL THERAPY BOARD	0.01%	-	-	23,804
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-	-	13,031
	H9G	OMBUDSMAN MH/DD	0.03%	-	-	183,601
	J33	TRIAL COURTS	3.46%	-	-	121,802
	J50	GUARDIAN AD LITEM BOARD	0.38%	-	-	5,937
	J52	PUBLIC DEFENSE BOARD	0.98%	-	-	367,500
	J58	COURT OF APPEALS	0.13%	-	-	4,431
	J65	SUPREME COURT	0.64%	850,000	-	2,139,175
	J68	TAX COURT	0.01%	-	-	85,388
	J70	JUDICIAL STANDARDS BOARD	0.00%	-	-	2,929
	L10	LEGISLATURE	0.14%	-	-	156,292
	L49	LEGISLATIVE AUDITOR	0.09%	-	-	-
	P01	MILITARY AFFAIRS DEPT	0.63%	-	-	1,187,343
	P07	PUBLIC SAFETY DEPT	3.52%	111,540,337	-	58,464,208
	P78	CORRECTIONS DEPT	7.17%	9,144,501	-	15,945,436
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	102,884	-	33,665
	P9E	SENTENCING GUIDELINES COMM	0.01%	-	-	29,168

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Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	R28	MINN CONSERVATION CORPS	0.00%	-		-
	R29	NATURAL RESOURCES DEPT	8.99%	94,127,112		19,539,306
	R32	POLLUTION CONTROL AGENCY	1.79%	22,879,164		11,093,903
	R9P	WATER & SOIL RESOURCES BOARD	0.43%	57,609,001		1,375,514
	T79	TRANSPORTATION DEPT	13.98%	91,861,689		58,561,622
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		582,629
		OTHER	0.00%	-		8,205,978
		Total	99.47%	1,293,440,143	445,281	457,242,907
		Source	99.47%	1,293,440,143	445,281	457,242,907
		Difference (Total - Source)	0.00%	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt 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	Office of State Procurement (fmrlly 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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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	Office of State Procurement (fmrlly 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	8,281,770				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	990,507			
G10-9.2	G10-9.2	Debt Management Division	-	369,835			
G10-9.3	G10-9.3	Debt Management	-			369,835	
G10-9.4	G10-9.4	Debt Management - Other	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	3,543,975			
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	-	4,952,613			
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	-	8,336,079			
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	-	3,948,023			
G10-13.3	G10-13.3	Personnel Administration	-				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
G45-14.2	G45-14.2	Mediation Services	42,766		1,505		-
G45-14.3	G45-14.3	Mediation Services	-				-
G45-14.4	G45-14.4	Mediation/Representation	-				-
L49-15.2	L49-15.2	Legislative Auditor	70,113		5,626		-
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	11,301		172		-
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	12,321		593		-
G02-0003		Public Broadcasting	-		355		-
G02-0005		Materials Service and Distribution	-		-		-
G02-0007		Data Practices Office (Fmrly Information Policy Analysis)	25,368		3,056		-
G02-0009		Real Estate and Construction Services	247,800		30,021		-
G02-0010		Oil Overcharge (Stripper Wells)	-		3		-
G02-0012		STAR	54,359		15,183		-
G02-0013		School Trust Lands	-		890		-
G02-0014		Capital Group Parking	73,458		52,554		-
G02-0015a		Fleet Services	494,620		277,602		-
G02-0016		Development Disabilities	119,982		9,090		-
G02-0017a		Risk Management	204,215		21,323		-
G02-0017b		Risk Management - Workers Compensation	209,112		128,590		-
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	-		35		-
G02-0021a		Facilities Management (Leases) (Fmrly Plant Mangement (Leases))	879,053		206,634		-
G02-0021b		Facilities Management (Repairs) (Fmrly Plant Management (Repairs))	-		9,119		-
G02-0021c		Facilities Management (Materials Transfer) (Fmrly Plant Management (Materials Transfer))	-		4		-
G02-0021d		Facilities Management (Energy) (Fmrly Plant Management (Energy))	-		-		-
G02-0021f		Facilities Management FR & R (Fmrly Plant Management FR & R)	-		2,155		-
G02-0024		MN Bookstore	81,294		14,955		-
G02-0028		Office of Enterprise Sustainability	17,630		462		-
G02-0029a		Cooperative Purchasing (CPV)	87,660		5,477		-
G02-0029b		Cooperative Purchasing (MMCAP)	747,317		8,461		-
G02-0031		Central Mail	90,599		87,131		-
G02-0034		Other Non-Allocable	-		-		-
G02-0036		Demography	28,992		1,399		-
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	217,437		16,645		-
G02-0043		Surplus Services - Federal	-		21		-

Statewide Cost Allocation Plan
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			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management
	G02-0044	RECS - Energy	-		61		-
	G02-0045	SmART FMR	7,346		2,394		-
	G02-0046	SmART HR	979		3,012		-
	G02-0047	SHPO	-		5		-
	G02-0048	Arts & Cultural Heritage	7,836		3,428		-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	474,542		7,801		-
	B04	AGRICULTURE DEPT	4,194,411		403,226		94,118,133
	B11	COSMETOLOGIST EXAMINERS BOARD	154,323		24,492		-
	B13	COMMERCE DEPT	3,224,537		516,929		-
	B14	ANIMAL HEALTH BOARD	411,521		16,558		-
	B15	BARBER EXAMINERS BOARD	15,804		5,208		-
	B20	EXPLORE MINNESOTA TOURISM	585,451		26,944		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	23,116,155		5,400,676		-
	B24	PUBLIC FACILITIES AUTHORITY	-		16,368		69,110,000
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B34	HOUSING FINANCE AGENCY	275,584		131,865		558,543,192
	B41	WORKERS COMP COURT OF APPEALS	18,424		2,557		-
	B42	LABOR AND INDUSTRY DEPT	3,753,974		871,967		-
	B43	IRON RANGE RESOURCES	170,798		56,801		-
	B7E	ARCHITECTURE, ENGINEERING BD	73,276		13,232		-
	B7G	COMBATIVE SPORTS COMMISSION	-		6		-
	B7P	ACCOUNTANCY BOARD	57,414		12,038		-
	B7S	PRIVATE DETECTIVES BOARD	571		1,670		-
	B82	PUBLIC UTILITIES COMM	474,926		110,967		-
	B9D	AMATEUR SPORTS COMM	-		1,388		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		12		-
	E25	CENTER FOR ARTS EDUCATION	371,681		57,394		-
	E26	MN STATE COLLEGES/UNIVERSITIES	6,551,038		9,165,744		92,020,422
	E37	EDUCATION DEPARTMENT	8,843,595		887,244		1,062,725,995
	E39	BOARD OF TEACHING	2,766		3,077		-
	E40	HISTORICAL SOCIETY	167,843		830		-
	E44	MINNESOTA STATE ACADEMIES	479,246		60,211		-
	E50	ARTS BOARD	182,737		49,529		-
	E60	OFFICE OF HIGHER EDUCATION	1,247,863		74,984		-
	E77	ZOOLOGICAL BOARD	718,081		144,373		-
	E81	UNIVERSITY OF MINNESOTA	736,076		5,435		266,791,070
	E95	HUMANITIES COMMISSION	-		371		-
	E97	SCIENCE MUSEUM	-		132		-
	E9W	HIGHER ED FACILITIES AUTHORITY	4,738		222		-
	G03	LOTTERY	226,294		10,251		-
	G05	RACING COMMISSION	46,690		22,628		-
	G06	ATTORNEY GENERAL	233,800		62,847		-
	G09	GAMBLING CONTROL BOARD	61,126		7,939		-
	G10	MINNESOTA MANAGEMENT & BUDGET	7,344,212		81,587		16,675,000
	G17	HUMAN RIGHTS DEPT	358,115		13,045		-
	G19	INDIAN AFFAIRS COUNCIL	12,827		5,860		-
	G38	INVESTMENT BOARD	39,875		9,969		-
	G39	GOVERNORS OFFICE	78,250		8,543		-
	G45	MEDIATION SERVICES DEPT	52,269		3,473		-
	G46	MN.IT	638,421		763,146		11,610,363
	G53	SECRETARY OF STATE	349,460		53,738		-
	G61	OFFICE OF THE STATE AUDITOR	37,834		17,571		-
	G62	MINN STATE RETIREMENT SYSTEM	708,934		179,934		3,774,375

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			24.4	26.2	26.3	27.2	27.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmly IC&A)	Debt Management Division	Debt Management
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	203,490		253,799		4,941,000
	G67	REVENUE DEPT	32,486,780		127,533		-
	G69	TEACHERS RETIREMENT ASSOC	150,647		249,112		5,009,625
	G90	REVENUE INTERGOVT PAYMENTS	-		4,137,879		-
	G92	OMBUDSPERSON FOR FAMILIES	12,805		2,461		-
	G96	UNIFORM LAWS COMMISSION	-		127		-
	G9J	CAMPAIGN FINANCE BOARD	11,536		9,396		-
	G9K	ADMINISTRATIVE HEARINGS	1,163,370		40,057		-
	G9L	BLACK MINNESOTANS COUNCIL	16,341		3,418		-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	9,597		2,068		-
	G9N	ASIAN-PACIFIC COUNCIL	22,240		2,927		-
	G9Q	MMB DEBT SERVICE	-		10,454		-
	G9R	MMB NON-OPERATING	-		9,189,495		-
	G9X	CAPITOL AREA ARCHITECT	12,808		1,842		-
	G9Y	DISABILITY COUNCIL	18,301		3,728		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPT	21,462,941		1,051,198		-
	H55	HUMAN SERVICES DEPT	129,583,710		11,955,553		46,970,000
	H55b	HUMAN SERVICES SOS	2,208,212		808,519		-
	H55c	HUMAN SERVICES MSOP	436,353		87,797		-
	H60	MMB - MnSURE	5,994,486		73,801		-
	H75	VETERANS AFFAIRS DEPT	4,866,916		324,884		-
	H7B	MEDICAL PRACTICE BOARD	241,686		20,490		-
	H7C	NURSING BOARD	568,659		23,537		-
	H7D	PHARMACY BOARD	360,240		21,124		-
	H7F	DENTISTRY BOARD	44,797		17,092		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,824		7,075		-
	H7J	OPTOMETRY BOARD	892		3,281		-
	H7K	NURSING HOME ADMIN BOARD	450,998		9,045		-
	H7L	SOCIAL WORK BOARD	157,777		19,102		-
	H7M	MARRIAGE & FAMILY THERAPY BD	3,263		5,971		-
	H7Q	PODIATRIC MEDICINE	2,175		3,731		-
	H7R	VETERINARY MEDICINE BOARD	4,447		6,480		-
	H7S	EMERGENCY MEDICAL SERVICES BD	83,291		10,503		-
	H7U	DIETETICS & NUTRITION PRACTICE	980		2,686		-
	H7V	PSYCHOLOGY BOARD	25,873		9,080		-
	H7W	PHYSICAL THERAPY BOARD	23,804		11,682		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	13,031		12,877		-
	H9G	OMBUDSMAN MH/DD	183,601		3,563		-
	J33	TRIAL COURTS	121,802		1,800,700		-
	J50	GUARDIAN AD LITEM BOARD	5,937		31,562		-
	J52	PUBLIC DEFENSE BOARD	367,500		52,354		-
	J58	COURT OF APPEALS	4,431		4,242		-
	J65	SUPREME COURT	2,139,175		112,943		-
	J68	TAX COURT	85,388		2,171		-
	J70	JUDICIAL STANDARDS BOARD	2,929		2,393		-
	L10	LEGISLATURE	156,292		39,836		-
	L49	LEGISLATIVE AUDITOR	-		109		-
	P01	MILITARY AFFAIRS DEPT	1,187,343		545,647		-
	P07	PUBLIC SAFETY DEPT	58,464,208		3,116,221		74,305,000
	P78	CORRECTIONS DEPT	15,945,436		856,663		-
	P7T	PEACE OFFICERS BOARD (POST)	33,665		7,506		-
	P9E	SENTENCING GUIDELINES COMM	29,168		1,829		-

Statewide Cost Allocation Plan
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IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
24.4	26.2	26.3	27.2	27.3

Schedule No.	DP#	Name	MINNESOTA			Debt Management Division	Debt Management
			Enterprise IT Security	MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)		
	R28	MINN CONSERVATION CORPS	-		123		-
	R29	NATURAL RESOURCES DEPT	19,539,306		3,407,837		768,665
	R32	POLLUTION CONTROL AGENCY	11,093,903		406,536		-
	R9P	WATER & SOIL RESOURCES BOARD	1,375,514		97,022		-
	T79	TRANSPORTATION DEPT	58,561,622		15,860,238		3,144,366,900
	T9B	METROPOLITAN COUNCIL/TRANSPORT	582,629		104,122		-
		OTHER	8,205,978		3,125		6,247,200,400
		Total	457,242,907	22,141,032	75,195,497	369,835	11,698,930,140
		Source	457,242,907	22,141,032	75,195,497	369,835	11,698,930,140
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
	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	Office of State Procurement (fmrlly 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	Enterprise Communications & Planning (fmrlly IC&A)					
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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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)		1,072,342			
G10-10.4	G10-10.4	Budget Operations and Planning		314,456			
G10-10.5	G10-10.5	Budget Division - Non Allocable		2,157,177			
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					1,369,600
G10-11.5	G10-11.5	Financial Reporting					1,418,504
G10-11.6	G10-11.6	Financial Reporting - Single Audit					2,131,535
G10-11.7	G10-11.7	Accounting Services - Non Allocable					32,974
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					

Statewide Cost Allocation Plan
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			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
G45-14.2	G45-14.2	Mediation Services		1,505	16		0.00%
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		5,626	108		0.00%
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		172	6		0.00%
G61-16.3	G61-16.3	State Auditor General			-		0.00%
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies			-		0.00%
	G02-0002	State Archaeology		593	19		0.00%
	G02-0003	Public Broadcasting		355	11		0.00%
	G02-0005	Materials Service and Distribution		-	-		
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)		3,056	50		0.01%
	G02-0009	Real Estate and Construction Services		30,021	197		0.00%
	G02-0010	Oil Overcharge (Stripper Wells)		3	3		0.00%
	G02-0012	STAR		15,183	73		0.01%
	G02-0013	School Trust Lands		890	31		0.00%
	G02-0014	Capital Group Parking		52,554	192		0.05%
	G02-0015a	Fleet Services		277,602	123		0.01%
	G02-0016	Development Disabilities		9,090	113		0.01%
	G02-0017a	Risk Management		21,323	74		0.02%
	G02-0017b	Risk Management - Workers Compensation		128,590	207		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)		35	3		0.00%
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))		206,634	395		0.34%
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))		9,119	39		0.01%
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))		4	-		0.00%
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))		-	-		
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)		2,155	54		0.00%
	G02-0024	MN Bookstore		14,955	221		0.01%
	G02-0028	Office of Enterprise Sustainability		462	64		0.00%
	G02-0029a	Cooperative Purchasing (CPV)		5,477	68		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)		8,461	72		0.03%
	G02-0031	Central Mail		87,131	163		0.01%
	G02-0034	Other Non-Allocable		-	-		0.00%
	G02-0036	Demography		1,399	40		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		16,645	96		0.01%
	G02-0043	Surplus Services - Federal		21	1		

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			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
	G02-0044	RECS - Energy		61	7		0.00%
	G02-0045	SmART FMR		2,394	43		0.02%
	G02-0046	SmART HR		3,012	66		0.02%
	G02-0047	SHPO		5	5		0.00%
	G02-0048	Arts & Cultural Heritage		3,428	130		0.00%
	G02-0049	Office of State Procurement (fmrlly Materials Management)		7,801	101		0.01%
	B04	AGRICULTURE DEPT		403,226	11,038		1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,492	220		0.03%
	B13	COMMERCE DEPT		516,929	3,496		0.76%
	B14	ANIMAL HEALTH BOARD		16,558	437		0.08%
	B15	BARBER EXAMINERS BOARD		5,208	147		0.00%
	B20	EXPLORE MINNESOTA TOURISM		26,944	1,102		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		5,400,676	9,905		2.58%
	B24	PUBLIC FACILITIES AUTHORITY		16,368	1,347		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B34	HOUSING FINANCE AGENCY		131,865	1,167		0.49%
	B41	WORKERS COMP COURT OF APPEALS		2,557	29		0.02%
	B42	LABOR AND INDUSTRY DEPT		871,967	2,445		0.67%
	B43	IRON RANGE RESOURCES		56,801	834		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD		13,232	55		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		6	6		0.00%
	B7P	ACCOUNTANCY BOARD		12,038	39		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,670	95		0.00%
	B82	PUBLIC UTILITIES COMM		110,967	136		0.27%
	B9D	AMATEUR SPORTS COMM		1,388	59		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		12	3		0.00%
	E25	CENTER FOR ARTS EDUCATION		57,394	2,473		0.18%
	E26	MN STATE COLLEGES/UNIVERSITIES		9,165,744	8,027		22.86%
	E37	EDUCATION DEPARTMENT		887,244	5,726		0.72%
	E39	BOARD OF TEACHING		3,077	63		0.02%
	E40	HISTORICAL SOCIETY		830	46		0.00%
	E44	MINNESOTA STATE ACADEMIES		60,211	1,853		0.35%
	E50	ARTS BOARD		49,529	383		0.04%
	E60	OFFICE OF HIGHER EDUCATION		74,984	1,618		0.12%
	E77	ZOOLOGICAL BOARD		144,373	2,081		0.50%
	E81	UNIVERSITY OF MINNESOTA		5,435	308		0.00%
	E95	HUMANITIES COMMISSION		371	10		0.00%
	E97	SCIENCE MUSEUM		132	25		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		222	17		0.00%
	G03	LOTTERY		10,251	174		0.23%
	G05	RACING COMMISSION		22,628	349		0.06%
	G06	ATTORNEY GENERAL		62,847	1,304		0.50%
	G09	GAMBLING CONTROL BOARD		7,939	137		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET		81,587	1,019		0.38%
	G17	HUMAN RIGHTS DEPT		13,045	179		0.08%
	G19	INDIAN AFFAIRS COUNCIL		5,860	115		0.01%
	G38	INVESTMENT BOARD		9,969	54		0.03%
	G39	GOVERNORS OFFICE		8,543	165		0.08%
	G45	MEDIATION SERVICES DEPT		3,473	157		0.02%
	G46	MN.IT		763,146	6,400		3.90%
	G53	SECRETARY OF STATE		53,738	733		0.14%
	G61	OFFICE OF THE STATE AUDITOR		17,571	234		0.15%
	G62	MINN STATE RETIREMENT SYSTEM		179,934	181		0.18%

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			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
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		253,799	179		0.13%
	G67	REVENUE DEPT		127,533	4,806		2.10%
	G69	TEACHERS RETIREMENT ASSOC		249,112	64		0.12%
	G90	REVENUE INTERGOVT PAYMENTS		4,137,879	1,143		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,461	48		0.01%
	G96	UNIFORM LAWS COMMISSION		127	11		0.00%
	G9J	CAMPAIGN FINANCE BOARD		9,396	121		0.01%
	G9K	ADMINISTRATIVE HEARINGS		40,057	390		0.11%
	G9L	BLACK MINNESOTANS COUNCIL		3,418	84		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,068	70		0.01%
	G9N	ASIAN-PACIFIC COUNCIL		2,927	62		0.01%
	G9Q	MMB DEBT SERVICE		10,454	976		0.00%
	G9R	MMB NON-OPERATING		9,189,495	982		0.00%
	G9X	CAPITOL AREA ARCHITECT		1,842	51		0.01%
	G9Y	DISABILITY COUNCIL		3,728	123		0.01%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPT		1,051,198	13,390		2.80%
	H55	HUMAN SERVICES DEPT		11,955,553	13,368		7.35%
	H55b	HUMAN SERVICES SOS		808,519	13,722		3.37%
	H55c	HUMAN SERVICES MSOP		87,797	3,014		0.66%
	H60	MMB - MnSURE		73,801	368		0.32%
	H75	VETERANS AFFAIRS DEPT		324,884	6,589		2.38%
	H7B	MEDICAL PRACTICE BOARD		20,490	362		0.03%
	H7C	NURSING BOARD		23,537	209		0.04%
	H7D	PHARMACY BOARD		21,124	392		0.03%
	H7F	DENTISTRY BOARD		17,092	252		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,075	186		0.01%
	H7J	OPTOMETRY BOARD		3,281	135		0.00%
	H7K	NURSING HOME ADMIN BOARD		9,045	422		0.01%
	H7L	SOCIAL WORK BOARD		19,102	238		0.01%
	H7M	MARRIAGE & FAMILY THERAPY BD		5,971	144		0.00%
	H7Q	PODIATRIC MEDICINE		3,731	180		0.00%
	H7R	VETERINARY MEDICINE BOARD		6,480	141		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD		10,503	416		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		2,686	117		0.00%
	H7V	PSYCHOLOGY BOARD		9,080	171		0.01%
	H7W	PHYSICAL THERAPY BOARD		11,682	216		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		12,877	191		0.01%
	H9G	OMBUDSMAN MH/DD		3,563	33		0.03%
	J33	TRIAL COURTS		1,800,700	11,587		3.46%
	J50	GUARDIAN AD LITEM BOARD		31,562	580		0.38%
	J52	PUBLIC DEFENSE BOARD		52,354	1,417		0.98%
	J58	COURT OF APPEALS		4,242	87		0.13%
	J65	SUPREME COURT		112,943	1,883		0.64%
	J68	TAX COURT		2,171	33		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,393	105		0.00%
	L10	LEGISLATURE		39,836	600		0.14%
	L49	LEGISLATIVE AUDITOR		109	12		0.09%
	P01	MILITARY AFFAIRS DEPT		545,647	781		0.63%
	P07	PUBLIC SAFETY DEPT		3,116,221	26,408		3.52%
	P78	CORRECTIONS DEPT		856,663	17,904		7.17%
	P7T	PEACE OFFICERS BOARD (POST)		7,506	295		0.01%
	P9E	SENTENCING GUIDELINES COMM		1,829	58		0.01%

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			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB- ACCOUNTING DIVISION	Central Payroll
	R28	MINN CONSERVATION CORPS		123	14		0.00%
	R29	NATURAL RESOURCES DEPT		3,407,837	44,161		8.99%
	R32	POLLUTION CONTROL AGENCY		406,536	8,074		1.79%
	R9P	WATER & SOIL RESOURCES BOARD		97,022	5,652		0.43%
	T79	TRANSPORTATION DEPT		15,860,238	29,047		13.98%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,122	112		0.00%
		OTHER		3,125	-		0.00%
		Total	3,543,975	75,195,497	281,358	4,952,613	99.47%
		Source	3,543,975	75,195,497	281,358	4,952,613	99.47%
		Difference (Total - Source)	0	0	0	0	0.00%

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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
			29.4	29.5	29.6	30.2	30.4
G02-3.0	G02-3.0	1.2 Fixed Asset Depreciation					
G02-3.2	G02-3.2	Department of Administration					
G02-3.3	G02-3.3	Admin Management Services					
G02-3.4	G02-3.4	Commissioner's Office					
G02-3.5	G02-3.5	Human Resources					
G02-3.6	G02-3.6	Financial Management and Reporting					
G02-4.2	G02-4.2	Fiscal Agent - Non allocable					
G02-4.5	G02-4.5	Government & Citizen Services					
G02-4.7	G02-4.7	Real Estate and Construction Services - Leasing					
G02-4.8	G02-4.8	Real Property					
G02-4.10	G02-4.10	Office of State Procurement (fmrly Materials Management Division)					
G02-4.11	G02-4.11	Central Mail					
G02-4.12	G02-4.12	Office of Enterprise Continuous Improvement					
G46-6.2	G46-6.2	Grants Management					
G46-6.3	G46-6.3	Minnesota Information Technology					
G46-6.4	G46-6.4	IT Spend					
G46-6.5	G46-6.5	Enterprise IT Security					
G10-8.2	G10-8.2	MnIT - Non allocable					
G10-8.3	G10-8.3	Minnesota Management & Budget					
G10-9.2	G10-9.2	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.3	G10-9.3	Debt Management Division					
G10-9.4	G10-9.4	Debt Management					
G10-10.2	G10-10.2	Debt Management - Other					
G10-10.3	G10-10.3	MMB - Budget Division					
G10-10.4	G10-10.4	Analysis & Control (EBO's)					
G10-10.5	G10-10.5	Budget Operations and Planning					
G10-11.2	G10-11.2	Budget Division - Non Allocable					
G10-11.3	G10-11.3	MMB - Accounting Division					
G10-11.4	G10-11.4	Central Payroll					
G10-11.5	G10-11.5	Accounting Services					
G10-11.6	G10-11.6	Financial Reporting					
G10-11.7	G10-11.7	Financial Reporting - Single Audit					
G10-12.2	G10-12.2	Accounting Services - Non Allocable					
G10-12.4	G10-12.4	MMB I.T - Management and Administration					
G10-12.5	G10-12.5	Accounting & Procurement Operations and System Support					
G10-12.6	G10-12.6	Personnel Operations and System Support					
G10-12.7	G10-12.7	Budget Service - Computer Operations					
G10-12.8	G10-12.8	Personnel Operations Special Billing					
G10-12.9	G10-12.9	Accounting & Procurement Operations Special Billing					
G10-13.2	G10-13.2	MMB - OTHER - Non-Allocable					
G10-13.3	G10-13.3	State HR, Benefits & Labor Relations					
G10-13.5	G10-13.5	Personnel Administration					
G45-14.2	G45-14.2	Employee Relations - Non Allocable					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation Services					
L49-15.2	L49-15.2	Mediation/Representation					
L49-15.3	L49-15.3	Legislative Auditor					
L49-15.4	L49-15.4	Financial Audits					
L49-15.5	L49-15.5	Program Audits					
L49-15.6	L49-15.6	Single Audits					
L49-15.7	L49-15.7	Audit Comm					
L49-15.8	L49-15.8	Financial Audit- Outdoors					
		Financial Audit- Art					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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					3,225,068
G10-12.5	G10-12.5	Personnel Operations and System Support					3,034,622
G10-12.6	G10-12.6	Budget Service - Computer Operations					133,307
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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			29.4	29.5	29.6	30.2	30.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
G45-14.2	G45-14.2	Mediation Services		1,505	1,505	-	1,505
G45-14.3	G45-14.3	Mediation Services				-	
G45-14.4	G45-14.4	Mediation/Representation				-	
L49-15.2	L49-15.2	Legislative Auditor		5,626	5,626	-	5,626
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		172	172	-	172
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		593	593	-	593
G02-0003		Public Broadcasting		355	355	-	355
G02-0005		Materials Service and Distribution		-	-	-	-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)		3,056	3,056	-	3,056
G02-0009		Real Estate and Construction Services		30,021	30,021	-	30,021
G02-0010		Oil Overcharge (Stripper Wells)		3	3	-	3
G02-0012		STAR		15,183	15,183	-	15,183
G02-0013		School Trust Lands		890	890	-	890
G02-0014		Capital Group Parking		52,554	52,554	-	52,554
G02-0015a		Fleet Services		277,602	277,602	-	277,602
G02-0016		Development Disabilities		9,090	9,090	-	9,090
G02-0017a		Risk Management		21,323	21,323	-	21,323
G02-0017b		Risk Management - Workers Compensation		128,590	128,590	-	128,590
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)		35	35	-	35
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Management (Leases))		206,634	206,634	-	206,634
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))		9,119	9,119	-	9,119
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))		4	4	-	4
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))		-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)		2,155	2,155	-	2,155
G02-0024		MN Bookstore		14,955	14,955	-	14,955
G02-0028		Office of Enterprise Sustainability		462	462	-	462
G02-0029a		Cooperative Purchasing (CPV)		5,477	5,477	-	5,477
G02-0029b		Cooperative Purchasing (MMCAP)		8,461	8,461	-	8,461
G02-0031		Central Mail		87,131	87,131	-	87,131
G02-0034		Other Non-Allocable		-	-	-	-
G02-0036		Demography		1,399	1,399	-	1,399
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		16,645	16,645	-	16,645
G02-0043		Surplus Services - Federal		21	21	-	21

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			29.4	29.5	29.6	30.2	30.4
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
G02-0044		RECS - Energy	61	61	-		61
G02-0045		SmART FMR	2,394	2,394	-		2,394
G02-0046		SmART HR	3,012	3,012	-		3,012
G02-0047		SHPO	5	5	-		5
G02-0048		Arts & Cultural Heritage	3,428	3,428	-		3,428
G02-0049		Office of State Procurement (fmrlly Materials Management)	7,801	7,801	-		7,801
B04		AGRICULTURE DEPT	403,226	403,226	10,423,204		403,226
B11		COSMETOLOGIST EXAMINERS BOARD	24,492	24,492	-		24,492
B13		COMMERCE DEPT	516,929	516,929	119,174,276		516,929
B14		ANIMAL HEALTH BOARD	16,558	16,558	438,112		16,558
B15		BARBER EXAMINERS BOARD	5,208	5,208	-		5,208
B20		EXPLORE MINNESOTA TOURISM	26,944	26,944	-		26,944
B22		EMPLOYMENT & ECONOMIC DEVELPMT	5,400,676	5,400,676	997,152,829		5,400,676
B24		PUBLIC FACILITIES AUTHORITY	16,368	16,368	-		16,368
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
B34		HOUSING FINANCE AGENCY	131,865	131,865	-		131,865
B41		WORKERS COMP COURT OF APPEALS	2,557	2,557	-		2,557
B42		LABOR AND INDUSTRY DEPT	871,967	871,967	5,127,128		871,967
B43		IRON RANGE RESOURCES	56,801	56,801	-		56,801
B7E		ARCHITECTURE, ENGINEERING BD	13,232	13,232	-		13,232
B7G		COMBATIVE SPORTS COMMISSION	6	6	-		6
B7P		ACCOUNTANCY BOARD	12,038	12,038	-		12,038
B7S		PRIVATE DETECTIVES BOARD	1,670	1,670	-		1,670
B82		PUBLIC UTILITIES COMM	110,967	110,967	-		110,967
B9D		AMATEUR SPORTS COMM	1,388	1,388	-		1,388
B9V		AGRICULTURE UTILIZATION RESRCH	12	12	-		12
E25		CENTER FOR ARTS EDUCATION	57,394	57,394	750		57,394
E26		MN STATE COLLEGES/UNIVERSITIES	9,165,744	9,165,744	858,294,479		9,165,744
E37		EDUCATION DEPARTMENT	887,244	887,244	788,037,000		887,244
E39		BOARD OF TEACHING	3,077	3,077	-		3,077
E40		HISTORICAL SOCIETY	830	830	-		830
E44		MINNESOTA STATE ACADEMIES	60,211	60,211	-		60,211
E50		ARTS BOARD	49,529	49,529	790,420		49,529
E60		OFFICE OF HIGHER EDUCATION	74,984	74,984	-		74,984
E77		ZOOLOGICAL BOARD	144,373	144,373	10,281		144,373
E81		UNIVERSITY OF MINNESOTA	5,435	5,435	-		5,435
E95		HUMANITIES COMMISSION	371	371	-		371
E97		SCIENCE MUSEUM	132	132	-		132
E9W		HIGHER ED FACILITIES AUTHORITY	222	222	-		222
G03		LOTTERY	10,251	10,251	-		10,251
G05		RACING COMMISSION	22,628	22,628	-		22,628
G06		ATTORNEY GENERAL	62,847	62,847	1,969,956		62,847
G09		GAMBLING CONTROL BOARD	7,939	7,939	-		7,939
G10		MINNESOTA MANAGEMENT & BUDGET	81,587	81,587	-		81,587
G17		HUMAN RIGHTS DEPT	13,045	13,045	-		13,045
G19		INDIAN AFFAIRS COUNCIL	5,860	5,860	-		5,860
G38		INVESTMENT BOARD	9,969	9,969	-		9,969
G39		GOVERNORS OFFICE	8,543	8,543	-		8,543
G45		MEDIATION SERVICES DEPT	3,473	3,473	-		3,473
G46		MN.IT	763,146	763,146	-		763,146
G53		SECRETARY OF STATE	53,738	53,738	-		53,738
G61		OFFICE OF THE STATE AUDITOR	17,571	17,571	-		17,571
G62		MINN STATE RETIREMENT SYSTEM	179,934	179,934	-		179,934

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Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			29.4	29.5	29.6	30.2	30.4
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIVE	Accounting & Procurement Operations and System Support
G63		PUBLIC EMPLOYEES RETIRE ASSOC	253,799	253,799	-		253,799
G67		REVENUE DEPT	127,533	127,533	-		127,533
G69		TEACHERS RETIREMENT ASSOC	249,112	249,112	-		249,112
G90		REVENUE INTERGOVT PAYMENTS	4,137,879	4,137,879	-		4,137,879
G92		OMBUDSPERSON FOR FAMILIES	2,461	2,461	-		2,461
G96		UNIFORM LAWS COMMISSION	127	127	-		127
G9J		CAMPAIGN FINANCE BOARD	9,396	9,396	-		9,396
G9K		ADMINISTRATIVE HEARINGS	40,057	40,057	-		40,057
G9L		BLACK MINNESOTANS COUNCIL	3,418	3,418	-		3,418
G9M		CHICANO LATINO AFFAIRS COUNCIL	2,068	2,068	-		2,068
G9N		ASIAN-PACIFIC COUNCIL	2,927	2,927	-		2,927
G9Q		MMB DEBT SERVICE	10,454	10,454	-		10,454
G9R		MMB NON-OPERATING	9,189,495	9,189,495	7,022,873		9,189,495
G9X		CAPITOL AREA ARCHITECT	1,842	1,842	-		1,842
G9Y		DISABILITY COUNCIL	3,728	3,728	-		3,728
GPR		PAYROLL CLEARING	208	208	-		208
H12		HEALTH DEPT	1,051,198	1,051,198	261,321,672		1,051,198
H55		HUMAN SERVICES DEPT	11,955,553	11,955,553	8,687,788,003		11,955,553
H55b		HUMAN SERVICES SOS	808,519	808,519	-		808,519
H55c		HUMAN SERVICES MSOP	87,797	87,797	-		87,797
H60		MMB - MnSURE	73,801	73,801	15,570,916		73,801
H75		VETERANS AFFAIRS DEPT	324,884	324,884	21,261,694		324,884
H7B		MEDICAL PRACTICE BOARD	20,490	20,490	-		20,490
H7C		NURSING BOARD	23,537	23,537	-		23,537
H7D		PHARMACY BOARD	21,124	21,124	183,336		21,124
H7F		DENTISTRY BOARD	17,092	17,092	-		17,092
H7H		CHIROPRACTIC EXAMINERS BOARD	7,075	7,075	-		7,075
H7J		OPTOMETRY BOARD	3,281	3,281	-		3,281
H7K		NURSING HOME ADMIN BOARD	9,045	9,045	-		9,045
H7L		SOCIAL WORK BOARD	19,102	19,102	-		19,102
H7M		MARRIAGE & FAMILY THERAPY BD	5,971	5,971	-		5,971
H7Q		PODIATRIC MEDICINE	3,731	3,731	-		3,731
H7R		VETERINARY MEDICINE BOARD	6,480	6,480	-		6,480
H7S		EMERGENCY MEDICAL SERVICES BD	10,503	10,503	118,265		10,503
H7U		DIETETICS & NUTRITION PRACTICE	2,686	2,686	-		2,686
H7V		PSYCHOLOGY BOARD	9,080	9,080	-		9,080
H7W		PHYSICAL THERAPY BOARD	11,682	11,682	-		11,682
H7X		BEHAVIORAL HEALTH & THERAPY BD	12,877	12,877	-		12,877
H9G		OMBUDSMAN MH/DD	3,563	3,563	-		3,563
J33		TRIAL COURTS	1,800,700	1,800,700	2,724,752		1,800,700
J50		GUARDIAN AD LITEM BOARD	31,562	31,562	-		31,562
J52		PUBLIC DEFENSE BOARD	52,354	52,354	-		52,354
J58		COURT OF APPEALS	4,242	4,242	-		4,242
J65		SUPREME COURT	112,943	112,943	375,862		112,943
J68		TAX COURT	2,171	2,171	-		2,171
J70		JUDICIAL STANDARDS BOARD	2,393	2,393	-		2,393
L10		LEGISLATURE	39,836	39,836	-		39,836
L49		LEGISLATIVE AUDITOR	109	109	-		109
P01		MILITARY AFFAIRS DEPT	545,647	545,647	59,141,600		545,647
P07		PUBLIC SAFETY DEPT	3,116,221	3,116,221	97,542,963		3,116,221
P78		CORRECTIONS DEPT	856,663	856,663	1,702,344		856,663
P7T		PEACE OFFICERS BOARD (POST)	7,506	7,506	-		7,506
P9E		SENTENCING GUIDELINES COMM	1,829	1,829	-		1,829

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			29.4	29.5	29.6	30.2	30.4
			Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATIO N	Accounting & Procurement Operations and System Support
Schedule No.	DP#	Name					
	R28	MINN CONSERVATION CORPS	123	123	-		123
	R29	NATURAL RESOURCES DEPT	3,407,837	3,407,837	50,440,264		3,407,837
	R32	POLLUTION CONTROL AGENCY	406,536	406,536	20,583,598		406,536
	R9P	WATER & SOIL RESOURCES BOARD	97,022	97,022	1,693,796		97,022
	T79	TRANSPORTATION DEPT	15,860,238	15,860,238	693,551,108		15,860,238
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,122	104,122	-		104,122
		OTHER	3,125	3,125	-		3,125
		Total	75,195,497	75,195,497	12,702,441,481	6,392,997	75,195,497
		Source	75,195,497	75,195,497	12,702,441,481	6,392,997	75,195,497
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				1,505
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				

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
G45-14.2	G45-14.2	Mediation Services	0.00%	16	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	0.00%	108	0.00%	5,626
L49-15.3	L49-15.3	Financial Audits	0.00%	-	0.00%	
L49-15.4	L49-15.4	Program Audits	0.00%	-	0.00%	
L49-15.5	L49-15.5	Single Audits	0.00%	-	0.00%	
L49-15.6	L49-15.6	Audit Comm	0.00%	-	0.00%	
L49-15.7	L49-15.7	Financial Audit- Outdoors	0.00%	-	0.00%	
L49-15.8	L49-15.8	Financial Audit- Art	0.00%	-	0.00%	
L49-15.9	L49-15.9	Financial Audit- Clean Water	0.00%	-	0.00%	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0.00%	-	0.00%	
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor	0.00%	6	0.00%	172
G61-16.3	G61-16.3	State Auditor General	0.00%	-	0.00%	
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		-		
0.0	0.0					
	99YYY	Consumer Agencies	0.00%	-	0.00%	
	G02-0002	State Archaeology	0.00%	19	0.00%	593
	G02-0003	Public Broadcasting	0.00%	11	0.00%	355
	G02-0005	Materials Service and Distribution		-		-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	0.01%	50	0.01%	3,056
	G02-0009	Real Estate and Construction Services	0.00%	197	0.00%	30,021
	G02-0010	Oil Overcharge (Stripper Wells)	0.00%	3	0.00%	3
	G02-0012	STAR	0.01%	73	0.01%	15,183
	G02-0013	School Trust Lands	0.00%	31	0.00%	890
	G02-0014	Capital Group Parking	0.05%	192	0.05%	52,554
	G02-0015a	Fleet Services	0.01%	123	0.01%	277,602
	G02-0016	Development Disabilities	0.01%	113	0.01%	9,090
	G02-0017a	Risk Management	0.02%	74	0.02%	21,323
	G02-0017b	Risk Management - Workers Compensation	0.03%	207	0.03%	128,590
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)	0.00%	3	0.00%	35
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))	0.34%	395	0.34%	206,634
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	0.01%	39	0.01%	9,119
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	0.00%	-	0.00%	4
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))		-		-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	0.00%	54	0.00%	2,155
	G02-0024	MN Bookstore	0.01%	221	0.01%	14,955
	G02-0028	Office of Enterprise Sustainability	0.00%	64	0.00%	462
	G02-0029a	Cooperative Purchasing (CPV)	0.03%	68	0.03%	5,477
	G02-0029b	Cooperative Purchasing (MMCAP)	0.03%	72	0.03%	8,461
	G02-0031	Central Mail	0.01%	163	0.01%	87,131
	G02-0034	Other Non-Allocable	0.00%	-	0.00%	-
	G02-0036	Demography	0.01%	40	0.01%	1,399
	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%	96	0.01%	16,645
	G02-0043	Surplus Services - Federal		1		21

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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	G02-0044	RECS - Energy	0.00%	7	0.00%	61
	G02-0045	SmART FMR	0.02%	43	0.02%	2,394
	G02-0046	SmART HR	0.02%	66	0.02%	3,012
	G02-0047	SHPO	0.00%	5	0.00%	5
	G02-0048	Arts & Cultural Heritage	0.00%	130	0.00%	3,428
	G02-0049	Office of State Procurement (fmrlly Materials Management)	0.01%	101	0.01%	7,801
	B04	AGRICULTURE DEPT	1.06%	11,038	1.06%	403,226
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	220	0.03%	24,492
	B13	COMMERCE DEPT	0.76%	3,496	0.76%	516,929
	B14	ANIMAL HEALTH BOARD	0.08%	437	0.08%	16,558
	B15	BARBER EXAMINERS BOARD	0.00%	147	0.00%	5,208
	B20	EXPLORE MINNESOTA TOURISM	0.08%	1,102	0.08%	26,944
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.58%	9,905	2.58%	5,400,676
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	1,347	0.02%	16,368
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	0.49%	1,167	0.49%	131,865
	B41	WORKERS COMP COURT OF APPEALS	0.02%	29	0.02%	2,557
	B42	LABOR AND INDUSTRY DEPT	0.67%	2,445	0.67%	871,967
	B43	IRON RANGE RESOURCES	0.14%	834	0.14%	56,801
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	55	0.01%	13,232
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	6	0.00%	6
	B7P	ACCOUNTANCY BOARD	0.01%	39	0.01%	12,038
	B7S	PRIVATE DETECTIVES BOARD	0.00%	95	0.00%	1,670
	B82	PUBLIC UTILITIES COMM	0.27%	136	0.27%	110,967
	B9D	AMATEUR SPORTS COMM	0.00%	59	0.00%	1,388
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	3	0.00%	12
	E25	CENTER FOR ARTS EDUCATION	0.18%	2,473	0.18%	57,394
	E26	MN STATE COLLEGES/UNIVERSITIES	22.86%	8,027	22.86%	9,165,744
	E37	EDUCATION DEPARTMENT	0.72%	5,726	0.72%	887,244
	E39	BOARD OF TEACHING	0.02%	63	0.02%	3,077
	E40	HISTORICAL SOCIETY	0.00%	46	0.00%	830
	E44	MINNESOTA STATE ACADEMIES	0.35%	1,853	0.35%	60,211
	E50	ARTS BOARD	0.04%	383	0.04%	49,529
	E60	OFFICE OF HIGHER EDUCATION	0.12%	1,618	0.12%	74,984
	E77	ZOOLOGICAL BOARD	0.50%	2,081	0.50%	144,373
	E81	UNIVERSITY OF MINNESOTA	0.00%	308	0.00%	5,435
	E95	HUMANITIES COMMISSION	0.00%	10	0.00%	371
	E97	SCIENCE MUSEUM	0.00%	25	0.00%	132
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	17	0.00%	222
	G03	LOTTERY	0.23%	174	0.23%	10,251
	G05	RACING COMMISSION	0.06%	349	0.06%	22,628
	G06	ATTORNEY GENERAL	0.50%	1,304	0.50%	62,847
	G09	GAMBLING CONTROL BOARD	0.05%	137	0.05%	7,939
	G10	MINNESOTA MANAGEMENT & BUDGET	0.38%	1,019	0.38%	81,587
	G17	HUMAN RIGHTS DEPT	0.08%	179	0.08%	13,045
	G19	INDIAN AFFAIRS COUNCIL	0.01%	115	0.01%	5,860
	G38	INVESTMENT BOARD	0.03%	54	0.03%	9,969
	G39	GOVERNORS OFFICE	0.08%	165	0.08%	8,543
	G45	MEDIATION SERVICES DEPT	0.02%	157	0.02%	3,473
	G46	MN.IT	3.90%	6,400	3.90%	763,146
	G53	SECRETARY OF STATE	0.14%	733	0.14%	53,738
	G61	OFFICE OF THE STATE AUDITOR	0.15%	234	0.15%	17,571
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	181	0.18%	179,934

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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	179	0.13%	253,799
	G67	REVENUE DEPT	2.10%	4,806	2.10%	127,533
	G69	TEACHERS RETIREMENT ASSOC	0.12%	64	0.12%	249,112
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,143	0.00%	4,137,879
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	48	0.01%	2,461
	G96	UNIFORM LAWS COMMISSION	0.00%	11	0.00%	127
	G9J	CAMPAIGN FINANCE BOARD	0.01%	121	0.01%	9,396
	G9K	ADMINISTRATIVE HEARINGS	0.11%	390	0.11%	40,057
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	84	0.00%	3,418
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	70	0.01%	2,068
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	62	0.01%	2,927
	G9Q	MMB DEBT SERVICE	0.00%	976	0.00%	10,454
	G9R	MMB NON-OPERATING	0.00%	982	0.00%	9,189,495
	G9X	CAPITOL AREA ARCHITECT	0.01%	51	0.01%	1,842
	G9Y	DISABILITY COUNCIL	0.01%	123	0.01%	3,728
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208
	H12	HEALTH DEPT	2.80%	13,390	2.80%	1,051,198
	H55	HUMAN SERVICES DEPT	7.35%	13,368	7.35%	11,955,553
	H55b	HUMAN SERVICES SOS	3.37%	13,722	3.37%	808,519
	H55c	HUMAN SERVICES MSOP	0.66%	3,014	0.66%	87,797
	H60	MMB - MnSURE	0.32%	368	0.32%	73,801
	H75	VETERANS AFFAIRS DEPT	2.38%	6,589	2.38%	324,884
	H7B	MEDICAL PRACTICE BOARD	0.03%	362	0.03%	20,490
	H7C	NURSING BOARD	0.04%	209	0.04%	23,537
	H7D	PHARMACY BOARD	0.03%	392	0.03%	21,124
	H7F	DENTISTRY BOARD	0.01%	252	0.01%	17,092
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	186	0.01%	7,075
	H7J	OPTOMETRY BOARD	0.00%	135	0.00%	3,281
	H7K	NURSING HOME ADMIN BOARD	0.01%	422	0.01%	9,045
	H7L	SOCIAL WORK BOARD	0.01%	238	0.01%	19,102
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	144	0.00%	5,971
	H7Q	PODIATRIC MEDICINE	0.00%	180	0.00%	3,731
	H7R	VETERINARY MEDICINE BOARD	0.00%	141	0.00%	6,480
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	416	0.02%	10,503
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	117	0.00%	2,686
	H7V	PSYCHOLOGY BOARD	0.01%	171	0.01%	9,080
	H7W	PHYSICAL THERAPY BOARD	0.01%	216	0.01%	11,682
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	191	0.01%	12,877
	H9G	OMBUDSMAN MH/DD	0.03%	33	0.03%	3,563
	J33	TRIAL COURTS	3.46%	11,587	3.46%	1,800,700
	J50	GUARDIAN AD LITEM BOARD	0.38%	580	0.38%	31,562
	J52	PUBLIC DEFENSE BOARD	0.98%	1,417	0.98%	52,354
	J58	COURT OF APPEALS	0.13%	87	0.13%	4,242
	J65	SUPREME COURT	0.64%	1,883	0.64%	112,943
	J68	TAX COURT	0.01%	33	0.01%	2,171
	J70	JUDICIAL STANDARDS BOARD	0.00%	105	0.00%	2,393
	L10	LEGISLATURE	0.14%	600	0.14%	39,836
	L49	LEGISLATIVE AUDITOR	0.09%	12	0.09%	109
	P01	MILITARY AFFAIRS DEPT	0.63%	781	0.63%	545,647
	P07	PUBLIC SAFETY DEPT	3.52%	26,408	3.52%	3,116,221
	P78	CORRECTIONS DEPT	7.17%	17,904	7.17%	856,663
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	295	0.01%	7,506
	P9E	SENTENCING GUIDELINES COMM	0.01%	58	0.01%	1,829

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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			30.5	30.6	30.7	30.8
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	R28	MINN CONSERVATION CORPS	0.00%	14	0.00%	123
	R29	NATURAL RESOURCES DEPT	8.99%	44,161	8.99%	3,407,837
	R32	POLLUTION CONTROL AGENCY	1.79%	8,074	1.79%	406,536
	R9P	WATER & SOIL RESOURCES BOARD	0.43%	5,652	0.43%	97,022
	T79	TRANSPORTATION DEPT	13.98%	29,047	13.98%	15,860,238
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	112	0.00%	104,122
		OTHER	0.00%	-	0.00%	3,125
		Total	99.47%	281,358	99.47%	75,195,497
		Source	99.47%	281,358	99.47%	75,195,497
		Difference (Total - Source)	0.00%	0	0.00%	0

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)					
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		3,948,023			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
G45-14.2	G45-14.2	Mediation Services			0.00%	-	0.00%
G45-14.3	G45-14.3	Mediation Services			0.00%	420,447	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%
L49-15.3	L49-15.3	Financial Audits			0.00%		2,259,166
L49-15.4	L49-15.4	Program Audits			0.00%		1,414,678
L49-15.5	L49-15.5	Single Audits			0.00%		913,537
L49-15.6	L49-15.6	Audit Comm			0.00%		-
L49-15.7	L49-15.7	Financial Audit- Outdoors			0.00%		14,326
L49-15.8	L49-15.8	Financial Audit- Art			0.00%		17,372
L49-15.9	L49-15.9	Financial Audit- Clean Water			0.00%		-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0.00%		6,295
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					262,927
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor			0.00%		0.00%
G61-16.3	G61-16.3	State Auditor General			0.00%		0.00%
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
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	Data Practices Office (Fmrlly Information Policy Analysis)			0.01%		0.01%
	G02-0009	Real Estate and Construction Services			0.00%		0.00%
	G02-0010	Oil Overcharge (Stripper Wells)			0.00%		0.00%
	G02-0012	STAR			0.01%		0.01%
	G02-0013	School Trust Lands			0.00%		0.00%
	G02-0014	Capital Group Parking			0.05%		0.05%
	G02-0015a	Fleet Services			0.01%		0.01%
	G02-0016	Development Disabilities			0.01%		0.01%
	G02-0017a	Risk Management			0.02%		0.02%
	G02-0017b	Risk Management - Workers Compensation			0.03%		0.03%
	G02-0018	Gov's Res Cncl (Ceremonial Hse Gift)			0.00%		0.00%
	G02-0021a	Facilities Management (Leases) (Fmrlly Plant Management (Leases))			0.34%		0.34%
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))			0.01%		0.01%
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))			0.00%		0.00%
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))					
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)			0.00%		0.00%
	G02-0024	MN Bookstore			0.01%		0.01%
	G02-0028	Office of Enterprise Sustainability			0.00%		0.00%
	G02-0029a	Cooperative Purchasing (CPV)			0.03%		0.03%
	G02-0029b	Cooperative Purchasing (MMCAP)			0.03%		0.03%
	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					

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Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	G02-0044	RECS - Energy			0.00%		0.00%
	G02-0045	SmART FMR			0.02%		0.02%
	G02-0046	SmART HR			0.02%		0.02%
	G02-0047	SHPO			0.00%		0.00%
	G02-0048	Arts & Cultural Heritage			0.00%		0.00%
	G02-0049	Office of State Procurement (fmrlly Materials Management)			0.01%		0.01%
	B04	AGRICULTURE DEPT			1.06%		1.06%
	B11	COSMETOLOGIST EXAMINERS BOARD			0.03%		0.03%
	B13	COMMERCE DEPT			0.76%		0.76%
	B14	ANIMAL HEALTH BOARD			0.08%		0.08%
	B15	BARBER EXAMINERS BOARD			0.00%		0.00%
	B20	EXPLORE MINNESOTA TOURISM			0.08%		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT			2.58%		2.58%
	B24	PUBLIC FACILITIES AUTHORITY			0.02%		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY			0.00%		0.00%
	B34	HOUSING FINANCE AGENCY			0.49%		0.49%
	B41	WORKERS COMP COURT OF APPEALS			0.02%		0.02%
	B42	LABOR AND INDUSTRY DEPT			0.67%		0.67%
	B43	IRON RANGE RESOURCES			0.14%		0.14%
	B7E	ARCHITECTURE, ENGINEERING BD			0.01%		0.01%
	B7G	COMBATIVE SPORTS COMMISSION			0.00%		0.00%
	B7P	ACCOUNTANCY BOARD			0.01%		0.01%
	B7S	PRIVATE DETECTIVES BOARD			0.00%		0.00%
	B82	PUBLIC UTILITIES COMM			0.27%		0.27%
	B9D	AMATEUR SPORTS COMM			0.00%		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH			0.00%		0.00%
	E25	CENTER FOR ARTS EDUCATION			0.18%		0.18%
	E26	MN STATE COLLEGES/UNIVERSITIES			22.86%		22.86%
	E37	EDUCATION DEPARTMENT			0.72%		0.72%
	E39	BOARD OF TEACHING			0.02%		0.02%
	E40	HISTORICAL SOCIETY			0.00%		0.00%
	E44	MINNESOTA STATE ACADEMIES			0.35%		0.35%
	E50	ARTS BOARD			0.04%		0.04%
	E60	OFFICE OF HIGHER EDUCATION			0.12%		0.12%
	E77	ZOOLOGICAL BOARD			0.50%		0.50%
	E81	UNIVERSITY OF MINNESOTA			0.00%		0.00%
	E95	HUMANITIES COMMISSION			0.00%		0.00%
	E97	SCIENCE MUSEUM			0.00%		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY			0.00%		0.00%
	G03	LOTTERY			0.23%		0.23%
	G05	RACING COMMISSION			0.06%		0.06%
	G06	ATTORNEY GENERAL			0.50%		0.50%
	G09	GAMBLING CONTROL BOARD			0.05%		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET			0.38%		0.38%
	G17	HUMAN RIGHTS DEPT			0.08%		0.08%
	G19	INDIAN AFFAIRS COUNCIL			0.01%		0.01%
	G38	INVESTMENT BOARD			0.03%		0.03%
	G39	GOVERNORS OFFICE			0.08%		0.08%
	G45	MEDIATION SERVICES DEPT			0.02%		0.02%
	G46	MN.IT			3.90%		3.90%
	G53	SECRETARY OF STATE			0.14%		0.14%
	G61	OFFICE OF THE STATE AUDITOR			0.15%		0.15%
	G62	MINN STATE RETIREMENT SYSTEM			0.18%		0.18%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			0.13%		0.13%
	G67	REVENUE DEPT			2.10%		2.10%
	G69	TEACHERS RETIREMENT ASSOC			0.12%		0.12%
	G90	REVENUE INTERGOVT PAYMENTS			0.00%		0.00%
	G92	OMBUDSPERSON FOR FAMILIES			0.01%		0.01%
	G96	UNIFORM LAWS COMMISSION			0.00%		0.00%
	G9J	CAMPAIGN FINANCE BOARD			0.01%		0.01%
	G9K	ADMINISTRATIVE HEARINGS			0.11%		0.11%
	G9L	BLACK MINNESOTANS COUNCIL			0.00%		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL			0.01%		0.01%
	G9N	ASIAN-PACIFIC COUNCIL			0.01%		0.01%
	G9Q	MMB DEBT SERVICE			0.00%		0.00%
	G9R	MMB NON-OPERATING			0.00%		0.00%
	G9X	CAPITOL AREA ARCHITECT			0.01%		0.01%
	G9Y	DISABILITY COUNCIL			0.01%		0.01%
	GPR	PAYROLL CLEARING			0.00%		0.00%
	H12	HEALTH DEPT			2.80%		2.80%
	H55	HUMAN SERVICES DEPT			7.35%		7.35%
	H55b	HUMAN SERVICES SOS			3.37%		3.37%
	H55c	HUMAN SERVICES MSOP			0.66%		0.66%
	H60	MMB - MnSURE			0.32%		0.32%
	H75	VETERANS AFFAIRS DEPT			2.38%		2.38%
	H7B	MEDICAL PRACTICE BOARD			0.03%		0.03%
	H7C	NURSING BOARD			0.04%		0.04%
	H7D	PHARMACY BOARD			0.03%		0.03%
	H7F	DENTISTRY BOARD			0.01%		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD			0.01%		0.01%
	H7J	OPTOMETRY BOARD			0.00%		0.00%
	H7K	NURSING HOME ADMIN BOARD			0.01%		0.01%
	H7L	SOCIAL WORK BOARD			0.01%		0.01%
	H7M	MARRIAGE & FAMILY THERAPY BD			0.00%		0.00%
	H7Q	PODIATRIC MEDICINE			0.00%		0.00%
	H7R	VETERINARY MEDICINE BOARD			0.00%		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD			0.02%		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE			0.00%		0.00%
	H7V	PSYCHOLOGY BOARD			0.01%		0.01%
	H7W	PHYSICAL THERAPY BOARD			0.01%		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD			0.01%		0.01%
	H9G	OMBUDSMAN MH/DD			0.03%		0.03%
	J33	TRIAL COURTS			3.46%		3.46%
	J50	GUARDIAN AD LITEM BOARD			0.38%		0.38%
	J52	PUBLIC DEFENSE BOARD			0.98%		0.98%
	J58	COURT OF APPEALS			0.13%		0.13%
	J65	SUPREME COURT			0.64%		0.64%
	J68	TAX COURT			0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD			0.00%		0.00%
	L10	LEGISLATURE			0.14%		0.14%
	L49	LEGISLATIVE AUDITOR			0.09%		0.09%
	P01	MILITARY AFFAIRS DEPT			0.63%		0.63%
	P07	PUBLIC SAFETY DEPT			3.52%		3.52%
	P78	CORRECTIONS DEPT			7.17%		7.17%
	P7T	PEACE OFFICERS BOARD (POST)			0.01%		0.01%
	P9E	SENTENCING GUIDELINES COMM			0.01%		0.01%

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	R28	MINN CONSERVATION CORPS			0.00%		0.00%
	R29	NATURAL RESOURCES DEPT			8.99%		8.99%
	R32	POLLUTION CONTROL AGENCY			1.79%		1.79%
	R9P	WATER & SOIL RESOURCES BOARD			0.43%		0.43%
	T79	TRANSPORTATION DEPT			13.98%		13.98%
	T9B	METROPOLITAN COUNCIL/TRANSPORT			0.00%		0.00%
		OTHER			0.00%		0.00%
		Total	3,948,023		99.47%	420,447	99.47%
		Source	3,948,023		99.47%	420,447	99.47%
		Difference (Total - Source)	0		0.00%	0	0.00%
							4,888,301
							4,888,301
							0

Statewide Cost Allocation Plan
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Financial Audits

Program Audits

Single Audits

Legislative Auditor General
Support

33.3

33.4

33.5

33.6

Schedule

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

Statewide Cost Allocation Plan
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Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
33.3	33.4	33.5	33.6

Schedule

No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
33.3	33.4	33.5	33.6

Schedule

No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
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				2,259,166
L49-15.4	L49-15.4	Program Audits				1,414,678
L49-15.5	L49-15.5	Single Audits				913,537
L49-15.6	L49-15.6	Audit Comm				-
L49-15.7	L49-15.7	Financial Audit- Outdoors				14,326
L49-15.8	L49-15.8	Financial Audit- Art				17,372
L49-15.9	L49-15.9	Financial Audit- Clean Water				-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				6,295
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				262,927
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	-	-	-	-
	G02-0003	Public Broadcasting	-	-	-	-
	G02-0005	Materials Service and Distribution	-	-	-	-
	G02-0007	Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-
	G02-0009	Real Estate and Construction Services	-	-	-	-
	G02-0010	Oil Overcharge (Stripper Wells)	-	-	-	-
	G02-0012	STAR	-	-	-	-
	G02-0013	School Trust Lands	-	-	-	-
	G02-0014	Capital Group Parking	2	-	-	-
	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	Facilities Management (Leases) (Fmrlly Plant Management (Leases))	-	-	-	-
	G02-0021b	Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-
	G02-0021c	Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-
	G02-0021d	Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
	G02-0021f	Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-
	G02-0024	MN Bookstore	-	-	-	-
	G02-0028	Office of Enterprise Sustainability	-	-	-	-
	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	-	-	-	-

Statewide Cost Allocation Plan
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Financial Audits

Program Audits

Single Audits

Legislative Auditor General
Support

33.3

33.4

33.5

33.6

Schedule

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-
	G02-0046	SmART HR	-	-	-	-
	G02-0047	SHPO	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-
	G02-0049	Office of State Procurement (fmrlly Materials Management)	-	-	-	-
	B04	AGRICULTURE DEPT	510	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-
	B13	COMMERCE DEPT	195	-	-	109
	B14	ANIMAL HEALTH BOARD	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	168	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	810	752	-	1,051
	B24	PUBLIC FACILITIES AUTHORITY	9	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	9	-	-	-
	B41	WORKERS COMP COURT OF APPEALS	12	-	-	-
	B42	LABOR AND INDUSTRY DEPT	10	-	-	-
	B43	IRON RANGE RESOURCES	18	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
	B7P	ACCOUNTANCY BOARD	0	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	-	-
	B9D	AMATEUR SPORTS COMM	5	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	227	10	-	-
	E25	CENTER FOR ARTS EDUCATION	685	2,135	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	659	-	-	-
	E37	EDUCATION DEPARTMENT	377	4,353	-	-
	E39	BOARD OF TEACHING	-	-	-	-
	E40	HISTORICAL SOCIETY	7	-	-	-
	E44	MINNESOTA STATE ACADEMIES	26	-	-	-
	E50	ARTS BOARD	1	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	6	-	-	-
	E77	ZOOLOGICAL BOARD	1	-	-	-
	E81	UNIVERSITY OF MINNESOTA	41	-	-	-
	E95	HUMANITIES COMMISSION	7	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
	G03	LOTTERY	1,276	-	-	-
	G05	RACING COMMISSION	405	-	-	-
	G06	ATTORNEY GENERAL	587	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	136	-	-	-
	G17	HUMAN RIGHTS DEPT	248	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-
	G38	INVESTMENT BOARD	1,589	-	-	-
	G39	GOVERNORS OFFICE	341	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-
	G46	MN.IT	1,153	-	-	-
	G53	SECRETARY OF STATE	463	791	-	-
	G61	OFFICE OF THE STATE AUDITOR	296	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	797	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
	33.3	33.4	33.5	33.6

Schedule
No.

DP#	Name
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

	Financial Audits	Program Audits	Single Audits	Audit Committee
	647	-	-	-
	326	3,566	-	-
	479	-	-	-
	-	-	-	-
	20	-	-	-
	-	-	-	-
	-	-	-	-
	9	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	14	-	-	-
	25	-	-	-
	-	-	-	-
	526	1,598	1,336	-
	2,569	5,263	6,367	-
	-	-	-	-
	-	-	-	-
	38	-	-	460
	1,147	-	-	-
	90	-	-	-
	74	-	-	-
	52	-	-	-
	64	-	-	-
	93	-	-	-
	34	-	-	-
	72	-	-	-
	9	-	-	-
	11	-	-	-
	33	-	-	-
	10	-	-	-
	-	-	-	-
	66	-	-	-
	55	-	-	-
	14	-	-	-
	48	-	-	-
	8	-	-	-
	586	-	-	-
	-	791	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	1	-	-	-
	-	-	-	-
	-	-	-	-
	36	-	-	82
	523	-	-	489
	369	-	-	-
	-	-	-	-
	10	-	-	-

Statewide Cost Allocation Plan
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	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
	33.3	33.4	33.5	33.6

Schedule
No.

DP#	Name
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
	Source
	Difference (Total - Source)

	Financial Audits	Program Audits	Single Audits	Audit Committee
	-	-	-	-
	783	16	1,061	
	54	-	-	
	436	-	-	
	537	-	-	
	145	-	-	
	775	3,574	-	
	21,859	22,849	10,955	4,888,301
	21,859	22,849	10,955	4,888,301
	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial 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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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			Financial Audits Outdoor	Financial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	-	-	-	-
0.0	0.0					
99YYY		Consumer Agencies	-	-	-	-
G02-0002		State Archaeology	-	-	-	-
G02-0003		Public Broadcasting	-	-	-	-
G02-0005		Materials Service and Distribution	-	-	-	-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-
G02-0009		Real Estate and Construction Services	-	-	-	-
G02-0010		Oil Overcharge (Stripper Wells)	-	-	-	-
G02-0012		STAR	-	-	-	-
G02-0013		School Trust Lands	-	-	-	-
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		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	-
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-
G02-0024		MN Bookstore	-	-	-	-
G02-0028		Office of Enterprise Sustainability	-	-	-	-
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	-	-	-	-

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			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-
	G02-0046	SmART HR	-	-	-	-
	G02-0047	SHPO	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	84	-	-
	G02-0049	Office of State Procurement (fmrlly 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	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-
	E40	HISTORICAL SOCIETY	-	46	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-
	E50	ARTS BOARD	-	86	-	-
	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	-	-	-	-

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Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
33.7	33.8	33.9	33.10

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	178	-	-	31
	R32	POLLUTION CONTROL AGENCY	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	48
		OTHER	-	-	-	-
		Total	178	215	0	78
		Source	178	215	-	78
		Difference (Total - Source)	0	0	0	0

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

Schedule No.	DP#	Name	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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration				
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	Office of State Procurement (fmrly 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	Enterprise Communications & Planning (fmrly IC&A)				
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				

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

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	-	-	-	-
0.0	0.0					
99YYY		Consumer Agencies	-	-	-	-
G02-0002		State Archaeology	-	-	-	-
G02-0003		Public Broadcasting	-	-	-	-
G02-0005		Materials Service and Distribution	-	-	-	-
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	-	-	-	-
G02-0009		Real Estate and Construction Services	-	-	-	-
G02-0010		Oil Overcharge (Stripper Wells)	-	-	-	-
G02-0012		STAR	-	-	-	-
G02-0013		School Trust Lands	-	-	-	-
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		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	-	-	-
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	-	-	-
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	-	-	-
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	-	-
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	-	-	-
G02-0024		MN Bookstore	-	-	-	-
G02-0028		Office of Enterprise Sustainability	-	-	-	-
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	-	-	-	-

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

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	G02-0044	RECS - Energy	-	-	-	-
	G02-0045	SmART FMR	-	-	-	-
	G02-0046	SmART HR	-	-	-	-
	G02-0047	SHPO	-	-	-	-
	G02-0048	Arts & Cultural Heritage	-	-	-	-
	G02-0049	Office of State Procurement (fmrlly 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	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-
	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	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	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	-	-	-	-

Statewide Cost Allocation Plan
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Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails
33.11	33.12	33.13	33.14

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	2,574	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	1,673	-
	T79	TRANSPORTATION DEPT	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
		OTHER	-	-	-	-
		Total	0	0	4,247	0
		Source	-	-	4,247	-
		Difference (Total - Source)	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			3,271,137
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			1,911,368
G02-3.4	G02-3.4	Human Resources			1,317,543
G02-3.5	G02-3.5	Financial Management and Reporting			2,601,748
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			3,012
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,419,000
G02-4.7	G02-4.7	Real Property			3,035,784
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)			5,821,110
G02-4.10	G02-4.10	Central Mail			1,316,304
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			1,357,548
G02-4.12	G02-4.12	Grants Management			353,616
G46-6.2	G46-6.2	Minnesota Information Technology			3,105,508
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			1,325,562
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			22,754,962
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)			3,055,014
G10-9.2	G10-9.2	Debt Management Division			0
G10-9.3	G10-9.3	Debt Management			1,584,505
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)			4,373,530
G10-10.4	G10-10.4	Budget Operations and Planning			1,365,837
G10-10.5	G10-10.5	Budget Division - Non Allocable			4,314,354
G10-11.2	G10-11.2	MMB - Accounting Division			0
G10-11.3	G10-11.3	Central Payroll			5,393,277
G10-11.4	G10-11.4	Accounting Services			5,641,976
G10-11.5	G10-11.5	Financial Reporting			8,750,690
G10-11.6	G10-11.6	Financial Reporting - Single Audit			131,896
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			6,453,768
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			9,176,955
G10-12.5	G10-12.5	Personnel Operations and System Support			6,444,859
G10-12.6	G10-12.6	Budget Service - Computer Operations			445,156
G10-12.7	G10-12.7	Personnel Operations Special Billing			5,632,857
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			12,985,392
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			17,038,075
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			94,615
G45-14.3	G45-14.3	Mediation Services			1,378,225
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			3,545,449
L49-15.3	L49-15.3	Financial Audits			10,028,161
L49-15.4	L49-15.4	Program Audits			4,244,034
L49-15.5	L49-15.5	Single Audits			2,740,611
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			42,978
L49-15.8	L49-15.8	Financial Audit- Art			52,116

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
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			18,885
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			788,781
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor			89,643
G61-16.3	G61-16.3	State Auditor General			0
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)			13,729,376
99YYY	99YYY	Consumer Agencies			0
G02-3.0	G02-3.0	Department of Administration	2,146,360		117,831,881
G02-3.2	G02-3.2	Admin Management Services			2,284,012
G02-3.3	G02-3.3	Commissioner's Office			608,611
G02-3.4	G02-3.4	Human Resources			437,630
G02-3.5	G02-3.5	Financial Management and Reporting			865,561
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			5,802,816
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			473,000
G02-4.7	G02-4.7	Real Property			1,020,336
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			1,946,368
G02-4.10	G02-4.10	Central Mail			439,152
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			470,274
G02-4.12	G02-4.12	Grants Management			111,808
G46-6.2	G46-6.2	Minnesota Information Technology			254,957
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			445,281
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			20,074,962
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			990,507
G10-9.2	G10-9.2	Debt Management Division			369,835
G10-9.3	G10-9.3	Debt Management			369,835
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			3,543,975
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,072,342
G10-10.4	G10-10.4	Budget Operations and Planning			314,456
G10-10.5	G10-10.5	Budget Division - Non Allocable			2,157,177
G10-11.2	G10-11.2	MMB - Accounting Division			4,956,710
G10-11.3	G10-11.3	Central Payroll			1,369,600
G10-11.4	G10-11.4	Accounting Services			1,418,504
G10-11.5	G10-11.5	Financial Reporting			2,131,535
G10-11.6	G10-11.6	Financial Reporting - Single Audit			32,974
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			8,336,079
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			3,225,068
G10-12.5	G10-12.5	Personnel Operations and System Support			3,034,622
G10-12.6	G10-12.6	Budget Service - Computer Operations			133,307
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			1,505
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			3,948,023
G10-13.3	G10-13.3	Personnel Administration			3,948,023
G10-13.5	G02-13.5	Employee Relations - Non Allocable			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
G45-14.2	G45-14.2	Mediation Services			94,615
G45-14.3	G45-14.3	Mediation Services			420,447
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			180,067
L49-15.3	L49-15.3	Financial Audits			4,518,332
L49-15.4	L49-15.4	Program Audits			2,829,356
L49-15.5	L49-15.5	Single Audits			1,827,074
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			28,652
L49-15.8	L49-15.8	Financial Audit- Art			34,744
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			12,590
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			525,854
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor	-		23,817
G61-16.3	G61-16.3	State Auditor General	-		0
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	-		0
0.0	0.0				0
99YYY		Consumer Agencies	-		0
G02-0002		State Archaeology	-	593	295,115
G02-0003		Public Broadcasting	-	355	5,005,498
G02-0005		Materials Service and Distribution	-	-	0
G02-0007		Data Practices Office (Fmrlly Information Policy Analysis)	-	3,056	671,466
G02-0009		Real Estate and Construction Services	-	30,021	17,298,687
G02-0010		Oil Overcharge (Stripper Wells)	-	3	60
G02-0012		STAR	-	15,183	1,141,365
G02-0013		School Trust Lands	-	890	432,158
G02-0014		Capital Group Parking	-	52,554	4,472,141
G02-0015a		Fleet Services	-	277,602	14,537,389
G02-0016		Development Disabilities	-	9,090	2,188,883
G02-0017a		Risk Management	-	21,323	11,275,960
G02-0017b		Risk Management - Workers Compensation	-	128,590	33,009,411
G02-0018		Gov's Res Cncl (Ceremonial Hse Gift)	-	35	572
G02-0021a		Facilities Management (Leases) (Fmrlly Plant Mangement (Leases))	-	206,634	54,370,858
G02-0021b		Facilities Management (Repairs) (Fmrlly Plant Management (Repairs))	-	9,119	321,295
G02-0021c		Facilities Management (Materials Transfer) (Fmrlly Plant Management (Materials Transfer))	-	4	64
G02-0021d		Facilities Management (Energy) (Fmrlly Plant Management (Energy))	-	-	0
G02-0021f		Facilities Management FR & R (Fmrlly Plant Management FR & R)	-	2,155	5,314,897
G02-0024		MN Bookstore	-	14,955	1,750,956
G02-0028		Office of Enterprise Sustainability	-	462	227,369
G02-0029a		Cooperative Purchasing (CPV)	-	5,477	3,189,260
G02-0029b		Cooperative Purchasing (MMCAP)	-	8,461	9,769,558
G02-0031		Central Mail	-	87,131	11,401,654
G02-0034		Other Non-Allocable	-	-	0
G02-0036		Demography	-	1,399	709,234
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	-	16,645	2,423,392
G02-0043		Surplus Services - Federal	-	21	340

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
	G02-0044	RECS - Energy	-	61	1,004
	G02-0045	SmART FMR	-	2,394	473,394
	G02-0046	SmART HR	-	3,012	325,514
	G02-0047	SHPO	-	5	100
	G02-0048	Arts & Cultural Heritage	-	3,428	16,592,980
	G02-0049	Office of State Procurement (fmrly Materials Management)	-	7,801	5,608,783
	B04	AGRICULTURE DEPT	10,423,204	403,226	273,573,277
	B11	COSMETOLOGIST EXAMINERS BOARD	-	24,492	984,700
	B13	COMMERCE DEPT	119,174,276	516,929	584,158,809
	B14	ANIMAL HEALTH BOARD	438,112	16,558	3,636,740
	B15	BARBER EXAMINERS BOARD	-	5,208	142,554
	B20	EXPLORE MINNESOTA TOURISM	-	26,944	2,917,590
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	997,152,829	5,400,676	4,627,896,756
	B24	PUBLIC FACILITIES AUTHORITY	-	16,368	200,867,627
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0
	B34	HOUSING FINANCE AGENCY	-	131,865	1,120,086,078
	B41	WORKERS COMP COURT OF APPEALS	-	2,557	112,330
	B42	LABOR AND INDUSTRY DEPT	5,127,128	871,967	50,454,098
	B43	IRON RANGE RESOURCES	-	56,801	62,818,977
	B7E	ARCHITECTURE, ENGINEERING BD	-	13,232	510,660
	B7G	COMBATIVE SPORTS COMMISSION	-	6	108
	B7P	ACCOUNTANCY BOARD	-	12,038	419,985
	B7S	PRIVATE DETECTIVES BOARD	-	1,670	26,102
	B82	PUBLIC UTILITIES COMM	-	110,967	3,454,722
	B9D	AMATEUR SPORTS COMM	-	1,388	10,229,793
	B9V	AGRICULTURE UTILIZATION RESRCH	-	12	656
	E25	CENTER FOR ARTS EDUCATION	750	57,394	2,921,140
	E26	MN STATE COLLEGES/UNIVERSITIES	858,294,479	9,165,744	3,771,797,268
	E37	EDUCATION DEPARTMENT	788,037,000	887,244	5,567,492,674
	E39	BOARD OF TEACHING	-	3,077	55,182
	E40	HISTORICAL SOCIETY	-	830	4,140,616
	E44	MINNESOTA STATE ACADEMIES	-	60,211	3,548,217
	E50	ARTS BOARD	790,420	49,529	77,830,399
	E60	OFFICE OF HIGHER EDUCATION	-	74,984	25,464,977
	E77	ZOOLOGICAL BOARD	10,281	144,373	6,245,602
	E81	UNIVERSITY OF MINNESOTA	-	5,435	536,603,945
	E95	HUMANITIES COMMISSION	-	371	5,266
	E97	SCIENCE MUSEUM	-	132	1,968
	E9W	HIGHER ED FACILITIES AUTHORITY	-	222	22,128
	G03	LOTTERY	-	10,251	1,056,093
	G05	RACING COMMISSION	-	22,628	506,088
	G06	ATTORNEY GENERAL	1,969,956	62,847	9,860,408
	G09	GAMBLING CONTROL BOARD	-	7,939	356,420
	G10	MINNESOTA MANAGEMENT & BUDGET	-	81,587	64,117,359
	G17	HUMAN RIGHTS DEPT	-	13,045	1,650,819
	G19	INDIAN AFFAIRS COUNCIL	-	5,860	1,584,388
	G38	INVESTMENT BOARD	-	9,969	305,740
	G39	GOVERNORS OFFICE	-	8,543	441,607
	G45	MEDIATION SERVICES DEPT	-	3,473	259,632
	G46	MN.IT	-	763,146	36,515,109
	G53	SECRETARY OF STATE	-	53,738	2,233,166
	G61	OFFICE OF THE STATE AUDITOR	-	17,571	405,351
	G62	MINN STATE RETIREMENT SYSTEM	-	179,934	13,646,323

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
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	253,799	14,925,823
	G67	REVENUE DEPT	-	127,533	135,818,705
	G69	TEACHERS RETIREMENT ASSOC	-	249,112	14,244,575
	G90	REVENUE INTERGOVT PAYMENTS	-	4,137,879	57,934,878
	G92	OMBUDSPERSON FOR FAMILIES	-	2,461	86,042
	G96	UNIFORM LAWS COMMISSION	-	127	1,824
	G9J	CAMPAIGN FINANCE BOARD	-	9,396	197,270
	G9K	ADMINISTRATIVE HEARINGS	-	40,057	5,380,206
	G9L	BLACK MINNESOTANS COUNCIL	-	3,418	113,867
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,068	67,796
	G9N	ASIAN-PACIFIC COUNCIL	-	2,927	130,706
	G9Q	MMB DEBT SERVICE	-	10,454	150,262
	G9R	MMB NON-OPERATING	7,022,873	9,189,495	156,748,414
	G9X	CAPITOL AREA ARCHITECT	-	1,842	77,680
	G9Y	DISABILITY COUNCIL	-	3,728	127,898
	GPR	PAYROLL CLEARING	-	208	2,912
	H12	HEALTH DEPT	261,321,672	1,051,198	1,562,371,276
	H55	HUMAN SERVICES DEPT	8,687,788,003	11,955,553	35,851,355,982
	H55b	HUMAN SERVICES SOS	-	808,519	20,218,652
	H55c	HUMAN SERVICES MSOP	-	87,797	2,988,014
	H60	MMB - MnSURE	15,570,916	73,801	96,983,873
	H75	VETERANS AFFAIRS DEPT	21,261,694	324,884	113,448,691
	H7B	MEDICAL PRACTICE BOARD	-	20,490	1,348,857
	H7C	NURSING BOARD	-	23,537	2,716,402
	H7D	PHARMACY BOARD	183,336	21,124	2,528,461
	H7F	DENTISTRY BOARD	-	17,092	445,168
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,075	138,221
	H7J	OPTOMETRY BOARD	-	3,281	52,221
	H7K	NURSING HOME ADMIN BOARD	-	9,045	1,935,826
	H7L	SOCIAL WORK BOARD	-	19,102	927,255
	H7M	MARRIAGE & FAMILY THERAPY BD	-	5,971	102,447
	H7Q	PODIATRIC MEDICINE	-	3,731	62,193
	H7R	VETERINARY MEDICINE BOARD	-	6,480	114,892
	H7S	EMERGENCY MEDICAL SERVICES BD	118,265	10,503	962,250
	H7U	DIETETICS & NUTRITION PRACTICE	-	2,686	44,470
	H7V	PSYCHOLOGY BOARD	-	9,080	234,902
	H7W	PHYSICAL THERAPY BOARD	-	11,682	279,951
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	12,877	244,460
	H9G	OMBUDSMAN MH/DD	-	3,563	786,702
	J33	TRIAL COURTS	2,724,752	1,800,700	36,687,145
	J50	GUARDIAN AD LITEM BOARD	-	31,562	470,228
	J52	PUBLIC DEFENSE BOARD	-	52,354	2,210,798
	J58	COURT OF APPEALS	-	4,242	87,898
	J65	SUPREME COURT	375,862	112,943	13,405,892
	J68	TAX COURT	-	2,171	377,276
	J70	JUDICIAL STANDARDS BOARD	-	2,393	45,716
	L10	LEGISLATURE	-	39,836	1,380,872
	L49	LEGISLATIVE AUDITOR	-	109	10,254
	P01	MILITARY AFFAIRS DEPT	59,141,600	545,647	258,211,058
	P07	PUBLIC SAFETY DEPT	97,542,963	3,116,221	1,044,869,940
	P78	CORRECTIONS DEPT	1,702,344	856,663	113,157,071
	P7T	PEACE OFFICERS BOARD (POST)	-	7,506	452,652
	P9E	SENTENCING GUIDELINES COMM	-	1,829	143,193

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		
	R28	MINN CONSERVATION CORPS	-	123	1,802
	R29	NATURAL RESOURCES DEPT	50,440,264	3,407,837	524,293,914
	R32	POLLUTION CONTROL AGENCY	20,583,598	406,536	178,353,667
	R9P	WATER & SOIL RESOURCES BOARD	1,693,796	97,022	128,892,163
	T79	TRANSPORTATION DEPT	693,551,108	15,860,238	9,716,668,411
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	104,122	3,789,183
		OTHER	-	3,125	12,530,327,451
		Total	12,704,587,841	75,188,195	80,258,356,905
		Source	12,704,587,841	75,188,195	80,258,356,905
		Difference (Total - Source)	0	0	0

	A	B	C	D			E	F	G			H	I	J	K	L	M
1	SWACAP			Schedule	Approp	Allmt	ALLTMT			FY19	FY19	FY19	FY19	FY19	Difference		
2	Agency	Line	Fund	Name	ID			Name	Budget	Allocable	by SWACAP	Non-Allocable	by SWACAP	between			
3										Budget	Line	Budget	Line	FY17 Actl and			
4														FY19 Alloc Budget			
5	1.2	1.2		Fixed Asset Depreciation					1,303,270	1,303,270	1,303,270		0		-664,597		
6															0		
7	G02	G02-3.2	1000	ADMIN Management Services		ADMIN		SPECIAL PROJECTS/PURCHASES	0	0			0		0		
8	Total	G02-3.2		ADMIN Management Services									0		-664,597		
9																	
10	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001		Commissioner's Office	694,500	694,500			0		86,066		
11	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221002		CO Copier Account	0	0			0		0		
12	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221006		Internal Auditor	0	0			0		0		
13	Total	G02-3.3		Commissioner's Office							694,500		0		86,066		
14																	
15	G02	G02-3.4	1000	Human Resources	G027102	G0221041		Human Resources	444,781	444,781			0		8,400		
16	Total	G02-3.4		Human Resources							444,781		0		8,400		
17																	
18	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020		Financial Management & Reporting	871,000	870,850			150		5,401		
19	Total	G02-3.5		Financial Management & Reporting							870,850		150		5,401		
20																	
21	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090		In Lieu of Rent	9,374,000	0			9,374,000		0		
22	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029108	G0223102		Land Sales	0	0			0		0		
23	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029110	G0229227		Legislative Office Facility	0	0			0		0		
24	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229228		Rent Loss	0	0			0		0		
25	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229229		Relocation Appropriation	0	0			0		0		
26	Total	G02-3.6		Fiscal Agent - Non allocable							0		9,374,000		0		
27																	
28	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201		Real Estate & Construction Svs	2,736,300	473,000			2,263,300		0		
29	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0233201		Non-allocable portion of Real Estate & Constr Svc	0	0			0		0		
30	Total	G02-4.5		Real Estate & Construction Services - Leasing							473,000		2,263,300		0		
31																	
32	G02	G02-4.7	1000	Real Property	G021144	G0223230		Enterprise Real Property	711,000	711,000			0		-25,224		
33	G02	G02-4.7		Real Property				REAL PROPERTY system(amortize 10 years, Bfy11 to Bfy20)	284,112	284,112			0		0		
34	Total	G02-4.7		Real Property							995,112		0		-25,224		
35																	
36	G02	G02-4.8	1000	Office of State Procurement (fmrly Materials Mgmt)	G021105	G0221134		Materials Mgmt Division (MMD)	2,408,000	1,937,500			470,500		-4,305		
37	Total	G02-4.8		Office of State Procurement (fmrly Materials Mgmt)							1,937,500		470,500		-4,305		
38																	
39	G02	G02-4.10	1000	Central Mail	G021108	G0224752		Central Mail - General Fund	438,000	438,000			0		-1,152		
40	Total	G02-4.10		Central Mail							438,000		0		-1,152		
41																	
42	G02	G02-4.11	1000	Office of Continuous Improvement	G021119	G0221901		Office of Enterprise Continuous Improvement	417,000	417,000			0		-53,274		
43	Total	G02-4.11		Office of Continuous Improvement							417,000		0		-53,274		
44																	
45	G02	G02-4.12	1000	Grants Management	G021106	G0227600		Grants Mgmt Operating	130,000	130,000			0		18,192		
46	Total	G02-4.12		Grants Management							130,000		0		18,192		
47																	
48	G46	G46-6.2	1000	MINNESOTA INFORMATION TECHNOLOGY	G465000	G4625101		State CIO Office	1,296,100	1,296,100			0		-242,153		
49	Total	G46-6.2		MINNESOTA INFORMATION TECHNOLOGY							1,296,100		0		-242,153		
50																	
51	G46	G46-6.4	1000	Enterprise IT Security	G465010	G4625106		IT Security	435,000	435,000			0		-10,281		
52	Total	G46-6.4		Enterprise IT Security							435,000		0		-10,281		
53																	
54	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029000		Management Services Admin	2,820,770	2,803,270					-582,167		
55	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100032	G1029100		Enterprise Communications & Planning	0	0					0		
56	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1039000		Non-allocable portions of MMB					17,500		0		
57	Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET							2,803,270		17,500		-582,167		
58																	
59	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrly IC&A)	G100032 (f	G1029100		Enterprise Communications & Planning	1,074,000	1,074,000			0		83,493		
60	Total	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)							1,074,000		0		83,493		
61																	
62	G10	G10-9.3	1000	Debt Management	G100005	G1025000		Debt Management	475,000	475,000			0		105,165		

	A	B	C	D			E	F	G			H	I	J	K	L	M
1	SWACAP			Schedule	Approp	Allmt	ALLTMT			FY19	FY19	FY19	FY19	FY19	Difference		
2										Budget	Allocable	Allocable	Non-Allocable	Non-alloc	between		
3											Budget	by SWACAP	Budget	by SWACAP	FY17 Actl and		
4	Agency	Line	Fund	Name	ID		Name				Line			Line	FY19 Alloc Budget		
63	G10	G10-9.3	1000	Debt Management	G100005	G1025100	BANK FEES			0	0		0			0	
64	G10	G10-9.3	1000	Debt Management	G100005	G1035000	Non-allocable portions of Debt Mgmt			0	0		0			0	
65	Total	G10-9.3		Debt Management								475,000		0		105,165	
66																	
67	G10	G10-10.2	1000	MMB Budget Division	G100002	G1022000	Budget Services Operating			3,443,000	0		0			0	
68	Total	G10-10.2		MMB Budget Division								0		0		250,556.00	
69																	
70	G10	G10-10.3	1000	Analysis and Control (EBO's)	G100002	G1022000	Analysis and Control (EBO's)				1,156,504		0			84,162	
71	Total	G10-10.3		Analysis and Control (EBO's)								1,156,504		0		84,162	
72																	
73	G10	G10-10.4	1000	Budget Operations and Planning	G100002	G1022000	Budget Services Operating			0	339,136		0			24,680	
74	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022300	Statewide Budget System			0	0		0			0	
75	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022301	Fiscal Note System - FNTS			0	0		0			0	
76	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022302	BPAS System			0	0		0			0	
77	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022303	Capital Budget System			0	0		0			0	
78	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1024301	MN.IT Fiscal Note System			0	0		0			0	
79	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1024302	Statewide Budget System			0	0		0			0	
80	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1024303	Statewide Budget System			0	0		0			0	
81	Total	G10-10.4		Budget Operations and Planning								339,136		0		24,680	
82																	
83	G10	G10-10.5	1000	Budget Division Non-Allocable	G100010	G1022100	Local Impact Notes			207,000	0		207,000			0	
84	G10	G10-10.5	1000	Budget Division Non-Allocable	G100105	G1022500	Return of Taxpayer Investment			0	0		0			0	
85	G10	G10-10.5	1000	Budget Division Non-Allocable	G100002	G1022000	Analysis and Control (EBO's)			0	0		1,947,361			0	
86	Total	G10-10.5		Budget Division Non-Allocable								0		2,154,361		0	
87																	
88	G10	G10-11.2	1000	MMB Accounting Division						0	0		0			0	
89	Total	G10-11.2		MMB Accounting Division								0		0		0	
90																	
91	G10	G10-11.3	1000	Central Payroll	G100001	G1021100	Payroll Services			1,284,477	1,284,477		0			-85,123	
92	Total	G10-11.3		Central Payroll								1,284,477		0		-85,123	
93																	
94	G10	G10-11.4	1000	Accounting Services	G100001	G1021300	Agency Support			1,386,464	1,386,464		0			-32,040	
95	Total	G10-11.4		Accounting Services								1,386,464		0		-32,040	
96																	
97	G10	G10-11.5	1000	Financial Reporting	G100001	G1021200	Financial Reporting			2,139,059	2,106,085		0			22,431	
98	G10	G10-11.5	1000	Financial Reporting	G100001	G1021251	Bank Fees			250,000	250,000		0			202,119	
99	Total	G10-11.5		Financial Reporting								2,356,085		0		224,550	
100																	
101	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100001	G1021200	SINGLE AUDIT				32,974		0			0	
102	Total	G10-11.6		Financial Reporting - Single Audit								32,974		0		0	
103																	
104	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100004	G1024000	Mn.IT @ MMB Management			4,251,000	2,567,604		0			625,640	
105	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100104	G1029300	Upgrade Statewide Systemns			0	0		0			-1,118	
106	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100027	G1029300	Upgrade Statewide Systemns			0	0		0			0	
107	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100115	G1024000	Mn.IT @ MMB Management			0	0		0			0	
108	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100004	G1034400	Non-allocable portions of INFO SERV			0	0		0			0	
109	Total	G10-12.2		MMB I.T. MANAGEMENT AND ADMINISTRATION								2,567,604		0		624,522	
110																	
111	G10	G10-12.4	1000	Accounting & Procurement Operations and System Sup	G100004	G1024100	Mn.IT ERP All Modules			0	0		0			-614,593	
112	G10	G10-12.4	1000	Accounting & Procurement Operations and System Sup	G100004	G1024200	Mn.IT SWIFT Infr & Ops			0	0		0			0	
113	G10	G10-12.4	1000	Accounting & Procurement Operations and System Sup	G100004	G1024400	Mn.IT @ MMB Technical Support			0	0		0			0	
114	G10	G10-12.4	3610	Accounting & Procurement Operations and System Sup	G100090	G1021410	MAPS Replacement Project			0	0		0			0	
115	G10	G10-12.4	3610	Accounting & Procurement Operations and System Sup	G100090	G1021410	Non-allocable portion of MAPS REPL PROJ			0	0		0			0	
116	G10	G10-12.4	1000	Accounting & Procurement Operations and System Sup	G100104	G1029300	Upgrade Statewide Systemns			0	0		0			0	
117	G10	G10-12.4	1000	Accounting & Procurement Operations and System Sup	G100027	G1029300	Upgrade Statewide Systems			0	0		0			0	
118	G10	G10-12.4	1000	Accounting & Procurement Operations and System Sup	G100004	G1024000	Mn.IT @ MMB Management			2,000,000	2,812,621		0			2,812,621	
119	G10	G10-12.4	1000	Accounting & Procurement Operations and System Sup	G100115	G1024000	Mn.IT @ MMB Management			1,165,000	1,165,000		0			641,458	
120	Total	G10-12.4		Accounting & Procurement Operations and System Support								2,645,544		0		2,839,486	

	A	B	C	D			E	F	G			H	I	J	K	L	M
1	SWACAP			Schedule	Approp	Allmt	ALLTMT			FY19	FY19	FY19	FY19	FY19	Difference		
2										Budget	Allocable	Allocable	Non-Allocable	Non-alloc	between		
3											Budget	by SWACAP	Budget	by SWACAP	FY17 Actl and		
4	Agency	Line	Fund	Name	ID		Name					Line		Line	FY19 Alloc Budget		
121																	
122	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management			0	692,233						
123	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024100	Mn.IT ERP All Modules			0	0			0			-523,542
124	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024200	Mn.IT SWIFT Infr & Ops			0	0			0			0
125	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024400	Mn.IT @ MMB Technical Support			0	0			0			0
126	G10	G10-12.5	1000	Personnel Operations and System Support	G100104	G1029300	Upgrade Statewide Systems			0	0			0			-1,295,848
127	Total	G10-12.5		Personnel Operations and System Support								294,340		0			-1,819,390
128																	
129	G10	G10-12.6	1000	Budget Service Computer Operations	G100026	G1022000	Budget Services Operating			0	178,542			0			45,235
130	Total	G10-12.6		Budget Service Computer Operations								178,542		0			45,235
131																	
132	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1021110	Payroll ServicesSEMA4 Upgrade			0	0			0			0
133	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024100	Mn.IT ERP All Modules			3,800,000	3,800,000			0			0
134	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024110	Mn.IT SEMA4 Upgrade			0	0			0			0
135	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024120	Mn.IT SEMA4			1,559,000	1,559,000			0			0
136	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027600	SWIFT ELM			180,600	180,600			0			0
137	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027650	Mn.IT ELM			130,000	130,000			0			0
138	Total	G10-12.7		Personnel Operations Special Billing								2,526,738		0			-408,226
139																	
140	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021300	Agency Support			1,745,400	1,745,400			0			0
141	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021400	SWIFT Procurement			470,000	470,000			0			0
142	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	MAPS Replacement Project			0	0			0			0
143	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	Non-allocable portion of MAPS REPL PROJ			0	0			0			0
144	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024700	MN.IT SWIFT/ELM Upgrade			800,000	800,000			0			0
145	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024200	Mn.IT SWIFT			1,040,000	1,040,000			0			0
146	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024400	Mn.IT Data Warehouse			1,001,000	1,001,000			0			0
147	Total	G10-12.8		Accounting & Procurement Operations Special Billing								9,032,077		0			5,078,761
148																	
149	G10	G10-12.90	1000	MMB Other Non-Allocable	G100003	G1023000	Economic Analysis			548,000	0			548,000			0
150	Total	G10-12.90		MMB Other Non-Allocable								0		548,000			0
151																	
152	G10	G10-13.3	1000	Personnel Administration	G100007	G1027000	Agency & Applicant Svcs Ops			3,469,000	3,469,000			0			296,474
153	G10	G10-13.3	1000	Personnel Administration	G100008	G1028000	Labor Relations Operations			1,123,000	1,123,000			0			347,503
154	G10	G10-13.3	1000	Personnel Administration	G100023	G1029010	Admin Rpts Study - DHS Regulatory Resp			0	0			0			0
155	G10	G10-13.3	1000	Personnel Administration	G100070	G1027700	Talent Management System			0	0			0			0
156	G10	G10-13.3	1000	Personnel Administration	G100070	G1024100	Mn.IT ERP			0	0			0			0
157	Total	G10-13.3		Personnel Administration								4,592,000		0			643,977
158																	
159	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services			1,848,831	371,615			0			19,835
160	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Non-allocable portions of Bureau of Med Svc			0	0			1,477,216			0
161	G45	G45-14.3	1000	MEDIATION SERVICES	G455000	G4520000	Bureau of Mediation Services			0	0			0			0
162	G45	G45-14.3	1000	MEDIATION SERVICES	G456000	G4520000	Bureau of Mediation Services			0	0			0			0
163	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Bureau of Mediation Services			125,000	125,000			0			96,583
164	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)			68,000	0			68,000			0
165	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants			0	0			0			0
166	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDG	G4520000	Office Collaboration & Dispute Grants			160,000	0			160,000			0
167	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Office Collaboration & Dispute Resolution			234,000	40,716			0			466
168	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Non-allocable portion of Office Collaboration & Dispute Resolution			0	0			193,284			0
169	Total	G45-14.3		MEDIATION SERVICES								537,331		1,898,500			116,884
170																	
171	G45	G45-14.4	1000	Mediation/Representation	G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants			0	0			0			0
172	Total	G45-14.4		Mediation/Representation								0		0			0
173																	
174	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office			280,000	0			280,000			0
175	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice			7,449,000	0			7,420,000			0
176	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice			0	0			0			0
177	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations			344,000	0			344,000			0
178	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information			647,000	0			647,000			0

	A	B	C	D			E	F	G			H	I	J	K	L	M
1	SWACAP			Schedule	Approp	Allmt	ALLTMT			FY19	FY19	FY19	FY19	FY19	Difference		
2										Budget	Allocable	Allocable	Non-Allocable	Non-alloc	between		
3											Budget	by SWACAP	Budget	by SWACAP	FY17 Actl and		
4	Agency	Line	Fund	Name	ID		Name					Line		Line	FY19 Alloc Budget		
179	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Govnt Performance Measures			2,000	0		2,000		0		
180	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension			485,000	0		485,000		0		
181	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management Statewide			387,000	0		387,000		0		
182	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt			0	0		0		0		
183	G61	G61-16.2	1000	STATE AUDITOR	G616000	G6126000	JOBZ			0	0		0		0		
184	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT			0	29,000		0		0	2,960	
185	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131020	Non-Audit Activities			0	0		0		0	0	
186	G61	G61-16.2	1000	STATE AUDITOR			COMMUNICATIONS			0	0		0		0	0	
187	G61	G61-16.2	1000	STATE AUDITOR			FIELD OFFICE SUPPORT			0	0		0		0	0	
188	G61	G61-16.2	1000	STATE AUDITOR			OPERATIONS MANAGEMENT STATEWID			0	0		0		0	0	
189	G61	G61-16.2	1000	STATE AUDITOR			TAX INCREMENT FINANCING			0	0		0		0	0	
190	Total	G61-16.2		STATE AUDITOR								29,000		9,565,000		2,960	
191																	
192	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L490000	L4921300	Support Services Division			1,794,057	1,794,057		0			264,293	
193	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L491000	L4922000	OLA Carryforward			28,269	28,269		0			9,351	
194	Total	L49-15.2		LEGISLATIVE AUDITOR								1,822,326		0		273,644	
195																	
196	L49	L49-15.3	1000	Financial Audits	L490000	L4921100	Financial Audit Division			3,250,663	3,250,663	3,250,663	0			39,967	
197	L49	L49-15.5	1000	Single Audits			SINGLE AUDIT				0	0	0			-913,537	
198	L49	L49-15.7		Financial Audits - Outdoors			Legacy Fin Audit- Outdoors				0	0	0			-14,326	
199	L49	L49-15.8		Financial Audits - Arts			Legacy Fin Audit- Arts				0	0	0			-17,372	
200	L49	L49-15.9		Financial Audits - Clean Water			Legacy Fin Audit- Clean Water				0	0	0			0	
201	L49	L49-15.10		Financial Audits - Parks & Trails			Legacy Fin Audit- Parks & Trails				0	0	0			-6,295	
202	L49	L49-15.4	1000	Program Audits	L490000	L4921200	Program Evaluation Division										
203	L49	L49-15.11		Program Audits - Outdoors			Legacy Prog Audit- Outdoors										
204	L49	L49-15.12		Program Audits - Arst			Legacy Prog Audit- Arts										
205	L49	L-49-15.13		Program Audits - Clean Water			Legacy Prog Audit- Clean Water										
206	L49	L49-15.14		Program Audits - Parks and Trails			Legacy Prog Audit- Parks & Trails										
207																	
208	L49	L49-15.6	1000	Audit Comm	L490000	L4921000	Legislative Audit Commission			7,000			7,000	7,000		0	
209				SWIFT(amortize 10 years, BFY13 to BFY22)						6,864,688	6,864,688	6,864,688	0	0		0	
210										81,879,341	55,581,030	54,683,875	26,298,311	26,298,311		360,106	