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MINNESOTA

Statewide Cost Allocation Plan

Fiscal Year 2018 Actual | Fiscal Year 2020 Budget

MANAGEMENT AND BUDGET

March 21, 2019

Enclosed is the State of Minnesota's fiscal year 2020 Statewide Cost Allocation Plan. This plan is submitted in accordance with guidelines established in the OMB Uniform Guidance (2 CFR 200).

The 2020 budget plan expenditures are based on the state's 2019 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, 2017 through June 30, 2018.

The roll-forward figures were calculated using actual 2018 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.

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Exhibit C - Central Service Costs Step-Down Calculations

	SCHEDULE NUMBER 1st STEP	2nd 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 & CITZEN 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
1st STEP 2nd STEP

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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
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Allocation: Enterprise Communications & Planning ..... 8.3 ..... 26.3

MMB - DEBT MANAGEMENT DIVISION

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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

SCHEDULE NUMBER
1st STEP 2nd STEP

MMB - BUDGET DIVISION

Nature and Extent of Services ..... 10.0 ..... 28.0
Schedule of Costs to be Allocated by Function ..... 10.1 ..... 28.1
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Non-Allocable: Budget Division – Non allocable ..... 10.5 ..... 28.5

MMB - ACCOUNTING DIVISION

Nature and Extent of Services ..... 11.0 ..... 29.0
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	SCHEDULE NUMBER 1st STEP	2nd STEP
MEDIATION SERVICES		
Nature and Extent of Services	14.0	32.0
Schedule of Costs to be Allocated by Function	14.1	32.1
Allocation: General Support	14.2	32.2
Allocation: State Agencies	14.3	32.3
Non-Allocable: Mediation/Representation - General	14.4	32.4
LEGISLATIVE AUDITOR		
Nature and Extent of Services	15.0	33.0
Schedule of Costs to be Allocated by Function	15.1	33.1
Allocation: General Support	15.2	33.2
Allocation: Finance Audits	15.3	33.3
Allocation: Program Audits	15.4	33.4
Allocation: Single Audits	15.5	33.5
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 2018 - Actual

		1	2	3	4	5	6	7
		B04	B13	B14	B22	B42	E26	E37
DP#	Name	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELPMT	LABOR AND INDUSTRY DEPT	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	17,585	4,796	3,197	36,769	6,395	1,599	-
4.7	Real Property	211	82	-	687	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	40,810	18,958	1,245	233,634	17,297	-	16,119
4.10	Central Mail	6,441	10,838	240	-	9,500	595	1,731
4.11	Office of Enterprise Continuous Improvement	4,588	2,869	317	9,824	2,738	88,797	2,830
4.12	Grants Mgt	1,119	4,661	-	18,462	145	-	14,592
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	17,221	11,971	1,501	86,495	16,872	22,469	30,176
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	7,403	9,161	319	86,578	14,734	150,387	15,578
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	6,553	-	-	-	-	5,462	75,157
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	8,346	10,327	360	97,600	16,610	169,533	17,561
10.4	Budget Operations and Planning	19,258	3,116	519	9,450	2,934	8,892	7,414
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	22,326	13,958	1,541	47,802	13,322	432,066	13,770
11.4	Accounting Services	10,242	12,673	441	119,772	20,383	208,046	21,550
11.5	Financial Reporting	18,166	22,480	783	212,451	36,156	369,031	38,225
11.6	Financial Reporting - Single Audit	36	343	2	2,459	17	2,114	1,992
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,186	1,467	51	13,866	2,360	24,086	2,495
12.5	Personnel Operations and System Support	21,526	13,458	1,485	46,089	12,844	416,581	13,277
12.6	Budget Service - Computer Operations	33,105	5,357	891	16,245	5,044	15,285	12,746
12.7	Personnel Operations Special Billing	59,932	37,469	4,136	128,321	35,761	1,159,841	36,965
12.8	Accounting & Procurement Operations Special Billing	26,033	32,215	1,122	304,452	51,813	528,839	54,779
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	78,465	49,055	5,414	168,002	46,819	1,518,508	48,396
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	760	475	52	1,628	454	14,712	469
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	64,090	24,455	-	92,776	1,602	62,159	47,537
15.4	Program Audits	-	-	75,852	209,334	-	-	257,869
15.5	Single Audits	-	46,384	-	54,345	-	-	121,014
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	50	482	3	3,461	24	2,975	2,804
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning*	39,118	48,406	1,685	457,475	77,855	794,641	82,311
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	504,569	385,455	101,155	2,457,978	391,677	5,996,619	937,358
	Original Budget	594,469	455,013	42,191	2,855,950	457,840	7,271,998	762,845
	Rollforward Adjustment	-89,900	-69,558	58,964	-397,972	-66,163	-1,275,378	174,513

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2018 - Actual

		8	9	10	11	12	13	14	15
		E50	E77	G02	G06	G9R	H12	H55	H55b
DP#	**Name**	**ARTS BOARD**	**ZOOLOGICAL BOARD**	**ADMINISTRATION**	**ATTORNEY GENERAL**	**MMB NON-OPERATING**	**HEALTH DEPT**	**HUMAN SERVICES DEPT**	**HUMAN SERVICES SOS**
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	541,808	-	-	-	-	-
3.4	Human Resources	-	-	313,344	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	741,070	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	12,789	1,599	-	11,191	84,728	-
4.7	Real Property	-	16,456	-	-	-	-	86,268	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	6,307	13,199	30,178	5,696	63	69,249	47,113	19,343
4.10	Central Mail	114	-	4,243	4,921	-	24,860	33,941	-
4.11	Office of Enterprise Continuous Improvement	172	2,015	4,111	1,923	0	10,886	29,894	13,801
4.12	Grants Mgt	3,330	-	1,349	-	-	21,064	15,358	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	727	3,111	16,751	914	-	90,443	603,708	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	793	2,465	15,564	1,051	157,081	14,892	220,979	13,090
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	7,615	-	-	-	2,884	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	894	2,779	17,545	1,184	177,079	16,788	249,112	14,757
10.4	Budget Operations and Planning	457	1,244	3,882	1,494	1,405	18,664	11,166	11,381
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	835	9,807	20,004	9,356	1	52,970	145,458	67,151
11.4	Accounting Services	1,097	3,410	21,531	1,453	217,306	20,601	305,703	18,109
11.5	Financial Reporting	1,946	6,049	38,192	2,578	385,456	36,542	542,255	32,121
11.6	Financial Reporting - Single Audit	2	0	8	6	18	670	24,281	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	127	395	2,493	168	25,158	2,385	35,392	2,097
12.5	Personnel Operations and System Support	805	9,455	19,287	9,021	1	51,072	140,245	64,745
12.6	Budget Service - Computer Operations	785	2,138	6,674	2,568	2,415	32,085	19,195	19,564
12.7	Personnel Operations Special Billing	2,243	26,325	53,700	25,116	3	142,193	390,470	180,262
12.8	Accounting & Procurement Operations Special Billing	2,789	8,669	54,730	3,695	552,377	52,367	777,075	46,032
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	2,936	34,465	70,306	32,883	4	186,165	511,218	236,006
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	28	334	681	319	0	1,804	4,953	2,287
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,230	38,758	9,022	59,112	-	66,492	296,406	-
15.4	Program Audits	66,636	-	-	-	-	311,944	51,345	-
15.5	Single Audits	-	-	-	-	-	153,621	545,312	-
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	53,258	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	3	0	11	8	26	943	34,170	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	4,191	13,026	82,239	5,552	830,009	78,687	1,167,645	69,168
20	*Administration*	-	-	133,739	-	-	-	-	-
	Total Actual	151,707	194,100	2,222,865	170,617	2,348,404	1,468,578	6,376,274	809,911
	Original Budget	59,072	192,295	2,468,891	175,748	2,549,677	1,328,043	6,456,833	962,456
	Rollforward Adjustment	92,635	1,805	-246,025	-5,130	-201,273	140,535	-80,559	-152,544

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2018 - Actual

		16	17	18	19	20	21	22	23
		H55c	H60	H75	H7D	H7S	J33	J65	P01
DP#	Name	HUMAN SERVICES MSOP	MNSURE	VETERANS AFFAIRS DEPT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES BD	TRIAL COURTS	SUPREME COURT	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	-	3,197	-	-	-	-	1,599	-
4.7	Real Property	-	-	31,556	-	-	-	-	140,854
4.8	Office of State Procurement (fmrly Materials Mgmt)	3,079	847	34,240	743	987	25,261	8,526	77,074
4.10	Central Mail	-	7,902	407	4,282	132	1,319	1,265	11
4.11	Office of Enterprise Continuous Improvement	2,558	1,180	9,517	119	60	13,972	2,686	2,714
4.12	Grants Mgt	-	438	86	-	1	-	232	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	4,534	18,616	1,475	640	537	6,745	4,092
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,582	653	5,767	354	190	31,200	1,812	9,410
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,783	736	6,501	399	215	35,172	2,042	10,608
10.4	Budget Operations and Planning	528	409	8,339	246	287	9,373	1,882	1,024
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	12,445	5,742	46,307	578	292	67,983	13,068	13,206
11.4	Accounting Services	2,188	903	7,978	490	263	43,162	2,506	13,018
11.5	Financial Reporting	3,881	1,602	14,151	869	467	76,560	4,446	23,091
11.6	Financial Reporting - Single Audit	-	14	45	0	0	7	1	161
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	253	105	924	57	30	4,997	290	1,507
12.5	Personnel Operations and System Support	11,999	5,536	44,648	557	281	65,546	12,600	12,732
12.6	Budget Service - Computer Operations	908	703	14,336	424	494	16,113	3,235	1,761
12.7	Personnel Operations Special Billing	33,408	15,414	124,307	1,551	784	182,493	35,080	35,449
12.8	Accounting & Procurement Operations Special Billing	5,562	2,296	20,279	1,245	669	109,715	6,371	33,090
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	43,739	20,180	162,748	2,031	1,026	238,927	45,928	46,411
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	424	196	1,577	20	10	2,315	445	450
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	1,805	139,115	4,125	-	44,663	-	329
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	33,584	-	-	-	-	-	47,957
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	-	20	64	0	0	11	2	226
17	*SWIFT (Internally Developed Software Amortized over 10 years*	8,358	3,449	30,472	1,871	1,006	164,859	9,574	49,721
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	132,697	111,443	721,981	21,436	7,837	1,134,182	160,333	524,894
	Original Budget	170,796	146,097	830,499	25,934	11,394	1,341,761	187,579	535,426
	Rollforward Adjustment	-38,100	-34,654	-108,518	-4,498	-3,557	-207,579	-27,245	-10,532

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2018 - Actual

DP#	Name	24 P07 PUBLIC SAFETY DEPT	25 P78 CORRECTIONS DEPT	26 R29 NATURAL RESOURCES DEPT	27 R32 POLLUTION CONTROL AGENCY	28 R9P WATER & SOIL RESOURCES BOARD	29 T79 TRANSPORTATION DEPT	30 Federal Invoices Subtotal	31 Non Federal Invoices Subtotal
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	541,808	-
3.4	Human Resources	-	-	-	-	-	-	313,344	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	741,070	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	51,157	22,381	36,769	6,395	12,789	4,796	319,729	145,477
4.7	Real Property	517	189,258	74,279	639	-	168,091	708,897	129,622
4.8	Office of State Procurement (fmrly Materials Mgmt)	65,115	142,216	241,648	16,894	11,274	574,430	1,721,545	134,786
4.10	Central Mail	131,481	1,100	18,657	3,336	142	5,577	273,037	182,289
4.11	Office of Enterprise Continuous Improvement	14,162	28,124	33,825	6,946	1,957	56,853	349,436	45,082
4.12	Grants Mgt	11,808	910	10,280	2,245	4,957	10,136	121,175	10,149
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	204,188	71,817	73,298	38,762	5,563	174,740	1,507,365	183,299
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	56,685	14,167	55,860	7,109	1,405	285,003	1,181,270	117,182
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	3,728	-	52	-	-	138,545	239,996	410,866
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	63,902	15,970	62,971	8,014	1,584	321,287	1,331,660	132,101
10.4	Budget Operations and Planning	32,270	13,691	45,070	8,504	4,508	31,917	259,323	41,132
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	68,909	136,843	164,584	33,800	9,523	276,632	1,700,279	219,361
11.4	Accounting Services	78,419	19,598	77,276	9,834	1,944	394,274	1,634,174	162,110
11.5	Financial Reporting	139,099	34,763	137,072	17,444	3,448	699,361	2,898,688	287,550
11.6	Financial Reporting - Single Audit	249	4	136	50	5	1,899	34,518	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	9,079	2,269	8,947	1,139	225	45,646	189,193	18,768
12.5	Personnel Operations and System Support	66,439	131,939	158,686	32,588	9,182	266,717	1,639,341	211,499
12.6	Budget Service - Computer Operations	55,473	23,535	77,477	14,619	7,750	54,867	445,790	70,709
12.7	Personnel Operations Special Billing	184,979	367,343	441,811	90,732	25,564	742,592	4,564,241	588,854
12.8	Accounting & Procurement Operations Special Billing	199,335	49,817	196,431	24,998	4,942	1,002,216	4,153,951	412,072
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	242,182	480,940	578,436	118,789	33,469	972,230	5,975,680	770,950
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	2,346	4,660	5,604	1,151	324	9,419	57,895	7,469
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	85,843	65,748	122,889	14,357	65,667	88,495	1,396,675	1,189,802
15.4	Program Audits	16,020	-	-	-	-	82,505	1,071,504	1,087,403
15.5	Single Audits	-	-	-	-	-	-	1,002,218	-
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	-	-	-	-	-	-	53,258	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	350	6	191	70	7	2,673	48,577	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	299,523	74,855	295,160	37,562	7,425	1,505,944	6,241,787	619,185
20	*Administration*	-	-	-	-	-	-	133,739	-
	Total Actual	2,083,255	1,891,954	2,917,409	495,975	213,656	7,916,843	42,851,165	7,177,716
	Original Budget	2,363,904	2,184,514	3,866,726	622,900	146,048	8,507,497	47,574,393	7,366,804
	Rollforward Adjustment	-280,649	-292,560	-949,316	-126,925	67,609	-590,654	-4,723,229	14,544,521

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2018 - Actual

DP#	Name	Total
3.2	Admin Management Services	-
3.3	Commissioner's Office	541,808
3.4	Human Resources	313,344
3.5	Financial Management and Reporting	741,070
4.2	Government & Citizen Services	-
4.5	Real Estate and Construction Services - Leasing	465,206
4.7	Real Property	838,519
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,856,331
4.10	Central Mail	455,326
4.11	Office of Enterprise Continuous Improvement	394,519
4.12	Grants Mgt	131,324
6.2	Minnesota Information Technology	-
6.3	IT Spend	-
6.4	Enterprise IT Security	1,690,664
8.2	Minnesota Management & Budget	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,298,452
9.2	Debt Management Division	-
9.3	Debt Management	650,863
10.2	MMB - Budget Division	-
10.3	Analysis & Control (EBO's)	1,463,760
10.4	Budget Operations and Planning	300,456
11.2	MMB-Accounting Division	-
11.3	Central Payroll	1,919,640
11.4	Accounting Services	1,796,284
11.5	Financial Reporting	3,186,238
11.6	Financial Reporting - Single Audit	34,518
12.2	MMB I.T - Management and Administration	-
12.4	Accounting & Procurement Operations and System Support	207,961
12.5	Personnel Operations and System Support	1,850,840
12.6	Budget Service - Computer Operations	516,498
12.7	Personnel Operations Special Billing	5,153,094
12.8	Accounting & Procurement Operations Special Billing	4,566,023
13.2	State HR, Benefits & Labor Relations	-
13.3	Personnel Administration	6,746,630
14.2	Mediation Services	-
14.3	Mediation Services	65,365
15.2	Legislative Auditor	-
15.3	Financial Audits	2,586,477
15.4	Program Audits	2,158,907
15.5	Single Audits	1,002,218
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	53,258
15.13	Program Audit- Clean Water	-
15.14	Program Audit- Parks & Trails	-
16.2	State Auditor	48,577
17	*SWIFT (Internally Developed Software Amortized over 10 years*	6,860,972
20	*Administration*	133,739
	Total Actual	50,028,881
	Original Budget	54,941,198
	Rollforward Adjustment	-4,912,317

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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	17,585	4,796	4,796	3,197	-	-	36,769
4.7	Real Property	211	-	82	-	-	-	687
4.8	Office of State Procurement (fmrly Materials Mgmt)	40,810	611	18,958	1,245	199	3,061	233,634
4.10	Central Mail	6,441	836	10,838	240	218	1,130	-
4.11	Office of Enterprise Continuous Improvement	4,588	128	2,869	317	17	305	9,824
4.12	Grants Mgt	1,119	-	4,661	-	-	82	18,462
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	17,221	1,371	11,971	1,501	46	1,680	86,495
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	7,403	424	9,161	319	92	390	86,578
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	6,553	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	8,346	478	10,327	360	103	439	97,600
10.4	Budget Operations and Planning	19,258	106	3,116	519	74	846	9,450
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	22,326	624	13,958	1,541	83	1,483	47,802
11.4	Accounting Services	10,242	586	12,673	441	127	539	119,772
11.5	Financial Reporting	18,166	1,040	22,480	783	225	956	212,451
11.6	Financial Reporting - Single Audit	36	-	343	2	-	-	2,459
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,186	68	1,467	51	15	62	13,866
12.5	Personnel Operations and System Support	21,526	601	13,458	1,485	80	1,430	46,089
12.6	Budget Service - Computer Operations	33,105	183	5,357	891	126	1,454	16,245
12.7	Personnel Operations Special Billing	59,932	1,674	37,469	4,136	222	3,980	128,321
12.8	Accounting & Procurement Operations Special Billing	26,033	1,490	32,215	1,122	322	1,370	304,452
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	78,465	2,192	49,055	5,414	290	5,211	168,002
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	760	21	475	52	3	50	1,628
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	64,090	-	24,455	-	-	1,383	92,776
15.4	Program Audits	-	-	-	75,852	-	-	209,334
15.5	Single Audits	-	-	46,384	-	-	-	54,345
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	50	-	482	3	-	-	3,461
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	39,118	2,238	48,406	1,685	484	2,058	457,475
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	504,569	19,466	385,455	101,155	2,725	27,907	2,457,978
	Original Budget	594,469	15,170	455,013	42,191	3,524	64,341	2,855,950
	Rollforward Adjustment	-89,900	4,296	-69,558	58,964	-799	-36,434	-397,972

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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	-	-	7,993	-	6,395	-	1,599	-
4.7	Real Property	-	-	-	-	-	7,381	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,752	-	7,204	131	17,297	3,690	765	-
4.10	Central Mail	-	-	1,278	66	9,500	-	690	-
4.11	Office of Enterprise Continuous Improvement	78	-	1,931	63	2,738	300	46	-
4.12	Grants Mgt	6,262	-	-	-	145	2,567	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	64	-	1,153	74	16,872	607	140	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	275	-	2,313	38	14,734	764	224	0
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	3,453	-	39,063	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	310	-	2,607	43	16,610	861	252	0
10.4	Budget Operations and Planning	1,357	-	1,121	39	2,934	656	56	4
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	379	-	9,396	307	13,322	1,460	224	-
11.4	Accounting Services	380	-	3,199	53	20,383	1,057	309	0
11.5	Financial Reporting	675	-	5,675	94	36,156	1,874	548	0
11.6	Financial Reporting - Single Audit	-	-	-	-	17	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	44	-	370	6	2,360	122	36	0
12.5	Personnel Operations and System Support	365	-	9,059	296	12,844	1,407	216	-
12.6	Budget Service - Computer Operations	2,333	-	1,927	66	5,044	1,128	96	6
12.7	Personnel Operations Special Billing	1,017	-	25,223	825	35,761	3,918	600	-
12.8	Accounting & Procurement Operations Special Billing	967	-	8,133	134	51,813	2,686	786	0
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,332	-	33,023	1,080	46,819	5,130	786	-
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	13	-	320	10	454	50	8	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	705	-	861	-	1,602	2,222	-	-
15.4	Program Audits	73,425	-	67,115	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	24	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	1,453	-	12,220	201	77,855	4,036	1,181	0
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	96,639	0	241,186	3,526	391,677	41,916	8,561	10
	Original Budget	30,443	15	191,875	6,106	457,840	69,204	12,158	1,000
	Rollforward Adjustment	66,196	-15	49,311	-2,580	-66,163	-27,288	-3,597	-989

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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	-	-	-	-	-	-	1,599
4.7	Real Property	-	-	-	20,482	-	4,476	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	258	36	706	-	5	3,953	-
4.10	Central Mail	938	-	172	-	-	-	595
4.11	Office of Enterprise Continuous Improvement	25	16	1,074	16	-	472	88,797
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	195	-	1,713	-	-	1,316	22,469
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	195	24	1,924	18	0	646	150,387
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	5,462
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	220	27	2,169	20	0	728	169,533
10.4	Budget Operations and Planning	40	76	291	35	1	1,741	8,892
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	122	76	5,227	79	-	2,296	432,066
11.4	Accounting Services	270	33	2,662	25	0	894	208,046
11.5	Financial Reporting	479	59	4,722	44	0	1,585	369,031
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	2,114
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	31	4	308	3	0	103	24,086
12.5	Personnel Operations and System Support	118	74	5,040	76	-	2,214	416,581
12.6	Budget Service - Computer Operations	68	131	500	60	2	2,994	15,285
12.7	Personnel Operations Special Billing	328	205	14,032	211	-	6,164	1,159,841
12.8	Accounting & Procurement Operations Special Billing	687	85	6,767	63	1	2,272	528,839
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	429	268	18,371	276	-	8,070	1,518,508
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	4	3	178	3	-	78	14,712
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	28,444	85,826	62,159
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	-	-	-	-	-	-	2,975
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	1,032	128	10,168	95	1	3,414	794,641
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	5,440	1,244	76,023	21,504	28,454	129,242	5,996,619
	Original Budget	6,850	1,382	90,519	30,770	35,497	146,809	7,271,998
	Rollforward Adjustment	-1,410	-139	-14,495	-9,265	-7,043	-17,568	-1,275,378

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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	-	-	-	-	-	1,599	-	-
4.7	Real Property	-	-	45,724	10,097	-	-	16,456	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	16,119	815	113	7,865	6,307	4,311	13,199	385
4.10	Central Mail	1,731	144	-	-	114	3,331	-	-
4.11	Office of Enterprise Continuous Improvement	2,830	92	-	1,469	172	522	2,015	-
4.12	Grants Mgt	14,592	-	-	-	3,330	1,123	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	30,176	2,093	615	1,666	727	6,346	3,111	2,280
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	15,578	140	16	1,056	793	1,275	2,465	142
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	75,157	-	-	-	-	686	-	17,359
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	17,561	158	19	1,191	894	1,438	2,779	160
10.4	Budget Operations and Planning	7,414	85	176	2,283	457	1,786	1,244	402
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	13,770	449	-	7,149	835	2,539	9,807	-
11.4	Accounting Services	21,550	194	23	1,461	1,097	1,764	3,410	197
11.5	Financial Reporting	38,225	344	40	2,592	1,946	3,129	6,049	349
11.6	Financial Reporting - Single Audit	1,992	-	-	-	2	-	0	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,495	22	3	169	127	204	395	23
12.5	Personnel Operations and System Support	13,277	433	-	6,893	805	2,448	9,455	-
12.6	Budget Service - Computer Operations	12,746	147	303	3,925	785	3,070	2,138	691
12.7	Personnel Operations Special Billing	36,965	1,205	-	19,190	2,243	6,816	26,325	-
12.8	Accounting & Procurement Operations Special Billing	54,779	493	58	3,714	2,789	4,485	8,669	500
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	48,396	1,578	-	25,125	2,936	8,923	34,465	-
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	469	15	-	243	28	86	334	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	47,537	-	882	-	1,230	705	38,758	2,704
15.4	Program Audits	257,869	-	-	-	66,636	-	-	-
15.5	Single Audits	121,014	-	-	-	-	-	-	-
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	-	-	-	-	53,258	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	2,804	-	-	-	3	-	0	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	82,311	740	87	5,580	4,191	6,739	13,026	751
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	937,358	9,147	48,060	101,667	151,707	63,324	194,100	25,943
	Original Budget	762,845	851	38,941	182,202	59,072	81,463	192,295	34,532
	Rollforward Adjustment	174,513	8,296	9,118	-80,534	92,635	-18,139	1,805	-8,589

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	E95 HUMANITIES COMMISSION	E97 SCIENCE MUSEUM	E9W HIGHER ED FACILITIES AUTHORITY	G02 ADMINISTRATION	G03 LOTTERY	G05 RACING COMMISSION	G06 ATTORNEY GENERAL	G09 GAMBLING CONTROL BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	541,808	-	-	-	-
3.4	Human Resources	-	-	-	313,344	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	741,070	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	12,789	12,789	-	1,599	4,796
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	109	14	-	30,178	-	1,544	5,696	457
4.10	Central Mail	-	-	-	4,243	121	-	4,921	-
4.11	Office of Enterprise Continuous Improvement	-	-	9	4,111	922	261	1,923	195
4.12	Grants Mgt	-	-	-	1,349	-	5	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	14	16,751	572	230	914	211
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	11	1	4	15,564	175	469	1,051	140
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	7,615	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	13	1	4	17,545	197	529	1,184	158
10.4	Budget Operations and Planning	125	15	5	3,882	318	519	1,494	145
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	45	20,004	4,485	1,271	9,356	948
11.4	Accounting Services	15	2	5	21,531	242	649	1,453	193
11.5	Financial Reporting	27	3	9	38,192	429	1,151	2,578	343
11.6	Financial Reporting - Single Audit	-	-	-	8	-	-	6	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2	0	1	2,493	28	75	168	22
12.5	Personnel Operations and System Support	-	-	43	19,287	4,324	1,225	9,021	914
12.6	Budget Service - Computer Operations	215	26	8	6,674	546	891	2,568	249
12.7	Personnel Operations Special Billing	-	-	120	53,700	12,038	3,411	25,116	2,544
12.8	Accounting & Procurement Operations Special Billing	39	4	13	54,730	615	1,649	3,695	491
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	157	70,306	15,761	4,465	32,883	3,331
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	2	681	153	43	319	32
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	882	-	-	9,022	157,985	35,821	59,112	-
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	-	-	-	11	-	-	8	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	59	7	20	82,239	924	2,478	5,552	738
20	*Administration*	-	-	-	133,739	-	-	-	-
	Total Actual	1,496	73	459	2,222,865	212,622	56,687	170,617	15,907
	Original Budget	1,587	177	770	2,468,891	229,891	91,306	175,748	16,295
	Rollforward Adjustment	-90	-104	-312	-246,025	-17,269	-34,619	-5,130	-388

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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	4,796	1,599	-	-	-	1,599	6,395
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	2,966	1,060	756	344	439	281	51,228
4.10	Central Mail	6,320	1,319	5	95	213	83	68
4.11	Office of Enterprise Continuous Improvement	1,059	319	30	126	312	73	15,584
4.12	Grants Mgt	-	-	59	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	37,383	1,374	73	127	748	456	1,864
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,852	247	105	163	149	80	11,359
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	586	-	-	-	-	-	823
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2,088	279	118	184	168	90	12,805
10.4	Budget Operations and Planning	1,372	332	210	69	241	42	7,225
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	5,153	1,553	144	612	1,520	354	75,827
11.4	Accounting Services	2,562	342	145	226	206	111	15,713
11.5	Financial Reporting	4,544	607	258	401	366	196	27,872
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	297	40	17	26	24	13	1,819
12.5	Personnel Operations and System Support	4,968	1,497	139	590	1,466	341	73,110
12.6	Budget Service - Computer Operations	2,359	570	361	118	414	72	12,420
12.7	Personnel Operations Special Billing	13,832	4,168	387	1,642	4,081	950	203,552
12.8	Accounting & Procurement Operations Special Billing	6,512	870	369	575	524	281	39,942
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	18,110	5,456	506	2,150	5,343	1,244	266,498
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	175	53	5	21	52	12	2,582
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	19,627	219	-	206,792	24,090	31	146,700
15.4	Program Audits	-	-	-	-	7,059	-	49,497
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	9,786	1,308	555	863	788	422	60,018
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	146,348	23,210	4,242	215,123	48,203	6,730	1,082,901
	Original Budget	189,700	62,767	8,508	259,343	75,828	6,955	1,160,022
	Rollforward Adjustment	-43,352	-39,557	-4,266	-44,220	-27,625	-225	-77,122

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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	1,599	11,191	1,599	-	14,388	-	-
4.7	Real Property	-	-	3,684	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	4,157	2,119	1,567	720	10,251	2,604	-
4.10	Central Mail	1,911	95	12,887	23,025	104,831	5,047	-
4.11	Office of Enterprise Continuous Improvement	585	523	733	540	8,763	485	-
4.12	Grants Mgt	-	-	-	-	41	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,267	189	41	472	75,524	536	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	893	273	3,037	4,652	2,299	4,281	68,940
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	227	301	-	297	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,006	308	3,424	5,244	2,592	4,826	77,717
10.4	Budget Operations and Planning	557	292	174	232	8,266	77	1,384
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	2,844	2,546	3,565	2,630	42,639	2,358	-
11.4	Accounting Services	1,235	378	4,201	6,436	3,181	5,922	95,372
11.5	Financial Reporting	2,191	671	7,453	11,416	5,642	10,504	169,171
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	143	44	486	745	368	686	11,042
12.5	Personnel Operations and System Support	2,742	2,455	3,437	2,536	41,111	2,274	-
12.6	Budget Service - Computer Operations	958	502	299	400	14,209	133	2,379
12.7	Personnel Operations Special Billing	7,635	6,835	9,569	7,060	114,460	6,331	-
12.8	Accounting & Procurement Operations Special Billing	3,139	962	10,680	16,359	8,086	15,053	242,430
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	9,996	8,949	12,528	9,243	149,856	8,289	-
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	97	87	121	90	1,452	80	-
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	40,881	42,447	92,161	83,412	22,316	67,648	-
15.4	Program Audits	261,266	-	-	-	6,886	-	-
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)*	4,717	1,445	16,048	24,581	12,150	22,619	364,279
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	349,819	82,311	187,919	200,091	649,310	160,048	1,032,715
	Original Budget	81,449	85,422	251,392	230,673	875,597	179,017	1,106,953
	Rollforward Adjustment	268,369	-3,110	-63,473	-30,582	-226,287	-18,969	-74,238

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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	-	-	-	4,796	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	326	5	240	2,128	308	353	331
4.10	Central Mail	16	-	468	4,763	-	6	20
4.11	Office of Enterprise Continuous Improvement	27	-	51	426	15	32	24
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	68	-	44	2,148	66	109	48
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	45	2	68	700	45	45	63
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	51	3	77	790	51	51	71
10.4	Budget Operations and Planning	99	11	189	451	56	74	106
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	132	-	249	2,070	71	153	119
11.4	Accounting Services	62	3	94	969	63	62	87
11.5	Financial Reporting	110	6	168	1,719	111	110	155
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	7	0	11	112	7	7	10
12.5	Personnel Operations and System Support	127	-	240	1,996	68	148	114
12.6	Budget Service - Computer Operations	171	18	325	775	96	126	183
12.7	Personnel Operations Special Billing	353	-	669	5,558	190	412	318
12.8	Accounting & Procurement Operations Special Billing	158	8	240	2,463	159	158	222
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	462	-	876	7,277	249	539	417
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	4	-	8	71	2	5	4
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)*	237	12	361	3,701	239	238	334
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	2,454	67	4,380	42,912	1,797	2,630	2,627
	Original Budget	5,659	104	5,892	45,702	14,676	6,986	4,515
	Rollforward Adjustment	-3,205	-36	-1,512	-2,790	-12,879	-4,357	-1,888

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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	-	-	4,796	-	-	11,191	84,728
4.7	Real Property	-	-	-	-	-	-	86,268
4.8	Office of State Procurement (fmrly Materials Mgmt)	-	63	163	444	-	69,249	47,113
4.10	Central Mail	-	-	10	83	-	24,860	33,941
4.11	Office of Enterprise Continuous Improvement	-	0	23	61	-	10,886	29,894
4.12	Grants Mgt	-	-	-	-	-	21,064	15,358
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	45	116	-	90,443	603,708
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	152	157,081	35	64	4	14,892	220,979
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	2,884
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	171	177,079	39	73	4	16,788	249,112
10.4	Budget Operations and Planning	1,367	1,405	71	132	-	18,664	11,166
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	-	1	113	295	-	52,970	145,458
11.4	Accounting Services	210	217,306	48	89	5	20,601	305,703
11.5	Financial Reporting	372	385,456	85	158	9	36,542	542,255
11.6	Financial Reporting - Single Audit	-	18	-	-	-	670	24,281
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	24	25,158	6	10	1	2,385	35,392
12.5	Personnel Operations and System Support	-	1	109	285	-	51,072	140,245
12.6	Budget Service - Computer Operations	2,349	2,415	122	227	-	32,085	19,195
12.7	Personnel Operations Special Billing	-	3	302	793	-	142,193	390,470
12.8	Accounting & Procurement Operations Special Billing	533	552,377	122	227	13	52,367	777,075
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	4	396	1,038	-	186,165	511,218
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	-	0	4	10	-	1,804	4,953
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	66,492	296,406
15.4	Program Audits	-	-	-	-	-	311,944	51,345
15.5	Single Audits	-	-	-	-	-	153,621	545,312
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	-	26	-	-	-	943	34,170
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	801	830,009	183	340	19	78,687	1,167,645
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	5,977	2,348,404	6,670	4,445	53	1,468,578	6,376,274
	Original Budget	2,697	2,549,677	4,173	12,119	-	1,328,043	6,456,833
	Rollforward Adjustment	3,280	-201,273	2,496	-7,674	53	140,535	-80,559

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	H55b HUMAN SERVICES SOS	H55c HUMAN SERVICES MSOP	H60 MNSURE	H75 VETERANS AFFAIRS DEPT	H7B MEDICAL PRACTICE BOARD	H7C NURSING BOARD	H7D PHARMACY BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	3,197	-	1,599	1,599	-
4.7	Real Property	-	-	-	31,556	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	19,343	3,079	847	34,240	1,177	539	743
4.10	Central Mail	-	-	7,902	407	2,616	2,550	4,282
4.11	Office of Enterprise Continuous Improvement	13,801	2,558	1,180	9,517	145	171	119
4.12	Grants Mgt	-	-	438	86	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	4,534	18,616	523	687	1,475
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	13,090	1,582	653	5,767	371	425	354
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	14,757	1,783	736	6,501	418	479	399
10.4	Budget Operations and Planning	11,381	528	409	8,339	178	99	246
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	67,151	12,445	5,742	46,307	707	830	578
11.4	Accounting Services	18,109	2,188	903	7,978	513	588	490
11.5	Financial Reporting	32,121	3,881	1,602	14,151	910	1,043	869
11.6	Financial Reporting - Single Audit	-	-	14	45	-	-	0
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,097	253	105	924	59	68	57
12.5	Personnel Operations and System Support	64,745	11,999	5,536	44,648	682	801	557
12.6	Budget Service - Computer Operations	19,564	908	703	14,336	305	171	424
12.7	Personnel Operations Special Billing	180,262	33,408	15,414	124,307	1,899	2,229	1,551
12.8	Accounting & Procurement Operations Special Billing	46,032	5,562	2,296	20,279	1,303	1,495	1,245
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	236,006	43,739	20,180	162,748	2,486	2,918	2,031
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	2,287	424	196	1,577	24	28	20
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	1,805	139,115	-	2,017	4,125
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	33,584	-	-	-	-
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	-	-	20	64	-	-	0
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	69,168	8,358	3,449	30,472	1,959	2,246	1,871
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	809,911	132,697	111,443	721,981	17,875	20,981	21,436
	Original Budget	962,456	170,796	146,097	830,499	46,503	33,788	25,934
	Rollforward Adjustment	-152,544	-38,100	-34,654	-108,518	-28,629	-12,807	-4,498

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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)	580	312	181	1,494	507	281	213
4.10	Central Mail	579	357	171	100	829	152	63
4.11	Office of Enterprise Continuous Improvement	58	28	5	64	66	15	5
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	340	145	38	3,479	309	46	62
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	289	126	57	155	319	99	75
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	326	142	64	175	359	112	85
10.4	Budget Operations and Planning	127	91	74	172	134	72	98
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	282	137	23	310	320	71	26
11.4	Accounting Services	399	174	78	214	441	137	104
11.5	Financial Reporting	709	309	139	380	782	243	185
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	46	20	9	25	51	16	12
12.5	Personnel Operations and System Support	272	132	22	299	308	68	25
12.6	Budget Service - Computer Operations	219	157	126	295	231	124	169
12.7	Personnel Operations Special Billing	757	367	62	833	858	190	69
12.8	Accounting & Procurement Operations Special Billing	1,015	443	199	545	1,121	349	265
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	991	480	81	1,091	1,124	249	90
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	10	5	1	11	11	2	1
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	632	11,405	-	121	566	1,052	-
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)*	1,526	666	300	819	1,684	524	399
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	9,155	15,495	1,629	10,582	10,019	3,802	1,946
	Original Budget	22,858	19,445	7,435	22,063	13,298	5,392	7,415
	Rollforward Adjustment	-13,703	-3,949	-5,805	-11,480	-3,279	-1,590	-5,469

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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)	213	987	158	403	222	303
4.10	Central Mail	170	132	76	105	563	383
4.11	Office of Enterprise Continuous Improvement	10	60	4	52	20	27
4.12	Grants Mgt	-	1	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	77	640	28	426	131	70
8.2	Minnesota Management & Budget	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	114	190	59	144	147	231
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	129	215	66	162	166	261
10.4	Budget Operations and Planning	69	287	72	70	102	102
11.2	MMB-Accounting Division	-	-	-	-	-	-
11.3	Central Payroll	48	292	20	253	98	130
11.4	Accounting Services	158	263	81	199	204	320
11.5	Financial Reporting	280	467	144	353	362	568
11.6	Financial Reporting - Single Audit	-	0	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	18	30	9	23	24	37
12.5	Personnel Operations and System Support	47	281	20	244	94	126
12.6	Budget Service - Computer Operations	118	494	124	120	175	175
12.7	Personnel Operations Special Billing	130	784	55	679	263	350
12.8	Accounting & Procurement Operations Special Billing	402	669	206	506	518	814
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	170	1,026	72	889	344	458
14.2	Mediation Services	-	-	-	-	-	-
14.3	Mediation Services	2	10	1	9	3	4
15.2	Legislative Auditor	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	1,386	1,699	445
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)*	604	1,006	310	760	779	1,223
20	*Administration*	-	-	-	-	-	-
	Total Actual	2,759	7,837	1,507	6,782	5,914	6,025
	Original Budget	4,530	11,394	12,473	17,000	9,871	13,760
	Rollforward Adjustment	-1,770	-3,557	-10,966	-10,218	-3,957	-7,734

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	H7Y OCCUPATIONAL THERAPY PRACT 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
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	-	1,599	-	-	-	-	1,599	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	294	462	25,261	1,118	4,401	149	8,526	140
4.10	Central Mail	18	59	1,319	8	-	329	1,265	58
4.11	Office of Enterprise Continuous Improvement	7	107	13,972	1,480	3,901	516	2,686	49
4.12	Grants Mgt	-	-	-	-	-	-	232	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	131	719	537	12	1,093	13	6,745	321
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	42	71	31,200	500	844	67	1,812	34
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	47	80	35,172	564	952	75	2,042	39
10.4	Budget Operations and Planning	133	39	9,373	947	1,326	62	1,882	29
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	32	522	67,983	7,203	18,981	2,510	13,068	240
11.4	Accounting Services	58	99	43,162	692	1,168	92	2,506	48
11.5	Financial Reporting	103	175	76,560	1,227	2,072	163	4,446	84
11.6	Financial Reporting - Single Audit	-	-	7	-	-	-	1	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	7	11	4,997	80	135	11	290	6
12.5	Personnel Operations and System Support	31	504	65,546	6,945	18,301	2,420	12,600	231
12.6	Budget Service - Computer Operations	229	66	16,113	1,628	2,279	106	3,235	50
12.7	Personnel Operations Special Billing	87	1,403	182,493	19,335	50,953	6,738	35,080	645
12.8	Accounting & Procurement Operations Special Billing	148	251	109,715	1,759	2,969	234	6,371	121
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	114	1,836	238,927	25,314	66,710	8,821	45,928	844
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	1	18	2,315	245	646	85	445	8
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	44,663	-	-	-	-	-
15.4	Program Audits	-	-	-	291,069	-	-	-	-
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	-	-	11	-	-	-	2	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	222	377	164,859	2,643	4,461	352	9,574	182
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	1,706	8,399	1,134,182	362,770	181,191	22,743	160,333	3,130
	Original Budget	-	11,386	1,341,761	87,454	218,445	26,887	187,579	3,913
	Rollforward Adjustment	1,706	-2,987	-207,579	275,315	-37,254	-4,144	-27,245	-783

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	J70 JUDICIAL STANDARDS BOARD	L10 LEGISLATURE	L11 SENATE	L12 HOUSE	L49 LEGISLATIVE AUDITOR	P01 MILITARY AFFAIRS DEPT	P07 PUBLIC SAFETY DEPT	P78 CORRECTIONS DEPT
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	51,157	22,381
4.7	Real Property	-	-	-	-	-	140,854	517	189,258
4.8	Office of State Procurement (fmrly Materials Mgmt)	149	18	-	-	72	77,074	65,115	142,216
4.10	Central Mail	-	4	-	1,213	53	11	131,481	1,100
4.11	Office of Enterprise Continuous Improvement	18	491	-	-	28	2,714	14,162	28,124
4.12	Grants Mgt	-	-	-	-	-	-	11,808	910
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	12	505	-	-	-	4,092	204,188	71,817
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	50	534	21	33	14	9,410	56,685	14,167
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	3,728	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	57	602	23	37	15	10,608	63,902	15,970
10.4	Budget Operations and Planning	183	834	106	95	42	1,024	32,270	13,691
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	87	2,389	-	-	136	13,206	68,909	136,843
11.4	Accounting Services	69	739	29	45	19	13,018	78,419	19,598
11.5	Financial Reporting	123	1,311	51	80	33	23,091	139,099	34,763
11.6	Financial Reporting - Single Audit	-	-	-	-	-	161	249	4
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	8	86	3	5	2	1,507	9,079	2,269
12.5	Personnel Operations and System Support	84	2,304	-	-	131	12,732	66,439	131,939
12.6	Budget Service - Computer Operations	315	1,434	183	163	72	1,761	55,473	23,535
12.7	Personnel Operations Special Billing	233	6,414	-	-	365	35,449	184,979	367,343
12.8	Accounting & Procurement Operations Special Billing	176	1,879	73	114	48	33,090	199,335	49,817
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	305	8,397	-	-	478	46,411	242,182	480,940
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	3	81	-	-	5	450	2,346	4,660
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	329	85,843	65,748
15.4	Program Audits	-	-	-	-	-	-	16,020	-
15.5	Single Audits	-	-	-	-	-	47,957	-	-
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	-	-	-	-	-	226	350	6
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	265	2,824	109	172	72	49,721	299,523	74,855
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	2,139	30,846	597	1,955	1,586	524,894	2,083,255	1,891,954
	Original Budget	3,605	44,429	-	-	15,861	535,426	2,363,904	2,184,514
	Rollforward Adjustment	-1,467	-13,584	597	1,955	-14,276	-10,532	-280,649	-292,560

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	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
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	-	-	-	36,769	6,395	12,789
4.7	Real Property	-	-	-	74,279	639	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	240	254	-	241,648	16,894	11,274
4.10	Central Mail	127	29	-	18,657	3,336	142
4.11	Office of Enterprise Continuous Improvement	53	33	-	33,825	6,946	1,957
4.12	Grants Mgt	10	-	-	10,280	2,245	4,957
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	59	84	-	73,298	38,762	5,563
8.2	Minnesota Management & Budget	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	141	41	2	55,860	7,109	1,405
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	-	52	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	159	46	3	62,971	8,014	1,584
10.4	Budget Operations and Planning	368	30	40	45,070	8,504	4,508
11.2	MMB-Accounting Division	-	-	-	-	-	-
11.3	Central Payroll	259	159	-	164,584	33,800	9,523
11.4	Accounting Services	195	56	3	77,276	9,834	1,944
11.5	Financial Reporting	346	100	5	137,072	17,444	3,448
11.6	Financial Reporting - Single Audit	-	-	-	136	50	5
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	23	6	0	8,947	1,139	225
12.5	Personnel Operations and System Support	250	154	-	158,686	32,588	9,182
12.6	Budget Service - Computer Operations	632	52	68	77,477	14,619	7,750
12.7	Personnel Operations Special Billing	695	428	-	441,811	90,732	25,564
12.8	Accounting & Procurement Operations Special Billing	496	143	8	196,431	24,998	4,942
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	910	560	-	578,436	118,789	33,469
14.2	Mediation Services	-	-	-	-	-	-
14.3	Mediation Services	9	5	-	5,604	1,151	324
15.2	Legislative Auditor	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	122,889	14,357	65,667
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	-	-	-	191	70	7
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	745	214	12	295,160	37,562	7,425
20	*Administration*	-	-	-	-	-	-
	Total Actual	5,716	2,394	141	2,917,409	495,975	213,656
	Original Budget	8,988	4,667	471	3,866,726	622,900	146,048
	Rollforward Adjustment	-3,272	-2,273	-329	-949,316	-126,925	67,609

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2018 - Actual

DP#	Name	T79 TRANSPORTATION DEPT	T9B METROPOLITAN COUNCIL/TRANSPORT	O OTHER	Total
3.2	Admin Management Services	-	-	-	-
3.3	Commissioner's Office	-	-	-	541,808
3.4	Human Resources	-	-	-	313,344
3.5	Financial Management and Reporting	-	-	-	741,070
4.2	Government & Citizen Services	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	4,796	-	54,354	465,206
4.7	Real Property	168,091	-	37,779	838,519
4.8	Office of State Procurement (fmrly Materials Mgmt)	574,430	131	-	1,856,331
4.10	Central Mail	5,577	0	1,491	455,326
4.11	Office of Enterprise Continuous Improvement	56,853	-	-	394,519
4.12	Grants Mgt	10,136	-	-	131,324
6.2	Minnesota Information Technology	-	-	-	-
6.3	IT Spend	-	-	-	-
6.4	Enterprise IT Security	174,740	1,030	27,876	1,690,664
8.2	Minnesota Management & Budget	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	285,003	1,815	53	1,298,452
9.2	Debt Management Division	-	-	-	-
9.3	Debt Management	138,545	-	348,071	650,863
10.2	MMB - Budget Division	-	-	-	-
10.3	Analysis & Control (EBO's)	321,287	2,046	59	1,463,760
10.4	Budget Operations and Planning	31,917	109	-	300,456
11.2	MMB-Accounting Division	-	-	-	-
11.3	Central Payroll	276,632	-	-	1,919,640
11.4	Accounting Services	394,274	2,510	73	1,796,284
11.5	Financial Reporting	699,361	4,453	129	3,186,238
11.6	Financial Reporting - Single Audit	1,899	-	-	34,518
12.2	MMB I.T - Management and Administration	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	45,646	291	8	207,961
12.5	Personnel Operations and System Support	266,717	-	-	1,850,840
12.6	Budget Service - Computer Operations	54,867	187	-	516,498
12.7	Personnel Operations Special Billing	742,592	-	-	5,153,094
12.8	Accounting & Procurement Operations Special Billing	1,002,216	6,381	186	4,566,023
13.2	State HR, Benefits & Labor Relations	-	-	-	-
13.3	Personnel Administration	972,230	-	-	6,746,630
14.2	Mediation Services	-	-	-	-
14.3	Mediation Services	9,419	-	-	65,365
15.2	Legislative Auditor	-	-	-	-
15.3	Financial Audits	88,495	8,564	97,171	2,586,477
15.4	Program Audits	82,505	-	331,087	2,158,907
15.5	Single Audits	-	-	-	1,002,218
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	-	-	-	53,258
15.13	Program Audit- Clean Water	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-
16.2	State Auditor	2,673	-	-	48,577
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	1,505,944	9,588	279	6,860,972
20	*Administration*	-	-	-	133,739
	Total Actual	7,916,843	37,103	898,616	50,028,881
	Original Budget	8,507,497	54,859	590,182	54,941,198
	Rollforward Adjustment	-590,654	-17,756	308,435	-4,912,317

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018 - Actual

Schedule No.	DP#	Name	2018 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
				1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
	1.2	Fixed Asset Depreciation	2,239,459	(2,239,459)				
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	620,369	-	-	(620,369)		
G02-3.4	G02-3.4	Human Resources	358,778	-	-	-	(358,778)	
G02-3.5	G02-3.5	Financial Management and Reporting	732,840	-	-	-	-	(732,840)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	71,366	41,273	8,673
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	474,343	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	904,812	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	1,788,328	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	437,515	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	380,556	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	126,187	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	1,010,577	272,587	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	442,934	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	2,600,309	2,247	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	974,163	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	488,071	-	-	-	-	-
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)	1,098,185	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	226,097	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	1,318,050	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	1,229,859	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	2,181,517	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	23,623	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,923,947	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	208,073	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	865,455	463,529	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	214,417	172,993	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	5,173,172	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	4,568,496	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	4,250,564	1,102,571	-	-	-	-
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	65,548	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	1,733,442	17,459	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	2,299,819	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	1,565,768	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	759,790	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	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	38,626	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	48,577	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	6,864,688	-	-	-	-	-
0	0	0						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	24,083	13,928	5,489
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-
G02-4.5	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 Suppo	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-	-
0	0	0						
0	99YYY	Consumer Agencies						
	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	-	-	-	-	-	-
	G02	ADMINISTRATION	-	-	-	524,920	303,577	718,678
	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	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	-	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT 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	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-	-
L11	SENATE	-	-	-	-	-	-
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-
0	OTHER	-	-	-	-	-	-
0	Total	50,028,881	0	-	(0)	(0)	-
0	Source	50,028,881					
0	Difference (Total - Source)	-					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018 - Actual

Schedule No.	DP#	Name	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
			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	(121,312)				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	13,995	(488,338)			
G02-4.7	G02-4.7	Real Property	26,695	-	(931,507)		
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	52,762	-	-	(1,841,090)	
G02-4.10	G02-4.10	Central Mail	12,908	-	-	-	(450,423)
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	11,228	-	-	-	-
G02-4.12	G02-4.12	Grants Management	3,723	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	443	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	1,518	-
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 Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	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	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	936	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	18,965	103,126	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	605	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	9,482	-	1,254	-
G02-4.5	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 Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	17,384	208	40,370	6,371
	B11	COSMETOLOGIST EXAMINERS BOARD	-	4,741	-	605	827
	B13	COMMERCE DEPT	-	4,741	81	18,754	10,721
	B14	ANIMAL HEALTH BOARD	-	3,161	-	1,232	237
	B15	BARBER EXAMINERS BOARD	-	-	-	197	216
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	3,028	1,118
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	36,349	678	231,116	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,733	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	7,902	-	7,126	1,264
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	130	65
	B42	LABOR AND INDUSTRY DEPT	-	6,322	-	17,110	9,398
	B43	IRON RANGE RESOURCES	-	-	7,292	3,650	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	1,580	-	757	682
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	255	928
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	36	-
	B82	PUBLIC UTILITIES COMM	-	-	-	699	170
	B9D	AMATEUR SPORTS COMM	-	-	20,234	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	4	-
	E25	CENTER FOR ARTS EDUCATION	-	-	4,422	3,910	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	1,580	-	-	588
	E37	EDUCATION DEPARTMENT	-	-	-	15,946	1,713
	E39	BOARD OF TEACHING	-	-	-	806	143
	E40	HISTORICAL SOCIETY	-	-	45,171	112	-
	E44	MINNESOTA STATE ACADEMIES	-	-	9,974	7,780	-
	E50	ARTS BOARD	-	-	-	6,239	113
	E60	OFFICE OF HIGHER EDUCATION	-	1,580	-	4,264	3,295
	E77	ZOOLOGICAL BOARD	-	-	16,257	13,057	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	381	-
	E95	HUMANITIES COMMISSION	-	-	-	107	-
	E97	SCIENCE MUSEUM	-	-	-	13	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02	ADMINISTRATION	-	12,643	-	29,853	4,197
	G03	LOTTERY	-	12,643	-	-	120
	G05	RACING COMMISSION	-	-	-	1,527	-
	G06	ATTORNEY GENERAL	-	1,580	-	5,635	4,868
	G09	GAMBLING CONTROL BOARD	-	4,741	-	452	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	4,741	-	2,934	6,252
	G17	HUMAN RIGHTS DEPT	-	1,580	-	1,048	1,304
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	748	5
	G38	INVESTMENT BOARD	-	-	-	340	94
	G39	GOVERNORS OFFICE	-	-	-	434	211
	G45	MEDIATION SERVICES DEPT	-	1,580	-	278	82
	G46	MN.IT	-	6,322	-	50,676	67
	G53	SECRETARY OF STATE	-	1,580	-	4,112	1,891
	G61	OFFICE OF THE STATE AUDITOR	-	11,063	-	2,096	94
	G62	MINN STATE RETIREMENT SYSTEM	-	1,580	3,639	1,550	12,749
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	712	22,777
	G67	REVENUE DEPT	-	14,223	-	10,141	103,702
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	2,575	4,992
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	322	16
	G96	UNIFORM LAWS COMMISSION	-	-	-	4	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	237	463
	G9K	ADMINISTRATIVE HEARINGS	-	4,741	-	2,105	4,712
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	305	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	349	6
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	327	20
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	63	-
	G9X	CAPITOL AREA ARCHITECT	-	4,741	-	161	10
	G9Y	DISABILITY COUNCIL	-	-	-	439	82
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	11,063	-	68,503	24,593

	H55	HUMAN SERVICES DEPT	-	83,760	85,225	46,605	33,576
	H55b	HUMAN SERVICES SOS	-	-	-	19,135	-
	H55c	HUMAN SERVICES MSOP	-	-	-	3,046	-
	H60	MNSURE	-	3,161	-	838	7,817
	H75	VETERANS AFFAIRS DEPT	-	-	31,175	33,871	403
	H7B	MEDICAL PRACTICE BOARD	-	1,580	-	1,165	2,588
	H7C	NURSING BOARD	-	1,580	-	533	2,522
	H7D	PHARMACY BOARD	-	-	-	735	4,236
	H7F	DENTISTRY BOARD	-	-	-	573	573
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	309	353
	H7J	OPTOMETRY BOARD	-	-	-	179	169
	H7K	NURSING HOME ADMIN BOARD	-	-	-	1,478	99
	H7L	SOCIAL WORK BOARD	-	-	-	502	820
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	278	150
	H7Q	PODIATRIC MEDICINE	-	-	-	211	62
	H7R	VETERINARY MEDICINE BOARD	-	-	-	211	168
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	976	130
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	157	76
	H7V	PSYCHOLOGY BOARD	-	-	-	399	104
	H7W	PHYSICAL THERAPY BOARD	-	-	-	219	557
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	300	379
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	291	17
	H9G	OMBUDSMAN MH/DD	-	1,580	-	457	59
	J33	TRIAL COURTS	-	-	-	24,989	1,304
	J50	GUARDIAN AD LITEM BOARD	-	-	-	1,106	8
	J52	PUBLIC DEFENSE BOARD	-	-	-	4,354	-
	J58	COURT OF APPEALS	-	-	-	148	325
	J65	SUPREME COURT	-	1,580	-	8,434	1,251
	J68	TAX COURT	-	-	-	139	57
	J70	JUDICIAL STANDARDS BOARD	-	-	-	148	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	18	4
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	1,200
	L49	LEGISLATIVE AUDITOR	-	-	-	72	52
	P01	MILITARY AFFAIRS DEPT	-	-	139,151	76,243	11
	P07	PUBLIC SAFETY DEPT	-	50,572	510	64,414	130,065
	P78	CORRECTIONS DEPT	-	22,125	186,970	140,683	1,088
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	237	125
	P9E	SENTENCING GUIDELINES COMM	-	-	-	251	29
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	36,349	73,381	239,044	18,456
	R32	POLLUTION CONTROL AGENCY	-	6,322	632	16,711	3,300
	R9P	WATER & SOIL RESOURCES BOARD	-	12,643	-	11,153	141
	T79	TRANSPORTATION DEPT	-	4,741	166,059	568,239	5,517
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	130	0
	0	OTHER	-	53,733	37,322	-	1,475
	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 2018 - 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	(391,784)				
G02-4.12	G02-4.12	Grants Management	-	(129,910)			
G46-6.2	G46-6.2	Minnesota Information Technology	35	-	(1,283,642)		
G46-6.3	G46-6.3	IT Spend	-	-	-	-	
G46-6.4	G46-6.4	Enterprise IT Security	-	-	1,283,642	-	(1,726,576)
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	436	-	-	-	34,456
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 Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	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	-	-	-	-	17
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	310	-	-	-	210
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	187	-	-	-	408
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	553	-	-	-	3,264
G02-4.5	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	-	-	-	-	58
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	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 Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	4,539	1,107	-	-	17,195
	B11	COSMETOLOGIST EXAMINERS BOARD	127	-	-	-	1,369
	B13	COMMERCE DEPT	2,838	4,610	-	-	11,953
	B14	ANIMAL HEALTH BOARD	313	-	-	-	1,499
	B15	BARBER EXAMINERS BOARD	17	-	-	-	46
	B20	EXPLORE MINNESOTA TOURISM	301	81	-	-	1,677
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	9,718	18,264	-	-	86,367
	B24	PUBLIC FACILITIES AUTHORITY	77	6,195	-	-	64
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	1,910	-	-	-	1,151
	B41	WORKERS COMP COURT OF APPEALS	62	-	-	-	74
	B42	LABOR AND INDUSTRY DEPT	2,708	144	-	-	16,847
	B43	IRON RANGE RESOURCES	297	2,539	-	-	606
	B7E	ARCHITECTURE, ENGINEERING BD	45	-	-	-	140
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	25	-	-	-	194
	B7S	PRIVATE DETECTIVES BOARD	16	-	-	-	-
	B82	PUBLIC UTILITIES COMM	1,063	-	-	-	1,710
	B9D	AMATEUR SPORTS COMM	16	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	467	-	-	-	1,314
	E26	MN STATE COLLEGES/UNIVERSITIES	87,839	-	-	-	22,436
	E37	EDUCATION DEPARTMENT	2,800	14,435	-	-	30,132
	E39	BOARD OF TEACHING	91	-	-	-	2,090
	E40	HISTORICAL SOCIETY	-	-	-	-	614
	E44	MINNESOTA STATE ACADEMIES	1,453	-	-	-	1,664
	E50	ARTS BOARD	170	3,294	-	-	726
	E60	OFFICE OF HIGHER EDUCATION	516	1,111	-	-	6,336
	E77	ZOOLOGICAL BOARD	1,994	-	-	-	3,106
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	2,277
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	9	-	-	-	14
	G02	ADMINISTRATION	4,067	1,334	-	-	16,726
	G03	LOTTERY	912	-	-	-	571
	G05	RACING COMMISSION	258	5	-	-	230
	G06	ATTORNEY GENERAL	1,902	-	-	-	913
	G09	GAMBLING CONTROL BOARD	193	-	-	-	211
	G10	MINNESOTA MANAGEMENT & BUDGET	1,048	-	-	-	37,328
	G17	HUMAN RIGHTS DEPT	316	-	-	-	1,371
	G19	INDIAN AFFAIRS COUNCIL	29	58	-	-	73
	G38	INVESTMENT BOARD	124	-	-	-	127
	G39	GOVERNORS OFFICE	309	-	-	-	747
	G45	MEDIATION SERVICES DEPT	72	-	-	-	455
	G46	MN.IT	15,416	-	-	-	1,861
	G53	SECRETARY OF STATE	578	-	-	-	1,265
	G61	OFFICE OF THE STATE AUDITOR	518	-	-	-	189
	G62	MINN STATE RETIREMENT SYSTEM	725	-	-	-	41
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	535	-	-	-	471
	G67	REVENUE DEPT	8,668	41	-	-	75,412
	G69	TEACHERS RETIREMENT ASSOC	479	-	-	-	535
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	27	-	-	-	68
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	51	-	-	-	44
	G9K	ADMINISTRATIVE HEARINGS	421	-	-	-	2,145
	G9L	BLACK MINNESOTANS COUNCIL	14	-	-	-	66
	G9M	CHICANO LATINO AFFAIRS COUNCIL	31	-	-	-	109
	G9N	ASIAN-PACIFIC COUNCIL	24	-	-	-	47
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	0	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	23	-	-	-	45
	G9Y	DISABILITY COUNCIL	60	-	-	-	116
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	10,769	20,837	-	-	90,310

	H55	HUMAN SERVICES DEPT	29,572	15,193	-	-	602,816
	H55b	HUMAN SERVICES SOS	13,652	-	-	-	-
	H55c	HUMAN SERVICES MSOP	2,530	-	-	-	-
	H60	MNSURE	1,167	433	-	-	4,527
	H75	VETERANS AFFAIRS DEPT	9,414	85	-	-	18,589
	H7B	MEDICAL PRACTICE BOARD	144	-	-	-	522
	H7C	NURSING BOARD	169	-	-	-	686
	H7D	PHARMACY BOARD	117	-	-	-	1,472
	H7F	DENTISTRY BOARD	57	-	-	-	339
	H7H	CHIROPRACTIC EXAMINERS BOARD	28	-	-	-	145
	H7J	OPTOMETRY BOARD	5	-	-	-	38
	H7K	NURSING HOME ADMIN BOARD	63	-	-	-	3,474
	H7L	SOCIAL WORK BOARD	65	-	-	-	308
	H7M	MARRIAGE & FAMILY THERAPY BD	14	-	-	-	46
	H7Q	PODIATRIC MEDICINE	5	-	-	-	62
	H7R	VETERINARY MEDICINE BOARD	10	-	-	-	77
	H7S	EMERGENCY MEDICAL SERVICES BD	59	1	-	-	639
	H7U	DIETETICS & NUTRITION PRACTICE	4	-	-	-	28
	H7V	PSYCHOLOGY BOARD	51	-	-	-	425
	H7W	PHYSICAL THERAPY BOARD	20	-	-	-	131
	H7X	BEHAVIORAL HEALTH & THERAPY BD	26	-	-	-	70
	H7Y	OCCUPATIONAL THERAPY PRACT BD	7	-	-	-	131
	H9G	OMBUDSMAN MH/DD	106	-	-	-	718
	J33	TRIAL COURTS	13,821	-	-	-	536
	J50	GUARDIAN AD LITEM BOARD	1,464	-	-	-	12
	J52	PUBLIC DEFENSE BOARD	3,859	-	-	-	1,091
	J58	COURT OF APPEALS	510	-	-	-	13
	J65	SUPREME COURT	2,657	230	-	-	6,735
	J68	TAX COURT	49	-	-	-	321
	J70	JUDICIAL STANDARDS BOARD	18	-	-	-	12
	L10	LEGISLATIVE COORDINATING COMMISSION	486	-	-	-	504
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	28	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	2,685	-	-	-	4,085
	P07	PUBLIC SAFETY DEPT	14,009	11,681	-	-	203,886
	P78	CORRECTIONS DEPT	27,820	901	-	-	71,710
	P7T	PEACE OFFICERS BOARD (POST)	53	10	-	-	59
	P9E	SENTENCING GUIDELINES COMM	32	-	-	-	84
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	33,460	10,169	-	-	73,190
	R32	POLLUTION CONTROL AGENCY	6,871	2,221	-	-	38,705
	R9P	WATER & SOIL RESOURCES BOARD	1,936	4,904	-	-	5,555
	T79	TRANSPORTATION DEPT	56,239	10,027	-	-	174,482
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	1,029
	0	OTHER	-	-	-	-	27,835
	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 2018 - Actual

Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
			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
	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	(2,638,967)				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	173,773	(1,147,936)			
G10-9.2	G10-9.2	Debt Management Division	-	-	-		
G10-9.3	G10-9.3	Debt Management	87,063	-	-	(575,134)	
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)	195,896	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	40,332	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	235,116	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	219,384	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	389,142	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	4,214	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	343,197	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	154,381	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	38,248	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	758,222	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	3	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	92	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
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	-	105	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	166	-	-	-
G02-4.5	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	-	56	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	201	-	-	-
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 Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	6,541	-	5,791	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	374	-	-	-
	B13	COMMERCE DEPT	-	8,095	-	-	-
	B14	ANIMAL HEALTH BOARD	-	282	-	-	-
	B15	BARBER EXAMINERS BOARD	-	81	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	344	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	76,500	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	243	-	3,051	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	2,044	-	34,518	-
	B41	WORKERS COMP COURT OF APPEALS	-	34	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	13,019	-	-	-
	B43	IRON RANGE RESOURCES	-	675	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	198	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
	B7P	ACCOUNTANCY BOARD	-	173	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	21	-	-	-
	B82	PUBLIC UTILITIES COMM	-	1,700	-	-	-
	B9D	AMATEUR SPORTS COMM	-	16	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	571	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	132,882	-	4,826	-
	E37	EDUCATION DEPARTMENT	-	13,764	-	66,413	-
	E39	BOARD OF TEACHING	-	124	-	-	-
	E40	HISTORICAL SOCIETY	-	15	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	933	-	-	-
	E50	ARTS BOARD	-	701	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	1,127	-	606	-
	E77	ZOOLOGICAL BOARD	-	2,178	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	126	-	15,340	-
	E95	HUMANITIES COMMISSION	-	10	-	-	-
	E97	SCIENCE MUSEUM	-	1	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	3	-	-	-
	G02	ADMINISTRATION	-	13,752	-	6,729	-
	G03	LOTTERY	-	154	-	-	-
	G05	RACING COMMISSION	-	414	-	-	-
	G06	ATTORNEY GENERAL	-	928	-	-	-
	G09	GAMBLING CONTROL BOARD	-	123	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	1,636	-	518	-
	G17	HUMAN RIGHTS DEPT	-	219	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	93	-	-	-
	G38	INVESTMENT BOARD	-	144	-	-	-
	G39	GOVERNORS OFFICE	-	132	-	-	-
	G45	MEDIATION SERVICES DEPT	-	71	-	-	-
	G46	MN.IT	-	10,036	-	727	-
	G53	SECRETARY OF STATE	-	789	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	242	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	2,684	-	200	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	4,111	-	266	-
	G67	REVENUE DEPT	-	2,032	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	3,782	-	262	-
	G90	REVENUE INTERGOVT PAYMENTS	-	60,916	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	40	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	2	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	60	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	619	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	40	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	40	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	56	-	-	-
	G9Q	MMB DEBT SERVICE	-	134	-	-	-
	G9R	MMB NON-OPERATING	-	138,797	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	31	-	-	-
	G9Y	DISABILITY COUNCIL	-	57	-	-	-
	GPR	PAYROLL CLEARING	-	3	-	-	-
	H12	HEALTH DEPT	-	13,158	-	-	-

H55	HUMAN SERVICES DEPT	-	195,257	-	2,549	-	
H55b	HUMAN SERVICES SOS	-	11,566	-	-	-	
H55c	HUMAN SERVICES MSOP	-	1,398	-	-	-	
H60	MNSURE	-	577	-	-	-	
H75	VETERANS AFFAIRS DEPT	-	5,096	-	-	-	
H7B	MEDICAL PRACTICE BOARD	-	328	-	-	-	
H7C	NURSING BOARD	-	376	-	-	-	
H7D	PHARMACY BOARD	-	313	-	-	-	
H7F	DENTISTRY BOARD	-	255	-	-	-	
H7H	CHIROPRACTIC EXAMINERS BOARD	-	111	-	-	-	
H7J	OPTOMETRY BOARD	-	50	-	-	-	
H7K	NURSING HOME ADMIN BOARD	-	137	-	-	-	
H7L	SOCIAL WORK BOARD	-	282	-	-	-	
H7M	MARRIAGE & FAMILY THERAPY BD	-	88	-	-	-	
H7Q	PODIATRIC MEDICINE	-	67	-	-	-	
H7R	VETERINARY MEDICINE BOARD	-	101	-	-	-	
H7S	EMERGENCY MEDICAL SERVICES BD	-	168	-	-	-	
H7U	DIETETICS & NUTRITION PRACTICE	-	52	-	-	-	
H7V	PSYCHOLOGY BOARD	-	127	-	-	-	
H7W	PHYSICAL THERAPY BOARD	-	130	-	-	-	
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	204	-	-	-	
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	37	-	-	-	
H9G	OMBUDSMAN MH/DD	-	63	-	-	-	
J33	TRIAL COURTS	-	27,568	-	-	-	
J50	GUARDIAN AD LITEM BOARD	-	442	-	-	-	
J52	PUBLIC DEFENSE BOARD	-	746	-	-	-	
J58	COURT OF APPEALS	-	59	-	-	-	
J65	SUPREME COURT	-	1,601	-	-	-	
J68	TAX COURT	-	30	-	-	-	
J70	JUDICIAL STANDARDS BOARD	-	44	-	-	-	
L10	LEGISLATIVE COORDINATING COMMISSION	-	472	-	-	-	
L11	SENATE	-	18	-	-	-	
L12	HOUSE	-	29	-	-	-	
L49	LEGISLATIVE AUDITOR	-	12	-	-	-	
P01	MILITARY AFFAIRS DEPT	-	8,315	-	-	-	
P07	PUBLIC SAFETY DEPT	-	50,087	-	3,294	-	
P78	CORRECTIONS DEPT	-	12,518	-	-	-	
P7T	PEACE OFFICERS BOARD (POST)	-	125	-	-	-	
P9E	SENTENCING GUIDELINES COMM	-	36	-	-	-	
R28	MINN CONSERVATION CORPS	-	2	-	-	-	
R29	NATURAL RESOURCES DEPT	-	49,358	-	46	-	
R32	POLLUTION CONTROL AGENCY	-	6,281	-	-	-	
R9P	WATER & SOIL RESOURCES BOARD	-	1,242	-	-	-	
T79	TRANSPORTATION DEPT	-	251,829	-	122,425	-	
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,603	-	-	-	
0	OTHER	-	47	-	307,572	-	
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 2018 - Actual

			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
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)	(1,294,081)				
G10-10.4	G10-10.4	Budget Operations and Planning	-	(266,429)			
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-		
G10-11.3	G10-11.3	Central Payroll	-	-	-	(1,553,166)	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	(1,449,243)
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	3	1	-	-	3
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	103	127	-	1,228	116
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	118	143	-	740	133
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	187	151	-	2,192	210
G02-4.5	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	63	124	-	139	70
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	226	491	-	1,729	253
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 Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	7,374	17,010	-	17,994	8,258
	B11	COSMETOLOGIST EXAMINERS BOARD	422	94	-	503	473
	B13	COMMERCE DEPT	9,125	2,752	-	11,249	10,219
	B14	ANIMAL HEALTH BOARD	318	458	-	1,242	356
	B15	BARBER EXAMINERS BOARD	91	65	-	67	102
	B20	EXPLORE MINNESOTA TOURISM	388	747	-	1,195	435
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	86,240	8,347	-	38,526	96,580
	B24	PUBLIC FACILITIES AUTHORITY	274	1,199	-	305	307
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	2,304	990	-	7,573	2,580
	B41	WORKERS COMP COURT OF APPEALS	38	34	-	248	43
	B42	LABOR AND INDUSTRY DEPT	14,677	2,592	-	10,737	16,436
	B43	IRON RANGE RESOURCES	761	580	-	1,176	852
	B7E	ARCHITECTURE, ENGINEERING BD	223	50	-	180	249
	B7G	COMBATIVE SPORTS COMMISSION	0	3	-	-	0
	B7P	ACCOUNTANCY BOARD	195	35	-	98	218
	B7S	PRIVATE DETECTIVES BOARD	24	67	-	61	27
	B82	PUBLIC UTILITIES COMM	1,917	257	-	4,213	2,147
	B9D	AMATEUR SPORTS COMM	18	31	-	63	20
	B9V	AGRICULTURE UTILIZATION RESRCH	0	1	-	-	0
	E25	CENTER FOR ARTS EDUCATION	644	1,538	-	1,851	721
	E26	MN STATE COLLEGES/UNIVERSITIES	149,800	7,854	-	348,224	167,761
	E37	EDUCATION DEPARTMENT	15,517	6,549	-	11,098	17,377
	E39	BOARD OF TEACHING	140	75	-	362	156
	E40	HISTORICAL SOCIETY	16	156	-	-	18
	E44	MINNESOTA STATE ACADEMIES	1,052	2,017	-	5,762	1,178
	E50	ARTS BOARD	790	403	-	673	885
	E60	OFFICE OF HIGHER EDUCATION	1,270	1,577	-	2,046	1,423
	E77	ZOOLOGICAL BOARD	2,455	1,099	-	7,904	2,750
	E81	UNIVERSITY OF MINNESOTA	142	355	-	-	159
	E95	HUMANITIES COMMISSION	11	110	-	-	12
	E97	SCIENCE MUSEUM	1	13	-	-	1
	E9W	HIGHER ED FACILITIES AUTHORITY	4	4	-	36	4
	G02	ADMINISTRATION	15,503	3,429	-	16,123	17,362
	G03	LOTTERY	174	281	-	3,614	195
	G05	RACING COMMISSION	467	458	-	1,024	523
	G06	ATTORNEY GENERAL	1,047	1,319	-	7,541	1,172
	G09	GAMBLING CONTROL BOARD	139	128	-	764	156
	G10	MINNESOTA MANAGEMENT & BUDGET	1,845	1,212	-	4,153	2,066
	G17	HUMAN RIGHTS DEPT	246	293	-	1,251	276
	G19	INDIAN AFFAIRS COUNCIL	105	186	-	116	117
	G38	INVESTMENT BOARD	163	61	-	493	182
	G39	GOVERNORS OFFICE	148	213	-	1,225	166
	G45	MEDIATION SERVICES DEPT	80	37	-	285	89
	G46	MN.IT	11,314	6,382	-	61,113	12,671
	G53	SECRETARY OF STATE	889	492	-	2,292	996
	G61	OFFICE OF THE STATE AUDITOR	272	258	-	2,052	305
	G62	MINN STATE RETIREMENT SYSTEM	3,025	154	-	2,873	3,388
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	4,634	205	-	2,120	5,189
	G67	REVENUE DEPT	2,290	7,301	-	34,365	2,565
	G69	TEACHERS RETIREMENT ASSOC	4,264	68	-	1,901	4,775
	G90	REVENUE INTERGOVT PAYMENTS	68,671	1,223	-	-	76,905
	G92	OMBUDSPERSON FOR FAMILIES	45	88	-	106	50
	G96	UNIFORM LAWS COMMISSION	2	9	-	-	3
	G9J	CAMPAIGN FINANCE BOARD	68	167	-	201	76
	G9K	ADMINISTRATIVE HEARINGS	698	398	-	1,669	781
	G9L	BLACK MINNESOTANS COUNCIL	45	50	-	57	50
	G9M	CHICANO LATINO AFFAIRS COUNCIL	45	65	-	124	50
	G9N	ASIAN-PACIFIC COUNCIL	63	94	-	96	71
	G9Q	MMB DEBT SERVICE	151	1,207	-	-	169
	G9R	MMB NON-OPERATING	156,467	1,241	-	1	175,228
	G9X	CAPITOL AREA ARCHITECT	34	63	-	91	39
	G9Y	DISABILITY COUNCIL	64	117	-	238	72
	GPR	PAYROLL CLEARING	4	-	-	-	4
	H12	HEALTH DEPT	14,834	16,486	-	42,691	16,612

H55	HUMAN SERVICES DEPT	220,116	9,863	-	117,233	246,508
H55b	HUMAN SERVICES SOS	13,039	10,053	-	54,121	14,602
H55c	HUMAN SERVICES MSOP	1,576	466	-	10,030	1,765
H60	MNSURE	650	361	-	4,628	728
H75	VETERANS AFFAIRS DEPT	5,744	7,366	-	37,321	6,433
H7B	MEDICAL PRACTICE BOARD	369	157	-	570	413
H7C	NURSING BOARD	423	88	-	669	474
H7D	PHARMACY BOARD	353	218	-	466	395
H7F	DENTISTRY BOARD	288	112	-	227	322
H7H	CHIROPRACTIC EXAMINERS BOARD	125	80	-	110	141
H7J	OPTOMETRY BOARD	56	65	-	18	63
H7K	NURSING HOME ADMIN BOARD	154	152	-	250	173
H7L	SOCIAL WORK BOARD	317	119	-	258	356
H7M	MARRIAGE & FAMILY THERAPY BD	99	64	-	57	111
H7Q	PODIATRIC MEDICINE	75	87	-	21	84
H7R	VETERINARY MEDICINE BOARD	114	61	-	39	127
H7S	EMERGENCY MEDICAL SERVICES BD	190	254	-	235	212
H7U	DIETETICS & NUTRITION PRACTICE	58	64	-	16	65
H7V	PSYCHOLOGY BOARD	143	62	-	204	160
H7W	PHYSICAL THERAPY BOARD	147	90	-	79	164
H7X	BEHAVIORAL HEALTH & THERAPY BD	230	90	-	105	258
H7Y	OCCUPATIONAL THERAPY PRACT BD	42	118	-	26	47
H9G	OMBUDSMAN MH/DD	71	34	-	421	80
J33	TRIAL COURTS	31,078	8,279	-	54,791	34,804
J50	GUARDIAN AD LITEM BOARD	498	837	-	5,805	558
J52	PUBLIC DEFENSE BOARD	841	1,171	-	15,298	942
J58	COURT OF APPEALS	66	55	-	2,023	74
J65	SUPREME COURT	1,805	1,662	-	10,532	2,021
J68	TAX COURT	34	26	-	194	38
J70	JUDICIAL STANDARDS BOARD	50	162	-	70	56
L10	LEGISLATIVE COORDINATING COMMISSION	532	737	-	1,926	596
L11	SENATE	21	94	-	-	23
L12	HOUSE	32	84	-	-	36
L49	LEGISLATIVE AUDITOR	13	37	-	110	15
P01	MILITARY AFFAIRS DEPT	9,373	905	-	10,643	10,497
P07	PUBLIC SAFETY DEPT	56,464	28,504	-	55,537	63,234
P78	CORRECTIONS DEPT	14,111	12,093	-	110,289	15,803
P7T	PEACE OFFICERS BOARD (POST)	140	325	-	209	157
P9E	SENTENCING GUIDELINES COMM	40	27	-	128	45
R28	MINN CONSERVATION CORPS	2	35	-	-	2
R29	NATURAL RESOURCES DEPT	55,641	39,810	-	132,647	62,313
R32	POLLUTION CONTROL AGENCY	7,081	7,512	-	27,241	7,930
R9P	WATER & SOIL RESOURCES BOARD	1,400	3,982	-	7,675	1,568
T79	TRANSPORTATION DEPT	283,890	28,192	-	222,952	317,928
T9B	METROPOLITAN COUNCIL/TRANSPORT	1,807	96	-	-	2,024
0	OTHER	53	-	-	-	59
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 2018 - Actual

			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
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 (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	(2,570,659)			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	(27,837)		
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	(2,267,144)	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	(208,073)
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-
G10-12.9	G10-12.9	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	-	-	0
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	205	-	-	17
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	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				
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration	235	-	-	19
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	372	-	-	30
G02-4.5	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	124	-	-	10
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	449	-	2,267,144	36
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 Suppo	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-
0	0	0				
0	99YYY	Consumer Agencies				
	B04	AGRICULTURE DEPT	14,649	29	-	1,186
	B11	COSMETOLOGIST EXAMINERS BOARD	838	-	-	68
	B13	COMMERCE DEPT	18,127	276	-	1,467
	B14	ANIMAL HEALTH BOARD	631	1	-	51
	B15	BARBER EXAMINERS BOARD	181	-	-	15
	B20	EXPLORE MINNESOTA TOURISM	771	-	-	62
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	171,313	1,983	-	13,866
	B24	PUBLIC FACILITIES AUTHORITY	544	-	-	44
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	4,576	-	-	370
	B41	WORKERS COMP COURT OF APPEALS	75	-	-	6
	B42	LABOR AND INDUSTRY DEPT	29,155	14	-	2,360
	B43	IRON RANGE RESOURCES	1,511	-	-	122
	B7E	ARCHITECTURE, ENGINEERING BD	442	-	-	36
	B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0
	B7P	ACCOUNTANCY BOARD	386	-	-	31
	B7S	PRIVATE DETECTIVES BOARD	48	-	-	4
	B82	PUBLIC UTILITIES COMM	3,808	-	-	308
	B9D	AMATEUR SPORTS COMM	35	-	-	3
	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0
	E25	CENTER FOR ARTS EDUCATION	1,278	-	-	103
	E26	MN STATE COLLEGES/UNIVERSITIES	297,574	1,705	-	24,086
	E37	EDUCATION DEPARTMENT	30,824	1,607	-	2,495
	E39	BOARD OF TEACHING	277	-	-	22
	E40	HISTORICAL SOCIETY	33	-	-	3
	E44	MINNESOTA STATE ACADEMIES	2,090	-	-	169
	E50	ARTS BOARD	1,569	2	-	127
	E60	OFFICE OF HIGHER EDUCATION	2,523	-	-	204
	E77	ZOOLOGICAL BOARD	4,878	0	-	395
	E81	UNIVERSITY OF MINNESOTA	281	-	-	23
	E95	HUMANITIES COMMISSION	22	-	-	2
	E97	SCIENCE MUSEUM	2	-	-	0
	E9W	HIGHER ED FACILITIES AUTHORITY	7	-	-	1
	G02	ADMINISTRATION	30,796	6	-	2,493
	G03	LOTTERY	346	-	-	28
	G05	RACING COMMISSION	928	-	-	75
	G06	ATTORNEY GENERAL	2,079	4	-	168
	G09	GAMBLING CONTROL BOARD	276	-	-	22
	G10	MINNESOTA MANAGEMENT & BUDGET	3,664	-	-	297
	G17	HUMAN RIGHTS DEPT	490	-	-	40
	G19	INDIAN AFFAIRS COUNCIL	208	-	-	17
	G38	INVESTMENT BOARD	323	-	-	26
	G39	GOVERNORS OFFICE	295	-	-	24
	G45	MEDIATION SERVICES DEPT	158	-	-	13
	G46	MN.IT	22,475	-	-	1,819
	G53	SECRETARY OF STATE	1,766	-	-	143
	G61	OFFICE OF THE STATE AUDITOR	541	-	-	44
	G62	MINN STATE RETIREMENT SYSTEM	6,009	-	-	486
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	9,205	-	-	745
	G67	REVENUE DEPT	4,550	-	-	368
	G69	TEACHERS RETIREMENT ASSOC	8,470	-	-	686
	G90	REVENUE INTERGOVT PAYMENTS	136,414	-	-	11,042
	G92	OMBUDSPERSON FOR FAMILIES	89	-	-	7
	G96	UNIFORM LAWS COMMISSION	5	-	-	0
	G9J	CAMPAIGN FINANCE BOARD	135	-	-	11
	G9K	ADMINISTRATIVE HEARINGS	1,386	-	-	112
	G9L	BLACK MINNESOTANS COUNCIL	90	-	-	7
	G9M	CHICANO LATINO AFFAIRS COUNCIL	89	-	-	7
	G9N	ASIAN-PACIFIC COUNCIL	125	-	-	10
	G9Q	MMB DEBT SERVICE	300	-	-	24
	G9R	MMB NON-OPERATING	310,818	15	-	25,158
	G9X	CAPITOL AREA ARCHITECT	68	-	-	6
	G9Y	DISABILITY COUNCIL	127	-	-	10
	GPR	PAYROLL CLEARING	7	-	-	1
	H12	HEALTH DEPT	29,466	540	-	2,385

H55	HUMAN SERVICES DEPT	437,255	19,581	-	35,392
H55b	HUMAN SERVICES SOS	25,902	-	-	2,097
H55c	HUMAN SERVICES MSOP	3,130	-	-	253
H60	MNSURE	1,292	11	-	105
H75	VETERANS AFFAIRS DEPT	11,411	36	-	924
H7B	MEDICAL PRACTICE BOARD	733	-	-	59
H7C	NURSING BOARD	841	-	-	68
H7D	PHARMACY BOARD	701	0	-	57
H7F	DENTISTRY BOARD	571	-	-	46
H7H	CHIROPRACTIC EXAMINERS BOARD	249	-	-	20
H7J	OPTOMETRY BOARD	112	-	-	9
H7K	NURSING HOME ADMIN BOARD	307	-	-	25
H7L	SOCIAL WORK BOARD	631	-	-	51
H7M	MARRIAGE & FAMILY THERAPY BD	196	-	-	16
H7Q	PODIATRIC MEDICINE	149	-	-	12
H7R	VETERINARY MEDICINE BOARD	226	-	-	18
H7S	EMERGENCY MEDICAL SERVICES BD	377	0	-	30
H7U	DIETETICS & NUTRITION PRACTICE	116	-	-	9
H7V	PSYCHOLOGY BOARD	285	-	-	23
H7W	PHYSICAL THERAPY BOARD	292	-	-	24
H7X	BEHAVIORAL HEALTH & THERAPY BD	458	-	-	37
H7Y	OCCUPATIONAL THERAPY PRACT BD	83	-	-	7
H9G	OMBUDSMAN MH/DD	141	-	-	11
J33	TRIAL COURTS	61,736	6	-	4,997
J50	GUARDIAN AD LITEM BOARD	990	-	-	80
J52	PUBLIC DEFENSE BOARD	1,670	-	-	135
J58	COURT OF APPEALS	132	-	-	11
J65	SUPREME COURT	3,585	1	-	290
J68	TAX COURT	68	-	-	6
J70	JUDICIAL STANDARDS BOARD	99	-	-	8
L10	LEGISLATIVE COORDINATING COMMISSION	1,057	-	-	86
L11	SENATE	41	-	-	3
L12	HOUSE	64	-	-	5
L49	LEGISLATIVE AUDITOR	27	-	-	2
P01	MILITARY AFFAIRS DEPT	18,619	129	-	1,507
P07	PUBLIC SAFETY DEPT	112,164	201	-	9,079
P78	CORRECTIONS DEPT	28,032	3	-	2,269
P7T	PEACE OFFICERS BOARD (POST)	279	-	-	23
P9E	SENTENCING GUIDELINES COMM	80	-	-	6
R28	MINN CONSERVATION CORPS	4	-	-	0
R29	NATURAL RESOURCES DEPT	110,530	109	-	8,947
R32	POLLUTION CONTROL AGENCY	14,066	40	-	1,139
R9P	WATER & SOIL RESOURCES BOARD	2,781	4	-	225
T79	TRANSPORTATION DEPT	563,940	1,532	-	45,646
T9B	METROPOLITAN COUNCIL/TRANSPORT	3,590	-	-	291
0	OTHER	104	-	-	8
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 2018 - Actual

Schedule No.	DP#	Name	SUM OF PERCENT 12.5 Personnel Operations and System Support	Number of Budget Transactions - FY (Actual) 12.6 Budget Service - Computer Operations	SUM OF PERCENT 12.7 Personnel Operations Special Billing	Accounting & Procurement Transactions - FY (Actual) 12.8 Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division 13.2 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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support	(1,483,365)				
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	(425,658)			
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	(5,173,172)		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	(4,568,496)	
G10-12.9	G10-12.9	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	-	10	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	1,173	203	4,091	365	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	418	-
G02-3.2	G02-3.2	Admin Management Services	706	229	2,464	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	2,093	241	7,301	660	-
G02-4.5	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	133	198	464	221	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	1,651	785	5,758	798	-
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 Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	17,185	27,176	59,932	26,033	-
	B11	COSMETOLOGIST EXAMINERS BOARD	480	150	1,674	1,490	-
	B13	COMMERCE DEPT	10,744	4,397	37,469	32,215	-
	B14	ANIMAL HEALTH BOARD	1,186	732	4,136	1,122	-
	B15	BARBER EXAMINERS BOARD	64	104	222	322	-
	B20	EXPLORE MINNESOTA TOURISM	1,141	1,193	3,980	1,370	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	36,795	13,336	128,321	304,452	-
	B24	PUBLIC FACILITIES AUTHORITY	292	1,915	1,017	967	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	7,232	1,582	25,223	8,133	-
	B41	WORKERS COMP COURT OF APPEALS	236	54	825	134	-
	B42	LABOR AND INDUSTRY DEPT	10,254	4,140	35,761	51,813	-
	B43	IRON RANGE RESOURCES	1,123	926	3,918	2,686	-
	B7E	ARCHITECTURE, ENGINEERING BD	172	79	600	786	-
	B7G	COMBATIVE SPORTS COMMISSION	-	5	-	0	-
	B7P	ACCOUNTANCY BOARD	94	56	328	687	-
	B7S	PRIVATE DETECTIVES BOARD	59	107	205	85	-
	B82	PUBLIC UTILITIES COMM	4,023	410	14,032	6,767	-
	B9D	AMATEUR SPORTS COMM	60	49	211	63	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	2	-	1	-
	E25	CENTER FOR ARTS EDUCATION	1,767	2,458	6,164	2,272	-
	E26	MN STATE COLLEGES/UNIVERSITIES	332,575	12,548	1,159,841	528,839	-
	E37	EDUCATION DEPARTMENT	10,599	10,463	36,965	54,779	-
	E39	BOARD OF TEACHING	346	120	1,205	493	-
	E40	HISTORICAL SOCIETY	-	249	-	58	-
	E44	MINNESOTA STATE ACADEMIES	5,503	3,222	19,190	3,714	-
	E50	ARTS BOARD	643	644	2,243	2,789	-
	E60	OFFICE OF HIGHER EDUCATION	1,954	2,520	6,816	4,485	-
	E77	ZOOLOGICAL BOARD	7,548	1,755	26,325	8,669	-
	E81	UNIVERSITY OF MINNESOTA	-	567	-	500	-
	E95	HUMANITIES COMMISSION	-	176	-	39	-
	E97	SCIENCE MUSEUM	-	21	-	4	-
	E9W	HIGHER ED FACILITIES AUTHORITY	34	7	120	13	-
	G02	ADMINISTRATION	15,398	5,479	53,700	54,730	-
	G03	LOTTERY	3,452	448	12,038	615	-
	G05	RACING COMMISSION	978	732	3,411	1,649	-
	G06	ATTORNEY GENERAL	7,202	2,108	25,116	3,695	-
	G09	GAMBLING CONTROL BOARD	729	204	2,544	491	-
	G10	MINNESOTA MANAGEMENT & BUDGET	3,966	1,937	13,832	6,512	-
	G17	HUMAN RIGHTS DEPT	1,195	468	4,168	870	-
	G19	INDIAN AFFAIRS COUNCIL	111	297	387	369	-
	G38	INVESTMENT BOARD	471	97	1,642	575	-
	G39	GOVERNORS OFFICE	1,170	340	4,081	524	-
	G45	MEDIATION SERVICES DEPT	272	59	950	281	-
	G46	MN.IT	58,367	10,196	203,552	39,942	-
	G53	SECRETARY OF STATE	2,189	786	7,635	3,139	-
	G61	OFFICE OF THE STATE AUDITOR	1,960	412	6,835	962	-
	G62	MINN STATE RETIREMENT SYSTEM	2,744	246	9,569	10,680	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,024	328	7,060	16,359	-
	G67	REVENUE DEPT	32,821	11,665	114,460	8,086	-
	G69	TEACHERS RETIREMENT ASSOC	1,815	109	6,331	15,053	-
	G90	REVENUE INTERGOVT PAYMENTS	-	1,953	-	242,430	-
	G92	OMBUDSPERSON FOR FAMILIES	101	140	353	158	-
	G96	UNIFORM LAWS COMMISSION	-	15	-	8	-
	G9J	CAMPAIGN FINANCE BOARD	192	267	669	240	-
	G9K	ADMINISTRATIVE HEARINGS	1,594	636	5,558	2,463	-
	G9L	BLACK MINNESOTANS COUNCIL	55	79	190	159	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	118	104	412	158	-
	G9N	ASIAN-PACIFIC COUNCIL	91	150	318	222	-
	G9Q	MMB DEBT SERVICE	-	1,928	-	533	-
	G9R	MMB NON-OPERATING	1	1,983	3	552,377	-
	G9X	CAPITOL AREA ARCHITECT	87	101	302	122	-
	G9Y	DISABILITY COUNCIL	227	186	793	227	-
	GPR	PAYROLL CLEARING	-	-	-	13	-
	H12	HEALTH DEPT	40,773	26,339	142,193	52,367	-

	H55	HUMAN SERVICES DEPT	111,964	15,757	390,470	777,075	-
	H55b	HUMAN SERVICES SOS	51,689	16,060	180,262	46,032	-
	H55c	HUMAN SERVICES MSOP	9,580	745	33,408	5,562	-
	H60	MNSURE	4,420	577	15,414	2,296	-
	H75	VETERANS AFFAIRS DEPT	35,644	11,768	124,307	20,279	-
	H7B	MEDICAL PRACTICE BOARD	545	251	1,899	1,303	-
	H7C	NURSING BOARD	639	140	2,229	1,495	-
	H7D	PHARMACY BOARD	445	348	1,551	1,245	-
	H7F	DENTISTRY BOARD	217	180	757	1,015	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	105	129	367	443	-
	H7J	OPTOMETRY BOARD	18	104	62	199	-
	H7K	NURSING HOME ADMIN BOARD	239	242	833	545	-
	H7L	SOCIAL WORK BOARD	246	190	858	1,121	-
	H7M	MARRIAGE & FAMILY THERAPY BD	55	102	190	349	-
	H7Q	PODIATRIC MEDICINE	20	138	69	265	-
	H7R	VETERINARY MEDICINE BOARD	37	97	130	402	-
	H7S	EMERGENCY MEDICAL SERVICES BD	225	405	784	669	-
	H7U	DIETETICS & NUTRITION PRACTICE	16	102	55	206	-
	H7V	PSYCHOLOGY BOARD	195	99	679	506	-
	H7W	PHYSICAL THERAPY BOARD	75	143	263	518	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	100	143	350	814	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	25	188	87	148	-
	H9G	OMBUDSMAN MH/DD	402	54	1,403	251	-
	J33	TRIAL COURTS	52,328	13,227	182,493	109,715	-
	J50	GUARDIAN AD LITEM BOARD	5,544	1,337	19,335	1,759	-
	J52	PUBLIC DEFENSE BOARD	14,610	1,871	50,953	2,969	-
	J58	COURT OF APPEALS	1,932	87	6,738	234	-
	J65	SUPREME COURT	10,059	2,655	35,080	6,371	-
	J68	TAX COURT	185	41	645	121	-
	J70	JUDICIAL STANDARDS BOARD	67	259	233	176	-
	L10	LEGISLATIVE COORDINATING COMMISSION	1,839	1,177	6,414	1,879	-
	L11	SENATE	-	150	-	73	-
	L12	HOUSE	-	134	-	114	-
	L49	LEGISLATIVE AUDITOR	105	59	365	48	-
	P01	MILITARY AFFAIRS DEPT	10,165	1,445	35,449	33,090	-
	P07	PUBLIC SAFETY DEPT	53,041	45,539	184,979	199,335	-
	P78	CORRECTIONS DEPT	105,333	19,321	367,343	49,817	-
	P7T	PEACE OFFICERS BOARD (POST)	199	519	695	496	-
	P9E	SENTENCING GUIDELINES COMM	123	43	428	143	-
	R28	MINN CONSERVATION CORPS	-	56	-	8	-
	R29	NATURAL RESOURCES DEPT	126,686	63,602	441,811	196,431	-
	R32	POLLUTION CONTROL AGENCY	26,017	12,001	90,732	24,998	-
	R9P	WATER & SOIL RESOURCES BOARD	7,330	6,362	25,564	4,942	-
	T79	TRANSPORTATION DEPT	212,932	45,041	742,592	1,002,216	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	153	-	6,381	-
	0	OTHER	-	-	-	186	-
	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 2018 - Actual

Schedule No.	DP#	Name	SUM OF PERCENT 13.3 Personnel Administration	Net Administrative Expenditures by Division 14.2 MEDIATION SERVICES	SUM OF PERCENT 14.3 Mediation Services	Legislative Auditor General Support 15.2 LEGISLATIVE AUDITOR	Financial Audits 15.3 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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration	(6,111,358)				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services	-	(53)			
G45-14.3	G45-14.3	Mediation Services	-	53	(65,601)		
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	L49-15.2	Legislative Auditor	4,833	-	52	(1,764,961)	
L49-15.3	L49-15.3	Financial Audits	-	-	-	870,302	(3,170,121)
L49-15.4	L49-15.4	Program Audits	-	-	-	592,521	-
L49-15.5	L49-15.5	Single Audits	-	-	-	287,521	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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	-	-	-	14,617	-
L49-15.13	L49-15.13	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	-	-	-	-	15,322
G02-3.2	G02-3.2	Admin Management Services	2,910	-	31	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	8,625	-	93	-	-
G02-4.5	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	548	-	6	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	6,803	-	73	-	7,750
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	-	-	-	-	561,480
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	70,801	-	760	-	64,067
	B11	COSMETOLOGIST EXAMINERS BOARD	1,978	-	21	-	-
	B13	COMMERCE DEPT	44,264	-	475	-	24,446
	B14	ANIMAL HEALTH BOARD	4,886	-	52	-	-
	B15	BARBER EXAMINERS BOARD	262	-	3	-	-
	B20	EXPLORE MINNESOTA TOURISM	4,702	-	50	-	1,382
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	151,592	-	1,627	-	92,743
	B24	PUBLIC FACILITIES AUTHORITY	1,202	-	13	-	705
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	29,797	-	320	-	861
	B41	WORKERS COMP COURT OF APPEALS	974	-	10	-	-
	B42	LABOR AND INDUSTRY DEPT	42,246	-	453	-	1,601
	B43	IRON RANGE RESOURCES	4,629	-	50	-	2,221
	B7E	ARCHITECTURE, ENGINEERING BD	709	-	8	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	387	-	4	-	-
	B7S	PRIVATE DETECTIVES BOARD	242	-	3	-	-
	B82	PUBLIC UTILITIES COMM	16,576	-	178	-	-
	B9D	AMATEUR SPORTS COMM	249	-	3	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	28,434
	E25	CENTER FOR ARTS EDUCATION	7,282	-	78	-	85,796
	E26	MN STATE COLLEGES/UNIVERSITIES	1,370,185	-	14,708	-	62,138
	E37	EDUCATION DEPARTMENT	43,669	-	469	-	47,520
	E39	BOARD OF TEACHING	1,424	-	15	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	882
	E44	MINNESOTA STATE ACADEMIES	22,670	-	243	-	-
	E50	ARTS BOARD	2,649	-	28	-	1,229
	E60	OFFICE OF HIGHER EDUCATION	8,052	-	86	-	705
	E77	ZOOLOGICAL BOARD	31,099	-	334	-	38,745
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	2,703
	E95	HUMANITIES COMMISSION	-	-	-	-	882
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	142	-	2	-	-
	G02	ADMINISTRATION	63,439	-	681	-	9,019
	G03	LOTTERY	14,222	-	153	-	157,930
	G05	RACING COMMISSION	4,029	-	43	-	35,809
	G06	ATTORNEY GENERAL	29,671	-	318	-	59,092
	G09	GAMBLING CONTROL BOARD	3,005	-	32	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	16,341	-	175	-	19,620
	G17	HUMAN RIGHTS DEPT	4,923	-	53	-	219
	G19	INDIAN AFFAIRS COUNCIL	457	-	5	-	-
	G38	INVESTMENT BOARD	1,940	-	21	-	206,719
	G39	GOVERNORS OFFICE	4,821	-	52	-	24,081
	G45	MEDIATION SERVICES DEPT	1,122	-	12	-	31
	G46	MN.IT	240,467	-	2,581	-	146,649
	G53	SECRETARY OF STATE	9,020	-	97	-	40,866
	G61	OFFICE OF THE STATE AUDITOR	8,075	-	87	-	42,432
	G62	MINN STATE RETIREMENT SYSTEM	11,304	-	121	-	92,128
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	8,340	-	90	-	83,382
	G67	REVENUE DEPT	135,218	-	1,451	-	22,308
	G69	TEACHERS RETIREMENT ASSOC	7,479	-	80	-	67,624
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	417	-	4	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	790	-	8	-	-
	G9K	ADMINISTRATIVE HEARINGS	6,566	-	70	-	-
	G9L	BLACK MINNESOTANS COUNCIL	225	-	2	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	487	-	5	-	-
	G9N	ASIAN-PACIFIC COUNCIL	376	-	4	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	4	-	0	-	-
	G9X	CAPITOL AREA ARCHITECT	357	-	4	-	-
	G9Y	DISABILITY COUNCIL	937	-	10	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	167,981	-	1,803	-	66,469

	H55	HUMAN SERVICES DEPT	461,284	-	4,952	-	296,302
	H55b	HUMAN SERVICES SOS	212,953	-	2,286	-	-
	H55c	HUMAN SERVICES MSOP	39,467	-	424	-	-
	H60	MNSURE	18,209	-	195	-	1,805
	H75	VETERANS AFFAIRS DEPT	146,851	-	1,576	-	139,066
	H7B	MEDICAL PRACTICE BOARD	2,244	-	24	-	-
	H7C	NURSING BOARD	2,633	-	28	-	2,016
	H7D	PHARMACY BOARD	1,832	-	20	-	4,124
	H7F	DENTISTRY BOARD	894	-	10	-	631
	H7H	CHIROPRACTIC EXAMINERS BOARD	433	-	5	-	11,401
	H7J	OPTOMETRY BOARD	73	-	1	-	-
	H7K	NURSING HOME ADMIN BOARD	984	-	11	-	121
	H7L	SOCIAL WORK BOARD	1,014	-	11	-	566
	H7M	MARRIAGE & FAMILY THERAPY BD	225	-	2	-	1,051
	H7Q	PODIATRIC MEDICINE	81	-	1	-	-
	H7R	VETERINARY MEDICINE BOARD	154	-	2	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	926	-	10	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	65	-	1	-	-
	H7V	PSYCHOLOGY BOARD	802	-	9	-	1,386
	H7W	PHYSICAL THERAPY BOARD	311	-	3	-	1,698
	H7X	BEHAVIORAL HEALTH & THERAPY BD	413	-	4	-	445
	H7Y	OCCUPATIONAL THERAPY PRACT BD	103	-	1	-	-
	H9G	OMBUDSMAN MH/DD	1,657	-	18	-	-
	J33	TRIAL COURTS	215,589	-	2,314	-	44,648
	J50	GUARDIAN AD LITEM BOARD	22,842	-	245	-	-
	J52	PUBLIC DEFENSE BOARD	60,194	-	646	-	-
	J58	COURT OF APPEALS	7,959	-	85	-	-
	J65	SUPREME COURT	41,442	-	445	-	-
	J68	TAX COURT	761	-	8	-	-
	J70	JUDICIAL STANDARDS BOARD	275	-	3	-	-
	L10	LEGISLATIVE COORDINATING COMMISSION	7,577	-	81	-	-
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	432	-	5	-	-
	P01	MILITARY AFFAIRS DEPT	41,878	-	450	-	329
	P07	PUBLIC SAFETY DEPT	218,526	-	2,346	-	85,812
	P78	CORRECTIONS DEPT	433,963	-	4,658	-	65,725
	P7T	PEACE OFFICERS BOARD (POST)	821	-	9	-	-
	P9E	SENTENCING GUIDELINES COMM	505	-	5	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	521,936	-	5,603	-	122,846
	R32	POLLUTION CONTROL AGENCY	107,186	-	1,151	-	14,352
	R9P	WATER & SOIL RESOURCES BOARD	30,200	-	324	-	65,644
	T79	TRANSPORTATION DEPT	877,266	-	9,417	-	88,464
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	8,561
	0	OTHER	-	-	-	-	97,137
	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 2018 - Actual

Schedule No.	DP#	Name	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
			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 (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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	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	(2,158,289)				
L49-15.5	L49-15.5	Single Audits	-	(1,047,311)			
L49-15.6	L49-15.6	Audit Comm	-	-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	
L49-15.8	L49-15.8	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					
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	-	45,393	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	-	46,370	-	-	-
	B14	ANIMAL HEALTH BOARD	75,830	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	209,274	54,329	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	73,404	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	67,096	-	-	-	-
	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	257,795	120,977	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	66,617	-	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-	-
	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	7,057	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	49,483	-	-	-	-
	G53	SECRETARY OF STATE	261,191	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	6,884	-	-	-	-
	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	311,855	153,575	-	-	-

H55	HUMAN SERVICES DEPT	51,330	545,149	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	33,574	-	-	-
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	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	-
J33	TRIAL COURTS	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	290,985	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	47,943	-	-	-
P07	PUBLIC SAFETY DEPT	16,015	-	-	-	-
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	82,481	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	330,992	-	-	-	-
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 2018 - Actual

Schedule No.	DP#	Name	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
			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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-				
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-			
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	(53,243)		
L49-15.13	L49-15.13	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 Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	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	-	-	-	53,242.92	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-	-
	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	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	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT 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	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	-	-	-	-	-
0	Source					
0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018 - Actual

Schedule No.	DP#	Name	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**
	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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-					
G61-16.2	G61-16.2	State Auditor	-	(48,577)				
G61-16.3	G61-16.3	State Auditor General	-	-				
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	(6,864,688)			
0	0	0						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	-	-	628	(139,847)		
G02-3.2	G02-3.2	Admin Management Services	-	-	-	1,796	(52,940)	
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	19,184	
G02-3.4	G02-3.4	Human Resources	-	-	-	-	11,095	
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	22,662	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	
G02-4.2	G02-4.2	Government & Citizen Services	-	-	992	4,313	-	
G02-4.5	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	-	-	332	-	-	
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	1,199	-	-	
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 Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	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	-	-	15	-	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	549	-	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	-	50	39,118	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2,238	-	-
	B13	COMMERCE DEPT	-	482	48,406	-	-
	B14	ANIMAL HEALTH BOARD	-	3	1,685	-	-
	B15	BARBER EXAMINERS BOARD	-	-	484	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	2,058	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	3,461	457,475	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	1,453	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	12,220	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	201	-	-
	B42	LABOR AND INDUSTRY DEPT	-	24	77,855	-	-
	B43	IRON RANGE RESOURCES	-	-	4,036	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	1,181	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	-
	B7P	ACCOUNTANCY BOARD	-	-	1,032	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	128	-	-
	B82	PUBLIC UTILITIES COMM	-	-	10,168	-	-
	B9D	AMATEUR SPORTS COMM	-	-	95	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	3,414	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	2,975	794,641	-	-
	E37	EDUCATION DEPARTMENT	-	2,804	82,311	-	-
	E39	BOARD OF TEACHING	-	-	740	-	-
	E40	HISTORICAL SOCIETY	-	-	87	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	5,580	-	-
	E50	ARTS BOARD	-	3	4,191	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	6,739	-	-
	E77	ZOOLOGICAL BOARD	-	0	13,026	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	751	-	-
	E95	HUMANITIES COMMISSION	-	-	59	-	-
	E97	SCIENCE MUSEUM	-	-	7	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	20	-	-
	G02	ADMINISTRATION	-	11	82,239	133,739	-
	G03	LOTTERY	-	-	924	-	-
	G05	RACING COMMISSION	-	-	2,478	-	-
	G06	ATTORNEY GENERAL	-	8	5,552	-	-
	G09	GAMBLING CONTROL BOARD	-	-	738	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	9,786	-	-
	G17	HUMAN RIGHTS DEPT	-	-	1,308	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	555	-	-
	G38	INVESTMENT BOARD	-	-	863	-	-
	G39	GOVERNORS OFFICE	-	-	788	-	-
	G45	MEDIATION SERVICES DEPT	-	-	422	-	-
	G46	MN.IT	-	-	60,018	-	-
	G53	SECRETARY OF STATE	-	-	4,717	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	1,445	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	16,048	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	24,581	-	-
	G67	REVENUE DEPT	-	-	12,150	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	22,619	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	364,279	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	237	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	12	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	361	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	3,701	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	239	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	238	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	334	-	-
	G9Q	MMB DEBT SERVICE	-	-	801	-	-
	G9R	MMB NON-OPERATING	-	26	830,009	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	183	-	-
	G9Y	DISABILITY COUNCIL	-	-	340	-	-
	GPR	PAYROLL CLEARING	-	-	19	-	-
	H12	HEALTH DEPT	-	943	78,687	-	-

	H55	HUMAN SERVICES DEPT	-	34,170	1,167,645	-	-
	H55b	HUMAN SERVICES SOS	-	-	69,168	-	-
	H55c	HUMAN SERVICES MSOP	-	-	8,358	-	-
	H60	MNSURE	-	20	3,449	-	-
	H75	VETERANS AFFAIRS DEPT	-	64	30,472	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	1,959	-	-
	H7C	NURSING BOARD	-	-	2,246	-	-
	H7D	PHARMACY BOARD	-	0	1,871	-	-
	H7F	DENTISTRY BOARD	-	-	1,526	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	666	-	-
	H7J	OPTOMETRY BOARD	-	-	300	-	-
	H7K	NURSING HOME ADMIN BOARD	-	-	819	-	-
	H7L	SOCIAL WORK BOARD	-	-	1,684	-	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	524	-	-
	H7Q	PODIATRIC MEDICINE	-	-	399	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	604	-	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	0	1,006	-	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	310	-	-
	H7V	PSYCHOLOGY BOARD	-	-	760	-	-
	H7W	PHYSICAL THERAPY BOARD	-	-	779	-	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	1,223	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	222	-	-
	H9G	OMBUDSMAN MH/DD	-	-	377	-	-
	J33	TRIAL COURTS	-	11	164,859	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	2,643	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	4,461	-	-
	J58	COURT OF APPEALS	-	-	352	-	-
	J65	SUPREME COURT	-	2	9,574	-	-
	J68	TAX COURT	-	-	182	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	265	-	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	2,824	-	-
	L11	SENATE	-	-	109	-	-
	L12	HOUSE	-	-	172	-	-
	L49	LEGISLATIVE AUDITOR	-	-	72	-	-
	P01	MILITARY AFFAIRS DEPT	-	226	49,721	-	-
	P07	PUBLIC SAFETY DEPT	-	350	299,523	-	-
	P78	CORRECTIONS DEPT	-	6	74,855	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	745	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	214	-	-
	R28	MINN CONSERVATION CORPS	-	-	12	-	-
	R29	NATURAL RESOURCES DEPT	-	191	295,160	-	-
	R32	POLLUTION CONTROL AGENCY	-	70	37,562	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	7	7,425	-	-
	T79	TRANSPORTATION DEPT	-	2,673	1,505,944	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	9,588	-	-
	0	OTHER	-	-	279	-	-
	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 2018 - Actual

Schedule No.	DP#	Name	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services	Leases 22.5 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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
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	(19,184)					
G02-3.4	G02-3.4	Human Resources	-	(11,095)				
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	(22,662)			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-			
G02-4.2	G02-4.2	Government & Citizen Services	2,296	1,328	270	(46,072)		
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	5,315	(5,315)	
G02-4.7	G02-4.7	Real Property	-	-	-	10,138	-	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	-	-	-	20,038	-	
G02-4.10	G02-4.10	Central Mail	-	-	-	4,902	-	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	4,264	-	
G02-4.12	G02-4.12	Grants Management	-	-	-	1,414	-	
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 Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	-	-	-	201
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	55
	B13	COMMERCE DEPT	-	-	-	-	55
	B14	ANIMAL HEALTH BOARD	-	-	-	-	37
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	420
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	91
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	73
	B43	IRON RANGE RESOURCES	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	18
	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	-	-	-	-	18
	E37	EDUCATION DEPARTMENT	-	-	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	18
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02	ADMINISTRATION	16,888	9,767	22,392	-	146
	G03	LOTTERY	-	-	-	-	146
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	18
	G09	GAMBLING CONTROL BOARD	-	-	-	-	55
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	55
	G17	HUMAN RIGHTS DEPT	-	-	-	-	18
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	18
	G46	MN.IT	-	-	-	-	73
	G53	SECRETARY OF STATE	-	-	-	-	18
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	128
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	18
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	164
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	55
	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	-	-	-	-	55
	G9Y	DISABILITY COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	-	-	128

	H55	HUMAN SERVICES DEPT	-	-	-	-	968
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MNSURE	-	-	-	-	37
	H75	VETERANS AFFAIRS DEPT	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	18
	H7C	NURSING BOARD	-	-	-	-	18
	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	-	-	-	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	18
	J33	TRIAL COURTS	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-
	J65	SUPREME COURT	-	-	-	-	18
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-	584
	P78	CORRECTIONS DEPT	-	-	-	-	256
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	420
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	73
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	146
	T79	TRANSPORTATION DEPT	-	-	-	-	55
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	0	OTHER	-	-	-	-	621
	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 2018 - Actual

Schedule No.	DP#	Name	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
			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
	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					

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	(10,138)					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	-	(20,038)				
G02-4.10	G02-4.10	Central Mail	-	-	(4,902)			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	(4,264)		
G02-4.12	G02-4.12	Grants Management	-	-	-	0	(1,414)	
G46-6.2	G46-6.2	Minnesota Information Technology	-	5	-	0	-	
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	
G46-6.4	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	-	5	-	
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 Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	0	-	-	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	10	-	3	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0				-	
0	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	3	440	69	49	12
	B11	COSMETOLOGIST EXAMINERS BOARD	-	7	9	1	-
	B13	COMMERCE DEPT	1	204	117	31	50
	B14	ANIMAL HEALTH BOARD	-	13	3	3	-
	B15	BARBER EXAMINERS BOARD	-	2	2	0	-
	B20	EXPLORE MINNESOTA TOURISM	-	33	12	3	1
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	8	2,518	-	106	199
	B24	PUBLIC FACILITIES AUTHORITY	-	19	-	1	67
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	78	14	21	-
	B41	WORKERS COMP COURT OF APPEALS	-	1	1	1	-
	B42	LABOR AND INDUSTRY DEPT	-	186	102	30	2
	B43	IRON RANGE RESOURCES	89	40	-	3	28
	B7E	ARCHITECTURE, ENGINEERING BD	-	8	7	0	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	3	10	0	-
	B7S	PRIVATE DETECTIVES BOARD	-	0	-	0	-
	B82	PUBLIC UTILITIES COMM	-	8	2	12	-
	B9D	AMATEUR SPORTS COMM	248	-	-	0	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
	E25	CENTER FOR ARTS EDUCATION	54	43	-	5	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	6	958	-
	E37	EDUCATION DEPARTMENT	-	174	19	31	157
	E39	BOARD OF TEACHING	-	9	2	1	-
	E40	HISTORICAL SOCIETY	553	1	-	-	-
	E44	MINNESOTA STATE ACADEMIES	122	85	-	16	-
	E50	ARTS BOARD	-	68	1	2	36
	E60	OFFICE OF HIGHER EDUCATION	-	46	36	6	12
	E77	ZOOLOGICAL BOARD	199	142	-	22	-
	E81	UNIVERSITY OF MINNESOTA	-	4	-	-	-
	E95	HUMANITIES COMMISSION	-	1	-	-	-
	E97	SCIENCE MUSEUM	-	0	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	-
	G02	ADMINISTRATION	-	325	46	44	15
	G03	LOTTERY	-	-	1	10	-
	G05	RACING COMMISSION	-	17	-	3	0
	G06	ATTORNEY GENERAL	-	61	53	21	-
	G09	GAMBLING CONTROL BOARD	-	5	-	2	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	32	68	11	-
	G17	HUMAN RIGHTS DEPT	-	11	14	3	-
	G19	INDIAN AFFAIRS COUNCIL	-	8	0	0	1
	G38	INVESTMENT BOARD	-	4	1	1	-
	G39	GOVERNORS OFFICE	-	5	2	3	-
	G45	MEDIATION SERVICES DEPT	-	3	1	1	-
	G46	MN.IT	-	552	1	168	-
	G53	SECRETARY OF STATE	-	45	21	6	-
	G61	OFFICE OF THE STATE AUDITOR	-	23	1	6	-
	G62	MINN STATE RETIREMENT SYSTEM	45	17	139	8	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	8	248	6	-
	G67	REVENUE DEPT	-	110	1,129	95	0
	G69	TEACHERS RETIREMENT ASSOC	-	28	54	5	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	4	0	0	-
	G96	UNIFORM LAWS COMMISSION	-	0	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	3	5	1	-
	G9K	ADMINISTRATIVE HEARINGS	-	23	51	5	-
	G9L	BLACK MINNESOTANS COUNCIL	-	3	-	0	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	4	0	0	-
	G9N	ASIAN-PACIFIC COUNCIL	-	4	0	0	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	1	-	0	-
	G9X	CAPITOL AREA ARCHITECT	-	2	0	0	-
	G9Y	DISABILITY COUNCIL	-	5	1	1	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	746	268	117	227

H55	HUMAN SERVICES DEPT	1,043	508	365	322	165
H55b	HUMAN SERVICES SOS	-	208	-	149	-
H55c	HUMAN SERVICES MSOP	-	33	-	28	-
H60	MNSURE	-	9	85	13	5
H75	VETERANS AFFAIRS DEPT	382	369	4	103	1
H7B	MEDICAL PRACTICE BOARD	-	13	28	2	-
H7C	NURSING BOARD	-	6	27	2	-
H7D	PHARMACY BOARD	-	8	46	1	-
H7F	DENTISTRY BOARD	-	6	6	1	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	3	4	0	-
H7J	OPTOMETRY BOARD	-	2	2	0	-
H7K	NURSING HOME ADMIN BOARD	-	16	1	1	-
H7L	SOCIAL WORK BOARD	-	5	9	1	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	3	2	0	-
H7Q	PODIATRIC MEDICINE	-	2	1	0	-
H7R	VETERINARY MEDICINE BOARD	-	2	2	0	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	11	1	1	0
H7U	DIETETICS & NUTRITION PRACTICE	-	2	1	0	-
H7V	PSYCHOLOGY BOARD	-	4	1	1	-
H7W	PHYSICAL THERAPY BOARD	-	2	6	0	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	3	4	0	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	3	0	0	-
H9G	OMBUDSMAN MH/DD	-	5	1	1	-
J33	TRIAL COURTS	-	272	14	151	-
J50	GUARDIAN AD LITEM BOARD	-	12	0	16	-
J52	PUBLIC DEFENSE BOARD	-	47	-	42	-
J58	COURT OF APPEALS	-	2	4	6	-
J65	SUPREME COURT	-	92	14	29	2
J68	TAX COURT	-	2	1	1	-
J70	JUDICIAL STANDARDS BOARD	-	2	-	0	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	0	0	5	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	13	-	-
L49	LEGISLATIVE AUDITOR	-	1	1	0	-
P01	MILITARY AFFAIRS DEPT	1,703	831	0	29	-
P07	PUBLIC SAFETY DEPT	6	702	1,416	153	127
P78	CORRECTIONS DEPT	2,288	1,533	12	303	10
P7T	PEACE OFFICERS BOARD (POST)	-	3	1	1	0
P9E	SENTENCING GUIDELINES COMM	-	3	0	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	898	2,604	201	365	111
R32	POLLUTION CONTROL AGENCY	8	182	36	75	24
R9P	WATER & SOIL RESOURCES BOARD	-	122	2	21	53
T79	TRANSPORTATION DEPT	2,032	6,191	60	613	109
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1	0	-	-
0	OTHER	457	-	16	-	-
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 2018 - Actual

Schedule No.	DP#	Name	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
			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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
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	(2,551)					
G46-6.3	G46-6.3	IT Spend	-	-				
G46-6.4	G46-6.4	Enterprise IT Security	2,551	-	(2,551)			
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	51	(2,295,419)		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	151,150	(151,150)	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	75,729	-	
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	-	-	-	205,475	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	737,480	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	466,070	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	659,515	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	0	-	0	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	0	-	12	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

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					
	B04	AGRICULTURE DEPT	-	-	25	-	862
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2	-	49
	B13	COMMERCE DEPT	-	-	18	-	1,066
	B14	ANIMAL HEALTH BOARD	-	-	2	-	37
	B15	BARBER EXAMINERS BOARD	-	-	0	-	11
	B20	EXPLORE MINNESOTA TOURISM	-	-	2	-	45
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	128	-	10,078
	B24	PUBLIC FACILITIES AUTHORITY	-	-	0	-	32
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	2	-	269
	B41	WORKERS COMP COURT OF APPEALS	-	-	0	-	4
	B42	LABOR AND INDUSTRY DEPT	-	-	25	-	1,715
	B43	IRON RANGE RESOURCES	-	-	1	-	89
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	0	-	26
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0
	B7P	ACCOUNTANCY BOARD	-	-	0	-	23
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	3
	B82	PUBLIC UTILITIES COMM	-	-	3	-	224
	B9D	AMATEUR SPORTS COMM	-	-	-	-	2
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0
	E25	CENTER FOR ARTS EDUCATION	-	-	2	-	75
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	33	-	17,505
	E37	EDUCATION DEPARTMENT	-	-	45	-	1,813
	E39	BOARD OF TEACHING	-	-	3	-	16
	E40	HISTORICAL SOCIETY	-	-	1	-	2
	E44	MINNESOTA STATE ACADEMIES	-	-	2	-	123
	E50	ARTS BOARD	-	-	1	-	92
	E60	OFFICE OF HIGHER EDUCATION	-	-	9	-	148
	E77	ZOOLOGICAL BOARD	-	-	5	-	287
	E81	UNIVERSITY OF MINNESOTA	-	-	3	-	17
	E95	HUMANITIES COMMISSION	-	-	-	-	1
	E97	SCIENCE MUSEUM	-	-	-	-	0
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	0
	G02	ADMINISTRATION	-	-	25	-	1,812
	G03	LOTTERY	-	-	1	-	20
	G05	RACING COMMISSION	-	-	0	-	55
	G06	ATTORNEY GENERAL	-	-	1	-	122
	G09	GAMBLING CONTROL BOARD	-	-	0	-	16
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	55	-	216
	G17	HUMAN RIGHTS DEPT	-	-	2	-	29
	G19	INDIAN AFFAIRS COUNCIL	-	-	0	-	12
	G38	INVESTMENT BOARD	-	-	0	-	19
	G39	GOVERNORS OFFICE	-	-	1	-	17
	G45	MEDIATION SERVICES DEPT	-	-	1	-	9
	G46	MN.IT	-	-	3	-	1,322
	G53	SECRETARY OF STATE	-	-	2	-	104
	G61	OFFICE OF THE STATE AUDITOR	-	-	0	-	32
	G62	MINN STATE RETIREMENT SYSTEM	-	-	0	-	354
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1	-	541
	G67	REVENUE DEPT	-	-	112	-	268
	G69	TEACHERS RETIREMENT ASSOC	-	-	1	-	498
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	8,025
	G92	OMBUDSPERSON FOR FAMILIES	-	-	0	-	5
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0
	G9J	CAMPAIGN FINANCE BOARD	-	-	0	-	8
	G9K	ADMINISTRATIVE HEARINGS	-	-	3	-	82
	G9L	BLACK MINNESOTANS COUNCIL	-	-	0	-	5
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	0	-	5
	G9N	ASIAN-PACIFIC COUNCIL	-	-	0	-	7
	G9Q	MMB DEBT SERVICE	-	-	-	-	18
	G9R	MMB NON-OPERATING	-	-	-	-	18,284
	G9X	CAPITOL AREA ARCHITECT	-	-	0	-	4
	G9Y	DISABILITY COUNCIL	-	-	0	-	8
	GPR	PAYROLL CLEARING	-	-	-	-	0
	H12	HEALTH DEPT	-	-	134	-	1,733

H55	HUMAN SERVICES DEPT	-	-	892	-	25,722
H55b	HUMAN SERVICES SOS	-	-	-	-	1,524
H55c	HUMAN SERVICES MSOP	-	-	-	-	184
H60	MNSURE	-	-	7	-	76
H75	VETERANS AFFAIRS DEPT	-	-	28	-	671
H7B	MEDICAL PRACTICE BOARD	-	-	1	-	43
H7C	NURSING BOARD	-	-	1	-	49
H7D	PHARMACY BOARD	-	-	2	-	41
H7F	DENTISTRY BOARD	-	-	1	-	34
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	0	-	15
H7J	OPTOMETRY BOARD	-	-	0	-	7
H7K	NURSING HOME ADMIN BOARD	-	-	5	-	18
H7L	SOCIAL WORK BOARD	-	-	0	-	37
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	0	-	12
H7Q	PODIATRIC MEDICINE	-	-	0	-	9
H7R	VETERINARY MEDICINE BOARD	-	-	0	-	13
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	1	-	22
H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	7
H7V	PSYCHOLOGY BOARD	-	-	1	-	17
H7W	PHYSICAL THERAPY BOARD	-	-	0	-	17
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	0	-	27
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	0	-	5
H9G	OMBUDSMAN MH/DD	-	-	1	-	8
J33	TRIAL COURTS	-	-	1	-	3,632
J50	GUARDIAN AD LITEM BOARD	-	-	0	-	58
J52	PUBLIC DEFENSE BOARD	-	-	2	-	98
J58	COURT OF APPEALS	-	-	0	-	8
J65	SUPREME COURT	-	-	10	-	211
J68	TAX COURT	-	-	0	-	4
J70	JUDICIAL STANDARDS BOARD	-	-	0	-	6
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	1	-	62
L11	SENATE	-	-	-	-	2
L12	HOUSE	-	-	-	-	4
L49	LEGISLATIVE AUDITOR	-	-	-	-	2
P01	MILITARY AFFAIRS DEPT	-	-	6	-	1,095
P07	PUBLIC SAFETY DEPT	-	-	302	-	6,598
P78	CORRECTIONS DEPT	-	-	106	-	1,649
P7T	PEACE OFFICERS BOARD (POST)	-	-	0	-	16
P9E	SENTENCING GUIDELINES COMM	-	-	0	-	5
R28	MINN CONSERVATION CORPS	-	-	-	-	0
R29	NATURAL RESOURCES DEPT	-	-	108	-	6,502
R32	POLLUTION CONTROL AGENCY	-	-	57	-	827
R9P	WATER & SOIL RESOURCES BOARD	-	-	8	-	164
T79	TRANSPORTATION DEPT	-	-	258	-	33,174
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	2	-	211
0	OTHER	-	-	41	-	6
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 2018 - Actual

Schedule No.	DP#	Name	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
			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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
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	(75,729)					
G10-9.3	G10-9.3	Debt Management	75,729	(75,729)				
G10-9.4	G10-9.4	Debt Management - Other	-	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	-	(205,475)			
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	170,394	(170,394)		
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	35,081	-	(35,081)	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	-	0	0	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	14	17	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	-	763	-	971	2,247
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	56	12
	B13	COMMERCE DEPT	-	-	-	1,202	364
	B14	ANIMAL HEALTH BOARD	-	-	-	42	61
	B15	BARBER EXAMINERS BOARD	-	-	-	12	9
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	51	99
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	11,361	1,103
	B24	PUBLIC FACILITIES AUTHORITY	-	402	-	36	158
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	4,545	-	303	131
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	5	4
	B42	LABOR AND INDUSTRY DEPT	-	-	-	1,933	342
	B43	IRON RANGE RESOURCES	-	-	-	100	77
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	29	7
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	0
	B7P	ACCOUNTANCY BOARD	-	-	-	26	5
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	3	9
	B82	PUBLIC UTILITIES COMM	-	-	-	252	34
	B9D	AMATEUR SPORTS COMM	-	-	-	2	4
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	0
	E25	CENTER FOR ARTS EDUCATION	-	-	-	85	203
	E26	MN STATE COLLEGES/UNIVERSITIES	-	635	-	19,733	1,038
	E37	EDUCATION DEPARTMENT	-	8,745	-	2,044	865
	E39	BOARD OF TEACHING	-	-	-	18	10
	E40	HISTORICAL SOCIETY	-	-	-	2	21
	E44	MINNESOTA STATE ACADEMIES	-	-	-	139	266
	E50	ARTS BOARD	-	-	-	104	53
	E60	OFFICE OF HIGHER EDUCATION	-	80	-	167	208
	E77	ZOOLOGICAL BOARD	-	-	-	323	145
	E81	UNIVERSITY OF MINNESOTA	-	2,020	-	19	47
	E95	HUMANITIES COMMISSION	-	-	-	1	15
	E97	SCIENCE MUSEUM	-	-	-	0	2
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	1
	G02	ADMINISTRATION	-	886	-	2,042	453
	G03	LOTTERY	-	-	-	23	37
	G05	RACING COMMISSION	-	-	-	62	61
	G06	ATTORNEY GENERAL	-	-	-	138	174
	G09	GAMBLING CONTROL BOARD	-	-	-	18	17
	G10	MINNESOTA MANAGEMENT & BUDGET	-	68	-	243	160
	G17	HUMAN RIGHTS DEPT	-	-	-	32	39
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	14	25
	G38	INVESTMENT BOARD	-	-	-	21	8
	G39	GOVERNORS OFFICE	-	-	-	20	28
	G45	MEDIATION SERVICES DEPT	-	-	-	10	5
	G46	MN.IT	-	96	-	1,490	843
	G53	SECRETARY OF STATE	-	-	-	117	65
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	36	34
	G62	MINN STATE RETIREMENT SYSTEM	-	26	-	399	20
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	35	-	610	27
	G67	REVENUE DEPT	-	-	-	302	965
	G69	TEACHERS RETIREMENT ASSOC	-	35	-	562	9
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	9,046	162
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	6	12
	G96	UNIFORM LAWS COMMISSION	-	-	-	0	1
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	9	22
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	92	53
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	6	7
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	6	9
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	8	12
	G9Q	MMB DEBT SERVICE	-	-	-	20	159
	G9R	MMB NON-OPERATING	-	-	-	20,612	164
	G9X	CAPITOL AREA ARCHITECT	-	-	-	5	8
	G9Y	DISABILITY COUNCIL	-	-	-	8	15
	GPR	PAYROLL CLEARING	-	-	-	0	-
	H12	HEALTH DEPT	-	-	-	1,954	2,178

H55	HUMAN SERVICES DEPT	-	336	-	28,996	1,303
H55b	HUMAN SERVICES SOS	-	-	-	1,718	1,328
H55c	HUMAN SERVICES MSOP	-	-	-	208	62
H60	MNSURE	-	-	-	86	48
H75	VETERANS AFFAIRS DEPT	-	-	-	757	973
H7B	MEDICAL PRACTICE BOARD	-	-	-	49	21
H7C	NURSING BOARD	-	-	-	56	12
H7D	PHARMACY BOARD	-	-	-	46	29
H7F	DENTISTRY BOARD	-	-	-	38	15
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	17	11
H7J	OPTOMETRY BOARD	-	-	-	7	9
H7K	NURSING HOME ADMIN BOARD	-	-	-	20	20
H7L	SOCIAL WORK BOARD	-	-	-	42	16
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	13	8
H7Q	PODIATRIC MEDICINE	-	-	-	10	11
H7R	VETERINARY MEDICINE BOARD	-	-	-	15	8
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	25	34
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	8	8
H7V	PSYCHOLOGY BOARD	-	-	-	19	8
H7W	PHYSICAL THERAPY BOARD	-	-	-	19	12
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	30	12
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	6	16
H9G	OMBUDSMAN MH/DD	-	-	-	9	4
J33	TRIAL COURTS	-	-	-	4,094	1,094
J50	GUARDIAN AD LITEM BOARD	-	-	-	66	111
J52	PUBLIC DEFENSE BOARD	-	-	-	111	155
J58	COURT OF APPEALS	-	-	-	9	7
J65	SUPREME COURT	-	-	-	238	220
J68	TAX COURT	-	-	-	5	3
J70	JUDICIAL STANDARDS BOARD	-	-	-	7	21
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	70	97
L11	SENATE	-	-	-	3	12
L12	HOUSE	-	-	-	4	11
L49	LEGISLATIVE AUDITOR	-	-	-	2	5
P01	MILITARY AFFAIRS DEPT	-	-	-	1,235	120
P07	PUBLIC SAFETY DEPT	-	434	-	7,438	3,766
P78	CORRECTIONS DEPT	-	-	-	1,859	1,598
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	19	43
P9E	SENTENCING GUIDELINES COMM	-	-	-	5	4
R28	MINN CONSERVATION CORPS	-	-	-	0	5
R29	NATURAL RESOURCES DEPT	-	6	-	7,330	5,260
R32	POLLUTION CONTROL AGENCY	-	-	-	933	992
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	184	526
T79	TRANSPORTATION DEPT	-	16,120	-	37,397	3,725
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	238	13
0	OTHER	-	40,499	-	7	-
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 2018 - Actual

Schedule No.	DP#	Name	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
			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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
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	(1,344,353)					
G10-11.3	G10-11.3	Central Payroll	372,797	(372,797)				
G10-11.4	G10-11.4	Accounting Services	347,854	-	(347,854)			
G10-11.5	G10-11.5	Financial Reporting	617,021	-	-	(617,021)		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	6,682	-	-	-	(6,682)	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	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	1	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	296	28	49	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	-	4,332	1,983	3,518	7
	B11	COSMETOLOGIST EXAMINERS BOARD	-	121	113	201	-
	B13	COMMERCE DEPT	-	2,708	2,454	4,353	66
	B14	ANIMAL HEALTH BOARD	-	299	85	152	0
	B15	BARBER EXAMINERS BOARD	-	16	25	44	-
	B20	EXPLORE MINNESOTA TOURISM	-	288	104	185	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	9,276	23,192	41,138	476
	B24	PUBLIC FACILITIES AUTHORITY	-	74	74	131	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	1,823	620	1,099	-
	B41	WORKERS COMP COURT OF APPEALS	-	60	10	18	-
	B42	LABOR AND INDUSTRY DEPT	-	2,585	3,947	7,001	3
	B43	IRON RANGE RESOURCES	-	283	205	363	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	43	60	106	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	0	0	-
	B7P	ACCOUNTANCY BOARD	-	24	52	93	-
	B7S	PRIVATE DETECTIVES BOARD	-	15	6	11	-
	B82	PUBLIC UTILITIES COMM	-	1,014	515	914	-
	B9D	AMATEUR SPORTS COMM	-	15	5	9	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	0	-
	E25	CENTER FOR ARTS EDUCATION	-	446	173	307	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	83,841	40,285	71,458	409
	E37	EDUCATION DEPARTMENT	-	2,672	4,173	7,402	386
	E39	BOARD OF TEACHING	-	87	38	67	-
	E40	HISTORICAL SOCIETY	-	-	4	8	-
	E44	MINNESOTA STATE ACADEMIES	-	1,387	283	502	-
	E50	ARTS BOARD	-	162	212	377	0
	E60	OFFICE OF HIGHER EDUCATION	-	493	342	606	-
	E77	ZOOLOGICAL BOARD	-	1,903	660	1,171	0
	E81	UNIVERSITY OF MINNESOTA	-	-	38	68	-
	E95	HUMANITIES COMMISSION	-	-	3	5	-
	E97	SCIENCE MUSEUM	-	-	0	1	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	9	1	2	-
	G02	ADMINISTRATION	-	3,882	4,169	7,395	1
	G03	LOTTERY	-	870	47	83	-
	G05	RACING COMMISSION	-	247	126	223	-
	G06	ATTORNEY GENERAL	-	1,816	281	499	1
	G09	GAMBLING CONTROL BOARD	-	184	37	66	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	1,000	496	880	-
	G17	HUMAN RIGHTS DEPT	-	301	66	118	-
	G19	INDIAN AFFAIRS COUNCIL	-	28	28	50	-
	G38	INVESTMENT BOARD	-	119	44	78	-
	G39	GOVERNORS OFFICE	-	295	40	71	-
	G45	MEDIATION SERVICES DEPT	-	69	21	38	-
	G46	MN.IT	-	14,714	3,043	5,397	-
	G53	SECRETARY OF STATE	-	552	239	424	-
	G61	OFFICE OF THE STATE AUDITOR	-	494	73	130	-
	G62	MINN STATE RETIREMENT SYSTEM	-	692	814	1,443	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	510	1,246	2,210	-
	G67	REVENUE DEPT	-	8,274	616	1,093	-
	G69	TEACHERS RETIREMENT ASSOC	-	458	1,147	2,034	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	18,468	32,758	-
	G92	OMBUDSPERSON FOR FAMILIES	-	26	12	21	-
	G96	UNIFORM LAWS COMMISSION	-	-	1	1	-
	G9J	CAMPAIGN FINANCE BOARD	-	48	18	32	-
	G9K	ADMINISTRATIVE HEARINGS	-	402	188	333	-
	G9L	BLACK MINNESOTANS COUNCIL	-	14	12	21	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	30	12	21	-
	G9N	ASIAN-PACIFIC COUNCIL	-	23	17	30	-
	G9Q	MMB DEBT SERVICE	-	-	41	72	-
	G9R	MMB NON-OPERATING	-	0	42,078	74,638	4
	G9X	CAPITOL AREA ARCHITECT	-	22	9	16	-
	G9Y	DISABILITY COUNCIL	-	57	17	31	-
	GPR	PAYROLL CLEARING	-	-	1	2	-
	H12	HEALTH DEPT	-	10,279	3,989	7,076	130

H55	HUMAN SERVICES DEPT	-	28,226	59,195	105,000	4,700
H55b	HUMAN SERVICES SOS	-	13,031	3,507	6,220	-
H55c	HUMAN SERVICES MSOP	-	2,415	424	752	-
H60	MNSURE	-	1,114	175	310	3
H75	VETERANS AFFAIRS DEPT	-	8,986	1,545	2,740	9
H7B	MEDICAL PRACTICE BOARD	-	137	99	176	-
H7C	NURSING BOARD	-	161	114	202	-
H7D	PHARMACY BOARD	-	112	95	168	0
H7F	DENTISTRY BOARD	-	55	77	137	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	27	34	60	-
H7J	OPTOMETRY BOARD	-	4	15	27	-
H7K	NURSING HOME ADMIN BOARD	-	60	42	74	-
H7L	SOCIAL WORK BOARD	-	62	85	151	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	14	27	47	-
H7Q	PODIATRIC MEDICINE	-	5	20	36	-
H7R	VETERINARY MEDICINE BOARD	-	9	31	54	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	57	51	90	0
H7U	DIETETICS & NUTRITION PRACTICE	-	4	16	28	-
H7V	PSYCHOLOGY BOARD	-	49	39	68	-
H7W	PHYSICAL THERAPY BOARD	-	19	39	70	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	25	62	110	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	6	11	20	-
H9G	OMBUDSMAN MH/DD	-	101	19	34	-
J33	TRIAL COURTS	-	13,192	8,358	14,825	1
J50	GUARDIAN AD LITEM BOARD	-	1,398	134	238	-
J52	PUBLIC DEFENSE BOARD	-	3,683	226	401	-
J58	COURT OF APPEALS	-	487	18	32	-
J65	SUPREME COURT	-	2,536	485	861	0
J68	TAX COURT	-	47	9	16	-
J70	JUDICIAL STANDARDS BOARD	-	17	13	24	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	464	143	254	-
L11	SENATE	-	-	6	10	-
L12	HOUSE	-	-	9	15	-
L49	LEGISLATIVE AUDITOR	-	26	4	6	-
P01	MILITARY AFFAIRS DEPT	-	2,563	2,521	4,471	31
P07	PUBLIC SAFETY DEPT	-	13,372	15,185	26,934	48
P78	CORRECTIONS DEPT	-	26,554	3,795	6,731	1
P7T	PEACE OFFICERS BOARD (POST)	-	50	38	67	-
P9E	SENTENCING GUIDELINES COMM	-	31	11	19	-
R28	MINN CONSERVATION CORPS	-	-	1	1	-
R29	NATURAL RESOURCES DEPT	-	31,937	14,963	26,542	26
R32	POLLUTION CONTROL AGENCY	-	6,559	1,904	3,378	10
R9P	WATER & SOIL RESOURCES BOARD	-	1,848	376	668	1
T79	TRANSPORTATION DEPT	-	53,680	76,346	135,421	368
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	486	862	-
0	OTHER	-	-	14	25	-
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 2018 - Actual

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 30.5 Personnel Operations and System Support	Number of Budget Transactions - FY (Actual) 30.6 Budget Service - Computer Operations	SUM OF PERCENT 30.7 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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
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	(466,070)				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-			
G10-12.5	G10-12.5	Personnel Operations and System Support	373,529	-	(373,529)		
G10-12.6	G10-12.6	Budget Service - Computer Operations	92,542	-	-	(92,542)	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	0	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	296	44	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	-	-	4,341	5,929	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	121	33	-
	B13	COMMERCE DEPT	-	-	2,714	959	-
	B14	ANIMAL HEALTH BOARD	-	-	300	160	-
	B15	BARBER EXAMINERS BOARD	-	-	16	23	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	288	260	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	9,294	2,909	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	74	418	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	1,827	345	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	60	12	-
	B42	LABOR AND INDUSTRY DEPT	-	-	2,590	903	-
	B43	IRON RANGE RESOURCES	-	-	284	202	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	43	17	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	1	-
	B7P	ACCOUNTANCY BOARD	-	-	24	12	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	15	23	-
	B82	PUBLIC UTILITIES COMM	-	-	1,016	90	-
	B9D	AMATEUR SPORTS COMM	-	-	15	11	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	-
	E25	CENTER FOR ARTS EDUCATION	-	-	446	536	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	84,006	2,737	-
	E37	EDUCATION DEPARTMENT	-	-	2,677	2,283	-
	E39	BOARD OF TEACHING	-	-	87	26	-
	E40	HISTORICAL SOCIETY	-	-	-	54	-
	E44	MINNESOTA STATE ACADEMIES	-	-	1,390	703	-
	E50	ARTS BOARD	-	-	162	141	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	494	550	-
	E77	ZOOLOGICAL BOARD	-	-	1,907	383	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	124	-
	E95	HUMANITIES COMMISSION	-	-	-	38	-
	E97	SCIENCE MUSEUM	-	-	-	5	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	9	1	-
	G02	ADMINISTRATION	-	-	3,889	1,195	-
	G03	LOTTERY	-	-	872	98	-
	G05	RACING COMMISSION	-	-	247	160	-
	G06	ATTORNEY GENERAL	-	-	1,819	460	-
	G09	GAMBLING CONTROL BOARD	-	-	184	45	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	1,002	422	-
	G17	HUMAN RIGHTS DEPT	-	-	302	102	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	28	65	-
	G38	INVESTMENT BOARD	-	-	119	21	-
	G39	GOVERNORS OFFICE	-	-	296	74	-
	G45	MEDIATION SERVICES DEPT	-	-	69	13	-
	G46	MN.IT	-	-	14,743	2,224	-
	G53	SECRETARY OF STATE	-	-	553	172	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	495	90	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	693	54	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	511	72	-
	G67	REVENUE DEPT	-	-	8,290	2,545	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	459	24	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	426	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	26	31	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	3	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	48	58	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	403	139	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	14	17	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	30	23	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	23	33	-
	G9Q	MMB DEBT SERVICE	-	-	-	421	-
	G9R	MMB NON-OPERATING	-	-	0	433	-
	G9X	CAPITOL AREA ARCHITECT	-	-	22	22	-
	G9Y	DISABILITY COUNCIL	-	-	57	41	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	10,299	5,746	-

	H55	HUMAN SERVICES DEPT	-	-	28,281	3,437	-
	H55b	HUMAN SERVICES SOS	-	-	13,056	3,504	-
	H55c	HUMAN SERVICES MSOP	-	-	2,420	163	-
	H60	MNSURE	-	-	1,116	126	-
	H75	VETERANS AFFAIRS DEPT	-	-	9,003	2,567	-
	H7B	MEDICAL PRACTICE BOARD	-	-	138	55	-
	H7C	NURSING BOARD	-	-	161	31	-
	H7D	PHARMACY BOARD	-	-	112	76	-
	H7F	DENTISTRY BOARD	-	-	55	39	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	27	28	-
	H7J	OPTOMETRY BOARD	-	-	4	23	-
	H7K	NURSING HOME ADMIN BOARD	-	-	60	53	-
	H7L	SOCIAL WORK BOARD	-	-	62	41	-
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	14	22	-
	H7Q	PODIATRIC MEDICINE	-	-	5	30	-
	H7R	VETERINARY MEDICINE BOARD	-	-	9	21	-
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	57	88	-
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	4	22	-
	H7V	PSYCHOLOGY BOARD	-	-	49	22	-
	H7W	PHYSICAL THERAPY BOARD	-	-	19	31	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	25	31	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	6	41	-
	H9G	OMBUDSMAN MH/DD	-	-	102	12	-
	J33	TRIAL COURTS	-	-	13,218	2,886	-
	J50	GUARDIAN AD LITEM BOARD	-	-	1,400	292	-
	J52	PUBLIC DEFENSE BOARD	-	-	3,690	408	-
	J58	COURT OF APPEALS	-	-	488	19	-
	J65	SUPREME COURT	-	-	2,541	579	-
	J68	TAX COURT	-	-	47	9	-
	J70	JUDICIAL STANDARDS BOARD	-	-	17	56	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	465	257	-
	L11	SENATE	-	-	-	33	-
	L12	HOUSE	-	-	-	29	-
	L49	LEGISLATIVE AUDITOR	-	-	26	13	-
	P01	MILITARY AFFAIRS DEPT	-	-	2,568	315	-
	P07	PUBLIC SAFETY DEPT	-	-	13,398	9,934	-
	P78	CORRECTIONS DEPT	-	-	26,606	4,215	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	50	113	-
	P9E	SENTENCING GUIDELINES COMM	-	-	31	9	-
	R28	MINN CONSERVATION CORPS	-	-	-	12	-
	R29	NATURAL RESOURCES DEPT	-	-	32,000	13,875	-
	R32	POLLUTION CONTROL AGENCY	-	-	6,572	2,618	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	1,852	1,388	-
	T79	TRANSPORTATION DEPT	-	-	53,785	9,826	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	33	-
	0	OTHER	-	-	-	-	-
	0	Total	(0)	-	(0)	0	-
	0	Source					
	0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018 - Actual

Schedule No.	DP#	Name	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
			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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
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 Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	(659,515)				
G10-13.3	G10-13.3	Personnel Administration	-	659,515	(659,515)			
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-			
G45-14.2	G45-14.2	Mediation Services	-	-	-	(18)		
G45-14.3	G45-14.3	Mediation Services	-	-	-	18	(18)	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	523	-	0	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

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					
	B04	AGRICULTURE DEPT	-	-	7,664	-	0
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	214	-	0
	B13	COMMERCE DEPT	-	-	4,792	-	0
	B14	ANIMAL HEALTH BOARD	-	-	529	-	0
	B15	BARBER EXAMINERS BOARD	-	-	28	-	0
	B20	EXPLORE MINNESOTA TOURISM	-	-	509	-	0
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	16,410	-	0
	B24	PUBLIC FACILITIES AUTHORITY	-	-	130	-	0
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	3,226	-	0
	B41	WORKERS COMP COURT OF APPEALS	-	-	105	-	0
	B42	LABOR AND INDUSTRY DEPT	-	-	4,573	-	0
	B43	IRON RANGE RESOURCES	-	-	501	-	0
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	77	-	0
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	42	-	0
	B7S	PRIVATE DETECTIVES BOARD	-	-	26	-	0
	B82	PUBLIC UTILITIES COMM	-	-	1,794	-	0
	B9D	AMATEUR SPORTS COMM	-	-	27	-	0
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	788	-	0
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	148,324	-	4
	E37	EDUCATION DEPARTMENT	-	-	4,727	-	0
	E39	BOARD OF TEACHING	-	-	154	-	0
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	2,454	-	0
	E50	ARTS BOARD	-	-	287	-	0
	E60	OFFICE OF HIGHER EDUCATION	-	-	872	-	0
	E77	ZOOLOGICAL BOARD	-	-	3,366	-	0
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	15	-	0
	G02	ADMINISTRATION	-	-	6,867	-	0
	G03	LOTTERY	-	-	1,540	-	0
	G05	RACING COMMISSION	-	-	436	-	0
	G06	ATTORNEY GENERAL	-	-	3,212	-	0
	G09	GAMBLING CONTROL BOARD	-	-	325	-	0
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	1,769	-	0
	G17	HUMAN RIGHTS DEPT	-	-	533	-	0
	G19	INDIAN AFFAIRS COUNCIL	-	-	49	-	0
	G38	INVESTMENT BOARD	-	-	210	-	0
	G39	GOVERNORS OFFICE	-	-	522	-	0
	G45	MEDIATION SERVICES DEPT	-	-	121	-	0
	G46	MN.IT	-	-	26,031	-	1
	G53	SECRETARY OF STATE	-	-	976	-	0
	G61	OFFICE OF THE STATE AUDITOR	-	-	874	-	0
	G62	MINN STATE RETIREMENT SYSTEM	-	-	1,224	-	0
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	903	-	0
	G67	REVENUE DEPT	-	-	14,637	-	0
	G69	TEACHERS RETIREMENT ASSOC	-	-	810	-	0
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	45	-	0
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	86	-	0
	G9K	ADMINISTRATIVE HEARINGS	-	-	711	-	0
	G9L	BLACK MINNESOTANS COUNCIL	-	-	24	-	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	53	-	0
	G9N	ASIAN-PACIFIC COUNCIL	-	-	41	-	0
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	0	-	0
	G9X	CAPITOL AREA ARCHITECT	-	-	39	-	0
	G9Y	DISABILITY COUNCIL	-	-	101	-	0
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	18,184	-	1

	H55	HUMAN SERVICES DEPT	-	-	49,934	-	1
	H55b	HUMAN SERVICES SOS	-	-	23,052	-	1
	H55c	HUMAN SERVICES MSOP	-	-	4,272	-	0
	H60	MNSURE	-	-	1,971	-	0
	H75	VETERANS AFFAIRS DEPT	-	-	15,897	-	0
	H7B	MEDICAL PRACTICE BOARD	-	-	243	-	0
	H7C	NURSING BOARD	-	-	285	-	0
	H7D	PHARMACY BOARD	-	-	198	-	0
	H7F	DENTISTRY BOARD	-	-	97	-	0
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	47	-	0
	H7J	OPTOMETRY BOARD	-	-	8	-	0
	H7K	NURSING HOME ADMIN BOARD	-	-	107	-	0
	H7L	SOCIAL WORK BOARD	-	-	110	-	0
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	24	-	0
	H7Q	PODIATRIC MEDICINE	-	-	9	-	0
	H7R	VETERINARY MEDICINE BOARD	-	-	17	-	0
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	100	-	0
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	7	-	0
	H7V	PSYCHOLOGY BOARD	-	-	87	-	0
	H7W	PHYSICAL THERAPY BOARD	-	-	34	-	0
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	45	-	0
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	11	-	0
	H9G	OMBUDSMAN MH/DD	-	-	179	-	0
	J33	TRIAL COURTS	-	-	23,338	-	1
	J50	GUARDIAN AD LITEM BOARD	-	-	2,473	-	0
	J52	PUBLIC DEFENSE BOARD	-	-	6,516	-	0
	J58	COURT OF APPEALS	-	-	862	-	0
	J65	SUPREME COURT	-	-	4,486	-	0
	J68	TAX COURT	-	-	82	-	0
	J70	JUDICIAL STANDARDS BOARD	-	-	30	-	0
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	820	-	0
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	47	-	0
	P01	MILITARY AFFAIRS DEPT	-	-	4,533	-	0
	P07	PUBLIC SAFETY DEPT	-	-	23,656	-	1
	P78	CORRECTIONS DEPT	-	-	46,977	-	1
	P7T	PEACE OFFICERS BOARD (POST)	-	-	89	-	0
	P9E	SENTENCING GUIDELINES COMM	-	-	55	-	0
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	56,500	-	2
	R32	POLLUTION CONTROL AGENCY	-	-	11,603	-	0
	R9P	WATER & SOIL RESOURCES BOARD	-	-	3,269	-	0
	T79	TRANSPORTATION DEPT	-	-	94,965	-	3
	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 2018 - Actual

Schedule No.	DP#	Name	Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR	Financial Audits 33.3 Financial Audits	Program Audits 33.4 Program Audits	Single Audits 33.5 Single Audits	Legislative Auditor General Support 33.6 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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10					
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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	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	(1,842)				
L49-15.3	L49-15.3	Financial Audits	908	(908)			
L49-15.4	L49-15.4	Program Audits	618	-	(618)		
L49-15.5	L49-15.5	Single Audits	300	-	-	(300)	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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	15	-	-	-	-
L49-15.13	L49-15.13	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					
	B04	AGRICULTURE DEPT	-	23	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	-	9	-	14	-
	B14	ANIMAL HEALTH BOARD	-	-	22	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	0	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	33	60	16	-
	B24	PUBLIC FACILITIES AUTHORITY	-	0	21	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	0	19	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	1	-	-	-
	B43	IRON RANGE RESOURCES	-	1	-	-	-
	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	-	10	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	30	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	22	-	-	-
	E37	EDUCATION DEPARTMENT	-	17	74	36	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	0	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	0	19	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	0	-	-	-
	E77	ZOOLOGICAL BOARD	-	14	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	1	-	-	-
	E95	HUMANITIES COMMISSION	-	0	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02	ADMINISTRATION	-	3	-	-	-
	G03	LOTTERY	-	55	-	-	-
	G05	RACING COMMISSION	-	13	-	-	-
	G06	ATTORNEY GENERAL	-	21	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	7	-	-	-
	G17	HUMAN RIGHTS DEPT	-	0	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	73	-	-	-
	G39	GOVERNORS OFFICE	-	8	2	-	-
	G45	MEDIATION SERVICES DEPT	-	0	-	-	-
	G46	MN.IT	-	52	14	-	-
	G53	SECRETARY OF STATE	-	14	75	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	15	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	32	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	29	-	-	-
	G67	REVENUE DEPT	-	8	2	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	24	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	DISABILITY COUNCIL	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	23	89	46	-

H55	HUMAN SERVICES DEPT	-	104	15	163	-	
H55b	HUMAN SERVICES SOS	-	-	-	-	-	
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	
H60	MNSURE	-	1	-	10	-	
H75	VETERANS AFFAIRS DEPT	-	49	-	-	-	
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	
H7C	NURSING BOARD	-	1	-	-	-	
H7D	PHARMACY BOARD	-	1	-	-	-	
H7F	DENTISTRY BOARD	-	0	-	-	-	
H7H	CHIROPRACTIC EXAMINERS BOARD	-	4	-	-	-	
H7J	OPTOMETRY BOARD	-	-	-	-	-	
H7K	NURSING HOME ADMIN BOARD	-	0	-	-	-	
H7L	SOCIAL WORK BOARD	-	0	-	-	-	
H7M	MARRIAGE & FAMILY THERAPY BD	-	0	-	-	-	
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	
H7V	PSYCHOLOGY BOARD	-	0	-	-	-	
H7W	PHYSICAL THERAPY BOARD	-	1	-	-	-	
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	0	-	-	-	
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-	
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	
J33	TRIAL COURTS	-	16	-	-	-	
J50	GUARDIAN AD LITEM BOARD	-	-	83	-	-	
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	
J58	COURT OF APPEALS	-	-	-	-	-	
J65	SUPREME COURT	-	-	-	-	-	
J68	TAX COURT	-	-	-	-	-	
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-	
L11	SENATE	-	-	-	-	-	
L12	HOUSE	-	-	-	-	-	
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	
P01	MILITARY AFFAIRS DEPT	-	0	-	14	-	
P07	PUBLIC SAFETY DEPT	-	30	5	-	-	
P78	CORRECTIONS DEPT	-	23	-	-	-	
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	
R28	MINN CONSERVATION CORPS	-	-	-	-	-	
R29	NATURAL RESOURCES DEPT	-	43	-	-	-	
R32	POLLUTION CONTROL AGENCY	-	5	-	-	-	
R9P	WATER & SOIL RESOURCES BOARD	-	23	-	-	-	
T79	TRANSPORTATION DEPT	-	31	24	-	-	
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	3	-	-	-	
0	OTHER	-	34	95	-	-	
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 2018 - Actual

Schedule No.	DP#	Name	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails	Program Audits Outdoor 33.11 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 (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 Suppo					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10						
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 Suppo						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services						
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						
L49-15.3	L49-15.3	Financial Audits						
L49-15.4	L49-15.4	Program Audits						
L49-15.5	L49-15.5	Single Audits						
L49-15.6	L49-15.6	Audit Comm						
L49-15.7	L49-15.7	Financial Audit- Outdoors	-					
L49-15.8	L49-15.8	Financial Audit- Art	-	-				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-		
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0	0					
0	99YYY	Consumer Agencies					
	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	-	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-	-
	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	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	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT 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	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	-	-	-	-	-
0	Source					
0	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2018 - Actual

Schedule No.	DP#	Name	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - 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)	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						-
G10-11.2	G10-11.2	MMB - Accounting Division						-
G10-11.3	G10-11.3	Central Payroll						-
G10-11.4	G10-11.4	Accounting Services						-
G10-11.5	G10-11.5	Financial Reporting						-
G10-11.6	G10-11.6	Financial Reporting - Single Audit						-
G10-11.7	G10-11.7	Accounting Services - Non Allocable						-
G10-12.2	G10-12.2	MMB I.T - Management and Administration						-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo						-
G10-12.5	G10-12.5	Personnel Operations and System Support						-
G10-12.6	G10-12.6	Budget Service - Computer Operations						-
G10-12.7	G10-12.7	Personnel Operations Special Billing						-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	G10-13.3	Personnel Administration						-
G10-13.5	G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	G45-14.2	Mediation Services						-
G45-14.3	G45-14.3	Mediation Services						-
G45-14.4	G45-14.4	Mediation/Representation						
L49-15.2	L49-15.2	Legislative Auditor						-
L49-15.3	L49-15.3	Financial Audits						-
L49-15.4	L49-15.4	Program Audits						-
L49-15.5	L49-15.5	Single Audits						-
L49-15.6	L49-15.6	Audit Comm						-
L49-15.7	L49-15.7	Financial Audit- Outdoors						-
L49-15.8	L49-15.8	Financial Audit- Art						-
L49-15.9	L49-15.9	Financial Audit- Clean Water						-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	L49-15.11	Program Audit- Outdoors						-
L49-15.12	L49-15.12	Program Audit- Art						-
L49-15.13	L49-15.13	Program Audit- Clean Water						-
L49-15.14	L49-15.14	Program Audit- Parks & Trails						-
G61-16.2	G61-16.2	State Auditor						-
G61-16.3	G61-16.3	State Auditor General						-
17	17	SWIFT (Internally Developed Software Amortized over 10						-
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 Suppo						-
G10-12.5	G10-12.5	Personnel Operations and System Support						-
G10-12.6	G10-12.6	Budget Service - Computer Operations						-
G10-12.7	G10-12.7	Personnel Operations Special Billing						-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	G10-13.3	Personnel Administration						-
G10-13.5	G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	G45-14.2	Mediation Services						-
G45-14.3	G45-14.3	Mediation Services						-
G45-14.4	G45-14.4	Mediation/Representation						-
L49-15.2	L49-15.2	Legislative Auditor						-
L49-15.3	L49-15.3	Financial Audits						-
L49-15.4	L49-15.4	Program Audits						-
L49-15.5	L49-15.5	Single Audits						-
L49-15.6	L49-15.6	Audit Comm						-
L49-15.7	L49-15.7	Financial Audit- Outdoors						-
L49-15.8	L49-15.8	Financial Audit- Art						-
L49-15.9	L49-15.9	Financial Audit- Clean Water						-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	L49-15.11	Program Audit- Outdoors						-
L49-15.12	L49-15.12	Program Audit- Art	(15)					-
L49-15.13	L49-15.13	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						
	B04	AGRICULTURE DEPT	-	-	-	-	-	504,569
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	19,466
	B13	COMMERCE DEPT	-	-	-	-	-	385,455
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	101,155
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	2,725
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	27,907
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	2,457,978
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	96,639
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	241,186
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	3,526
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	391,677
	B43	IRON RANGE RESOURCES	-	-	-	-	-	41,916
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	8,561
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	10
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	5,440
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	1,244
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	76,023
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	21,504
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	28,454
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	129,242
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	5,996,619
	E37	EDUCATION DEPARTMENT	-	-	-	-	-	937,358
	E39	BOARD OF TEACHING	-	-	-	-	-	9,147
	E40	HISTORICAL SOCIETY	-	-	-	-	-	48,060
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	101,667
	E50	ARTS BOARD	15	-	-	-	-	151,707
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	63,324
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	194,100
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	25,943
	E95	HUMANITIES COMMISSION	-	-	-	-	-	1,496
	E97	SCIENCE MUSEUM	-	-	-	-	-	73
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	459
	G02	ADMINISTRATION	-	-	-	-	-	2,222,865
	G03	LOTTERY	-	-	-	-	-	212,622
	G05	RACING COMMISSION	-	-	-	-	-	56,687
	G06	ATTORNEY GENERAL	-	-	-	-	-	170,617
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	15,907
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	146,348
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	23,210
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	4,242
	G38	INVESTMENT BOARD	-	-	-	-	-	215,123
	G39	GOVERNORS OFFICE	-	-	-	-	-	48,203
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	6,730
	G46	MN.IT	-	-	-	-	-	1,082,901
	G53	SECRETARY OF STATE	-	-	-	-	-	349,819
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	82,311
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	187,919
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	200,091
	G67	REVENUE DEPT	-	-	-	-	-	649,310
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	160,048
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	1,032,715
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	2,454
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	67
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	4,380
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	42,912
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	1,797
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	2,630
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	2,627
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	5,977
	G9R	MMB NON-OPERATING	-	-	-	-	-	2,348,404
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	6,670
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	4,445
	GPR	PAYROLL CLEARING	-	-	-	-	-	53
	H12	HEALTH DEPT	-	-	-	-	-	1,468,578

H55	HUMAN SERVICES DEPT	-	-	-	-	-	6,376,274
H55b	HUMAN SERVICES SOS	-	-	-	-	-	809,911
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	132,697
H60	MNSURE	-	-	-	-	-	111,443
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	721,981
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	17,875
H7C	NURSING BOARD	-	-	-	-	-	20,981
H7D	PHARMACY BOARD	-	-	-	-	-	21,436
H7F	DENTISTRY BOARD	-	-	-	-	-	9,155
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	15,495
H7J	OPTOMETRY BOARD	-	-	-	-	-	1,629
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	10,582
H7L	SOCIAL WORK BOARD	-	-	-	-	-	10,019
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	3,802
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	1,946
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	2,759
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	7,837
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	1,507
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	6,782
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	5,914
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	6,025
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-	1,706
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	8,399
J33	TRIAL COURTS	-	-	-	-	-	1,134,182
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	362,770
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	181,191
J58	COURT OF APPEALS	-	-	-	-	-	22,743
J65	SUPREME COURT	-	-	-	-	-	160,333
J68	TAX COURT	-	-	-	-	-	3,130
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	2,139
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-	30,846
L11	SENATE	-	-	-	-	-	597
L12	HOUSE	-	-	-	-	-	1,955
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	1,586
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	524,894
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	2,083,255
P78	CORRECTIONS DEPT	-	-	-	-	-	1,891,954
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	5,716
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	2,394
R28	MINN CONSERVATION CORPS	-	-	-	-	-	141
R29	NATURAL RESOURCES DEPT	-	-	-	-	-	2,917,409
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	495,975
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	213,656
T79	TRANSPORTATION DEPT	-	-	-	-	-	7,916,843
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	37,103
0	OTHER	-	-	-	-	-	898,616
0	Total	-	-	-	-	-	50,028,881
0	Source						
0	Difference (Total - Source)						-

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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, 2018.

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
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FIXED ASSET DEPRECIATION

Schedule No. 1.1		1.2
	Fixed Asset Depreciation	General Support Allocation
Total Eligible Direct Costs:	2,239,459	2,239,459
Add: Allocated Costs		
Sum of Allocated Costs	2,239,459	2,239,459
Distribution of Allocated Costs	0	
Total Allocated Costs	2,239,459	2,239,459
Less: Disallowed Costs	0	
Net Allocable Costs	2,239,459	2,239,459

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 2018.

> 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 2018.

> All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2018 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

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State of Minnesota
Summary of Allocated Costs
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ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.2		3.3	3.4	3.5	3.6
	Administration Mgmt Services	Commissioners Office	Human Resources	Financial Mgmt and Rptg	Fiscal Agent - Non Allocable
Total Eligible Direct Costs:	1,711,987	620,369	358,778	732,840	
Add: Allocated Costs					
Fixed Asset Depreciation	0				
Sum of Allocated Costs	1,711,987	620,369	358,778	732,840	0
Distribution of Allocated Costs	0				
Total Allocated Costs	1,711,987	620,369	358,778	732,840	0
Less: Disallowed Costs	0				
Net Allocable Costs	1,711,987	620,369	358,778	732,840	0

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 2018 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 2018.
- 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 2018 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 2018 postage charges. Costs of postage are directly charged through a revolving fund.
- Office of Enterprise Continuois 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 2018.
- 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 2018 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
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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 (fmrly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:		4,111,741		474,343	904,812	1,788,328	437,515	380,556	126,187
	Add: Allocated Costs								
3.3	Admin Mgmt-Commissioner's Office	71,366	71,366						
3.4	Admin Mgmt-Human Resources	41,273	41,273						
3.5	Admin Mgmt-Financial Mgmt & Rptg	8,673	8,673						
Sum of Allocated Costs		4,233,053	121,312	474,343	904,812	1,788,328	437,515	380,556	126,187
	Distribution of Allocated Costs	0	(121,312)	13,995	26,695	52,762	12,908	11,228	3,723
Total Allocated Costs		4,233,053	0	488,338	931,507	1,841,090	450,423	391,784	129,910
	Less: Disallowed Costs	0							
Net Allocable Costs		4,233,053	0	488,338	931,507	1,841,090	450,423	391,784	129,910

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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 infrastructre 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 2018 IT spend.

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

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		Minnesota Information Technology			
Schedule No. 6.1			6.2	6.3	6.4
		Minnesota Information Technology	General Support	IT Spend	Enterprise IT Security
Total Eligible Direct Costs:		1,453,511	1,010,577		442,934
	Add: Allocated Costs				
1.2	Fixed Asset Depreciation	272,587	272,587		
4.8	Office of State Procurement (fmrly Materials Mgmt)	443	443		
4.11	Office of Enterprise Continuous Improvement	35	35		
Sum of Allocated Costs		1,726,541	1,283,642	0	442,934
	Distribution of Allocated Costs	0	(1,283,642)	0	1,283,642
Total Allocated Costs		1,726,541	0	0	1,726,576
	Less: Disallowed Costs	0			
Net Allocable Costs		1,726,541	0	0	1,726,576

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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 2018, 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 2018 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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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
	MMB	Minnesota Management & Budget	Enterprise Commincations & Planning (fmrly 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:	2,600,309	2,600,309							
Add: Allocated Costs									
1.2 Fixed Asset Depreciation	2,247	2,247							
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,518	1,518							
4.11 Office of Enterprise Continuous Improvement	436	436							
6.4 Enterprise IT Security	34,456	34,456							
Sum of Allocated Costs	2,638,966	2,638,967	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,638,967)	173,773	87,063	236,227	847,856	535,826	0	758,222
Total Allocated Costs	2,638,966	0	173,773	87,063	236,227	847,856	535,826	0	758,222
Less: Disallowed Costs	0								
Net Allocable Costs	2,638,966	0	173,773	87,063	236,227	847,856	535,826	0	758,222

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 2018 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 - Enterprise Communications & Planning

Schedule No. 8.3.1

		8.3	14.2	15.2	16.2	
		Enterprise Communications & Planning (fmrly IC&A)	General Support	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		974,163	974,163				
	Add: Allocated Costs						
8.2	Minnesota Management & Budget	173,773	173,773				
Sum of Allocated Costs		1,147,936	1,147,936	0	0	0	0
	Distribution of Allocated Costs	0	(1,147,936)	3	92	0	1,147,841
Total Allocated Costs		1,147,936	0	3	92	0	1,147,841
	Less: Disallowed Costs	0					
Net Allocable Costs		1,147,936	0	3	92	0	1,147,841

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

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MMB - Debt Management Division

Schedule No. 9.1

9.2	9.3	

	MMB - Debt Management Division	General Support	Debt Management	Consumer Activities
Total Eligible Direct Costs:	488,071		488,071	
Add: Allocated Costs				
8.2 Minnesota Management & Budget	87,063		87,063	
Sum of Allocated Costs	575,134	0	575,134	0
Distribution of Allocated Costs	0	0	(575,134)	575,134
Total Allocated Costs	575,134	0	0	575,134
Less: Disallowed Costs	0			
Net Allocable Costs	575,134	0	0	575,134

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2018. 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 2018.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2018 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 - Budget Division

Schedule No. 10.1		10.2	10.3	10.4	14.2	15.2	16.2	
	MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	1,324,282		1,098,185	226,097				
Add: Allocated Costs								
1.2 Fixed Asset Depreciation	0							
8.2 Minnesota Management & Budget	236,228		195,896	40,332				
Sum of Allocated Costs	1,560,510	0	1,294,081	266,429	0	0	0	0
Distribution of Allocated Costs	0	0						
Distribution of Allocated Costs	0		(1,294,081)		3	103	0	1,293,975
Distribution of Allocated Costs	0			(266,429)	1	127	0	266,301
Total Allocated Costs	1,560,510	0	0	0	4	230	0	1,560,276
Less: Disallowed Costs	0							
Net Allocable Costs	1,560,510	0	0	0	4	230	0	1,560,276

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, 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 2018.

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 2018.

The cost of central payroll is allowable and has been allocated based on total FY 2018 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 2018.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2018 net cost of these activities.

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

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MMB - Accounting Division

Schedule No. 11.1		11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2	
	MMB - Accounting Division	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:	4,753,049		1,318,050	1,229,859	2,181,517	23,623					
Add: Allocated Costs											
8.2 Minnesota Management & Budget	847,856		235,116	219,384	389,142	4,214					
Sum of Allocated Costs	5,600,905	0	1,553,166	1,449,243	2,570,659	27,837	0	0	0	0	0
Distribution of Allocated Costs	0		(1,553,166)						1,228		1,551,938
Distribution of Allocated Costs	0			(1,449,243)				3	116		1,449,124
Distribution of Allocated Costs	0				(2,570,659)			6	205		2,570,448
Distribution of Allocated Costs	0					(27,837)					27,837
Total Allocated Costs	5,600,905	0	0	0	0	0	0	9	1,549	0	5,599,347
Less: Disallowed Costs	0										
Net Allocable Costs	5,600,905	0	0	0	0	0	0	9	1,549	0	5,599,347

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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 budget transactions.

> The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2018 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 - 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:	12,745,487	1,923,947	0	865,455	214,417	5,173,172	4,568,496						
Add: Allocated Costs													
1.2 Fixed Asset Depreciation	844,595		208,073	463,529	172,993								
8.2 Minnesota Management & Budget	535,826	343,197		154,381	38,248								
Sum of Allocated Costs	14,125,908	2,267,144	208,073	1,483,365	425,658	5,173,172	4,568,496	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,267,144)	0	0	0	0	0	0	0	0	0	2,267,144	0
Sum of Allocated Costs	14,125,908	0	208,073	1,483,365	425,658	5,173,172	4,568,496	0	0	0	0	2,267,144	0
Distribution of Allocated Costs	0		(208,073)							17			208,056
Distribution of Allocated Costs	0			(1,483,365)						1,173			1,482,192
Distribution of Allocated Costs	0				(425,658)				2	203			425,453
Distribution of Allocated Costs	0					(5,173,172)				4,091			5,169,081
Distribution of Allocated Costs	0						(4,568,496)		10	365			4,568,121
Total Allocated Costs	14,125,908	0	0	0	0	0	0	0	12	5,849	0	2,267,144	11,852,903
Less: Disallowed Costs	0							0	0	0	0	0	0
Net Allocable Costs	14,125,908	0	0	0	0	0	0	0	12	5,849	0	2,267,144	11,852,903

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 2018.

> 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 2018 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 - HR, Benefits & Labor Relations

Schedule No. 13.1

		HR, Benefits & Labor Relations	13.2 General Support	13.3 Personnel Administration	13.5 Employee Relations Non-Alloc	15.2 Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		4,250,564		4,250,564			
	Add: Allocated Costs						
1.2	Fixed Asset Depreciation	1,102,571		1,102,571			
8.2	Minnesota Management & Budget	758,222		758,222			
Sum of Allocated Costs		6,111,358	0	6,111,358	0	0	0
	Distribution of Allocated Costs	0	0	(6,111,358)	0	4,833	6,106,525
Total Allocated Costs		6,111,358	0	0	0		6,106,525
	Less: Disallowed Costs	0					
Net Allocable Costs		6,111,358	0	0	0		6,106,525

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 2018.

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 2018 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 2018
First Stepdown

Mediation Services

Schedule No. 14.1			14.2	14.3	14.4	15.2	
		Mediation Services	General Support	Mediation/ State Agencies	Mediation/ Representation General	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		65,548		65,548			
	Add: Allocated Costs						
4.8	Office of State Procurement (fmrly Materials Mgmt)	9	9				
6.4	Enterprise IT Security	17	17				
8.3	Enterprise Communications & Planning (fmrly IC&A)	3	3				
10.3	Analysis & Control (EBO's)	3	3				
10.4	Budget Operations & Planning	1	1				
11.4	Accounting Services	3	3				
11.5	Financial Reporting	6	6				
12.4	Accounting & Procurement Ops & Sys Support	0	0				
12.6	Budget Service - Computer Operations	2	2				
12.8	Accounting & Procurement Ops Special Billing	10	10				
Sum of Allocated Costs		65,601	53	65,548	0		0
	Distribution of Allocated Costs	0	(53)	53			
	Distribution of Allocated Costs	0		(65,601)		52	65,549
Total Allocated Costs		65,601	0	0	0		65,549
	Less: Disallowed Costs	0			0		
Net Allocable Costs		65,601	0	0	0		65,549

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 2018 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 2018.

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 2018 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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First Stepdown

Legislative Auditor

Schedule No. 15.1		15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13	15.14	
	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:	6,397,445	1,733,442	2,299,819	1,565,768	759,790							38,626			
Add: Allocated Costs															
1.2 Fixed Asset Depreciation	17,459	17,459													
4.8 Office of State Procurement (fmrly Materials Mgmt)	936	936													
4.11 Office of Enterprise Continuous Improvement	310	310													
6.4 Enterprise IT Security	210	210													
8.3 Enterprise Communications & Planning (fmrly IC&A)	92	92													
10.3 Analysis & Control (EBO's)	103	103													
10.4 Budget Operations & Planning	127	127													
11.3 Central Payroll	1,228	1,228													
11.4 Accounting Services	116	116													
11.5 Financial Reporting	205	205													
12.4 Accounting & Procurement Ops & Sys Support	17	17													
12.5 Personnel Operations and System Support	1,173	1,173													
12.6 Budget Service - Computer Operations	203	203													
12.7 Personnel Operations Special Billing	4,091	4,091													
12.8 Accounting & Procurement Ops Special Billing	365	365													
13.3 Personnel Administration	4,833	4,833													
14.3 Mediation Services	52	52													
Sum of Allocated Costs	6,428,964	1,764,961	2,299,819	1,565,768	759,790	0	0	0	0	0	0	38,626	0	0	0
Distribution of Allocated Costs	0	(1,764,961)	870,302	592,521	287,521	0	0	0	0	0	0	14,617	0	0	0
Sum of Allocated Costs	6,428,964	0	3,170,121	2,158,289	1,047,311	0	0	0	0	0	0	53,243	0	0	0
Distribution of Allocated Costs	0		(3,170,121)												3,170,121
Distribution of Allocated Costs	0			(2,158,289)											2,158,289
Distribution of Allocated Costs	0				(1,047,311)										1,047,311
Distribution of Allocated Costs	0					0									0
Distribution of Allocated Costs	0						0								0
Distribution of Allocated Costs	0							0							0
Distribution of Allocated Costs	0								0						0
Distribution of Allocated Costs	0									0					0
Distribution of Allocated Costs	0										0				0
Distribution of Allocated Costs	0											(53,243)			53,243
Distribution of Allocated Costs	0												0		0
Distribution of Allocated Costs	0													0	0
Total Allocated Costs	6,428,964	0	0	0	0	0	0	0	0	0	0	0	0	0	6,428,964
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	6,428,964	0	0	0	0	0	0	0	0	0	0	0	0	0	6,428,964

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 2018.

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 2018
First Stepdown

State Auditor

Schedule No. 16.1 | 16.2 |

	State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:	48,577	48,577	
Add: Allocated Costs			
Sum of Allocated Costs	48,577	48,577	0
Distribution of Allocated Costs	0	(48,577)	48,577
Total Allocated Costs	48,577	0	48,577
Less: Disallowed Costs	0		
Net Allocable Costs	48,577	0	48,577

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 2018. 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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First Stepdown

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

Schedule No. 17.1

		17	
	SWIFT	General Support	Consumer Activities
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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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 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 2018
Second Stepdown

Administration

Schedule No. 20.1

		20.0	21.2	22.2	
		Dept of Administration	General Support	Admin - Management Services	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:		0				
	Add: Allocated Costs					
4.5	Real Estate & Construction Services	18,965	18,965			
4.7	Real Property	103,126	103,126			
10.3	Analysis & Control (EBO's)	118	118			
10.4	Budget Operations & Planning	143	143			
11.3	Central Payroll	740	740			
11.4	Accounting Services	133	133			
11.5	Financial Reporting	235	235			
12.4	Accounting & Procurement Ops & Sys Support	19	19			
12.8	Accounting & Procurement Ops Special Billing	418	418			
15.3	Financial Audits	15,322	15,322			
17	SWIFT	628	628			
Sum of Allocated Costs		139,847	139,847	0	0	0
	Distribution of Allocated Costs	0	(139,847)	1,796	4,313	133,739
Total Allocated Costs		139,847	0	1,796	4,313	133,739
	Less: Disallowed Costs	0				
Net Allocable Costs		139,847	0	1,796	4,313	133,739

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Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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Second Stepdown

Department of Administration - Management Services

Schedule No. 21.1

		21.2	21.3	21.4	21.5	21.6	22.2	
		Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:		0							
	Add: Allocated Costs								
3.3	Commissioner's Office	24,083	24,083						
3.4	Human Resources	13,928	13,928						
3.5	Financial Management & Reporting	5,489	5,489						
4.5	Real Estate & Construction Services	0	0						
4.8	Materials Management	605	605						
4.10	Central Mail	0	0						
4.11	Office of Enterprise Continuous Improvement	187	187						
4.12	Grants Management	0	0						
6.4	Enterprise IT Security	408	408						
8.3	Internal Controls & Accountability	105	105						
12.5	Personnel Operations & Sys Support	706	706						
12.6	Budget Service - Computer Operations	229	229						
12.7	Personnel Operations Special Billing	2,464	2,464						
13.3	Personnel Administration	2,910	2,910						
14.3	State Agencies	31	31						
20	Department of Administration	1,796	1,796						
Sum of Allocated Costs		52,940	52,940	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(52,940)	19,184	11,095	22,662			
Sum of Allocated Costs		52,940	0	19,184	11,095	22,662	0	0	0
	Distribution of Allocated Costs	0		(19,184)				2,296	16,888
	Distribution of Allocated Costs	0			(11,095)			1,328	9,767
	Distribution of Allocated Costs	0				(22,662)		270	22,392
Total Allocated Costs		52,940	0	0	0	0	0	3,894	49,047
	Less: Disallowed Costs	0					0	0	0
Net Allocable Costs		52,940	0	0	0	0	0	3,894	49,047

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 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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2018
Second Stepdown

Admin - Government & Citizen Services

Schedule No. 22.1		22.2	22.5	22.7	22.8	22.10	22.11	22.12	24.2	26.2	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	9,482	9,482												
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,254	1,254												
4.10	Central Mail	0	0												
4.11	Office of Enterprise Continuous Improvement	553	553												
6.4	Enterprise IT Security	3,264	3,264												
8.3	Enterprise Communications & Planning (fmrly IC&A)	166	166												
10.3	Analysis & Control (EBO's)	187	187												
10.4	Budget Operations & Planning	151	151												
11.3	Central Payroll	2,192	2,192												
11.4	Accounting Services	210	210												
11.5	Financial Reporting	372	372												
12.4	Accounting & Procurement Ops & Sys Support	30	30												
12.5	Personnel Operations & Sys Support	2,093	2,093												
12.6	Budget Service - Computer Operations	241	241												
12.7	Personnel Operations Special Billing	7,301	7,301												
12.8	Accounting & Procurement Ops Special Billing	660	660												
13.3	Personnel Administration	8,625	8,625												
14.3	Mediation Services - State Agencies	93	93												
17	SWIFT	992	992												
20	Department of Administration	4,313	4,313												
21.3	Commissioner's Office	2,296	2,296												
21.4	Human Resources	1,328	1,328												
21.5	Financial Management & Reporting	270	270												
Sum of Allocated Costs		46,072	46,072	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(46,072)	5,315	10,138	20,038	4,902	4,264	1,414						
Sum of Allocated Costs		46,072	0	5,315	10,138	20,038	4,902	4,264	1,414	0	0	0	0	0	0
Distribution of Allocated Costs		0		(5,315)											5,315
Distribution of Allocated Costs		0			(10,138)										10,138
Distribution of Allocated Costs		0				(20,038)				5	17	0	10	0	20,006
Distribution of Allocated Costs		0					(4,902)								4,902
Distribution of Allocated Costs		0						(4,264)			5		3		4,255
Distribution of Allocated Costs		0							(1,414)						1,414
Total Allocated Costs		46,072	0	0	0	0	0	0	0	5	22	0	13	0	46,032
Less: Disallowed Costs		0													
Net Allocable Costs		46,072	0	0	0	0	0	0	0	5	22	0	13	0	46,032

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Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2018
Second Stepdown

Minnesota Information Technology

Schedule No. 24.1			24.2	24.4	24.5	26.2	32.2	33.2	34.2	
		Minnesota Information Technology	General Support	Enterprise IT Security	Other Non-Allocable	Minnesota Mgmt & Budget	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0								
	Add: Allocated Costs									
6.4	Enterprise IT Security	58	58							
8.3	Enterprise Communications & Planning (fmrly IC&A)	56	56							
10.3	Analysis & Control (EBO's)	63	63							
10.4	Budget Operations & Planning	124	124							
11.3	Central Payroll	139	139							
11.4	Accounting Services	70	70							
11.5	Financial Reporting	124	124							
12.4	Accounting & Procurement Ops & Sys Support	10	10							
12.5	Personnel Operations & System Support	133	133							
12.6	Budget Service - Computer Operations	198	198							
12.7	Personnel Operations Special Billing	464	464							
12.8	Accounting & Procurement Ops Special Billing	221	221							
13.3	Personnel Administration	548	548							
14.3	Mediation Services	6	6							
17	SWIFT	332	332							
22.8	Office of State Procurement (fmrly Materials Mgmt)	5	5							
Sum of Allocated Costs		2,551	2,551	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(2,551)	2,551						
Sum of Allocated Costs		2,551	0	2,551	0	0	0	0	0	0
	Distribution of Allocated Costs	0		(2,551)		51	0	0	0	2,499
Total Allocated Costs		2,551	0	0	0	51	0	0	0	2,499
	Less: Disallowed Costs	0								
Net Allocable Costs		2,551	0	0	0	51	0	0	0	2,499

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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	General Support	Enterprise Communications & Planning &	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	201	201							
10.3	Analysis & Control (EBO's)	226	226							
10.4	Budget Operations & Planning	491	491							
11.3	Central Payroll	1,729	1,729							
11.4	Accounting Services	253	253							
11.5	Financial Reporting	449	449							
12.2	MnIT @ MMB - Mgmt & Admin	2,267,144	2,267,144							
12.4	Accounting & Procurement Ops & Sys Support	36	36							
12.5	Personnel Operations and System Support	1,651	1,651							
12.6	Budget Service - Computer Operations	785	785							
12.7	Personnel Operations Special Billing	5,758	5,758							
12.8	Accounting & Procurement Ops Special Billing	798	798							
13.3	Personnel Administration	6,803	6,803							
14.3	Mediation Services	73	73							
15.3	Financial Audits	569,230	7,750				561,480			
15.5	Single Audits	45,393					45,393			
17	SWIFT	1,199	1,199							
22.8	Office of State Procurement (fmrly Materials Mgmt)	17	17							
22.10	Central Mail	0	0							
22.11	Office of Enterprise Continuous Improvement	5	5							
24.4	Enterprise IT Security	51	51							
Sum of Allocated Costs		2,902,292	2,295,419	0	0	0	606,873	0	0	0
	Distribution of Allocated Costs	0	(2,295,419)	151,150	75,729	205,475	737,480	466,070		659,515
Total Allocated Costs		2,902,292	0	151,150	75,729	205,475	1,344,353	466,070	0	659,515
	Less: Disallowed Costs	0							0	
Net Allocable Costs		2,902,292	0	151,150	75,729	205,475	1,344,353	466,070	0	659,515

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Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 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 2018
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	151,150	151,150				
Sum of Allocated Costs		151,150	151,150	0	0	0	0
Distribution of Allocated Costs		0	(151,150)	0	12	0	151,138
Total Allocated Costs		151,150	0	0	12	0	151,138
Less: Disallowed Costs		0					
Net Allocable Costs		151,150	0	0	12	0	151,138

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Statewide Cost Allocation Plan
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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

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 2018
Second Stepdown

MMB - Debt Management Division

Schedule No. 27.1

		27.2	27.3	27.4	34.2	
		Debt Managemer Division	General Support	Debt Management	Debt Management - Other	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0					
	Add: Allocated Costs						
26.2	Minnesota Management & Budget	75,729	75,729				
Sum of Allocated Costs		75,729	75,729	0	0	0	0
	Distribution of Allocated Costs	0	(75,729)	75,729	0	0	0
Sum of Allocated Costs		75,729	0	75,729	0	0	0
	Distribution of Allocated Costs	0	0	(75,729)	0	0	75,729
Total Allocated Costs		75,729	0	0	0	0	75,729
	Less: Disallowed Costs	0					
Net Allocable Costs		75,729	0	0	0	0	75,729

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 28.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — BUDGET DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2018
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	205,475	205,475							
Sum of Allocated Costs	205,475	205,475	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(205,475)	170,394	35,081	0				
Sum of Allocated Costs	205,475	0	170,394	35,081	0	0	0	0	0
Distribution of Allocated Costs	0		(170,394)				14		170,380
Distribution of Allocated Costs	0			(35,081)			17		35,064
Total Allocated Costs	205,475	0	0	0	0	0	31	0	205,444
Less: Disallowed Costs	0				0				
Net Allocable Costs	205,475	0	0	0	0	0	31	0	205,444

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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2018
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	561,480	561,480								
15.5	Single Audits	45,393	45,393								
26.2	Minnesota Management & Budget	737,480	737,480								
Sum of Allocated Costs		1,344,353	1,344,353	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(1,344,353)	372,797	347,854	617,021	6,682				
Sum of Allocated Costs		1,344,353	0	372,797	347,854	617,021	6,682	0	0	0	0
Distribution of Allocated Costs		0		(372,797)					296		372,502
Distribution of Allocated Costs		0			(347,854)			1	28		347,825
Distribution of Allocated Costs		0				(617,021)		1	49		616,970
Distribution of Allocated Costs		0					(6,682)				6,682
Total Allocated Costs		1,344,353	0	0	0	0	0	2	373	0	1,343,979
Less: Disallowed Costs		0									
Net Allocable Costs		1,344,353	0	0	0	0	0	2	373	0	1,343,979

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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 30.0

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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2018
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	466,070	466,070										
Sum of Allocated Costs	466,070	466,070	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(466,070)	0	373,529	92,542	0	0					
Sum of Allocated Costs	466,070	0	0	373,529	92,542	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		0									
Distribution of Allocated Costs	0			(373,529)						296		373,232
Distribution of Allocated Costs	0				(92,542)					44		92,497
Distribution of Allocated Costs	0					0						0
Distribution of Allocated Costs	0						0					0
Total Allocated Costs	466,070	0	0	0	0	0	0	0	0	340	0	465,729
Less: Disallowed Costs	0							0				
Net Allocable Costs	466,070	0	0	0	0	0	0	0	0	340	0	465,729

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 31.0

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2018
Second Stepdown

MMB - State HR, Benefits & Labor Relations

Schedule No. 31.1		31.2	31.3	33.2	
	State HR, Benefits & Labor Rel	General Support	Personnel Administration	Mediation Services	Consumer Activities
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
26.2 Minnesota Management & Budget	659,515	659,515			
Sum of Allocated Costs	659,515	659,515	0		0
Distribution of Allocated Costs	0	(659,515)	659,515		
Sum of Allocated Costs	659,515	0	659,515		0
Distribution of Allocated Costs	0		(659,515)	523	658,991
Total Allocated Costs	659,515	0	0		658,991
Less: Disallowed Costs	0				
Net Allocable Costs	659,515	0	0		658,991

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 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2018
Second Stepdown

Mediation Services

Schedule No. 32.1

			32.2	32.3	32.4	
		Mediation Services	General Support	Mediation/ State Agencies	Mediation / Representation - General	Consumer Activities
Total Eligible Direct Costs:		0				
	Add: Allocated Costs					
17	SWIFT	15	15			
22.8	Office of State Procurement (fmrly Materials Mgmt)	0	0			
26.3	Enterprise Communications & Planning	0	0			
28.3	Analysis & Control (EBO's)	0	0			
28.4	Budget Operations & Planning	0	0			
29.4	Accounting Services	1	1			
29.5	Financial Reporting	1	1			
30.4	Accounting & Procurement Operations & Systems Support	0	0			
30.6	Budget Service - Computer Operations	0	0			
Sum of Allocated Costs		18	18	0	0	0
	Distribution of Allocated Costs	0	(18)	18	0	
Sum of Allocated Costs		18	0	18	0	0
	Distribution of Allocated Costs	0		(18)		18
Total Allocated Costs		18	0	0	0	18
	Less: Disallowed Costs	0			0	
Net Allocable Costs		18	0	0	0	18

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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2018
Second Stepdown

Office of the Legislative Auditor

Schedule No. 33.1		33.2	33.3	33.4	33.5	33.7	33.8	33.9	33.10	33.12	
	Office of the Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	Financial Audit - Outdoors	Financial Audit - Art	Financial Audit - Clean Water	Financial Audit - Parks & Trails	Program Audit - Art	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
17 SWIFT	549	549									
22.8 Office of State Procurement (fmrly Materials Mgmt)	10	10									
22.11 Office of Enterprise Continuous Improvement	3	3									
26.3 Enterprise Communications & Planning	12	12									
28.3 Analysis & Control (EBO's)	14	14									
28.4 Budget Operations & Planning	17	17									
29.3 Central Payroll	296	296									
29.4 Accounting Services	28	28									
29.5 Financial Reporting	49	49									
30.4 Acctg & Procure Ops and Sys Support	0	0									
30.5 Personnel Operations & System Support	296	296									
30.6 Budget Service - Computer Operations	44	44									
31.3 Personnel Administration	523	523									
Sum of Allocated Costs	1,842	1,842	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,842)	908	618	300	0	0	0	0	15	0
Sum of Allocated Costs	1,842	0	908	618	300	0	0	0	0	15	0
Distribution of Allocated Costs	0		(908)								908
Distribution of Allocated Costs	0			(618)							618
Distribution of Allocated Costs	0				(300)						300
Distribution of Allocated Costs	0					0					0
Distribution of Allocated Costs	0						0				0
Distribution of Allocated Costs	0							0			0
Distribution of Allocated Costs	0								0		0
Distribution of Allocated Costs	0									(15)	15
Total Allocated Costs	1,842	0	0	0	0	0	0	0	0	0	1,842
Less: Disallowed Costs	0										
Net Allocable Costs	1,842	0	0	0	0	0	0	0	0	0	1,842

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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2018
Second Stepdown

State Auditor

Schedule No. 34.1 | 34.2 |

		State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:		0		
	Add: Allocated Costs			
17	SWIFT	0	0	
28.4	Budget Operations & Planning	0	0	
29.4	Accounting Services	0	0	
29.5	Financial Reporting	0	0	
30.4	Accounting & Procurement Operations and System Support	0	0	
Sum of Allocated Costs		0	0	0
	Distribution of Allocated Costs	0	0	0
Total Allocated Costs		0	0	0
	Less: Disallowed Costs	0		
Net Allocable Costs		0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 Actual Allocable costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
	1.2	Fixed Asset Depreciation	2,239,459					
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	620,369	0	620,369			
G02-3.4	G02-3.4	Human Resources	358,778	0	358,778			
G02-3.5	G02-3.5	Financial Management and Reporting	732,840	0	732,840			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0			
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.14%	0.14%	10,983
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	474,343	0				
G02-4.7	G02-4.7	Real Property	904,812	0				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,788,328	0				
G02-4.10	G02-4.10	Central Mail	437,515	0				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	380,556	0				
G02-4.12	G02-4.12	Grants Management	126,187	0				
G46-6.2	G46-6.2	Minnesota Information Technology	1,010,577	272,587				
G46-6.3	G46-6.3	IT Spend	0	0				
G46-6.4	G46-6.4	Enterprise IT Security	442,934	0				
G46-6.5	G46-6.5	MnIT - Non allocable	0	0				
G10-8.2	G10-8.2	Minnesota Management & Budget	2,600,309	2,247				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	974,163	0				
G10-9.2	G10-9.2	Debt Management Division	0	0				
G10-9.3	G10-9.3	Debt Management	488,071	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)	1,098,185	0				
G10-10.4	G10-10.4	Budget Operations and Planning	226,097	0				
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	1,318,050	0				
G10-11.4	G10-11.4	Accounting Services	1,229,859	0				
G10-11.5	G10-11.5	Financial Reporting	2,181,517	0				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	23,623	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	1,923,947	0				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	0	208,073				
G10-12.5	G10-12.5	Personnel Operations and System Support	865,455	463,529				
G10-12.6	G10-12.6	Budget Service - Computer Operations	214,417	172,993				
G10-12.7	G10-12.7	Personnel Operations Special Billing	5,173,172	0				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	4,568,496	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	4,250,564	1,102,572				
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	65,548	0				
G45-14.4	G45-14.4	Mediation/Representation	0	0				
L49-15.2	L49-15.2	Legislative Auditor	1,733,442	17,459				
L49-15.3	L49-15.3	Financial Audits	2,299,819	0				
L49-15.4	L49-15.4	Program Audits	1,565,768	0				
L49-15.5	L49-15.5	Single Audits	759,790	0				
L49-15.6	L49-15.6	Audit Comm	0	0				
L49-15.7	L49-15.7	Financial Audit- Outdoors	0	0				
L49-15.8	L49-15.8	Financial Audit- Art	0	0				
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0	0				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 Actual Allocable costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
L49-15.11	L49-15.11	Program Audit- Outdoors	0	0				
L49-15.12	L49-15.12	Program Audit- Art	38,626	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	48,577	0				
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					
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				0.05%	0.05%	6,951
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	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						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 Actual Allocable costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
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						
	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						
	G02	ADMINISTRATION				1.04%	1.04%	910,125
	G03	LOTTERY						
	G05	RACING COMMISSION						
	G06	ATTORNEY GENERAL						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 Actual Allocable costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
	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	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						
	H7Y	OCCUPATIONAL THERAPY PRACT BD						
	H9G	OMBUDSMAN MH/DD						
	J33	TRIAL COURTS						
	J50	GUARDIAN AD LITEM BOARD						
	J52	PUBLIC DEFENSE BOARD						
	J58	COURT OF APPEALS						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2018 Actual Allocable costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
	J65	SUPREME COURT						
	J68	TAX COURT						
	J70	JUDICIAL STANDARDS BOARD						
	L10	LEGISLATIVE COORDINATING COMMISSION						
	L11	SENATE						
	L12	HOUSE						
	L49	LEGISLATIVE AUDITOR						
	P01	MILITARY AFFAIRS DEPT						
	P07	PUBLIC SAFETY DEPT						
	P78	CORRECTIONS DEPT						
	P7T	PEACE OFFICERS BOARD (POST)						
	P9E	SENTENCING GUIDELINES COMM						
	R28	MINN CONSERVATION CORPS						
	R29	NATURAL RESOURCES DEPT						
	R32	POLLUTION CONTROL AGENCY						
	R9P	WATER & SOIL RESOURCES BOARD						
	T79	TRANSPORTATION DEPT						
	T9B	METROPOLITAN COUNCIL/TRANSPORT						
	0	OTHER						
		Total	50,028,881	2,239,459	1,711,987	1.23%	1.23%	928,059
		Source	50,028,881	**2,239,459**	**1,711,987**	**1.23%**	**1.23%**	**928,059**
		Difference (Total - Source)	0	0	0	0.00%	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services	Leases 4.5 Real Estate and Construction Services - Leasing	Sqft and Acres of Agencies Using System 4.7 Real Property	Purchase Order Transactions 4.8 Office of State Procurement (fmrly Materials Management Division)	Postage Revolving Fund Charges - FY (Actual) 4.10 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	474,343				
G02-4.7	G02-4.7	Real Property	904,812				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,788,328				
G02-4.10	G02-4.10	Central Mail	437,515				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	380,556				
G02-4.12	G02-4.12	Grants Management	126,187				
G46-6.2	G46-6.2	Minnesota Information Technology		-	-	99	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget		-	-	339	
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		-	-	2	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		-	-	209	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by 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
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	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		12	4,113,228	-	-
G02-3.2	G02-3.2	Admin Management Services		-	-	135	-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services		6	-	280	-
G02-4.5	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					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services	Leases 4.5 Real Estate and Construction Services - Leasing	Sqft and Acres of Agencies Using System 4.7 Real Property	Purchase Order Transactions 4.8 Office of State Procurement (fmrly Materials Management Division)	Postage Revolving Fund Charges - FY (Actual) 4.10 Central Mail
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					
	B04	AGRICULTURE DEPT		11	8,304	9,013	103,637.00
	B11	COSMETOLOGIST EXAMINERS BOARD		3	-	135	13,450.00
	B13	COMMERCE DEPT		3	3,216	4,187	174,388.00
	B14	ANIMAL HEALTH BOARD		2	-	275	3,862.00
	B15	BARBER EXAMINERS BOARD		-	-	44	3,506.00
	B20	EXPLORE MINNESOTA TOURISM		-	-	676	18,190.00
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		23	27,051	51,599	-
	B24	PUBLIC FACILITIES AUTHORITY		-	-	387	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-
	B34	HOUSING FINANCE AGENCY		5	-	1,591	20,556.00
	B41	WORKERS COMP COURT OF APPEALS		-	-	29	1,054.00
	B42	LABOR AND INDUSTRY DEPT		4	-	3,820	152,867.00
	B43	IRON RANGE RESOURCES		-	290,851	815	-
	B7E	ARCHITECTURE, ENGINEERING BD		1	-	169	11,099.00
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-
	B7P	ACCOUNTANCY BOARD		-	-	57	15,095.00
	B7S	PRIVATE DETECTIVES BOARD		-	-	8	-
	B82	PUBLIC UTILITIES COMM		-	-	156	2,769.00
	B9D	AMATEUR SPORTS COMM		-	807,054	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	1	-
	E25	CENTER FOR ARTS EDUCATION		-	176,361	873	-
	E26	MN STATE COLLEGES/UNIVERSITIES		1	-	-	9,571.00
	E37	EDUCATION DEPARTMENT		-	-	3,560	27,860.00
	E39	BOARD OF TEACHING		-	-	180	2,323.00
	E40	HISTORICAL SOCIETY		-	1,801,653	25	-
	E44	MINNESOTA STATE ACADEMIES		-	397,834	1,737	-
	E50	ARTS BOARD		-	-	1,393	1,837.00
	E60	OFFICE OF HIGHER EDUCATION		1	-	952	53,597.00
	E77	ZOOLOGICAL BOARD		-	648,413	2,915	-
	E81	UNIVERSITY OF MINNESOTA		-	-	85	-
	E95	HUMANITIES COMMISSION		-	-	24	-
	E97	SCIENCE MUSEUM		-	-	3	-
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-	-
	G02	ADMINISTRATION		8	-	6,665	68,269.00
	G03	LOTTERY		8	-	-	1,946.00
	G05	RACING COMMISSION		-	-	341	-
	G06	ATTORNEY GENERAL		1	-	1,258	79,188.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
	G09	GAMBLING CONTROL BOARD		3	-	101	-
	G10	MINNESOTA MANAGEMENT & BUDGET		3	-	655	101,697.00
	G17	HUMAN RIGHTS DEPT		1	-	234	21,217.00
	G19	INDIAN AFFAIRS COUNCIL		-	-	167	85.00
	G38	INVESTMENT BOARD		-	-	76	1,529.00
	G39	GOVERNORS OFFICE		-	-	97	3,433.00
	G45	MEDIATION SERVICES DEPT		1	-	62	1,328.00
	G46	MN.IT		4	-	11,314	1,087.00
	G53	SECRETARY OF STATE		1	-	918	30,756.00
	G61	OFFICE OF THE STATE AUDITOR		7	-	468	1,525.00
	G62	MINN STATE RETIREMENT SYSTEM		1	145,147	346	207,365.00
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		-	-	159	370,479.00
	G67	REVENUE DEPT		9	-	2,264	1,686,791.00
	G69	TEACHERS RETIREMENT ASSOC		-	-	575	81,202.00
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		-	-	72	263.00
	G96	UNIFORM LAWS COMMISSION		-	-	1	-
	G9J	CAMPAIGN FINANCE BOARD		-	-	53	7,534.00
	G9K	ADMINISTRATIVE HEARINGS		3	-	470	76,639.00
	G9L	BLACK MINNESOTANS COUNCIL		-	-	68	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL		-	-	78	103.00
	G9N	ASIAN-PACIFIC COUNCIL		-	-	73	325.00
	G9Q	MMB DEBT SERVICE		-	-	-	-
	G9R	MMB NON-OPERATING		-	-	14	-
	G9X	CAPITOL AREA ARCHITECT		3	-	36	155.00
	G9Y	DISABILITY COUNCIL		-	-	98	1,330.00
	GPR	PAYROLL CLEARING		-	-	-	-
	H12	HEALTH DEPT		7	-	15,294	400,019.00
	H55	HUMAN SERVICES DEPT		53	3,399,221	10,405	546,136.00
	H55b	HUMAN SERVICES SOS		-	-	4,272	-
	H55c	HUMAN SERVICES MSOP		-	-	680	-
	H60	MNSURE		2	-	187	127,145.00
	H75	VETERANS AFFAIRS DEPT		-	1,243,421	7,562	6,555.00
	H7B	MEDICAL PRACTICE BOARD		1	-	260	42,094.00
	H7C	NURSING BOARD		1	-	119	41,025.00
	H7D	PHARMACY BOARD		-	-	164	68,906.00
	H7F	DENTISTRY BOARD		-	-	128	9,322.00
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	69	5,737.00
	H7J	OPTOMETRY BOARD		-	-	40	2,755.00
	H7K	NURSING HOME ADMIN BOARD		-	-	330	1,610.00
	H7L	SOCIAL WORK BOARD		-	-	112	13,332.00
	H7M	MARRIAGE & FAMILY THERAPY BD		-	-	62	2,444.00
	H7Q	PODIATRIC MEDICINE		-	-	47	1,009.00
	H7R	VETERINARY MEDICINE BOARD		-	-	47	2,735.00
	H7S	EMERGENCY MEDICAL SERVICES BD		-	-	218	2,120.00
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	35	1,230.00
	H7V	PSYCHOLOGY BOARD		-	-	89	1,687.00
	H7W	PHYSICAL THERAPY BOARD		-	-	49	9,054.00
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	67	6,159.00
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-	-	65	284.00
	H9G	OMBUDSMAN MH/DD		1	-	102	954.00
	J33	TRIAL COURTS		-	-	5,579	21,218.00
	J50	GUARDIAN AD LITEM BOARD		-	-	247	125.00
	J52	PUBLIC DEFENSE BOARD		-	-	972	-
	J58	COURT OF APPEALS		-	-	33	5,293.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
	J65	SUPREME COURT		1	-	1,883	20,356.00
	J68	TAX COURT		-	-	31	935.00
	J70	JUDICIAL STANDARDS BOARD		-	-	33	-
	L10	LEGISLATIVE COORDINATING COMMISSION		-	-	4	64.00
	L11	SENATE		-	-	-	-
	L12	HOUSE		-	-	-	19,516.00
	L49	LEGISLATIVE AUDITOR		-	-	16	849.00
	P01	MILITARY AFFAIRS DEPT		-	5,550,068	17,022	184.00
	P07	PUBLIC SAFETY DEPT		32	20,360	14,381	2,115,609.00
	P78	CORRECTIONS DEPT		14	7,457,345	31,409	17,698.00
	P7T	PEACE OFFICERS BOARD (POST)		-	-	53	2,039.00
	P9E	SENTENCING GUIDELINES COMM		-	-	56	469.00
	R28	MINN CONSERVATION CORPS		-	-	-	-
	R29	NATURAL RESOURCES DEPT		23	2,926,812	53,369	300,208.00
	R32	POLLUTION CONTROL AGENCY		4	25,198	3,731	53,677.00
	R9P	WATER & SOIL RESOURCES BOARD		8	-	2,490	2,292.00
	T79	TRANSPORTATION DEPT		3	6,623,289	126,865	89,736.00
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	29	1.00
	0	OTHER		34	1,488,597	-	23,995.00
		Total	4,111,741	309	37,153,422	411,042	7,326,483
		Source	**4,111,741**	**309**	**37,153,422**	**411,042**	**7,326,483**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			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	0.01%	-			
G46-6.3	G46-6.3	IT Spend			-	-	-
G46-6.4	G46-6.4	Enterprise IT Security			442,934	-	-
G46-6.5	G46-6.5	MnIT - Non allocable			-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	0.11%	-		9,620,180	9,620,180
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%	-		4,611	4,611
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	0.08%	-		58,527	58,527
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	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%	-		-	-
G02-3.2	G02-3.2	Admin Management Services	0.05%	-		113,898	113,898
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.14%			911,184	911,184
G02-4.5	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				16,070	16,070
G46-6.3	G46-6.3	IT Spend					
G46-6.4	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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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					
	B04	AGRICULTURE DEPT	1.16%	11,145,974		4,800,925	4,800,925
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	-		382,211	382,211
	B13	COMMERCE DEPT	0.72%	46,424,210		3,337,224	3,337,224
	B14	ANIMAL HEALTH BOARD	0.08%	-		418,465	418,465
	B15	BARBER EXAMINERS BOARD	0.00%	-		12,889	12,889
	B20	EXPLORE MINNESOTA TOURISM	0.08%	819,840		468,349	468,349
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.48%	183,907,955		24,113,547	24,113,547
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	62,376,851		17,788	17,788
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-		-	-
	B34	HOUSING FINANCE AGENCY	0.49%	-		321,452	321,452
	B41	WORKERS COMP COURT OF APPEALS	0.02%	-		20,674	20,674
	B42	LABOR AND INDUSTRY DEPT	0.69%	1,449,299		4,703,595	4,703,595
	B43	IRON RANGE RESOURCES	0.08%	25,571,324		169,141	169,141
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-		39,059	39,059
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-		-	-
	B7P	ACCOUNTANCY BOARD	0.01%	-		54,290	54,290
	B7S	PRIVATE DETECTIVES BOARD	0.00%	-		-	-
	B82	PUBLIC UTILITIES COMM	0.27%	-		477,536	477,536
	B9D	AMATEUR SPORTS COMM	0.00%	-		-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-		-	-
	E25	CENTER FOR ARTS EDUCATION	0.12%	-		366,793	366,793
	E26	MN STATE COLLEGES/UNIVERSITIES	22.42%	-		6,264,152	6,264,152
	E37	EDUCATION DEPARTMENT	0.71%	145,358,551		8,412,734	8,412,734
	E39	BOARD OF TEACHING	0.02%	-		583,510	583,510
	E40	HISTORICAL SOCIETY	0.00%	-		171,485	171,485
	E44	MINNESOTA STATE ACADEMIES	0.37%	-		464,472	464,472
	E50	ARTS BOARD	0.04%	33,170,326		202,686	202,686
	E60	OFFICE OF HIGHER EDUCATION	0.13%	11,187,181		1,769,055	1,769,055
	E77	ZOOLOGICAL BOARD	0.51%	-		867,284	867,284
	E81	UNIVERSITY OF MINNESOTA	0.00%	-		635,648	635,648
	E95	HUMANITIES COMMISSION	0.00%	-		-	-
	E97	SCIENCE MUSEUM	0.00%	-		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-		3,894	3,894
	G02	ADMINISTRATION	1.04%	13,433,921		4,669,821	4,669,821
	G03	LOTTERY	0.23%	-		159,334	159,334
	G05	RACING COMMISSION	0.07%	52,150		64,188	64,188
	G06	ATTORNEY GENERAL	0.49%	-		254,856	254,856

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	G09	GAMBLING CONTROL BOARD	0.05%	-		58,871	58,871
	G10	MINNESOTA MANAGEMENT & BUDGET	0.27%	-		10,421,862	10,421,862
	G17	HUMAN RIGHTS DEPT	0.08%	-		382,912	382,912
	G19	INDIAN AFFAIRS COUNCIL	0.01%	583,177		20,301	20,301
	G38	INVESTMENT BOARD	0.03%	-		35,367	35,367
	G39	GOVERNORS OFFICE	0.08%	-		208,475	208,475
	G45	MEDIATION SERVICES DEPT	0.02%	-		127,129	127,129
	G46	MN.IT	3.93%	-		519,589	519,589
	G53	SECRETARY OF STATE	0.15%	-		353,299	353,299
	G61	OFFICE OF THE STATE AUDITOR	0.13%	-		52,733	52,733
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	-		11,563	11,563
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.14%	-		131,568	131,568
	G67	REVENUE DEPT	2.21%	410,296		21,055,000	21,055,000
	G69	TEACHERS RETIREMENT ASSOC	0.12%	-		149,450	149,450
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-		-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-		18,868	18,868
	G96	UNIFORM LAWS COMMISSION	0.00%	-		-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-		12,382	12,382
	G9K	ADMINISTRATIVE HEARINGS	0.11%	-		598,788	598,788
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-		18,513	18,513
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-		30,452	30,452
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-		13,246	13,246
	G9Q	MMB DEBT SERVICE	0.00%	-		-	-
	G9R	MMB NON-OPERATING	0.00%	-		-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-		12,643	12,643
	G9Y	DISABILITY COUNCIL	0.02%	-		32,427	32,427
	GPR	PAYROLL CLEARING	0.00%	-		-	-
	H12	HEALTH DEPT	2.75%	209,823,242		25,214,252	25,214,252
	H55	HUMAN SERVICES DEPT	7.55%	152,988,375		168,304,994	168,304,994
	H55b	HUMAN SERVICES SOS	3.48%	-		-	-
	H55c	HUMAN SERVICES MSOP	0.65%	-		-	-
	H60	MNSURE	0.30%	4,364,885		1,263,930	1,263,930
	H75	VETERANS AFFAIRS DEPT	2.40%	852,108		5,189,928	5,189,928
	H7B	MEDICAL PRACTICE BOARD	0.04%	-		145,794	145,794
	H7C	NURSING BOARD	0.04%	-		191,431	191,431
	H7D	PHARMACY BOARD	0.03%	-		411,093	411,093
	H7F	DENTISTRY BOARD	0.01%	-		94,676	94,676
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-		40,404	40,404
	H7J	OPTOMETRY BOARD	0.00%	-		10,599	10,599
	H7K	NURSING HOME ADMIN BOARD	0.02%	-		970,002	970,002
	H7L	SOCIAL WORK BOARD	0.02%	-		86,054	86,054
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-		12,839	12,839
	H7Q	PODIATRIC MEDICINE	0.00%	-		17,234	17,234
	H7R	VETERINARY MEDICINE BOARD	0.00%	-		21,372	21,372
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	12,889		178,477	178,477
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-		7,916	7,916
	H7V	PSYCHOLOGY BOARD	0.01%	-		118,636	118,636
	H7W	PHYSICAL THERAPY BOARD	0.01%	-		36,487	36,487
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-		19,544	19,544
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	-		36,469	36,469
	H9G	OMBUDSMAN MH/DD	0.03%	-		200,364	200,364
	J33	TRIAL COURTS	3.53%	-		149,575	149,575
	J50	GUARDIAN AD LITEM BOARD	0.37%	-		3,361	3,361
	J52	PUBLIC DEFENSE BOARD	0.98%	-		304,657	304,657
	J58	COURT OF APPEALS	0.13%	-		3,609	3,609

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	J65	SUPREME COURT	0.68%	2,312,138		1,880,382	1,880,382
	J68	TAX COURT	0.01%	-		89,574	89,574
	J70	JUDICIAL STANDARDS BOARD	0.00%	-		3,386	3,386
	L10	LEGISLATIVE COORDINATING COMMISSION	0.12%	-		140,732	140,732
	L11	SENATE	0.00%	-		-	-
	L12	HOUSE	0.00%	-		-	-
	L49	LEGISLATIVE AUDITOR	0.01%	-		-	-
	P01	MILITARY AFFAIRS DEPT	0.69%	-		1,140,658	1,140,658
	P07	PUBLIC SAFETY DEPT	3.58%	117,625,381		56,924,485	56,924,485
	P78	CORRECTIONS DEPT	7.10%	9,068,936		20,021,419	20,021,419
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	100,000		16,580	16,580
	P9E	SENTENCING GUIDELINES COMM	0.01%	-		23,320	23,320
	R28	MINN CONSERVATION CORPS	0.00%	-		-	-
	R29	NATURAL RESOURCES DEPT	8.54%	102,401,546		20,434,507	20,434,507
	R32	POLLUTION CONTROL AGENCY	1.75%	22,361,238		10,806,370	10,806,370
	R9P	WATER & SOIL RESOURCES BOARD	0.49%	49,377,085		1,550,873	1,550,873
	T79	TRANSPORTATION DEPT	14.35%	100,965,484		48,714,884	48,714,884
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		287,226	287,226
	0	OTHER	0.00%	-		7,771,537	7,771,537
		Total	100.00%	1,308,144,362	442,934	482,056,589	482,056,589
		Source	**100.00%**	**1,308,144,362**	**442,934**	482,056,589	482,056,589
		Difference (Total - Source)	0.00%	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 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 (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)	974,163				
G10-9.2	G10-9.2	Debt Management Division	-	-			
G10-9.3	G10-9.3	Debt Management	488,071		488,071		
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)	1,098,185				1,098,185
G10-10.4	G10-10.4	Budget Operations and Planning	226,097				226,097
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-			
G10-11.3	G10-11.3	Central Payroll	1,318,050				
G10-11.4	G10-11.4	Accounting Services	1,229,859				
G10-11.5	G10-11.5	Financial Reporting	2,181,517				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	23,623				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,923,947	-			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-				
G10-12.5	G10-12.5	Personnel Operations and System Support	865,455				
G10-12.6	G10-12.6	Budget Service - Computer Operations	214,417				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-			
G10-13.3	G10-13.3	Personnel Administration	4,250,564				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		166			
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		6,072			
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor		-			
G61-16.3	G61-16.3	State Auditor General		-			
17	17	SWIFT (Internally Developed Software Amortized over 10 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		6,951		-	
G02-3.3	G02-3.3	Commissioner's Office				-	
G02-3.4	G02-3.4	Human Resources				-	
G02-3.5	G02-3.5	Financial Management and Reporting				-	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				-	
G02-4.2	G02-4.2	Government & Citizen Services		10,983		-	
G02-4.5	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		3,676		-	
G46-6.3	G46-6.3	IT Spend				-	
G46-6.4	G46-6.4	Enterprise IT Security				-	
G46-6.5	G46-6.5	MnIT - Non allocable				-	
G10-8.2	G10-8.2	Minnesota Management & Budget		13,273		-	
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				-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
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					
	B04	AGRICULTURE DEPT		432,913		95,487,000	
	B11	COSMETOLOGIST EXAMINERS BOARD		24,773		-	
	B13	COMMERCE DEPT		535,709		-	
	B14	ANIMAL HEALTH BOARD		18,652		-	
	B15	BARBER EXAMINERS BOARD		5,357		-	
	B20	EXPLORE MINNESOTA TOURISM		22,778		-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		5,062,819		-	
	B24	PUBLIC FACILITIES AUTHORITY		16,081		50,313,773	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	
	B34	HOUSING FINANCE AGENCY		135,240		569,174,880	
	B41	WORKERS COMP COURT OF APPEALS		2,229		-	
	B42	LABOR AND INDUSTRY DEPT		861,613		-	
	B43	IRON RANGE RESOURCES		44,664		-	
	B7E	ARCHITECTURE, ENGINEERING BD		13,071		-	
	B7G	COMBATIVE SPORTS COMMISSION		3		-	
	B7P	ACCOUNTANCY BOARD		11,421		-	
	B7S	PRIVATE DETECTIVES BOARD		1,413		-	
	B82	PUBLIC UTILITIES COMM		112,524		-	
	B9D	AMATEUR SPORTS COMM		1,047		-	
	B9V	AGRICULTURE UTILIZATION RESRCH		10		-	
	E25	CENTER FOR ARTS EDUCATION		37,780		-	
	E26	MN STATE COLLEGES/UNIVERSITIES		8,794,200		79,578,390	
	E37	EDUCATION DEPARTMENT		910,930		1,095,080,326	
	E39	BOARD OF TEACHING		8,190		-	
	E40	HISTORICAL SOCIETY		962		-	
	E44	MINNESOTA STATE ACADEMIES		61,757		-	
	E50	ARTS BOARD		46,383		-	
	E60	OFFICE OF HIGHER EDUCATION		74,575		9,996,345	
	E77	ZOOLOGICAL BOARD		144,152		-	
	E81	UNIVERSITY OF MINNESOTA		8,316		252,934,180	
	E95	HUMANITIES COMMISSION		649		-	
	E97	SCIENCE MUSEUM		72		-	
	E9W	HIGHER ED FACILITIES AUTHORITY		219		-	
	G02	ADMINISTRATION		910,125		110,957,577	
	G03	LOTTERY		10,221		-	
	G05	RACING COMMISSION		27,425		-	
	G06	ATTORNEY GENERAL		61,440		-	

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
	G09	GAMBLING CONTROL BOARD		8,170		-	
	G10	MINNESOTA MANAGEMENT & BUDGET		108,296		8,540,000	
	G17	HUMAN RIGHTS DEPT		14,470		-	
	G19	INDIAN AFFAIRS COUNCIL		6,140		-	
	G38	INVESTMENT BOARD		9,554		-	
	G39	GOVERNORS OFFICE		8,717		-	
	G45	MEDIATION SERVICES DEPT		4,673		-	
	G46	MN.IT		664,214		11,989,809	
	G53	SECRETARY OF STATE		52,205		-	
	G61	OFFICE OF THE STATE AUDITOR		15,993		-	
	G62	MINN STATE RETIREMENT SYSTEM		177,597		3,304,125	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		272,038		4,385,275	
	G67	REVENUE DEPT		134,458		-	
	G69	TEACHERS RETIREMENT ASSOC		250,322		4,325,400	
	G90	REVENUE INTERGOVT PAYMENTS		4,031,430		-	
	G92	OMBUDSPERSON FOR FAMILIES		2,620		-	
	G96	UNIFORM LAWS COMMISSION		133		-	
	G9J	CAMPAIGN FINANCE BOARD		3,993		-	
	G9K	ADMINISTRATIVE HEARINGS		40,958		-	
	G9L	BLACK MINNESOTANS COUNCIL		2,645		-	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,630		-	
	G9N	ASIAN-PACIFIC COUNCIL		3,697		-	
	G9Q	MMB DEBT SERVICE		8,861		-	
	G9R	MMB NON-OPERATING		9,185,615		-	
	G9X	CAPITOL AREA ARCHITECT		2,022		-	
	G9Y	DISABILITY COUNCIL		3,768		-	
	GPR	PAYROLL CLEARING		208		-	
	H12	HEALTH DEPT		870,821		-	
	H55	HUMAN SERVICES DEPT		12,922,191		42,025,000	
	H55b	HUMAN SERVICES SOS		765,470		-	
	H55c	HUMAN SERVICES MSOP		92,498		-	
	H60	MNSURE		38,173		-	
	H75	VETERANS AFFAIRS DEPT		337,232		-	
	H7B	MEDICAL PRACTICE BOARD		21,676		-	
	H7C	NURSING BOARD		24,854		-	
	H7D	PHARMACY BOARD		20,709		-	
	H7F	DENTISTRY BOARD		16,887		-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,367		-	
	H7J	OPTOMETRY BOARD		3,315		-	
	H7K	NURSING HOME ADMIN BOARD		9,060		-	
	H7L	SOCIAL WORK BOARD		18,636		-	
	H7M	MARRIAGE & FAMILY THERAPY BD		5,796		-	
	H7Q	PODIATRIC MEDICINE		4,415		-	
	H7R	VETERINARY MEDICINE BOARD		6,683		-	
	H7S	EMERGENCY MEDICAL SERVICES BD		11,132		-	
	H7U	DIETETICS & NUTRITION PRACTICE		3,428		-	
	H7V	PSYCHOLOGY BOARD		8,412		-	
	H7W	PHYSICAL THERAPY BOARD		8,622		-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		13,531		-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		2,462		-	
	H9G	OMBUDSMAN MH/DD		4,175		-	
	J33	TRIAL COURTS		1,824,474		-	
	J50	GUARDIAN AD LITEM BOARD		29,249		-	
	J52	PUBLIC DEFENSE BOARD		49,365		-	
	J58	COURT OF APPEALS		3,893		-	

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
	J65	SUPREME COURT		105,949		-	
	J68	TAX COURT		2,012		-	
	J70	JUDICIAL STANDARDS BOARD		2,935		-	
	L10	LEGISLATIVE COORDINATING COMMISSION		31,248		-	
	L11	SENATE		1,208		-	
	L12	HOUSE		1,901		-	
	L49	LEGISLATIVE AUDITOR		792		-	
	P01	MILITARY AFFAIRS DEPT		550,258		-	
	P07	PUBLIC SAFETY DEPT		3,314,787		54,315,000	
	P78	CORRECTIONS DEPT		828,417		-	
	P7T	PEACE OFFICERS BOARD (POST)		8,245		-	
	P9E	SENTENCING GUIDELINES COMM		2,373		-	
	R28	MINN CONSERVATION CORPS		131		-	
	R29	NATURAL RESOURCES DEPT		3,266,504		758,525	
	R32	POLLUTION CONTROL AGENCY		415,697		-	
	R9P	WATER & SOIL RESOURCES BOARD		82,177		-	
	T79	TRANSPORTATION DEPT		16,666,111		2,018,675,000	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		106,107		-	
	0	OTHER		3,086		5,071,576,305	
		Total	14,793,948	75,970,725	488,071	9,483,416,910	1,324,282
		Source	**14,793,948**	75,970,725	488,071	**9,483,416,910**	**1,324,282**
		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			1,318,050		
G10-11.4	G10-11.4	Accounting Services			1,229,859		
G10-11.5	G10-11.5	Financial Reporting			2,181,517		
G10-11.6	G10-11.6	Financial Reporting - Single Audit			23,623		
G10-11.7	G10-11.7	Accounting Services - Non 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	166	1		0.00%	166
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	6,072	123		0.08%	6,072
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	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
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-		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	6,951	139		0.05%	6,951
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	10,983	146		0.14%	10,983
G02-4.5	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	3,676	120		0.01%	3,676
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	13,273	476		0.11%	13,273
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					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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					
	B04	AGRICULTURE DEPT	432,913	16,488	1.16%	432,913	
	B11	COSMETOLOGIST EXAMINERS BOARD	24,773	91	0.03%	24,773	
	B13	COMMERCE DEPT	535,709	2,668	0.72%	535,709	
	B14	ANIMAL HEALTH BOARD	18,652	444	0.08%	18,652	
	B15	BARBER EXAMINERS BOARD	5,357	63	0.00%	5,357	
	B20	EXPLORE MINNESOTA TOURISM	22,778	724	0.08%	22,778	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,062,819	8,091	2.48%	5,062,819	
	B24	PUBLIC FACILITIES AUTHORITY	16,081	1,162	0.02%	16,081	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0.00%	-	
	B34	HOUSING FINANCE AGENCY	135,240	960	0.49%	135,240	
	B41	WORKERS COMP COURT OF APPEALS	2,229	33	0.02%	2,229	
	B42	LABOR AND INDUSTRY DEPT	861,613	2,512	0.69%	861,613	
	B43	IRON RANGE RESOURCES	44,664	562	0.08%	44,664	
	B7E	ARCHITECTURE, ENGINEERING BD	13,071	48	0.01%	13,071	
	B7G	COMBATIVE SPORTS COMMISSION	3	3	0.00%	3	
	B7P	ACCOUNTANCY BOARD	11,421	34	0.01%	11,421	
	B7S	PRIVATE DETECTIVES BOARD	1,413	65	0.00%	1,413	
	B82	PUBLIC UTILITIES COMM	112,524	249	0.27%	112,524	
	B9D	AMATEUR SPORTS COMM	1,047	30	0.00%	1,047	
	B9V	AGRICULTURE UTILIZATION RESRCH	10	1	0.00%	10	
	E25	CENTER FOR ARTS EDUCATION	37,780	1,491	0.12%	37,780	
	E26	MN STATE COLLEGES/UNIVERSITIES	8,794,200	7,613	22.42%	8,794,200	
	E37	EDUCATION DEPARTMENT	910,930	6,348	0.71%	910,930	
	E39	BOARD OF TEACHING	8,190	73	0.02%	8,190	
	E40	HISTORICAL SOCIETY	962	151	0.00%	962	
	E44	MINNESOTA STATE ACADEMIES	61,757	1,955	0.37%	61,757	
	E50	ARTS BOARD	46,383	391	0.04%	46,383	
	E60	OFFICE OF HIGHER EDUCATION	74,575	1,529	0.13%	74,575	
	E77	ZOOLOGICAL BOARD	144,152	1,065	0.51%	144,152	
	E81	UNIVERSITY OF MINNESOTA	8,316	344	0.00%	8,316	
	E95	HUMANITIES COMMISSION	649	107	0.00%	649	
	E97	SCIENCE MUSEUM	72	13	0.00%	72	
	E9W	HIGHER ED FACILITIES AUTHORITY	219	4	0.00%	219	
	G02	ADMINISTRATION	910,125	3,324	1.04%	910,125	
	G03	LOTTERY	10,221	272	0.23%	10,221	
	G05	RACING COMMISSION	27,425	444	0.07%	27,425	
	G06	ATTORNEY GENERAL	61,440	1,279	0.49%	61,440	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G09	GAMBLING CONTROL BOARD	8,170	124		0.05%	8,170
	G10	MINNESOTA MANAGEMENT & BUDGET	108,296	1,175		0.27%	108,296
	G17	HUMAN RIGHTS DEPT	14,470	284		0.08%	14,470
	G19	INDIAN AFFAIRS COUNCIL	6,140	180		0.01%	6,140
	G38	INVESTMENT BOARD	9,554	59		0.03%	9,554
	G39	GOVERNORS OFFICE	8,717	206		0.08%	8,717
	G45	MEDIATION SERVICES DEPT	4,673	36		0.02%	4,673
	G46	MN.IT	664,214	6,186		3.93%	664,214
	G53	SECRETARY OF STATE	52,205	477		0.15%	52,205
	G61	OFFICE OF THE STATE AUDITOR	15,993	250		0.13%	15,993
	G62	MINN STATE RETIREMENT SYSTEM	177,597	149		0.18%	177,597
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	272,038	199		0.14%	272,038
	G67	REVENUE DEPT	134,458	7,077		2.21%	134,458
	G69	TEACHERS RETIREMENT ASSOC	250,322	66		0.12%	250,322
	G90	REVENUE INTERGOVT PAYMENTS	4,031,430	1,185		0.00%	4,031,430
	G92	OMBUDSPERSON FOR FAMILIES	2,620	85		0.01%	2,620
	G96	UNIFORM LAWS COMMISSION	133	9		0.00%	133
	G9J	CAMPAIGN FINANCE BOARD	3,993	162		0.01%	3,993
	G9K	ADMINISTRATIVE HEARINGS	40,958	386		0.11%	40,958
	G9L	BLACK MINNESOTANS COUNCIL	2,645	48		0.00%	2,645
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,630	63		0.01%	2,630
	G9N	ASIAN-PACIFIC COUNCIL	3,697	91		0.01%	3,697
	G9Q	MMB DEBT SERVICE	8,861	1,170		0.00%	8,861
	G9R	MMB NON-OPERATING	9,185,615	1,203		0.00%	9,185,615
	G9X	CAPITOL AREA ARCHITECT	2,022	61		0.01%	2,022
	G9Y	DISABILITY COUNCIL	3,768	113		0.02%	3,768
	GPR	PAYROLL CLEARING	208	-		0.00%	208
	H12	HEALTH DEPT	870,821	15,980		2.75%	870,821
	H55	HUMAN SERVICES DEPT	12,922,191	9,560		7.55%	12,922,191
	H55b	HUMAN SERVICES SOS	765,470	9,744		3.48%	765,470
	H55c	HUMAN SERVICES MSOP	92,498	452		0.65%	92,498
	H60	MNSURE	38,173	350		0.30%	38,173
	H75	VETERANS AFFAIRS DEPT	337,232	7,140		2.40%	337,232
	H7B	MEDICAL PRACTICE BOARD	21,676	152		0.04%	21,676
	H7C	NURSING BOARD	24,854	85		0.04%	24,854
	H7D	PHARMACY BOARD	20,709	211		0.03%	20,709
	H7F	DENTISTRY BOARD	16,887	109		0.01%	16,887
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,367	78		0.01%	7,367
	H7J	OPTOMETRY BOARD	3,315	63		0.00%	3,315
	H7K	NURSING HOME ADMIN BOARD	9,060	147		0.02%	9,060
	H7L	SOCIAL WORK BOARD	18,636	115		0.02%	18,636
	H7M	MARRIAGE & FAMILY THERAPY BD	5,796	62		0.00%	5,796
	H7Q	PODIATRIC MEDICINE	4,415	84		0.00%	4,415
	H7R	VETERINARY MEDICINE BOARD	6,683	59		0.00%	6,683
	H7S	EMERGENCY MEDICAL SERVICES BD	11,132	246		0.02%	11,132
	H7U	DIETETICS & NUTRITION PRACTICE	3,428	62		0.00%	3,428
	H7V	PSYCHOLOGY BOARD	8,412	60		0.01%	8,412
	H7W	PHYSICAL THERAPY BOARD	8,622	87		0.01%	8,622
	H7X	BEHAVIORAL HEALTH & THERAPY BD	13,531	87		0.01%	13,531
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,462	114		0.00%	2,462
	H9G	OMBUDSMAN MH/DD	4,175	33		0.03%	4,175
	J33	TRIAL COURTS	1,824,474	8,025		3.53%	1,824,474
	J50	GUARDIAN AD LITEM BOARD	29,249	811		0.37%	29,249
	J52	PUBLIC DEFENSE BOARD	49,365	1,135		0.98%	49,365
	J58	COURT OF APPEALS	3,893	53		0.13%	3,893

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	J65	SUPREME COURT	105,949	1,611		0.68%	105,949
	J68	TAX COURT	2,012	25		0.01%	2,012
	J70	JUDICIAL STANDARDS BOARD	2,935	157		0.00%	2,935
	L10	LEGISLATIVE COORDINATING COMMISSION	31,248	714		0.12%	31,248
	L11	SENATE	1,208	91		0.00%	1,208
	L12	HOUSE	1,901	81		0.00%	1,901
	L49	LEGISLATIVE AUDITOR	792	36		0.01%	792
	P01	MILITARY AFFAIRS DEPT	550,258	877		0.69%	550,258
	P07	PUBLIC SAFETY DEPT	3,314,787	27,629		3.58%	3,314,787
	P78	CORRECTIONS DEPT	828,417	11,722		7.10%	828,417
	P7T	PEACE OFFICERS BOARD (POST)	8,245	315		0.01%	8,245
	P9E	SENTENCING GUIDELINES COMM	2,373	26		0.01%	2,373
	R28	MINN CONSERVATION CORPS	131	34		0.00%	131
	R29	NATURAL RESOURCES DEPT	3,266,504	38,588		8.54%	3,266,504
	R32	POLLUTION CONTROL AGENCY	415,697	7,281		1.75%	415,697
	R9P	WATER & SOIL RESOURCES BOARD	82,177	3,860		0.49%	82,177
	T79	TRANSPORTATION DEPT	16,666,111	27,327		14.35%	16,666,111
	T9B	METROPOLITAN COUNCIL/TRANSPORT	106,107	93		0.00%	106,107
	0	OTHER	3,086	-		0.00%	3,086
		Total	75,970,725	258,251	4,753,049	100.00%	75,970,725
		Source	**75,970,725**	**258,251**	**4,753,049**	**100.00%**	**75,970,725**
		Difference (Total - Source)	0	0	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 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 (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	166	-		166	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	6,072	-		6,072	0.08%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-		-	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	6,951	-		6,951	0.00%
G02-3.2	G02-3.2	Admin Management Services					0.05%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	10,983	-		10,983	0.14%
G02-4.5	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	3,676	-		3,676	0.01%
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	13,273	-	2,600,309	13,273	0.11%
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					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
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					
	B04	AGRICULTURE DEPT	432,913	13,765,491		432,913	1.16%
	B11	COSMETOLOGIST EXAMINERS BOARD	24,773	-		24,773	0.03%
	B13	COMMERCE DEPT	535,709	131,718,229		535,709	0.72%
	B14	ANIMAL HEALTH BOARD	18,652	694,589		18,652	0.08%
	B15	BARBER EXAMINERS BOARD	5,357	-		5,357	0.00%
	B20	EXPLORE MINNESOTA TOURISM	22,778	-		22,778	0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,062,819	945,358,071		5,062,819	2.48%
	B24	PUBLIC FACILITIES AUTHORITY	16,081	-		16,081	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	0.00%
	B34	HOUSING FINANCE AGENCY	135,240	-		135,240	0.49%
	B41	WORKERS COMP COURT OF APPEALS	2,229	-		2,229	0.02%
	B42	LABOR AND INDUSTRY DEPT	861,613	6,471,132		861,613	0.69%
	B43	IRON RANGE RESOURCES	44,664	-		44,664	0.08%
	B7E	ARCHITECTURE, ENGINEERING BD	13,071	-		13,071	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	-		3	0.00%
	B7P	ACCOUNTANCY BOARD	11,421	-		11,421	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,413	-		1,413	0.00%
	B82	PUBLIC UTILITIES COMM	112,524	-		112,524	0.27%
	B9D	AMATEUR SPORTS COMM	1,047	-		1,047	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	10	-		10	0.00%
	E25	CENTER FOR ARTS EDUCATION	37,780	-		37,780	0.12%
	E26	MN STATE COLLEGES/UNIVERSITIES	8,794,200	812,734,399		8,794,200	22.42%
	E37	EDUCATION DEPARTMENT	910,930	765,901,330		910,930	0.71%
	E39	BOARD OF TEACHING	8,190	-		8,190	0.02%
	E40	HISTORICAL SOCIETY	962	-		962	0.00%
	E44	MINNESOTA STATE ACADEMIES	61,757	-		61,757	0.37%
	E50	ARTS BOARD	46,383	764,444		46,383	0.04%
	E60	OFFICE OF HIGHER EDUCATION	74,575	-		74,575	0.13%
	E77	ZOOLOGICAL BOARD	144,152	78,225		144,152	0.51%
	E81	UNIVERSITY OF MINNESOTA	8,316	-		8,316	0.00%
	E95	HUMANITIES COMMISSION	649	-		649	0.00%
	E97	SCIENCE MUSEUM	72	-		72	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	219	-		219	0.00%
	G02	ADMINISTRATION	910,125	2,947,185		910,125	1.04%
	G03	LOTTERY	10,221	-		10,221	0.23%
	G05	RACING COMMISSION	27,425	-		27,425	0.07%
	G06	ATTORNEY GENERAL	61,440	2,125,951		61,440	0.49%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
	G09	GAMBLING CONTROL BOARD	8,170	-		8,170	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	108,296	-		108,296	0.27%
	G17	HUMAN RIGHTS DEPT	14,470	-		14,470	0.08%
	G19	INDIAN AFFAIRS COUNCIL	6,140	-		6,140	0.01%
	G38	INVESTMENT BOARD	9,554	-		9,554	0.03%
	G39	GOVERNORS OFFICE	8,717	-		8,717	0.08%
	G45	MEDIATION SERVICES DEPT	4,673	-		4,673	0.02%
	G46	MN.IT	664,214	-		664,214	3.93%
	G53	SECRETARY OF STATE	52,205	-		52,205	0.15%
	G61	OFFICE OF THE STATE AUDITOR	15,993	-		15,993	0.13%
	G62	MINN STATE RETIREMENT SYSTEM	177,597	-		177,597	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	272,038	-		272,038	0.14%
	G67	REVENUE DEPT	134,458	-		134,458	2.21%
	G69	TEACHERS RETIREMENT ASSOC	250,322	-		250,322	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	4,031,430	-		4,031,430	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	2,620	-		2,620	0.01%
	G96	UNIFORM LAWS COMMISSION	133	-		133	0.00%
	G9J	CAMPAIGN FINANCE BOARD	3,993	-		3,993	0.01%
	G9K	ADMINISTRATIVE HEARINGS	40,958	-		40,958	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	2,645	-		2,645	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,630	-		2,630	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	3,697	-		3,697	0.01%
	G9Q	MMB DEBT SERVICE	8,861	-		8,861	0.00%
	G9R	MMB NON-OPERATING	9,185,615	7,089,850		9,185,615	0.00%
	G9X	CAPITOL AREA ARCHITECT	2,022	-		2,022	0.01%
	G9Y	DISABILITY COUNCIL	3,768	-		3,768	0.02%
	GPR	PAYROLL CLEARING	208	-		208	0.00%
	H12	HEALTH DEPT	870,821	257,608,243		870,821	2.75%
	H55	HUMAN SERVICES DEPT	12,922,191	9,334,257,717		12,922,191	7.55%
	H55b	HUMAN SERVICES SOS	765,470	-		765,470	3.48%
	H55c	HUMAN SERVICES MSOP	92,498	-		92,498	0.65%
	H60	MNSURE	38,173	5,341,669		38,173	0.30%
	H75	VETERANS AFFAIRS DEPT	337,232	17,385,447		337,232	2.40%
	H7B	MEDICAL PRACTICE BOARD	21,676	-		21,676	0.04%
	H7C	NURSING BOARD	24,854	-		24,854	0.04%
	H7D	PHARMACY BOARD	20,709	131,459		20,709	0.03%
	H7F	DENTISTRY BOARD	16,887	-		16,887	0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,367	-		7,367	0.01%
	H7J	OPTOMETRY BOARD	3,315	-		3,315	0.00%
	H7K	NURSING HOME ADMIN BOARD	9,060	-		9,060	0.02%
	H7L	SOCIAL WORK BOARD	18,636	-		18,636	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	5,796	-		5,796	0.00%
	H7Q	PODIATRIC MEDICINE	4,415	-		4,415	0.00%
	H7R	VETERINARY MEDICINE BOARD	6,683	-		6,683	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	11,132	129,138		11,132	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	3,428	-		3,428	0.00%
	H7V	PSYCHOLOGY BOARD	8,412	-		8,412	0.01%
	H7W	PHYSICAL THERAPY BOARD	8,622	-		8,622	0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	13,531	-		13,531	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,462	-		2,462	0.00%
	H9G	OMBUDSMAN MH/DD	4,175	-		4,175	0.03%
	J33	TRIAL COURTS	1,824,474	2,872,500		1,824,474	3.53%
	J50	GUARDIAN AD LITEM BOARD	29,249	-		29,249	0.37%
	J52	PUBLIC DEFENSE BOARD	49,365	-		49,365	0.98%
	J58	COURT OF APPEALS	3,893	-		3,893	0.13%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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	SUM OF PERCENT 12.5
			Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
	J65	SUPREME COURT	105,949	494,411		105,949	0.68%
	J68	TAX COURT	2,012	-		2,012	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,935	-		2,935	0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION	31,248	-		31,248	0.12%
	L11	SENATE	1,208	-		1,208	0.00%
	L12	HOUSE	1,901	-		1,901	0.00%
	L49	LEGISLATIVE AUDITOR	792	-		792	0.01%
	P01	MILITARY AFFAIRS DEPT	550,258	61,718,896		550,258	0.69%
	P07	PUBLIC SAFETY DEPT	3,314,787	95,704,028		3,314,787	3.58%
	P78	CORRECTIONS DEPT	828,417	1,575,448		828,417	7.10%
	P7T	PEACE OFFICERS BOARD (POST)	8,245	-		8,245	0.01%
	P9E	SENTENCING GUIDELINES COMM	2,373	-		2,373	0.01%
	R28	MINN CONSERVATION CORPS	131	-		131	0.00%
	R29	NATURAL RESOURCES DEPT	3,266,504	52,127,093		3,266,504	8.54%
	R32	POLLUTION CONTROL AGENCY	415,697	19,031,540		415,697	1.75%
	R9P	WATER & SOIL RESOURCES BOARD	82,177	1,901,679		82,177	0.49%
	T79	TRANSPORTATION DEPT	16,666,111	730,087,814		16,666,111	14.35%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	106,107	-		106,107	0.00%
	0	OTHER	3,086	-		3,086	0.00%
		Total	75,970,725	13,270,015,978	2,600,309	75,970,725	100.00%
		Source	**75,970,725**	**13,270,015,978**	**2,600,309**	**75,970,725**	**100.00%**
		Difference (Total - Source)	0	0	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
	1.2	Fixed Asset Depreciation	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
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				4,250,564	
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-	
G45-14.2	G45-14.2	Mediation Services	1	0.00%	166		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	123	0.08%	6,072		0.08%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual) 12.6 Budget Service - Computer Operations	SUM OF PERCENT 12.7 Personnel Operations Special Billing	Accounting & Procurement Transactions - FY (Actual) 12.8 Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division 13.2 State HR, Benefits & Labor Relations	SUM OF PERCENT 13.3 Personnel Administration
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	0.00%	-		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%	6,951		0.00%
G02-3.2	G02-3.2	Admin Management Services	139	0.05%			0.05%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	146	0.14%	10,983		0.14%
G02-4.5	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	120	0.01%	3,676		0.01%
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	476	0.11%	13,273		0.11%
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					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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	SUM OF PERCENT 13.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
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					
	B04	AGRICULTURE DEPT	16,488	1.16%	432,913		1.16%
	B11	COSMETOLOGIST EXAMINERS BOARD	91	0.03%	24,773		0.03%
	B13	COMMERCE DEPT	2,668	0.72%	535,709		0.72%
	B14	ANIMAL HEALTH BOARD	444	0.08%	18,652		0.08%
	B15	BARBER EXAMINERS BOARD	63	0.00%	5,357		0.00%
	B20	EXPLORE MINNESOTA TOURISM	724	0.08%	22,778		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	8,091	2.48%	5,062,819		2.48%
	B24	PUBLIC FACILITIES AUTHORITY	1,162	0.02%	16,081		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		0.00%
	B34	HOUSING FINANCE AGENCY	960	0.49%	135,240		0.49%
	B41	WORKERS COMP COURT OF APPEALS	33	0.02%	2,229		0.02%
	B42	LABOR AND INDUSTRY DEPT	2,512	0.69%	861,613		0.69%
	B43	IRON RANGE RESOURCES	562	0.08%	44,664		0.08%
	B7E	ARCHITECTURE, ENGINEERING BD	48	0.01%	13,071		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	0.00%	3		0.00%
	B7P	ACCOUNTANCY BOARD	34	0.01%	11,421		0.01%
	B7S	PRIVATE DETECTIVES BOARD	65	0.00%	1,413		0.00%
	B82	PUBLIC UTILITIES COMM	249	0.27%	112,524		0.27%
	B9D	AMATEUR SPORTS COMM	30	0.00%	1,047		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	1	0.00%	10		0.00%
	E25	CENTER FOR ARTS EDUCATION	1,491	0.12%	37,780		0.12%
	E26	MN STATE COLLEGES/UNIVERSITIES	7,613	22.42%	8,794,200		22.42%
	E37	EDUCATION DEPARTMENT	6,348	0.71%	910,930		0.71%
	E39	BOARD OF TEACHING	73	0.02%	8,190		0.02%
	E40	HISTORICAL SOCIETY	151	0.00%	962		0.00%
	E44	MINNESOTA STATE ACADEMIES	1,955	0.37%	61,757		0.37%
	E50	ARTS BOARD	391	0.04%	46,383		0.04%
	E60	OFFICE OF HIGHER EDUCATION	1,529	0.13%	74,575		0.13%
	E77	ZOOLOGICAL BOARD	1,065	0.51%	144,152		0.51%
	E81	UNIVERSITY OF MINNESOTA	344	0.00%	8,316		0.00%
	E95	HUMANITIES COMMISSION	107	0.00%	649		0.00%
	E97	SCIENCE MUSEUM	13	0.00%	72		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	4	0.00%	219		0.00%
	G02	ADMINISTRATION	3,324	1.04%	910,125		1.04%
	G03	LOTTERY	272	0.23%	10,221		0.23%
	G05	RACING COMMISSION	444	0.07%	27,425		0.07%
	G06	ATTORNEY GENERAL	1,279	0.49%	61,440		0.49%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	G09	GAMBLING CONTROL BOARD	124	0.05%	8,170		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	1,175	0.27%	108,296		0.27%
	G17	HUMAN RIGHTS DEPT	284	0.08%	14,470		0.08%
	G19	INDIAN AFFAIRS COUNCIL	180	0.01%	6,140		0.01%
	G38	INVESTMENT BOARD	59	0.03%	9,554		0.03%
	G39	GOVERNORS OFFICE	206	0.08%	8,717		0.08%
	G45	MEDIATION SERVICES DEPT	36	0.02%	4,673		0.02%
	G46	MN.IT	6,186	3.93%	664,214		3.93%
	G53	SECRETARY OF STATE	477	0.15%	52,205		0.15%
	G61	OFFICE OF THE STATE AUDITOR	250	0.13%	15,993		0.13%
	G62	MINN STATE RETIREMENT SYSTEM	149	0.18%	177,597		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	199	0.14%	272,038		0.14%
	G67	REVENUE DEPT	7,077	2.21%	134,458		2.21%
	G69	TEACHERS RETIREMENT ASSOC	66	0.12%	250,322		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	1,185	0.00%	4,031,430		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	85	0.01%	2,620		0.01%
	G96	UNIFORM LAWS COMMISSION	9	0.00%	133		0.00%
	G9J	CAMPAIGN FINANCE BOARD	162	0.01%	3,993		0.01%
	G9K	ADMINISTRATIVE HEARINGS	386	0.11%	40,958		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	48	0.00%	2,645		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	63	0.01%	2,630		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	91	0.01%	3,697		0.01%
	G9Q	MMB DEBT SERVICE	1,170	0.00%	8,861		0.00%
	G9R	MMB NON-OPERATING	1,203	0.00%	9,185,615		0.00%
	G9X	CAPITOL AREA ARCHITECT	61	0.01%	2,022		0.01%
	G9Y	DISABILITY COUNCIL	113	0.02%	3,768		0.02%
	GPR	PAYROLL CLEARING	-	0.00%	208		0.00%
	H12	HEALTH DEPT	15,980	2.75%	870,821		2.75%
	H55	HUMAN SERVICES DEPT	9,560	7.55%	12,922,191		7.55%
	H55b	HUMAN SERVICES SOS	9,744	3.48%	765,470		3.48%
	H55c	HUMAN SERVICES MSOP	452	0.65%	92,498		0.65%
	H60	MNSURE	350	0.30%	38,173		0.30%
	H75	VETERANS AFFAIRS DEPT	7,140	2.40%	337,232		2.40%
	H7B	MEDICAL PRACTICE BOARD	152	0.04%	21,676		0.04%
	H7C	NURSING BOARD	85	0.04%	24,854		0.04%
	H7D	PHARMACY BOARD	211	0.03%	20,709		0.03%
	H7F	DENTISTRY BOARD	109	0.01%	16,887		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	78	0.01%	7,367		0.01%
	H7J	OPTOMETRY BOARD	63	0.00%	3,315		0.00%
	H7K	NURSING HOME ADMIN BOARD	147	0.02%	9,060		0.02%
	H7L	SOCIAL WORK BOARD	115	0.02%	18,636		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	62	0.00%	5,796		0.00%
	H7Q	PODIATRIC MEDICINE	84	0.00%	4,415		0.00%
	H7R	VETERINARY MEDICINE BOARD	59	0.00%	6,683		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	246	0.02%	11,132		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	62	0.00%	3,428		0.00%
	H7V	PSYCHOLOGY BOARD	60	0.01%	8,412		0.01%
	H7W	PHYSICAL THERAPY BOARD	87	0.01%	8,622		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	87	0.01%	13,531		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	114	0.00%	2,462		0.00%
	H9G	OMBUDSMAN MH/DD	33	0.03%	4,175		0.03%
	J33	TRIAL COURTS	8,025	3.53%	1,824,474		3.53%
	J50	GUARDIAN AD LITEM BOARD	811	0.37%	29,249		0.37%
	J52	PUBLIC DEFENSE BOARD	1,135	0.98%	49,365		0.98%
	J58	COURT OF APPEALS	53	0.13%	3,893		0.13%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	J65	SUPREME COURT	1,611	0.68%	105,949		0.68%
	J68	TAX COURT	25	0.01%	2,012		0.01%
	J70	JUDICIAL STANDARDS BOARD	157	0.00%	2,935		0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION	714	0.12%	31,248		0.12%
	L11	SENATE	91	0.00%	1,208		0.00%
	L12	HOUSE	81	0.00%	1,901		0.00%
	L49	LEGISLATIVE AUDITOR	36	0.01%	792		0.01%
	P01	MILITARY AFFAIRS DEPT	877	0.69%	550,258		0.69%
	P07	PUBLIC SAFETY DEPT	27,629	3.58%	3,314,787		3.58%
	P78	CORRECTIONS DEPT	11,722	7.10%	828,417		7.10%
	P7T	PEACE OFFICERS BOARD (POST)	315	0.01%	8,245		0.01%
	P9E	SENTENCING GUIDELINES COMM	26	0.01%	2,373		0.01%
	R28	MINN CONSERVATION CORPS	34	0.00%	131		0.00%
	R29	NATURAL RESOURCES DEPT	38,588	8.54%	3,266,504		8.54%
	R32	POLLUTION CONTROL AGENCY	7,281	1.75%	415,697		1.75%
	R9P	WATER & SOIL RESOURCES BOARD	3,860	0.49%	82,177		0.49%
	T79	TRANSPORTATION DEPT	27,327	14.35%	16,666,111		14.35%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	93	0.00%	106,107		0.00%
	0	OTHER	-	0.00%	3,086		0.00%
		Total	258,251	100.00%	75,970,725	4,250,564	100.00%
		Source	**258,251**	**100.00%**	**75,970,725**	**4,250,564**	**100.00%**
		Difference (Total - Source)	0	0.00%	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
	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	65,548						
G45-14.4	G45-14.4	Mediation/Representation	-						
L49-15.2	L49-15.2	Legislative Auditor		0.08%					
L49-15.3	L49-15.3	Financial Audits			2,299,819				2,299,819
L49-15.4	L49-15.4	Program Audits			1,565,768				1,565,768
L49-15.5	L49-15.5	Single Audits			759,790				759,790
L49-15.6	L49-15.6	Audit Comm			-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors			-				-
L49-15.8	L49-15.8	Financial Audit- Art			-				-
L49-15.9	L49-15.9	Financial Audit- Clean Water			-				-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-				-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SUM OF PERCENT	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
			MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.11	L49-15.11	Program Audit- Outdoors			-				-
L49-15.12	L49-15.12	Program Audit- Art			38,626				38,626
L49-15.13	L49-15.13	Program Audit- Clean Water			-				-
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-				-
G61-16.2	G61-16.2	State Auditor		0.00%		-	-	-	
G61-16.3	G61-16.3	State Auditor General				-	-	-	
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration		0.00%		122	-	-	
G02-3.2	G02-3.2	Admin Management Services		0.05%		-	-	-	
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services		0.14%		-	-	-	
G02-4.5	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		0.01%		-	-	-	
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget		0.11%		61.88	-	-	
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%		4,482.50	-	476.25	
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - 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%					
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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							
	B04	AGRICULTURE DEPT		1.16%		511.47	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%		-	-	-	
	B13	COMMERCE DEPT		0.72%		195.16	-	486.50	
	B14	ANIMAL HEALTH BOARD		0.08%		-	1,033.96	-	
	B15	BARBER EXAMINERS BOARD		0.00%		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM		0.08%		11.03	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.48%		740.40	2,853.50	570.00	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		5.63	1,000.88	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		-	-	-	
	B34	HOUSING FINANCE AGENCY		0.49%		6.88	914.87	-	
	B41	WORKERS COMP COURT OF APPEALS		0.02%		-	-	-	
	B42	LABOR AND INDUSTRY DEPT		0.69%		12.78	-	-	
	B43	IRON RANGE RESOURCES		0.08%		17.73	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%		-	-	-	
	B7G	COMBATIVE SPORTS COMMISSION		0.00%		-	-	-	
	B7P	ACCOUNTANCY BOARD		0.01%		-	-	-	
	B7S	PRIVATE DETECTIVES BOARD		0.00%		-	-	-	
	B82	PUBLIC UTILITIES COMM		0.27%		-	-	-	
	B9D	AMATEUR SPORTS COMM		0.00%		-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		227.00	-	-	
	E25	CENTER FOR ARTS EDUCATION		0.12%		684.94	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.42%		496.07	-	-	
	E37	EDUCATION DEPARTMENT		0.71%		379.37	3,515.09	1,269.25	
	E39	BOARD OF TEACHING		0.02%		-	-	-	
	E40	HISTORICAL SOCIETY		0.00%		7.04	-	-	
	E44	MINNESOTA STATE ACADEMIES		0.37%		-	-	-	
	E50	ARTS BOARD		0.04%		9.81	908.34	-	
	E60	OFFICE OF HIGHER EDUCATION		0.13%		5.63	-	-	
	E77	ZOOLOGICAL BOARD		0.51%		309.31	-	-	
	E81	UNIVERSITY OF MINNESOTA		0.00%		21.58	-	-	
	E95	HUMANITIES COMMISSION		0.00%		7.04	-	-	
	E97	SCIENCE MUSEUM		0.00%		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%		-	-	-	
	G02	ADMINISTRATION		1.04%		72.00	-	-	
	G03	LOTTERY		0.23%		1,260.81	-	-	
	G05	RACING COMMISSION		0.07%		285.88	-	-	
	G06	ATTORNEY GENERAL		0.49%		471.75	-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G09	GAMBLING CONTROL BOARD		0.05%		-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		0.27%		156.64	-	-	
	G17	HUMAN RIGHTS DEPT		0.08%		1.75	-	-	
	G19	INDIAN AFFAIRS COUNCIL		0.01%		-	-	-	
	G38	INVESTMENT BOARD		0.03%		1,650.31	-	-	
	G39	GOVERNORS OFFICE		0.08%		192.25	96.22	-	
	G45	MEDIATION SERVICES DEPT		0.02%		0.25	-	-	
	G46	MN.IT		3.93%		1,170.75	674.71	-	
	G53	SECRETARY OF STATE		0.15%		326.25	3,561.40	-	
	G61	OFFICE OF THE STATE AUDITOR		0.13%		338.75	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		0.18%		735.50	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.14%		665.67	-	-	
	G67	REVENUE DEPT		2.21%		178.10	93.86	-	
	G69	TEACHERS RETIREMENT ASSOC		0.12%		539.87	-	-	
	G90	REVENUE INTERGOVT PAYMENTS		0.00%		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES		0.01%		-	-	-	
	G96	UNIFORM LAWS COMMISSION		0.00%		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD		0.01%		-	-	-	
	G9K	ADMINISTRATIVE HEARINGS		0.11%		-	-	-	
	G9L	BLACK MINNESOTANS COUNCIL		0.00%		-	-	-	
	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%		-	-	-	
	G9Y	DISABILITY COUNCIL		0.02%		-	-	-	
	GPR	PAYROLL CLEARING		0.00%		-	-	-	
	H12	HEALTH DEPT		2.75%		530.64	4,252.21	1,611.25	
	H55	HUMAN SERVICES DEPT		7.55%		2,365.48	699.90	5,719.50	
	H55b	HUMAN SERVICES SOS		3.48%		-	-	-	
	H55c	HUMAN SERVICES MSOP		0.65%		-	-	-	
	H60	MNSURE		0.30%		14.41	-	352.25	
	H75	VETERANS AFFAIRS DEPT		2.40%		1,110.22	-	-	
	H7B	MEDICAL PRACTICE BOARD		0.04%		-	-	-	
	H7C	NURSING BOARD		0.04%		16.10	-	-	
	H7D	PHARMACY BOARD		0.03%		32.92	-	-	
	H7F	DENTISTRY BOARD		0.01%		5.04	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%		91.02	-	-	
	H7J	OPTOMETRY BOARD		0.00%		-	-	-	
	H7K	NURSING HOME ADMIN BOARD		0.02%		0.97	-	-	
	H7L	SOCIAL WORK BOARD		0.02%		4.52	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%		8.39	-	-	
	H7Q	PODIATRIC MEDICINE		0.00%		-	-	-	
	H7R	VETERINARY MEDICINE BOARD		0.00%		-	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.02%		-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		-	-	-	
	H7V	PSYCHOLOGY BOARD		0.01%		11.06	-	-	
	H7W	PHYSICAL THERAPY BOARD		0.01%		13.56	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		3.55	-	-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%		-	-	-	
	H9G	OMBUDSMAN MH/DD		0.03%		-	-	-	
	J33	TRIAL COURTS		3.53%		356.44	-	-	
	J50	GUARDIAN AD LITEM BOARD		0.37%		-	3,967.65	-	
	J52	PUBLIC DEFENSE BOARD		0.98%		-	-	-	
	J58	COURT OF APPEALS		0.13%		-	-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	J65	SUPREME COURT		0.68%		-	-	-	
	J68	TAX COURT		0.01%		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%		-	-	-	
	L10	LEGISLATIVE COORDINATING COMMISSION		0.12%		-	-	-	
	L11	SENATE		0.00%		-	-	-	
	L12	HOUSE		0.00%		-	-	-	
	L49	LEGISLATIVE AUDITOR		0.01%		-	-	-	
	P01	MILITARY AFFAIRS DEPT		0.69%		2.63	-	503.00	
	P07	PUBLIC SAFETY DEPT		3.58%		685.07	218.37	-	
	P78	CORRECTIONS DEPT		7.10%		524.71	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		0.01%		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%		-	-	-	
	R28	MINN CONSERVATION CORPS		0.00%		-	-	-	
	R29	NATURAL RESOURCES DEPT		8.54%		980.72	-	-	
	R32	POLLUTION CONTROL AGENCY		1.75%		114.58	-	-	
	R9P	WATER & SOIL RESOURCES BOARD		0.49%		524.06	-	-	
	T79	TRANSPORTATION DEPT		14.35%		706.24	1,124.65	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		68.35	-	-	
	0	OTHER		0.00%		775.48	4,513.15	-	
		Total	65,548	100.00%	4,664,003	25,308.23	29,428.76	10,988.00	4,664,003
		Source	**65,548**	**100.00%**	**4,664,003**	**25,308.23**	**29,428.76**	**10,988.00**	**4,664,003**
		Difference (Total - Source)	0	0.00%	0	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit- Outdoors	Finacial Audits Art 15.8 Financial Audit- Art	Financial Audits Clean Water 15.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit- Parks & Trails	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 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	-						
L49-15.9	L49-15.9	Financial Audit- Clean Water	-						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-						

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit- Outdoors	Finacial Audits Art 15.8 Financial Audit- Art	Financial Audits Clean Water 15.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit- Parks & Trails	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 Program Audit- Clean Water
L49-15.11	L49-15.11	Program Audit- Outdoors	-						
L49-15.12	L49-15.12	Program Audit- Art	-						
L49-15.13	L49-15.13	Program Audit- Clean Water	-						
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-						
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 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							
G45-14.2	G45-14.2	Mediation Services							
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit- Outdoors	Finacial Audits Art 15.8 Financial Audit- Art	Financial Audits Clean Water 15.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit- Parks & Trails	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 Program Audit- Clean Water
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							
	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	-	-	-	-	-	708.51	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit- Outdoors	Finacial Audits Art 15.8 Financial Audit- Art	Financial Audits Clean Water 15.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit- Parks & Trails	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 Program Audit- Clean Water
	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	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	-	-	-	-	-	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit-Outdoors	Finacial Audits Art 15.8 Financial Audit-Art	Financial Audits Clean Water 15.9 Financial Audit-Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit-Parks & Trails	Program Audits Outdoor 15.11 Program Audit-Outdoors	Program Audits Art 15.12 Program Audit-Art	Program Audits Clean Water 15.13 Program Audit-Clean Water
	J65	SUPREME COURT	-	-	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-	-	-
	L11	SENATE	-	-	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-
	0	OTHER	-	-	-	-	-	-	-
		Total	-	-	-	-	-	708.51	-
		Source	**-**	**-**	**-**	**-**	**-**	**708.51**	**-**
		Difference (Total - Source)	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
			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 Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
			Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-			
G61-16.3	G61-16.3	State Auditor General	-	-			
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	6,951	-	
G02-3.2	G02-3.2	Admin Management Services	-	-		1,711,987	-
G02-3.3	G02-3.3	Commissioner's Office					620,369
G02-3.4	G02-3.4	Human Resources					358,778
G02-3.5	G02-3.5	Financial Management and Reporting					732,840
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	10,983	4,111,741	
G02-4.5	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	-	-	3,676		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	13,273		
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			166		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
			Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.2	L49-15.2	Legislative Auditor			6,072		
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	-	13,765,491.00	432,913		
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	24,773		
	B13	COMMERCE DEPT	-	131,718,229.00	535,709		
	B14	ANIMAL HEALTH BOARD	-	694,589.00	18,652		
	B15	BARBER EXAMINERS BOARD	-	-	5,357		
	B20	EXPLORE MINNESOTA TOURISM	-	-	22,778		
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	945,358,071.00	5,062,819		
	B24	PUBLIC FACILITIES AUTHORITY	-	-	16,081		
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		
	B34	HOUSING FINANCE AGENCY	-	-	135,240		
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,229		
	B42	LABOR AND INDUSTRY DEPT	-	6,471,132.00	861,613		
	B43	IRON RANGE RESOURCES	-	-	44,664		
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	13,071		
	B7G	COMBATIVE SPORTS COMMISSION	-	-	3		
	B7P	ACCOUNTANCY BOARD	-	-	11,421		
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,413		
	B82	PUBLIC UTILITIES COMM	-	-	112,524		
	B9D	AMATEUR SPORTS COMM	-	-	1,047		
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	10		
	E25	CENTER FOR ARTS EDUCATION	-	-	37,780		
	E26	MN STATE COLLEGES/UNIVERSITIES	-	812,734,399.00	8,794,200		
	E37	EDUCATION DEPARTMENT	-	765,901,330.00	910,930		
	E39	BOARD OF TEACHING	-	-	8,190		
	E40	HISTORICAL SOCIETY	-	-	962		
	E44	MINNESOTA STATE ACADEMIES	-	-	61,757		
	E50	ARTS BOARD	-	764,444.00	46,383		
	E60	OFFICE OF HIGHER EDUCATION	-	-	74,575		
	E77	ZOOLOGICAL BOARD	-	78,225.00	144,152		
	E81	UNIVERSITY OF MINNESOTA	-	-	8,316		
	E95	HUMANITIES COMMISSION	-	-	649		
	E97	SCIENCE MUSEUM	-	-	72		
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	219		
	G02	ADMINISTRATION	-	2,947,185.00	910,125	127,501,599.08	
	G03	LOTTERY	-	-	10,221		
	G05	RACING COMMISSION	-	-	27,425		
	G06	ATTORNEY GENERAL	-	2,125,951.00	61,440		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20	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
	G09	GAMBLING CONTROL BOARD	-	-	8,170		
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	108,296		
	G17	HUMAN RIGHTS DEPT	-	-	14,470		
	G19	INDIAN AFFAIRS COUNCIL	-	-	6,140		
	G38	INVESTMENT BOARD	-	-	9,554		
	G39	GOVERNORS OFFICE	-	-	8,717		
	G45	MEDIATION SERVICES DEPT	-	-	4,673		
	G46	MN.IT	-	-	664,214		
	G53	SECRETARY OF STATE	-	-	52,205		
	G61	OFFICE OF THE STATE AUDITOR	-	-	15,993		
	G62	MINN STATE RETIREMENT SYSTEM	-	-	177,597		
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	272,038		
	G67	REVENUE DEPT	-	-	134,458		
	G69	TEACHERS RETIREMENT ASSOC	-	-	250,322		
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,031,430		
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,620		
	G96	UNIFORM LAWS COMMISSION	-	-	133		
	G9J	CAMPAIGN FINANCE BOARD	-	-	3,993		
	G9K	ADMINISTRATIVE HEARINGS	-	-	40,958		
	G9L	BLACK MINNESOTANS COUNCIL	-	-	2,645		
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2,630		
	G9N	ASIAN-PACIFIC COUNCIL	-	-	3,697		
	G9Q	MMB DEBT SERVICE	-	-	8,861		
	G9R	MMB NON-OPERATING	-	7,089,850.00	9,185,615		
	G9X	CAPITOL AREA ARCHITECT	-	-	2,022		
	G9Y	DISABILITY COUNCIL	-	-	3,768		
	GPR	PAYROLL CLEARING	-	-	208		
	H12	HEALTH DEPT	-	257,608,243.02	870,821		
	H55	HUMAN SERVICES DEPT	-	9,334,257,717.09	12,922,191		
	H55b	HUMAN SERVICES SOS	-	-	765,470		
	H55c	HUMAN SERVICES MSOP	-	-	92,498		
	H60	MNSURE	-	5,341,669.00	38,173		
	H75	VETERANS AFFAIRS DEPT	-	17,385,447.00	337,232		
	H7B	MEDICAL PRACTICE BOARD	-	-	21,676		
	H7C	NURSING BOARD	-	-	24,854		
	H7D	PHARMACY BOARD	-	131,459.00	20,709		
	H7F	DENTISTRY BOARD	-	-	16,887		
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,367		
	H7J	OPTOMETRY BOARD	-	-	3,315		
	H7K	NURSING HOME ADMIN BOARD	-	-	9,060		
	H7L	SOCIAL WORK BOARD	-	-	18,636		
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	5,796		
	H7Q	PODIATRIC MEDICINE	-	-	4,415		
	H7R	VETERINARY MEDICINE BOARD	-	-	6,683		
	H7S	EMERGENCY MEDICAL SERVICES BD	-	129,138.00	11,132		
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3,428		
	H7V	PSYCHOLOGY BOARD	-	-	8,412		
	H7W	PHYSICAL THERAPY BOARD	-	-	8,622		
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	13,531		
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	2,462		
	H9G	OMBUDSMAN MH/DD	-	-	4,175		
	J33	TRIAL COURTS	-	2,872,500.00	1,824,474		
	J50	GUARDIAN AD LITEM BOARD	-	-	29,249		
	J52	PUBLIC DEFENSE BOARD	-	-	49,365		
	J58	COURT OF APPEALS	-	-	3,893		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
			Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
	J65	SUPREME COURT	-	494,411.00	105,949		
	J68	TAX COURT	-	-	2,012		
	J70	JUDICIAL STANDARDS BOARD	-	-	2,935		
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	31,248		
	L11	SENATE	-	-	1,208		
	L12	HOUSE	-	-	1,901		
	L49	LEGISLATIVE AUDITOR	-	-	792		
	P01	MILITARY AFFAIRS DEPT	-	61,718,896.00	550,258		
	P07	PUBLIC SAFETY DEPT	-	95,704,028.00	3,314,787		
	P78	CORRECTIONS DEPT	-	1,575,448.00	828,417		
	P7T	PEACE OFFICERS BOARD (POST)	-	-	8,245		
	P9E	SENTENCING GUIDELINES COMM	-	-	2,373		
	R28	MINN CONSERVATION CORPS	-	-	131		
	R29	NATURAL RESOURCES DEPT	-	52,127,093.00	3,266,504		
	R32	POLLUTION CONTROL AGENCY	-	19,031,540.00	415,697		
	R9P	WATER & SOIL RESOURCES BOARD	-	1,901,679.00	82,177		
	T79	TRANSPORTATION DEPT	-	730,087,814.00	16,666,111		
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	106,107		
	0	OTHER	-	-	3,086		
		Total	-	13,270,015,978	75,970,725	133,325,327	1,711,987
		Source	**-**	**13,270,015,978**	**75,970,725**	**133,325,327**	**1,711,987**
		Difference (Total - Source)	-	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
			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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
			COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
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	0.14%	0.14%	10,983	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				474,343
G02-4.7	G02-4.7	Real Property				904,812
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,788,328
G02-4.10	G02-4.10	Central Mail				437,515
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				380,556
G02-4.12	G02-4.12	Grants Management				126,187
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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
			COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
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				
	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				
	G02	ADMINISTRATION	1.04%	1.04%	910,125	
	G03	LOTTERY				
	G05	RACING COMMISSION				
	G06	ATTORNEY GENERAL				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
	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	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				
	H7Y	OCCUPATIONAL THERAPY PRACT BD				
	H9G	OMBUDSMAN MH/DD				
	J33	TRIAL COURTS				
	J50	GUARDIAN AD LITEM BOARD				
	J52	PUBLIC DEFENSE BOARD				
	J58	COURT OF APPEALS				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services
	J65	SUPREME COURT				
	J68	TAX COURT				
	J70	JUDICIAL STANDARDS BOARD				
	L10	LEGISLATIVE COORDINATING COMMISSION				
	L11	SENATE				
	L12	HOUSE				
	L49	LEGISLATIVE AUDITOR				
	P01	MILITARY AFFAIRS DEPT				
	P07	PUBLIC SAFETY DEPT				
	P78	CORRECTIONS DEPT				
	P7T	PEACE OFFICERS BOARD (POST)				
	P9E	SENTENCING GUIDELINES COMM				
	R28	MINN CONSERVATION CORPS				
	R29	NATURAL RESOURCES DEPT				
	R32	POLLUTION CONTROL AGENCY				
	R9P	WATER & SOIL RESOURCES BOARD				
	T79	TRANSPORTATION DEPT				
	T9B	METROPOLITAN COUNCIL/TRANSPORT				
	0	OTHER				
		Total	1.18%	1.18%	921,108	4,111,741
		Source	**1.18%**	**1.18%**	**921,108**	**4,111,741**
		Difference (Total - Source)	0.00%	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10
			Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	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	-	-	99	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security				
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	339	-
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	-	-	2	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5 Real Estate and Construction Services - Leasing	Sqft and Acres of Agencies Using System 22.7 Real Property	Purchase Order Transactions 22.8 Office of State Procurement (fmrly Materials Management Division)	Postage Revolving Fund Charges - FY (Actual) 22.10 Central Mail
L49-15.2	L49-15.2	Legislative Auditor	-	-	209	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	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				
	B04	AGRICULTURE DEPT	11	8,304	9,013	103,637
	B11	COSMETOLOGIST EXAMINERS BOARD	3	-	135	13,450
	B13	COMMERCE DEPT	3	3,216	4,187	174,388
	B14	ANIMAL HEALTH BOARD	2	-	275	3,862
	B15	BARBER EXAMINERS BOARD	-	-	44	3,506
	B20	EXPLORE MINNESOTA TOURISM	-	-	676	18,190
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	23	27,051	51,599	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	387	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	5	-	1,591	20,556
	B41	WORKERS COMP COURT OF APPEALS	-	-	29	1,054
	B42	LABOR AND INDUSTRY DEPT	4	-	3,820	152,867
	B43	IRON RANGE RESOURCES	-	290,851	815	-
	B7E	ARCHITECTURE, ENGINEERING BD	1	-	169	11,099
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	57	15,095
	B7S	PRIVATE DETECTIVES BOARD	-	-	8	-
	B82	PUBLIC UTILITIES COMM	-	-	156	2,769
	B9D	AMATEUR SPORTS COMM	-	807,054	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-
	E25	CENTER FOR ARTS EDUCATION	-	176,361	873	-
	E26	MN STATE COLLEGES/UNIVERSITIES	1	-	-	9,571
	E37	EDUCATION DEPARTMENT	-	-	3,560	27,860
	E39	BOARD OF TEACHING	-	-	180	2,323
	E40	HISTORICAL SOCIETY	-	1,801,653	25	-
	E44	MINNESOTA STATE ACADEMIES	-	397,834	1,737	-
	E50	ARTS BOARD	-	-	1,393	1,837
	E60	OFFICE OF HIGHER EDUCATION	1	-	952	53,597
	E77	ZOOLOGICAL BOARD	-	648,413	2,915	-
	E81	UNIVERSITY OF MINNESOTA	-	-	85	-
	E95	HUMANITIES COMMISSION	-	-	24	-
	E97	SCIENCE MUSEUM	-	-	3	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
	G02	ADMINISTRATION	8	-	6,665	68,269
	G03	LOTTERY	8	-	-	1,946
	G05	RACING COMMISSION	-	-	341	-
	G06	ATTORNEY GENERAL	1	-	1,258	79,188

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10
			Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
	G09	GAMBLING CONTROL BOARD	3	-	101	-
	G10	MINNESOTA MANAGEMENT & BUDGET	3	-	655	101,697
	G17	HUMAN RIGHTS DEPT	1	-	234	21,217
	G19	INDIAN AFFAIRS COUNCIL	-	-	167	85
	G38	INVESTMENT BOARD	-	-	76	1,529
	G39	GOVERNORS OFFICE	-	-	97	3,433
	G45	MEDIATION SERVICES DEPT	1	-	62	1,328
	G46	MN.IT	4	-	11,314	1,087
	G53	SECRETARY OF STATE	1	-	918	30,756
	G61	OFFICE OF THE STATE AUDITOR	7	-	468	1,525
	G62	MINN STATE RETIREMENT SYSTEM	1	145,147	346	207,365
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	159	370,479
	G67	REVENUE DEPT	9	-	2,264	1,686,791
	G69	TEACHERS RETIREMENT ASSOC	-	-	575	81,202
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	72	263
	G96	UNIFORM LAWS COMMISSION	-	-	1	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	53	7,534
	G9K	ADMINISTRATIVE HEARINGS	3	-	470	76,639
	G9L	BLACK MINNESOTANS COUNCIL	-	-	68	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	78	103
	G9N	ASIAN-PACIFIC COUNCIL	-	-	73	325
	G9Q	MMB DEBT SERVICE	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	14	-
	G9X	CAPITOL AREA ARCHITECT	3	-	36	155
	G9Y	DISABILITY COUNCIL	-	-	98	1,330
	GPR	PAYROLL CLEARING	-	-	-	-
	H12	HEALTH DEPT	7	-	15,294	400,019
	H55	HUMAN SERVICES DEPT	53	3,399,221	10,405	546,136
	H55b	HUMAN SERVICES SOS	-	-	4,272	-
	H55c	HUMAN SERVICES MSOP	-	-	680	-
	H60	MNSURE	2	-	187	127,145
	H75	VETERANS AFFAIRS DEPT	-	1,243,421	7,562	6,555
	H7B	MEDICAL PRACTICE BOARD	1	-	260	42,094
	H7C	NURSING BOARD	1	-	119	41,025
	H7D	PHARMACY BOARD	-	-	164	68,906
	H7F	DENTISTRY BOARD	-	-	128	9,322
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	69	5,737
	H7J	OPTOMETRY BOARD	-	-	40	2,755
	H7K	NURSING HOME ADMIN BOARD	-	-	330	1,610
	H7L	SOCIAL WORK BOARD	-	-	112	13,332
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	62	2,444
	H7Q	PODIATRIC MEDICINE	-	-	47	1,009
	H7R	VETERINARY MEDICINE BOARD	-	-	47	2,735
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	218	2,120
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	35	1,230
	H7V	PSYCHOLOGY BOARD	-	-	89	1,687
	H7W	PHYSICAL THERAPY BOARD	-	-	49	9,054
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	67	6,159
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	65	284
	H9G	OMBUDSMAN MH/DD	1	-	102	954
	J33	TRIAL COURTS	-	-	5,579	21,218
	J50	GUARDIAN AD LITEM BOARD	-	-	247	125
	J52	PUBLIC DEFENSE BOARD	-	-	972	-
	J58	COURT OF APPEALS	-	-	33	5,293

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5 Real Estate and Construction Services - Leasing	Sqft and Acres of Agencies Using System 22.7 Real Property	Purchase Order Transactions 22.8 Office of State Procurement (fmrly Materials Management Division)	Postage Revolving Fund Charges - FY (Actual) 22.10 Central Mail
	J65	SUPREME COURT	1	-	1,883	20,356
	J68	TAX COURT	-	-	31	935
	J70	JUDICIAL STANDARDS BOARD	-	-	33	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	4	64
	L11	SENATE	-	-	-	-
	L12	HOUSE	-	-	-	19,516
	L49	LEGISLATIVE AUDITOR	-	-	16	849
	P01	MILITARY AFFAIRS DEPT	-	5,550,068	17,022	184
	P07	PUBLIC SAFETY DEPT	32	20,360	14,381	2,115,609
	P78	CORRECTIONS DEPT	14	7,457,345	31,409	17,698
	P7T	PEACE OFFICERS BOARD (POST)	-	-	53	2,039
	P9E	SENTENCING GUIDELINES COMM	-	-	56	469
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	23	2,926,812	53,369	300,208
	R32	POLLUTION CONTROL AGENCY	4	25,198	3,731	53,677
	R9P	WATER & SOIL RESOURCES BOARD	8	-	2,490	2,292
	T79	TRANSPORTATION DEPT	3	6,623,289	126,865	89,736
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	29	1
	0	OTHER	34	1,488,597	-	23,995
		Total	291	33,040,194	410,627	7,326,483
		Source	**291**	**33,040,194**	**410,627**	**7,326,483**
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
	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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	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	0.01%			
G46-6.3	G46-6.3	IT Spend	0.00%		-	
G46-6.4	G46-6.4	Enterprise IT Security	0.00%		442,934	
G46-6.5	G46-6.5	MnIT - Non allocable	0.00%		-	
G10-8.2	G10-8.2	Minnesota Management & Budget	0.11%			9,620,180
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%			-
G45-14.2	G45-14.2	Mediation Services	0.00%			4,611
G45-14.3	G45-14.3	Mediation Services	0.00%			-
G45-14.4	G45-14.4	Mediation/Representation	0.00%			-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent 22.11 Office of Enterprise Continuous Improvement	Dollars of Grants received 22.12 Grants Management	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend
L49-15.2	L49-15.2	Legislative Auditor	0.08%			58,527
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%			-
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				
	B04	AGRICULTURE DEPT	1.16%	11,145,974		4,800,925
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	-		382,211
	B13	COMMERCE DEPT	0.72%	46,424,210		3,337,224
	B14	ANIMAL HEALTH BOARD	0.08%	-		418,465
	B15	BARBER EXAMINERS BOARD	0.00%	-		12,889
	B20	EXPLORE MINNESOTA TOURISM	0.08%	819,840		468,349
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.48%	183,907,955		24,113,547
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	62,376,851		17,788
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-		-
	B34	HOUSING FINANCE AGENCY	0.49%	-		321,452
	B41	WORKERS COMP COURT OF APPEALS	0.02%	-		20,674
	B42	LABOR AND INDUSTRY DEPT	0.69%	1,449,299		4,703,595
	B43	IRON RANGE RESOURCES	0.08%	25,571,324		169,141
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-		39,059
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-		-
	B7P	ACCOUNTANCY BOARD	0.01%	-		54,290
	B7S	PRIVATE DETECTIVES BOARD	0.00%	-		-
	B82	PUBLIC UTILITIES COMM	0.27%	-		477,536
	B9D	AMATEUR SPORTS COMM	0.00%	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-		-
	E25	CENTER FOR ARTS EDUCATION	0.12%	-		366,793
	E26	MN STATE COLLEGES/UNIVERSITIES	22.42%	-		6,264,152
	E37	EDUCATION DEPARTMENT	0.71%	145,358,551		8,412,734
	E39	BOARD OF TEACHING	0.02%	-		583,510
	E40	HISTORICAL SOCIETY	0.00%	-		171,485
	E44	MINNESOTA STATE ACADEMIES	0.37%	-		464,472
	E50	ARTS BOARD	0.04%	33,170,326		202,686
	E60	OFFICE OF HIGHER EDUCATION	0.13%	11,187,181		1,769,055
	E77	ZOOLOGICAL BOARD	0.51%	-		867,284
	E81	UNIVERSITY OF MINNESOTA	0.00%	-		635,648
	E95	HUMANITIES COMMISSION	0.00%	-		-
	E97	SCIENCE MUSEUM	0.00%	-		-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-		3,894
	G02	ADMINISTRATION	1.04%	13,433,921		4,669,821
	G03	LOTTERY	0.23%	-		159,334
	G05	RACING COMMISSION	0.07%	52,150		64,188
	G06	ATTORNEY GENERAL	0.49%	-		254,856

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent 22.11 Office of Enterprise Continuous Improvement	Dollars of Grants received 22.12 Grants Management	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend
	G09	GAMBLING CONTROL BOARD	0.05%	-		58,871
	G10	MINNESOTA MANAGEMENT & BUDGET	0.27%	-		10,421,862
	G17	HUMAN RIGHTS DEPT	0.08%	-		382,912
	G19	INDIAN AFFAIRS COUNCIL	0.01%	583,177		20,301
	G38	INVESTMENT BOARD	0.03%	-		35,367
	G39	GOVERNORS OFFICE	0.08%	-		208,475
	G45	MEDIATION SERVICES DEPT	0.02%	-		127,129
	G46	MN.IT	3.93%	-		519,589
	G53	SECRETARY OF STATE	0.15%	-		353,299
	G61	OFFICE OF THE STATE AUDITOR	0.13%	-		52,733
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	-		11,563
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.14%	-		131,568
	G67	REVENUE DEPT	2.21%	410,296		21,055,000
	G69	TEACHERS RETIREMENT ASSOC	0.12%	-		149,450
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-		-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-		18,868
	G96	UNIFORM LAWS COMMISSION	0.00%	-		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-		12,382
	G9K	ADMINISTRATIVE HEARINGS	0.11%	-		598,788
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-		18,513
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-		30,452
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-		13,246
	G9Q	MMB DEBT SERVICE	0.00%	-		-
	G9R	MMB NON-OPERATING	0.00%	-		-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-		12,643
	G9Y	DISABILITY COUNCIL	0.02%	-		32,427
	GPR	PAYROLL CLEARING	0.00%	-		-
	H12	HEALTH DEPT	2.75%	209,823,242		25,214,252
	H55	HUMAN SERVICES DEPT	7.55%	152,988,375		168,304,994
	H55b	HUMAN SERVICES SOS	3.48%	-		-
	H55c	HUMAN SERVICES MSOP	0.65%	-		-
	H60	MNSURE	0.30%	4,364,885		1,263,930
	H75	VETERANS AFFAIRS DEPT	2.40%	852,108		5,189,928
	H7B	MEDICAL PRACTICE BOARD	0.04%	-		145,794
	H7C	NURSING BOARD	0.04%	-		191,431
	H7D	PHARMACY BOARD	0.03%	-		411,093
	H7F	DENTISTRY BOARD	0.01%	-		94,676
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-		40,404
	H7J	OPTOMETRY BOARD	0.00%	-		10,599
	H7K	NURSING HOME ADMIN BOARD	0.02%	-		970,002
	H7L	SOCIAL WORK BOARD	0.02%	-		86,054
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-		12,839
	H7Q	PODIATRIC MEDICINE	0.00%	-		17,234
	H7R	VETERINARY MEDICINE BOARD	0.00%	-		21,372
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	12,889		178,477
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-		7,916
	H7V	PSYCHOLOGY BOARD	0.01%	-		118,636
	H7W	PHYSICAL THERAPY BOARD	0.01%	-		36,487
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-		19,544
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	-		36,469
	H9G	OMBUDSMAN MH/DD	0.03%	-		200,364
	J33	TRIAL COURTS	3.53%	-		149,575
	J50	GUARDIAN AD LITEM BOARD	0.37%	-		3,361
	J52	PUBLIC DEFENSE BOARD	0.98%	-		304,657
	J58	COURT OF APPEALS	0.13%	-		3,609

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	J65	SUPREME COURT	0.68%	2,312,138		1,880,382
	J68	TAX COURT	0.01%	-		89,574
	J70	JUDICIAL STANDARDS BOARD	0.00%	-		3,386
	L10	LEGISLATIVE COORDINATING COMMISSION	0.12%	-		140,732
	L11	SENATE	0.00%	-		-
	L12	HOUSE	0.00%	-		-
	L49	LEGISLATIVE AUDITOR	0.01%	-		-
	P01	MILITARY AFFAIRS DEPT	0.69%	-		1,140,658
	P07	PUBLIC SAFETY DEPT	3.58%	117,625,381		56,924,485
	P78	CORRECTIONS DEPT	7.10%	9,068,936		20,021,419
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	100,000		16,580
	P9E	SENTENCING GUIDELINES COMM	0.01%	-		23,320
	R28	MINN CONSERVATION CORPS	0.00%	-		-
	R29	NATURAL RESOURCES DEPT	8.54%	102,401,546		20,434,507
	R32	POLLUTION CONTROL AGENCY	1.75%	22,361,238		10,806,370
	R9P	WATER & SOIL RESOURCES BOARD	0.49%	49,377,085		1,550,873
	T79	TRANSPORTATION DEPT	14.35%	100,965,484		48,714,884
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		287,226
	0	OTHER	0.00%	-		7,771,537
		Total	99.82%	1,308,144,362	442,934	481,015,437
		Source	**99.82%**	**1,308,144,362**	**442,934**	**481,015,437**
		Difference (Total - Source)	0.00%	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly 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 (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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
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	9,620,180				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	974,163			
G10-9.2	G10-9.2	Debt Management Division	-	488,071	-	-	
G10-9.3	G10-9.3	Debt Management	-			488,071	-
G10-9.4	G10-9.4	Debt Management - Other	-			-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	1,324,282	-		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-				-
G10-10.4	G10-10.4	Budget Operations and Planning	-				-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				-
G10-11.2	G10-11.2	MMB - Accounting Division	-	4,753,049	-		-
G10-11.3	G10-11.3	Central Payroll	-				-
G10-11.4	G10-11.4	Accounting Services	-				-
G10-11.5	G10-11.5	Financial Reporting	-				-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	3,003,819	-		-
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	-	4,250,564	-		-
G10-13.3	G10-13.3	Personnel Administration	-				-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				-
G45-14.2	G45-14.2	Mediation Services	4,611		166		-
G45-14.3	G45-14.3	Mediation Services	-				-
G45-14.4	G45-14.4	Mediation/Representation	-				-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
L49-15.2	L49-15.2	Legislative Auditor	58,527		6,072		-
L49-15.3	L49-15.3	Financial Audits	-				-
L49-15.4	L49-15.4	Program Audits	-				-
L49-15.5	L49-15.5	Single Audits	-				-
L49-15.6	L49-15.6	Audit Comm	-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	4,800,925		432,913		95,487,000
	B11	COSMETOLOGIST EXAMINERS BOARD	382,211		24,773		-
	B13	COMMERCE DEPT	3,337,224		535,709		-
	B14	ANIMAL HEALTH BOARD	418,465		18,652		-
	B15	BARBER EXAMINERS BOARD	12,889		5,357		-
	B20	EXPLORE MINNESOTA TOURISM	468,349		22,778		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	24,113,547		5,062,819		-
	B24	PUBLIC FACILITIES AUTHORITY	17,788		16,081		50,313,773
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B34	HOUSING FINANCE AGENCY	321,452		135,240		569,174,880
	B41	WORKERS COMP COURT OF APPEALS	20,674		2,229		-
	B42	LABOR AND INDUSTRY DEPT	4,703,595		861,613		-
	B43	IRON RANGE RESOURCES	169,141		44,664		-
	B7E	ARCHITECTURE, ENGINEERING BD	39,059		13,071		-
	B7G	COMBATIVE SPORTS COMMISSION	-		3		-
	B7P	ACCOUNTANCY BOARD	54,290		11,421		-
	B7S	PRIVATE DETECTIVES BOARD	-		1,413		-
	B82	PUBLIC UTILITIES COMM	477,536		112,524		-
	B9D	AMATEUR SPORTS COMM	-		1,047		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		10		-
	E25	CENTER FOR ARTS EDUCATION	366,793		37,780		-
	E26	MN STATE COLLEGES/UNIVERSITIES	6,264,152		8,794,200		79,578,390
	E37	EDUCATION DEPARTMENT	8,412,734		910,930		1,095,080,326
	E39	BOARD OF TEACHING	583,510		8,190		-
	E40	HISTORICAL SOCIETY	171,485		962		-
	E44	MINNESOTA STATE ACADEMIES	464,472		61,757		-
	E50	ARTS BOARD	202,686		46,383		-
	E60	OFFICE OF HIGHER EDUCATION	1,769,055		74,575		9,996,345
	E77	ZOOLOGICAL BOARD	867,284		144,152		-
	E81	UNIVERSITY OF MINNESOTA	635,648		8,316		252,934,180
	E95	HUMANITIES COMMISSION	-		649		-
	E97	SCIENCE MUSEUM	-		72		-
	E9W	HIGHER ED FACILITIES AUTHORITY	3,894		219		-
	G02	ADMINISTRATION	4,669,821		910,125		110,957,577
	G03	LOTTERY	159,334		10,221		-
	G05	RACING COMMISSION	64,188		27,425		-
	G06	ATTORNEY GENERAL	254,856		61,440		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	G09	GAMBLING CONTROL BOARD	58,871		8,170		-
	G10	MINNESOTA MANAGEMENT & BUDGET	10,421,862		108,296		8,540,000
	G17	HUMAN RIGHTS DEPT	382,912		14,470		-
	G19	INDIAN AFFAIRS COUNCIL	20,301		6,140		-
	G38	INVESTMENT BOARD	35,367		9,554		-
	G39	GOVERNORS OFFICE	208,475		8,717		-
	G45	MEDIATION SERVICES DEPT	127,129		4,673		-
	G46	MN.IT	519,589		664,214		11,989,809
	G53	SECRETARY OF STATE	353,299		52,205		-
	G61	OFFICE OF THE STATE AUDITOR	52,733		15,993		-
	G62	MINN STATE RETIREMENT SYSTEM	11,563		177,597		3,304,125
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	131,568		272,038		4,385,275
	G67	REVENUE DEPT	21,055,000		134,458		-
	G69	TEACHERS RETIREMENT ASSOC	149,450		250,322		4,325,400
	G90	REVENUE INTERGOVT PAYMENTS	-		4,031,430		-
	G92	OMBUDSPERSON FOR FAMILIES	18,868		2,620		-
	G96	UNIFORM LAWS COMMISSION	-		133		-
	G9J	CAMPAIGN FINANCE BOARD	12,382		3,993		-
	G9K	ADMINISTRATIVE HEARINGS	598,788		40,958		-
	G9L	BLACK MINNESOTANS COUNCIL	18,513		2,645		-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	30,452		2,630		-
	G9N	ASIAN-PACIFIC COUNCIL	13,246		3,697		-
	G9Q	MMB DEBT SERVICE	-		8,861		-
	G9R	MMB NON-OPERATING	-		9,185,615		-
	G9X	CAPITOL AREA ARCHITECT	12,643		2,022		-
	G9Y	DISABILITY COUNCIL	32,427		3,768		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPT	25,214,252		870,821		-
	H55	HUMAN SERVICES DEPT	168,304,994		12,922,191		42,025,000
	H55b	HUMAN SERVICES SOS	-		765,470		-
	H55c	HUMAN SERVICES MSOP	-		92,498		-
	H60	MNSURE	1,263,930		38,173		-
	H75	VETERANS AFFAIRS DEPT	5,189,928		337,232		-
	H7B	MEDICAL PRACTICE BOARD	145,794		21,676		-
	H7C	NURSING BOARD	191,431		24,854		-
	H7D	PHARMACY BOARD	411,093		20,709		-
	H7F	DENTISTRY BOARD	94,676		16,887		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	40,404		7,367		-
	H7J	OPTOMETRY BOARD	10,599		3,315		-
	H7K	NURSING HOME ADMIN BOARD	970,002		9,060		-
	H7L	SOCIAL WORK BOARD	86,054		18,636		-
	H7M	MARRIAGE & FAMILY THERAPY BD	12,839		5,796		-
	H7Q	PODIATRIC MEDICINE	17,234		4,415		-
	H7R	VETERINARY MEDICINE BOARD	21,372		6,683		-
	H7S	EMERGENCY MEDICAL SERVICES BD	178,477		11,132		-
	H7U	DIETETICS & NUTRITION PRACTICE	7,916		3,428		-
	H7V	PSYCHOLOGY BOARD	118,636		8,412		-
	H7W	PHYSICAL THERAPY BOARD	36,487		8,622		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	19,544		13,531		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	36,469		2,462		-
	H9G	OMBUDSMAN MH/DD	200,364		4,175		-
	J33	TRIAL COURTS	149,575		1,824,474		-
	J50	GUARDIAN AD LITEM BOARD	3,361		29,249		-
	J52	PUBLIC DEFENSE BOARD	304,657		49,365		-
	J58	COURT OF APPEALS	3,609		3,893		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	J65	SUPREME COURT	1,880,382		105,949		-
	J68	TAX COURT	89,574		2,012		-
	J70	JUDICIAL STANDARDS BOARD	3,386		2,935		-
	L10	LEGISLATIVE COORDINATING COMMISSION	140,732		31,248		-
	L11	SENATE	-		1,208		-
	L12	HOUSE	-		1,901		-
	L49	LEGISLATIVE AUDITOR	-		792		-
	P01	MILITARY AFFAIRS DEPT	1,140,658		550,258		-
	P07	PUBLIC SAFETY DEPT	56,924,485		3,314,787		54,315,000
	P78	CORRECTIONS DEPT	20,021,419		828,417		-
	P7T	PEACE OFFICERS BOARD (POST)	16,580		8,245		-
	P9E	SENTENCING GUIDELINES COMM	23,320		2,373		-
	R28	MINN CONSERVATION CORPS	-		131		-
	R29	NATURAL RESOURCES DEPT	20,434,507		3,266,504		758,525
	R32	POLLUTION CONTROL AGENCY	10,806,370		415,697		-
	R9P	WATER & SOIL RESOURCES BOARD	1,550,873		82,177		-
	T79	TRANSPORTATION DEPT	48,714,884		16,666,111		2,018,675,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	287,226		106,107		-
	0	OTHER	7,771,537		3,086		5,071,576,305
		Total	481,015,437	14,793,948	75,935,842	488,071	9,483,416,910
		Source	**481,015,437**	**14,793,948**	**75,935,842**	**488,071**	**9,483,416,910**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			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 (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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 28.2 MMB - BUDGET DIVISION	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3 Analysis & Control (EBO's)	Number of Budget Transactions - FY (Actual) 28.4 Budget Operations and Planning	Net Administrative Expenditures by Division 29.2 MMB-ACCOUNTING DIVISION	SUM OF PERCENT 29.3 Central Payroll
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	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)	1,098,185				
G10-10.4	G10-10.4	Budget Operations and Planning	226,097				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division		-		-	
G10-11.3	G10-11.3	Central Payroll				1,318,050	
G10-11.4	G10-11.4	Accounting Services				1,229,859	
G10-11.5	G10-11.5	Financial Reporting				2,181,517	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				23,623	
G10-11.7	G10-11.7	Accounting Services - Non 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		166	1		0.00%
G45-14.3	G45-14.3	Mediation Services			-		0.00%
G45-14.4	G45-14.4	Mediation/Representation			-		0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.2	L49-15.2	Legislative Auditor		6,072	123		0.08%
L49-15.3	L49-15.3	Financial Audits			-		0.00%
L49-15.4	L49-15.4	Program Audits			-		0.00%
L49-15.5	L49-15.5	Single Audits			-		0.00%
L49-15.6	L49-15.6	Audit Comm			-		0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			-		0.00%
L49-15.8	L49-15.8	Financial Audit- Art			-		0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			-		0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-		0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor		-	-		0.00%
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					
	B04	AGRICULTURE DEPT		432,913	16,488		1.16%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,773	91		0.03%
	B13	COMMERCE DEPT		535,709	2,668		0.72%
	B14	ANIMAL HEALTH BOARD		18,652	444		0.08%
	B15	BARBER EXAMINERS BOARD		5,357	63		0.00%
	B20	EXPLORE MINNESOTA TOURISM		22,778	724		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		5,062,819	8,091		2.48%
	B24	PUBLIC FACILITIES AUTHORITY		16,081	1,162		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B34	HOUSING FINANCE AGENCY		135,240	960		0.49%
	B41	WORKERS COMP COURT OF APPEALS		2,229	33		0.02%
	B42	LABOR AND INDUSTRY DEPT		861,613	2,512		0.69%
	B43	IRON RANGE RESOURCES		44,664	562		0.08%
	B7E	ARCHITECTURE, ENGINEERING BD		13,071	48		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	3		0.00%
	B7P	ACCOUNTANCY BOARD		11,421	34		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,413	65		0.00%
	B82	PUBLIC UTILITIES COMM		112,524	249		0.27%
	B9D	AMATEUR SPORTS COMM		1,047	30		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		10	1		0.00%
	E25	CENTER FOR ARTS EDUCATION		37,780	1,491		0.12%
	E26	MN STATE COLLEGES/UNIVERSITIES		8,794,200	7,613		22.42%
	E37	EDUCATION DEPARTMENT		910,930	6,348		0.71%
	E39	BOARD OF TEACHING		8,190	73		0.02%
	E40	HISTORICAL SOCIETY		962	151		0.00%
	E44	MINNESOTA STATE ACADEMIES		61,757	1,955		0.37%
	E50	ARTS BOARD		46,383	391		0.04%
	E60	OFFICE OF HIGHER EDUCATION		74,575	1,529		0.13%
	E77	ZOOLOGICAL BOARD		144,152	1,065		0.51%
	E81	UNIVERSITY OF MINNESOTA		8,316	344		0.00%
	E95	HUMANITIES COMMISSION		649	107		0.00%
	E97	SCIENCE MUSEUM		72	13		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		219	4		0.00%
	G02	ADMINISTRATION		910,125	3,324		1.04%
	G03	LOTTERY		10,221	272		0.23%
	G05	RACING COMMISSION		27,425	444		0.07%
	G06	ATTORNEY GENERAL		61,440	1,279		0.49%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
			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
	G09	GAMBLING CONTROL BOARD		8,170	124		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET		108,296	1,175		0.27%
	G17	HUMAN RIGHTS DEPT		14,470	284		0.08%
	G19	INDIAN AFFAIRS COUNCIL		6,140	180		0.01%
	G38	INVESTMENT BOARD		9,554	59		0.03%
	G39	GOVERNORS OFFICE		8,717	206		0.08%
	G45	MEDIATION SERVICES DEPT		4,673	36		0.02%
	G46	MN.IT		664,214	6,186		3.93%
	G53	SECRETARY OF STATE		52,205	477		0.15%
	G61	OFFICE OF THE STATE AUDITOR		15,993	250		0.13%
	G62	MINN STATE RETIREMENT SYSTEM		177,597	149		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		272,038	199		0.14%
	G67	REVENUE DEPT		134,458	7,077		2.21%
	G69	TEACHERS RETIREMENT ASSOC		250,322	66		0.12%
	G90	REVENUE INTERGOVT PAYMENTS		4,031,430	1,185		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,620	85		0.01%
	G96	UNIFORM LAWS COMMISSION		133	9		0.00%
	G9J	CAMPAIGN FINANCE BOARD		3,993	162		0.01%
	G9K	ADMINISTRATIVE HEARINGS		40,958	386		0.11%
	G9L	BLACK MINNESOTANS COUNCIL		2,645	48		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,630	63		0.01%
	G9N	ASIAN-PACIFIC COUNCIL		3,697	91		0.01%
	G9Q	MMB DEBT SERVICE		8,861	1,170		0.00%
	G9R	MMB NON-OPERATING		9,185,615	1,203		0.00%
	G9X	CAPITOL AREA ARCHITECT		2,022	61		0.01%
	G9Y	DISABILITY COUNCIL		3,768	113		0.02%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPT		870,821	15,980		2.75%
	H55	HUMAN SERVICES DEPT		12,922,191	9,560		7.55%
	H55b	HUMAN SERVICES SOS		765,470	9,744		3.48%
	H55c	HUMAN SERVICES MSOP		92,498	452		0.65%
	H60	MNSURE		38,173	350		0.30%
	H75	VETERANS AFFAIRS DEPT		337,232	7,140		2.40%
	H7B	MEDICAL PRACTICE BOARD		21,676	152		0.04%
	H7C	NURSING BOARD		24,854	85		0.04%
	H7D	PHARMACY BOARD		20,709	211		0.03%
	H7F	DENTISTRY BOARD		16,887	109		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,367	78		0.01%
	H7J	OPTOMETRY BOARD		3,315	63		0.00%
	H7K	NURSING HOME ADMIN BOARD		9,060	147		0.02%
	H7L	SOCIAL WORK BOARD		18,636	115		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD		5,796	62		0.00%
	H7Q	PODIATRIC MEDICINE		4,415	84		0.00%
	H7R	VETERINARY MEDICINE BOARD		6,683	59		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD		11,132	246		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		3,428	62		0.00%
	H7V	PSYCHOLOGY BOARD		8,412	60		0.01%
	H7W	PHYSICAL THERAPY BOARD		8,622	87		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		13,531	87		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		2,462	114		0.00%
	H9G	OMBUDSMAN MH/DD		4,175	33		0.03%
	J33	TRIAL COURTS		1,824,474	8,025		3.53%
	J50	GUARDIAN AD LITEM BOARD		29,249	811		0.37%
	J52	PUBLIC DEFENSE BOARD		49,365	1,135		0.98%
	J58	COURT OF APPEALS		3,893	53		0.13%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	J65	SUPREME COURT		105,949	1,611		0.68%
	J68	TAX COURT		2,012	25		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,935	157		0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION		31,248	714		0.12%
	L11	SENATE		1,208	91		0.00%
	L12	HOUSE		1,901	81		0.00%
	L49	LEGISLATIVE AUDITOR		792	36		0.01%
	P01	MILITARY AFFAIRS DEPT		550,258	877		0.69%
	P07	PUBLIC SAFETY DEPT		3,314,787	27,629		3.58%
	P78	CORRECTIONS DEPT		828,417	11,722		7.10%
	P7T	PEACE OFFICERS BOARD (POST)		8,245	315		0.01%
	P9E	SENTENCING GUIDELINES COMM		2,373	26		0.01%
	R28	MINN CONSERVATION CORPS		131	34		0.00%
	R29	NATURAL RESOURCES DEPT		3,266,504	38,588		8.54%
	R32	POLLUTION CONTROL AGENCY		415,697	7,281		1.75%
	R9P	WATER & SOIL RESOURCES BOARD		82,177	3,860		0.49%
	T79	TRANSPORTATION DEPT		16,666,111	27,327		14.35%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		106,107	93		0.00%
	0	OTHER		3,086	-		0.00%
		Total	1,324,282	75,935,842	257,370	4,753,049	99.69%
		Source	**1,324,282**	**75,935,842**	**257,370**	**4,753,049**	**99.69%**
		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)
			29.4	29.5	29.6	30.2	30.4
			Accounting Services	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 (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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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 ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 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				865,455	
G10-12.6	G10-12.6	Budget Service - Computer Operations				214,417	
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	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	166	166	-		166
G45-14.3	G45-14.3	Mediation Services			-		
G45-14.4	G45-14.4	Mediation/Representation			-		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support
L49-15.2	L49-15.2	Legislative Auditor	6,072	6,072	-		6,072
L49-15.3	L49-15.3	Financial Audits			-		
L49-15.4	L49-15.4	Program Audits			-		
L49-15.5	L49-15.5	Single Audits			-		
L49-15.6	L49-15.6	Audit Comm			-		
L49-15.7	L49-15.7	Financial Audit- Outdoors			-		
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	432,913	432,913	13,765,491		432,913
	B11	COSMETOLOGIST EXAMINERS BOARD	24,773	24,773	-		24,773
	B13	COMMERCE DEPT	535,709	535,709	131,718,229		535,709
	B14	ANIMAL HEALTH BOARD	18,652	18,652	694,589		18,652
	B15	BARBER EXAMINERS BOARD	5,357	5,357	-		5,357
	B20	EXPLORE MINNESOTA TOURISM	22,778	22,778	-		22,778
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,062,819	5,062,819	945,358,071		5,062,819
	B24	PUBLIC FACILITIES AUTHORITY	16,081	16,081	-		16,081
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
	B34	HOUSING FINANCE AGENCY	135,240	135,240	-		135,240
	B41	WORKERS COMP COURT OF APPEALS	2,229	2,229	-		2,229
	B42	LABOR AND INDUSTRY DEPT	861,613	861,613	6,471,132		861,613
	B43	IRON RANGE RESOURCES	44,664	44,664	-		44,664
	B7E	ARCHITECTURE, ENGINEERING BD	13,071	13,071	-		13,071
	B7G	COMBATIVE SPORTS COMMISSION	3	3	-		3
	B7P	ACCOUNTANCY BOARD	11,421	11,421	-		11,421
	B7S	PRIVATE DETECTIVES BOARD	1,413	1,413	-		1,413
	B82	PUBLIC UTILITIES COMM	112,524	112,524	-		112,524
	B9D	AMATEUR SPORTS COMM	1,047	1,047	-		1,047
	B9V	AGRICULTURE UTILIZATION RESRCH	10	10	-		10
	E25	CENTER FOR ARTS EDUCATION	37,780	37,780	-		37,780
	E26	MN STATE COLLEGES/UNIVERSITIES	8,794,200	8,794,200	812,734,399		8,794,200
	E37	EDUCATION DEPARTMENT	910,930	910,930	765,901,330		910,930
	E39	BOARD OF TEACHING	8,190	8,190	-		8,190
	E40	HISTORICAL SOCIETY	962	962	-		962
	E44	MINNESOTA STATE ACADEMIES	61,757	61,757	-		61,757
	E50	ARTS BOARD	46,383	46,383	764,444		46,383
	E60	OFFICE OF HIGHER EDUCATION	74,575	74,575	-		74,575
	E77	ZOOLOGICAL BOARD	144,152	144,152	78,225		144,152
	E81	UNIVERSITY OF MINNESOTA	8,316	8,316	-		8,316
	E95	HUMANITIES COMMISSION	649	649	-		649
	E97	SCIENCE MUSEUM	72	72	-		72
	E9W	HIGHER ED FACILITIES AUTHORITY	219	219	-		219
	G02	ADMINISTRATION	910,125	910,125	2,947,185		910,125
	G03	LOTTERY	10,221	10,221	-		10,221
	G05	RACING COMMISSION	27,425	27,425	-		27,425
	G06	ATTORNEY GENERAL	61,440	61,440	2,125,951		61,440

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support
	G09	GAMBLING CONTROL BOARD	8,170	8,170	-		8,170
	G10	MINNESOTA MANAGEMENT & BUDGET	108,296	108,296	-		108,296
	G17	HUMAN RIGHTS DEPT	14,470	14,470	-		14,470
	G19	INDIAN AFFAIRS COUNCIL	6,140	6,140	-		6,140
	G38	INVESTMENT BOARD	9,554	9,554	-		9,554
	G39	GOVERNORS OFFICE	8,717	8,717	-		8,717
	G45	MEDIATION SERVICES DEPT	4,673	4,673	-		4,673
	G46	MN.IT	664,214	664,214	-		664,214
	G53	SECRETARY OF STATE	52,205	52,205	-		52,205
	G61	OFFICE OF THE STATE AUDITOR	15,993	15,993	-		15,993
	G62	MINN STATE RETIREMENT SYSTEM	177,597	177,597	-		177,597
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	272,038	272,038	-		272,038
	G67	REVENUE DEPT	134,458	134,458	-		134,458
	G69	TEACHERS RETIREMENT ASSOC	250,322	250,322	-		250,322
	G90	REVENUE INTERGOVT PAYMENTS	4,031,430	4,031,430	-		4,031,430
	G92	OMBUDSPERSON FOR FAMILIES	2,620	2,620	-		2,620
	G96	UNIFORM LAWS COMMISSION	133	133	-		133
	G9J	CAMPAIGN FINANCE BOARD	3,993	3,993	-		3,993
	G9K	ADMINISTRATIVE HEARINGS	40,958	40,958	-		40,958
	G9L	BLACK MINNESOTANS COUNCIL	2,645	2,645	-		2,645
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,630	2,630	-		2,630
	G9N	ASIAN-PACIFIC COUNCIL	3,697	3,697	-		3,697
	G9Q	MMB DEBT SERVICE	8,861	8,861	-		8,861
	G9R	MMB NON-OPERATING	9,185,615	9,185,615	7,089,850		9,185,615
	G9X	CAPITOL AREA ARCHITECT	2,022	2,022	-		2,022
	G9Y	DISABILITY COUNCIL	3,768	3,768	-		3,768
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPT	870,821	870,821	257,608,243		870,821
	H55	HUMAN SERVICES DEPT	12,922,191	12,922,191	9,334,257,717		12,922,191
	H55b	HUMAN SERVICES SOS	765,470	765,470	-		765,470
	H55c	HUMAN SERVICES MSOP	92,498	92,498	-		92,498
	H60	MNSURE	38,173	38,173	5,341,669		38,173
	H75	VETERANS AFFAIRS DEPT	337,232	337,232	17,385,447		337,232
	H7B	MEDICAL PRACTICE BOARD	21,676	21,676	-		21,676
	H7C	NURSING BOARD	24,854	24,854	-		24,854
	H7D	PHARMACY BOARD	20,709	20,709	131,459		20,709
	H7F	DENTISTRY BOARD	16,887	16,887	-		16,887
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,367	7,367	-		7,367
	H7J	OPTOMETRY BOARD	3,315	3,315	-		3,315
	H7K	NURSING HOME ADMIN BOARD	9,060	9,060	-		9,060
	H7L	SOCIAL WORK BOARD	18,636	18,636	-		18,636
	H7M	MARRIAGE & FAMILY THERAPY BD	5,796	5,796	-		5,796
	H7Q	PODIATRIC MEDICINE	4,415	4,415	-		4,415
	H7R	VETERINARY MEDICINE BOARD	6,683	6,683	-		6,683
	H7S	EMERGENCY MEDICAL SERVICES BD	11,132	11,132	129,138		11,132
	H7U	DIETETICS & NUTRITION PRACTICE	3,428	3,428	-		3,428
	H7V	PSYCHOLOGY BOARD	8,412	8,412	-		8,412
	H7W	PHYSICAL THERAPY BOARD	8,622	8,622	-		8,622
	H7X	BEHAVIORAL HEALTH & THERAPY BD	13,531	13,531	-		13,531
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,462	2,462	-		2,462
	H9G	OMBUDSMAN MH/DD	4,175	4,175	-		4,175
	J33	TRIAL COURTS	1,824,474	1,824,474	2,872,500		1,824,474
	J50	GUARDIAN AD LITEM BOARD	29,249	29,249	-		29,249
	J52	PUBLIC DEFENSE BOARD	49,365	49,365	-		49,365
	J58	COURT OF APPEALS	3,893	3,893	-		3,893

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support
	J65	SUPREME COURT	105,949	105,949	494,411		105,949
	J68	TAX COURT	2,012	2,012	-		2,012
	J70	JUDICIAL STANDARDS BOARD	2,935	2,935	-		2,935
	L10	LEGISLATIVE COORDINATING COMMISSION	31,248	31,248	-		31,248
	L11	SENATE	1,208	1,208	-		1,208
	L12	HOUSE	1,901	1,901	-		1,901
	L49	LEGISLATIVE AUDITOR	792	792	-		792
	P01	MILITARY AFFAIRS DEPT	550,258	550,258	61,718,896		550,258
	P07	PUBLIC SAFETY DEPT	3,314,787	3,314,787	95,704,028		3,314,787
	P78	CORRECTIONS DEPT	828,417	828,417	1,575,448		828,417
	P7T	PEACE OFFICERS BOARD (POST)	8,245	8,245	-		8,245
	P9E	SENTENCING GUIDELINES COMM	2,373	2,373	-		2,373
	R28	MINN CONSERVATION CORPS	131	131	-		131
	R29	NATURAL RESOURCES DEPT	3,266,504	3,266,504	52,127,093		3,266,504
	R32	POLLUTION CONTROL AGENCY	415,697	415,697	19,031,540		415,697
	R9P	WATER & SOIL RESOURCES BOARD	82,177	82,177	1,901,679		82,177
	T79	TRANSPORTATION DEPT	16,666,111	16,666,111	730,087,814		16,666,111
	T9B	METROPOLITAN COUNCIL/TRANSPORT	106,107	106,107	-		106,107
	0	OTHER	3,086	3,086	-		3,086
		Total	75,935,842	75,935,842	13,270,015,978	1,079,872	75,935,842
		Source	**75,935,842**	**75,935,842**	**13,270,015,978**	**1,079,872**	**75,935,842**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	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
			Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
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				166
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				
G10-13.3	G10-13.3	Personnel Administration				
G10-13.5	G02-13.5	Employee Relations - Non Allocable				
G45-14.2	G45-14.2	Mediation Services	0.00%	1	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%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.2	L49-15.2	Legislative Auditor	0.08%	123	0.08%	6,072
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	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%	-	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				
	B04	AGRICULTURE DEPT	1.16%	16,488	1.16%	432,913
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	91	0.03%	24,773
	B13	COMMERCE DEPT	0.72%	2,668	0.72%	535,709
	B14	ANIMAL HEALTH BOARD	0.08%	444	0.08%	18,652
	B15	BARBER EXAMINERS BOARD	0.00%	63	0.00%	5,357
	B20	EXPLORE MINNESOTA TOURISM	0.08%	724	0.08%	22,778
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.48%	8,091	2.48%	5,062,819
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	1,162	0.02%	16,081
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	0.49%	960	0.49%	135,240
	B41	WORKERS COMP COURT OF APPEALS	0.02%	33	0.02%	2,229
	B42	LABOR AND INDUSTRY DEPT	0.69%	2,512	0.69%	861,613
	B43	IRON RANGE RESOURCES	0.08%	562	0.08%	44,664
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	48	0.01%	13,071
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	3	0.00%	3
	B7P	ACCOUNTANCY BOARD	0.01%	34	0.01%	11,421
	B7S	PRIVATE DETECTIVES BOARD	0.00%	65	0.00%	1,413
	B82	PUBLIC UTILITIES COMM	0.27%	249	0.27%	112,524
	B9D	AMATEUR SPORTS COMM	0.00%	30	0.00%	1,047
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	1	0.00%	10
	E25	CENTER FOR ARTS EDUCATION	0.12%	1,491	0.12%	37,780
	E26	MN STATE COLLEGES/UNIVERSITIES	22.42%	7,613	22.42%	8,794,200
	E37	EDUCATION DEPARTMENT	0.71%	6,348	0.71%	910,930
	E39	BOARD OF TEACHING	0.02%	73	0.02%	8,190
	E40	HISTORICAL SOCIETY	0.00%	151	0.00%	962
	E44	MINNESOTA STATE ACADEMIES	0.37%	1,955	0.37%	61,757
	E50	ARTS BOARD	0.04%	391	0.04%	46,383
	E60	OFFICE OF HIGHER EDUCATION	0.13%	1,529	0.13%	74,575
	E77	ZOOLOGICAL BOARD	0.51%	1,065	0.51%	144,152
	E81	UNIVERSITY OF MINNESOTA	0.00%	344	0.00%	8,316
	E95	HUMANITIES COMMISSION	0.00%	107	0.00%	649
	E97	SCIENCE MUSEUM	0.00%	13	0.00%	72
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	4	0.00%	219
	G02	ADMINISTRATION	1.04%	3,324	1.04%	910,125
	G03	LOTTERY	0.23%	272	0.23%	10,221
	G05	RACING COMMISSION	0.07%	444	0.07%	27,425
	G06	ATTORNEY GENERAL	0.49%	1,279	0.49%	61,440

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	G09	GAMBLING CONTROL BOARD	0.05%	124	0.05%	8,170
	G10	MINNESOTA MANAGEMENT & BUDGET	0.27%	1,175	0.27%	108,296
	G17	HUMAN RIGHTS DEPT	0.08%	284	0.08%	14,470
	G19	INDIAN AFFAIRS COUNCIL	0.01%	180	0.01%	6,140
	G38	INVESTMENT BOARD	0.03%	59	0.03%	9,554
	G39	GOVERNORS OFFICE	0.08%	206	0.08%	8,717
	G45	MEDIATION SERVICES DEPT	0.02%	36	0.02%	4,673
	G46	MN.IT	3.93%	6,186	3.93%	664,214
	G53	SECRETARY OF STATE	0.15%	477	0.15%	52,205
	G61	OFFICE OF THE STATE AUDITOR	0.13%	250	0.13%	15,993
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	149	0.18%	177,597
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.14%	199	0.14%	272,038
	G67	REVENUE DEPT	2.21%	7,077	2.21%	134,458
	G69	TEACHERS RETIREMENT ASSOC	0.12%	66	0.12%	250,322
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,185	0.00%	4,031,430
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	85	0.01%	2,620
	G96	UNIFORM LAWS COMMISSION	0.00%	9	0.00%	133
	G9J	CAMPAIGN FINANCE BOARD	0.01%	162	0.01%	3,993
	G9K	ADMINISTRATIVE HEARINGS	0.11%	386	0.11%	40,958
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	48	0.00%	2,645
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	63	0.01%	2,630
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	91	0.01%	3,697
	G9Q	MMB DEBT SERVICE	0.00%	1,170	0.00%	8,861
	G9R	MMB NON-OPERATING	0.00%	1,203	0.00%	9,185,615
	G9X	CAPITOL AREA ARCHITECT	0.01%	61	0.01%	2,022
	G9Y	DISABILITY COUNCIL	0.02%	113	0.02%	3,768
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208
	H12	HEALTH DEPT	2.75%	15,980	2.75%	870,821
	H55	HUMAN SERVICES DEPT	7.55%	9,560	7.55%	12,922,191
	H55b	HUMAN SERVICES SOS	3.48%	9,744	3.48%	765,470
	H55c	HUMAN SERVICES MSOP	0.65%	452	0.65%	92,498
	H60	MNSURE	0.30%	350	0.30%	38,173
	H75	VETERANS AFFAIRS DEPT	2.40%	7,140	2.40%	337,232
	H7B	MEDICAL PRACTICE BOARD	0.04%	152	0.04%	21,676
	H7C	NURSING BOARD	0.04%	85	0.04%	24,854
	H7D	PHARMACY BOARD	0.03%	211	0.03%	20,709
	H7F	DENTISTRY BOARD	0.01%	109	0.01%	16,887
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	78	0.01%	7,367
	H7J	OPTOMETRY BOARD	0.00%	63	0.00%	3,315
	H7K	NURSING HOME ADMIN BOARD	0.02%	147	0.02%	9,060
	H7L	SOCIAL WORK BOARD	0.02%	115	0.02%	18,636
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	62	0.00%	5,796
	H7Q	PODIATRIC MEDICINE	0.00%	84	0.00%	4,415
	H7R	VETERINARY MEDICINE BOARD	0.00%	59	0.00%	6,683
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	246	0.02%	11,132
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	62	0.00%	3,428
	H7V	PSYCHOLOGY BOARD	0.01%	60	0.01%	8,412
	H7W	PHYSICAL THERAPY BOARD	0.01%	87	0.01%	8,622
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	87	0.01%	13,531
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	114	0.00%	2,462
	H9G	OMBUDSMAN MH/DD	0.03%	33	0.03%	4,175
	J33	TRIAL COURTS	3.53%	8,025	3.53%	1,824,474
	J50	GUARDIAN AD LITEM BOARD	0.37%	811	0.37%	29,249
	J52	PUBLIC DEFENSE BOARD	0.98%	1,135	0.98%	49,365
	J58	COURT OF APPEALS	0.13%	53	0.13%	3,893

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	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
			Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	J65	SUPREME COURT	0.68%	1,611	0.68%	105,949
	J68	TAX COURT	0.01%	25	0.01%	2,012
	J70	JUDICIAL STANDARDS BOARD	0.00%	157	0.00%	2,935
	L10	LEGISLATIVE COORDINATING COMMISSION	0.12%	714	0.12%	31,248
	L11	SENATE	0.00%	91	0.00%	1,208
	L12	HOUSE	0.00%	81	0.00%	1,901
	L49	LEGISLATIVE AUDITOR	0.01%	36	0.01%	792
	P01	MILITARY AFFAIRS DEPT	0.69%	877	0.69%	550,258
	P07	PUBLIC SAFETY DEPT	3.58%	27,629	3.58%	3,314,787
	P78	CORRECTIONS DEPT	7.10%	11,722	7.10%	828,417
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	315	0.01%	8,245
	P9E	SENTENCING GUIDELINES COMM	0.01%	26	0.01%	2,373
	R28	MINN CONSERVATION CORPS	0.00%	34	0.00%	131
	R29	NATURAL RESOURCES DEPT	8.54%	38,588	8.54%	3,266,504
	R32	POLLUTION CONTROL AGENCY	1.75%	7,281	1.75%	415,697
	R9P	WATER & SOIL RESOURCES BOARD	0.49%	3,860	0.49%	82,177
	T79	TRANSPORTATION DEPT	14.35%	27,327	14.35%	16,666,111
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	93	0.00%	106,107
	0	OTHER	0.00%	-	0.00%	3,086
		Total	99.69%	257,370	99.69%	75,935,842
		Source	**99.69%**	**257,370**	**99.69%**	**75,935,842**
		Difference (Total - Source)	0.00%	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 31.2 State HR, Benefits & Labor Relations	SUM OF PERCENT 31.3 Personnel Administration	Net Administrative Expenditures by Division 32.2 MEDIATION SERVICES	SUM OF PERCENT 32.3 Mediation Services	Legislative Auditor General Support 33.2 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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 31.2 State HR, Benefits & Labor Relations	SUM OF PERCENT 31.3 Personnel Administration	Net Administrative Expenditures by Division 32.2 MEDIATION SERVICES	SUM OF PERCENT 32.3 Mediation Services	Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	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	4,250,564				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		0.00%	-	0.00%	
G45-14.3	G45-14.3	Mediation Services		0.00%	65,548	0.00%	
G45-14.4	G45-14.4	Mediation/Representation		0.00%	-	0.00%	

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2
			State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.2	L49-15.2	Legislative Auditor		0.08%		0.08%	
L49-15.3	L49-15.3	Financial Audits		0.00%		0.00%	2,299,819
L49-15.4	L49-15.4	Program Audits		0.00%		0.00%	1,565,768
L49-15.5	L49-15.5	Single Audits		0.00%		0.00%	759,790
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					38,626
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor		0.00%		0.00%	
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					
	B04	AGRICULTURE DEPT		1.16%		1.16%	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%		0.03%	
	B13	COMMERCE DEPT		0.72%		0.72%	
	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		2.48%		2.48%	
	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		0.69%		0.69%	
	B43	IRON RANGE RESOURCES		0.08%		0.08%	
	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		0.12%		0.12%	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.42%		22.42%	
	E37	EDUCATION DEPARTMENT		0.71%		0.71%	
	E39	BOARD OF TEACHING		0.02%		0.02%	
	E40	HISTORICAL SOCIETY		0.00%		0.00%	
	E44	MINNESOTA STATE ACADEMIES		0.37%		0.37%	
	E50	ARTS BOARD		0.04%		0.04%	
	E60	OFFICE OF HIGHER EDUCATION		0.13%		0.13%	
	E77	ZOOLOGICAL BOARD		0.51%		0.51%	
	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%	
	G02	ADMINISTRATION		1.04%		1.04%	
	G03	LOTTERY		0.23%		0.23%	
	G05	RACING COMMISSION		0.07%		0.07%	
	G06	ATTORNEY GENERAL		0.49%		0.49%	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
			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
	G09	GAMBLING CONTROL BOARD		0.05%		0.05%	
	G10	MINNESOTA MANAGEMENT & BUDGET		0.27%		0.27%	
	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		3.93%		3.93%	
	G53	SECRETARY OF STATE		0.15%		0.15%	
	G61	OFFICE OF THE STATE AUDITOR		0.13%		0.13%	
	G62	MINN STATE RETIREMENT SYSTEM		0.18%		0.18%	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.14%		0.14%	
	G67	REVENUE DEPT		2.21%		2.21%	
	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		0.02%		0.02%	
	GPR	PAYROLL CLEARING		0.00%		0.00%	
	H12	HEALTH DEPT		2.75%		2.75%	
	H55	HUMAN SERVICES DEPT		7.55%		7.55%	
	H55b	HUMAN SERVICES SOS		3.48%		3.48%	
	H55c	HUMAN SERVICES MSOP		0.65%		0.65%	
	H60	MNSURE		0.30%		0.30%	
	H75	VETERANS AFFAIRS DEPT		2.40%		2.40%	
	H7B	MEDICAL PRACTICE BOARD		0.04%		0.04%	
	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		0.02%		0.02%	
	H7L	SOCIAL WORK BOARD		0.02%		0.02%	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%		0.00%	
	H7Q	PODIATRIC MEDICINE		0.00%		0.00%	
	H7R	VETERINARY MEDICINE BOARD		0.00%		0.00%	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.02%		0.02%	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		0.00%	
	H7V	PSYCHOLOGY BOARD		0.01%		0.01%	
	H7W	PHYSICAL THERAPY BOARD		0.01%		0.01%	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		0.01%	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%		0.00%	
	H9G	OMBUDSMAN MH/DD		0.03%		0.03%	
	J33	TRIAL COURTS		3.53%		3.53%	
	J50	GUARDIAN AD LITEM BOARD		0.37%		0.37%	
	J52	PUBLIC DEFENSE BOARD		0.98%		0.98%	
	J58	COURT OF APPEALS		0.13%		0.13%	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
			State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	J65	SUPREME COURT		0.68%		0.68%	
	J68	TAX COURT		0.01%		0.01%	
	J70	JUDICIAL STANDARDS BOARD		0.00%		0.00%	
	L10	LEGISLATIVE COORDINATING COMMISSION		0.12%		0.12%	
	L11	SENATE		0.00%		0.00%	
	L12	HOUSE		0.00%		0.00%	
	L49	LEGISLATIVE AUDITOR		0.01%		0.01%	
	P01	MILITARY AFFAIRS DEPT		0.69%		0.69%	
	P07	PUBLIC SAFETY DEPT		3.58%		3.58%	
	P78	CORRECTIONS DEPT		7.10%		7.10%	
	P7T	PEACE OFFICERS BOARD (POST)		0.01%		0.01%	
	P9E	SENTENCING GUIDELINES COMM		0.01%		0.01%	
	R28	MINN CONSERVATION CORPS		0.00%		0.00%	
	R29	NATURAL RESOURCES DEPT		8.54%		8.54%	
	R32	POLLUTION CONTROL AGENCY		1.75%		1.75%	
	R9P	WATER & SOIL RESOURCES BOARD		0.49%		0.49%	
	T79	TRANSPORTATION DEPT		14.35%		14.35%	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		0.00%	
	0	OTHER		0.00%		0.00%	
		Total	4,250,564	99.69%	65,548	99.69%	4,664,003
		Source	**4,250,564**	**99.69%**	**65,548**	**99.69%**	**4,664,003**
		Difference (Total - Source)	0	0.00%	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
			33.3	33.4	33.5	33.6
	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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
			33.3	33.4	33.5	33.6
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	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				
G45-14.2	G45-14.2	Mediation Services				
G45-14.3	G45-14.3	Mediation Services				
G45-14.4	G45-14.4	Mediation/Representation				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
			Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.3	33.4	33.5	33.6
L49-15.2	L49-15.2	Legislative Auditor				
L49-15.3	L49-15.3	Financial Audits				2,299,819
L49-15.4	L49-15.4	Program Audits				1,565,768
L49-15.5	L49-15.5	Single Audits				759,790
L49-15.6	L49-15.6	Audit Comm				-
L49-15.7	L49-15.7	Financial Audit- Outdoors				-
L49-15.8	L49-15.8	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				38,626
L49-15.13	L49-15.13	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				
	B04	AGRICULTURE DEPT	511	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	
	B13	COMMERCE DEPT	195	-	487	
	B14	ANIMAL HEALTH BOARD	-	1,034	-	
	B15	BARBER EXAMINERS BOARD	-	-	-	
	B20	EXPLORE MINNESOTA TOURISM	11	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	740	2,854	570	
	B24	PUBLIC FACILITIES AUTHORITY	6	1,001	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	
	B34	HOUSING FINANCE AGENCY	7	915	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	
	B42	LABOR AND INDUSTRY DEPT	13	-	-	
	B43	IRON RANGE RESOURCES	18	-	-	
	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	227	-	-	
	E25	CENTER FOR ARTS EDUCATION	685	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	496	-	-	
	E37	EDUCATION DEPARTMENT	379	3,515	1,269	
	E39	BOARD OF TEACHING	-	-	-	
	E40	HISTORICAL SOCIETY	7	-	-	
	E44	MINNESOTA STATE ACADEMIES	-	-	-	
	E50	ARTS BOARD	10	908	-	
	E60	OFFICE OF HIGHER EDUCATION	6	-	-	
	E77	ZOOLOGICAL BOARD	309	-	-	
	E81	UNIVERSITY OF MINNESOTA	22	-	-	
	E95	HUMANITIES COMMISSION	7	-	-	
	E97	SCIENCE MUSEUM	-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	
	G02	ADMINISTRATION	72	-	-	
	G03	LOTTERY	1,261	-	-	
	G05	RACING COMMISSION	286	-	-	
	G06	ATTORNEY GENERAL	472	-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
			Financial Audits	Program Audits	Single Audits	Audit Committee
	G09	GAMBLING CONTROL BOARD	-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	157	-	-	
	G17	HUMAN RIGHTS DEPT	2	-	-	
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	
	G38	INVESTMENT BOARD	1,650	-	-	
	G39	GOVERNORS OFFICE	192	96	-	
	G45	MEDIATION SERVICES DEPT	0	-	-	
	G46	MN.IT	1,171	675	-	
	G53	SECRETARY OF STATE	326	3,561	-	
	G61	OFFICE OF THE STATE AUDITOR	339	-	-	
	G62	MINN STATE RETIREMENT SYSTEM	735	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	666	-	-	
	G67	REVENUE DEPT	178	94	-	
	G69	TEACHERS RETIREMENT ASSOC	540	-	-	
	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	531	4,252	1,611	
	H55	HUMAN SERVICES DEPT	2,365	700	5,720	
	H55b	HUMAN SERVICES SOS	-	-	-	
	H55c	HUMAN SERVICES MSOP	-	-	-	
	H60	MNSURE	14	-	352	
	H75	VETERANS AFFAIRS DEPT	1,110	-	-	
	H7B	MEDICAL PRACTICE BOARD	-	-	-	
	H7C	NURSING BOARD	16	-	-	
	H7D	PHARMACY BOARD	33	-	-	
	H7F	DENTISTRY BOARD	5	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD	91	-	-	
	H7J	OPTOMETRY BOARD	-	-	-	
	H7K	NURSING HOME ADMIN BOARD	1	-	-	
	H7L	SOCIAL WORK BOARD	5	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD	8	-	-	
	H7Q	PODIATRIC MEDICINE	-	-	-	
	H7R	VETERINARY MEDICINE BOARD	-	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	
	H7V	PSYCHOLOGY BOARD	11	-	-	
	H7W	PHYSICAL THERAPY BOARD	14	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	4	-	-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	
	H9G	OMBUDSMAN MH/DD	-	-	-	
	J33	TRIAL COURTS	356	-	-	
	J50	GUARDIAN AD LITEM BOARD	-	3,968	-	
	J52	PUBLIC DEFENSE BOARD	-	-	-	
	J58	COURT OF APPEALS	-	-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
	J65	SUPREME COURT	-	-	-	
	J68	TAX COURT	-	-	-	
	J70	JUDICIAL STANDARDS BOARD	-	-	-	
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	
	L11	SENATE	-	-	-	
	L12	HOUSE	-	-	-	
	L49	LEGISLATIVE AUDITOR	-	-	-	
	P01	MILITARY AFFAIRS DEPT	3	-	503	
	P07	PUBLIC SAFETY DEPT	685	218	-	
	P78	CORRECTIONS DEPT	525	-	-	
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	
	P9E	SENTENCING GUIDELINES COMM	-	-	-	
	R28	MINN CONSERVATION CORPS	-	-	-	
	R29	NATURAL RESOURCES DEPT	981	-	-	
	R32	POLLUTION CONTROL AGENCY	115	-	-	
	R9P	WATER & SOIL RESOURCES BOARD	524	-	-	
	T79	TRANSPORTATION DEPT	706	1,125	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	68	-	-	
	0	OTHER	775	4,513	-	
		Total	20,642	29,429	10,512	4,664,003
		Source	**20,642**	**29,429**	**10,512**	**4,664,003**
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
	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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
			Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	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				
G45-14.2	G45-14.2	Mediation Services				
G45-14.3	G45-14.3	Mediation Services				
G45-14.4	G45-14.4	Mediation/Representation				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
			Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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				
	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	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-
	G03	LOTTERY	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-

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Schedule No.	DP#	Name	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails
	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	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	-	-	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-

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Schedule No.	DP#	Name	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
			Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	J65	SUPREME COURT	-	-	-	-
	J68	TAX COURT	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-
	L11	SENATE	-	-	-	-
	L12	HOUSE	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
	0	OTHER	-	-	-	-
		Total	0	0	0	0
		Source	-	-	-	-
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

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Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 Program Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 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				
G45-14.2	G45-14.2	Mediation Services				
G45-14.3	G45-14.3	Mediation Services				
G45-14.4	G45-14.4	Mediation/Representation				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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				
	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	-	709	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-
	G03	LOTTERY	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 Program Audit- Parks & Trails
	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	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	-	-	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 Program Audit- Parks & Trails
	J65	SUPREME COURT	-	-	-	-
	J68	TAX COURT	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-
	L11	SENATE	-	-	-	-
	L12	HOUSE	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
	0	OTHER	-	-	-	-
		Total	0	709	0	0
		Source	**-**	**709**	**-**	**-**
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual) STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	1.2	Fixed Asset Depreciation	34.2	35.0	3,685,796
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			1,943,819
G02-3.4	G02-3.4	Human Resources			1,173,956
G02-3.5	G02-3.5	Financial Management and Reporting			2,351,530
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			10,983
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,479,109
G02-4.7	G02-4.7	Real Property			2,811,736
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			5,513,656
G02-4.10	G02-4.10	Central Mail			1,314,030
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			1,180,112
G02-4.12	G02-4.12	Grants Management			382,374
G46-6.2	G46-6.2	Minnesota Information Technology			2,751,051
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			1,339,186
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			24,208,873
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			3,089,806
G10-9.2	G10-9.2	Debt Management Division			0
G10-9.3	G10-9.3	Debt Management			1,971,320
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)			4,542,772
G10-10.4	G10-10.4	Budget Operations and Planning			935,277
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			0
G10-11.3	G10-11.3	Central Payroll			5,374,198
G10-11.4	G10-11.4	Accounting Services			5,201,128
G10-11.5	G10-11.5	Financial Reporting			9,023,109
G10-11.6	G10-11.6	Financial Reporting - Single Audit			96,244
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			5,982,894
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			3,516,450
G10-12.5	G10-12.5	Personnel Operations and System Support			2,580,816
G10-12.6	G10-12.6	Budget Service - Computer Operations			858,027
G10-12.7	G10-12.7	Personnel Operations Special Billing			10,726,195
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			10,121,519
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			18,784,569
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			10,222
G45-14.3	G45-14.3	Mediation Services			361,404
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			4,137,957
L49-15.3	L49-15.3	Financial Audits			9,999,883
L49-15.4	L49-15.4	Program Audits			4,697,304
L49-15.5	L49-15.5	Single Audits			2,279,370
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			0
L49-15.8	L49-15.8	Financial Audit- Art			0
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Total
			34.2	35.0	
			STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	
L49-15.11	L49-15.11	Program Audit- Outdoors			0
L49-15.12	L49-15.12	Program Audit- Art			115,878
L49-15.13	L49-15.13	Program Audit- Clean Water			0
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor			100,527
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	-		4,155,207
G02-3.2	G02-3.2	Admin Management Services			1,953,959
G02-3.3	G02-3.3	Commissioner's Office			620,369
G02-3.4	G02-3.4	Human Resources			358,778
G02-3.5	G02-3.5	Financial Management and Reporting			732,840
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			6,022,552
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			474,343
G02-4.7	G02-4.7	Real Property			904,812
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			1,788,328
G02-4.10	G02-4.10	Central Mail			437,515
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			380,556
G02-4.12	G02-4.12	Grants Management			126,187
G46-6.2	G46-6.2	Minnesota Information Technology			58,211
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			442,934
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			21,934,933
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			974,163
G10-9.2	G10-9.2	Debt Management Division			488,071
G10-9.3	G10-9.3	Debt Management			488,071
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			1,324,282
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,098,185
G10-10.4	G10-10.4	Budget Operations and Planning			226,097
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			4,758,008
G10-11.3	G10-11.3	Central Payroll			1,318,050
G10-11.4	G10-11.4	Accounting Services			1,229,859
G10-11.5	G10-11.5	Financial Reporting			2,181,517
G10-11.6	G10-11.6	Financial Reporting - Single Audit			23,623
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			3,003,819
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			0
G10-12.5	G10-12.5	Personnel Operations and System Support			865,455
G10-12.6	G10-12.6	Budget Service - Computer Operations			214,417
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			166
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			4,250,564
G10-13.3	G10-13.3	Personnel Administration			4,250,564
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			10,222
G45-14.3	G45-14.3	Mediation Services			65,548
G45-14.4	G45-14.4	Mediation/Representation			0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Total
			34.2	35.0	
			STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	
L49-15.2	L49-15.2	Legislative Auditor			160,012
L49-15.3	L49-15.3	Financial Audits			4,599,638
L49-15.4	L49-15.4	Program Audits			3,131,536
L49-15.5	L49-15.5	Single Audits			1,519,580
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			0
L49-15.8	L49-15.8	Financial Audit- Art			0
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0
L49-15.11	L49-15.11	Program Audit- Outdoors			0
L49-15.12	L49-15.12	Program Audit- Art			77,252
L49-15.13	L49-15.13	Program Audit- Clean Water			0
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor	-		0
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				
	99YYY	Consumer Agencies			
	B04	AGRICULTURE DEPT	13,765,491	432,913	293,901,297
	B11	COSMETOLOGIST EXAMINERS BOARD	-	24,773	1,903,205
	B13	COMMERCE DEPT	131,718,229	535,709	640,945,780
	B14	ANIMAL HEALTH BOARD	694,589	18,652	4,725,466
	B15	BARBER EXAMINERS BOARD	-	5,357	133,905
	B20	EXPLORE MINNESOTA TOURISM	-	22,778	3,872,617
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	945,358,071	5,062,819	4,316,779,885
	B24	PUBLIC FACILITIES AUTHORITY	-	16,081	225,684,971
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0
	B34	HOUSING FINANCE AGENCY	-	135,240	1,141,578,914
	B41	WORKERS COMP COURT OF APPEALS	-	2,229	116,200
	B42	LABOR AND INDUSTRY DEPT	6,471,132	861,613	59,983,543
	B43	IRON RANGE RESOURCES	-	44,664	53,030,122
	B7E	ARCHITECTURE, ENGINEERING BD	-	13,071	361,962
	B7G	COMBATIVE SPORTS COMMISSION	-	3	54
	B7P	ACCOUNTANCY BOARD	-	11,421	407,495
	B7S	PRIVATE DETECTIVES BOARD	-	1,413	20,058
	B82	PUBLIC UTILITIES COMM	-	112,524	3,492,324
	B9D	AMATEUR SPORTS COMM	-	1,047	1,628,885
	B9V	AGRICULTURE UTILIZATION RESRCH	-	10	600
	E25	CENTER FOR ARTS EDUCATION	-	37,780	2,357,892
	E26	MN STATE COLLEGES/UNIVERSITIES	812,734,399	8,794,200	3,558,320,375
	E37	EDUCATION DEPARTMENT	765,901,330	910,930	5,590,985,589
	E39	BOARD OF TEACHING	-	8,190	2,453,999
	E40	HISTORICAL SOCIETY	-	962	4,303,383
	E44	MINNESOTA STATE ACADEMIES	-	61,757	3,529,450
	E50	ARTS BOARD	764,444	46,383	70,869,812
	E60	OFFICE OF HIGHER EDUCATION	-	74,575	50,602,549
	E77	ZOOLOGICAL BOARD	78,225	144,152	7,107,700
	E81	UNIVERSITY OF MINNESOTA	-	8,316	508,528,965
	E95	HUMANITIES COMMISSION	-	649	9,576
	E97	SCIENCE MUSEUM	-	72	1,066
	E9W	HIGHER ED FACILITIES AUTHORITY	-	219	18,658
	G02	ADMINISTRATION	2,947,185	910,125	421,477,942
	G03	LOTTERY	-	10,221	787,947
	G05	RACING COMMISSION	-	27,425	748,030
	G06	ATTORNEY GENERAL	2,125,951	61,440	10,550,342

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual) STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
			34.2	35.0	
	G09	GAMBLING CONTROL BOARD	-	8,170	350,567
	G10	MINNESOTA MANAGEMENT & BUDGET	-	108,296	60,493,315
	G17	HUMAN RIGHTS DEPT	-	14,470	1,778,271
	G19	INDIAN AFFAIRS COUNCIL	-	6,140	1,334,742
	G38	INVESTMENT BOARD	-	9,554	281,970
	G39	GOVERNORS OFFICE	-	8,717	964,400
	G45	MEDIATION SERVICES DEPT	-	4,673	576,866
	G46	MN.IT	-	664,214	35,410,215
	G53	SECRETARY OF STATE	-	52,205	2,217,097
	G61	OFFICE OF THE STATE AUDITOR	-	15,993	440,511
	G62	MINN STATE RETIREMENT SYSTEM	-	177,597	9,848,646
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	272,038	13,848,758
	G67	REVENUE DEPT	-	134,458	90,329,985
	G69	TEACHERS RETIREMENT ASSOC	-	250,322	12,918,007
	G90	REVENUE INTERGOVT PAYMENTS	-	4,031,430	56,444,760
	G92	OMBUDSPERSON FOR FAMILIES	-	2,620	113,161
	G96	UNIFORM LAWS COMMISSION	-	133	1,900
	G9J	CAMPAIGN FINANCE BOARD	-	3,993	121,252
	G9K	ADMINISTRATIVE HEARINGS	-	40,958	3,124,331
	G9L	BLACK MINNESOTANS COUNCIL	-	2,645	111,412
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,630	159,240
	G9N	ASIAN-PACIFIC COUNCIL	-	3,697	105,902
	G9Q	MMB DEBT SERVICE	-	8,861	128,734
	G9R	MMB NON-OPERATING	7,089,850	9,185,615	156,962,850
	G9X	CAPITOL AREA ARCHITECT	-	2,022	79,511
	G9Y	DISABILITY COUNCIL	-	3,768	185,770
	GPR	PAYROLL CLEARING	-	208	2,912
	H12	HEALTH DEPT	257,608,243	870,821	1,564,035,308
	H55	HUMAN SERVICES DEPT	9,334,257,717	12,922,191	38,589,155,707
	H55b	HUMAN SERVICES SOS	-	765,470	10,764,100
	H55c	HUMAN SERVICES MSOP	-	92,498	1,298,140
	H60	MNSURE	5,341,669	38,173	35,943,389
	H75	VETERANS AFFAIRS DEPT	17,385,447	337,232	99,272,820
	H7B	MEDICAL PRACTICE BOARD	-	21,676	971,960
	H7C	NURSING BOARD	-	24,854	1,196,341
	H7D	PHARMACY BOARD	131,459	20,709	2,599,182
	H7F	DENTISTRY BOARD	-	16,887	634,468
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,367	276,862
	H7J	OPTOMETRY BOARD	-	3,315	94,649
	H7K	NURSING HOME ADMIN BOARD	-	9,060	4,011,316
	H7L	SOCIAL WORK BOARD	-	18,636	632,478
	H7M	MARRIAGE & FAMILY THERAPY BD	-	5,796	137,777
	H7Q	PODIATRIC MEDICINE	-	4,415	133,192
	H7R	VETERINARY MEDICINE BOARD	-	6,683	184,850
	H7S	EMERGENCY MEDICAL SERVICES BD	129,138	11,132	1,417,747
	H7U	DIETETICS & NUTRITION PRACTICE	-	3,428	82,435
	H7V	PSYCHOLOGY BOARD	-	8,412	596,126
	H7W	PHYSICAL THERAPY BOARD	-	8,622	285,236
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	13,531	280,418
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	2,462	181,496
	H9G	OMBUDSMAN MH/DD	-	4,175	862,150
	J33	TRIAL COURTS	2,872,500	1,824,474	37,717,344
	J50	GUARDIAN AD LITEM BOARD	-	29,249	434,852
	J52	PUBLIC DEFENSE BOARD	-	49,365	1,916,224
	J58	COURT OF APPEALS	-	3,893	79,803

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			34.2	35.0	
			STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	J65	SUPREME COURT	494,411	105,949	15,657,659
	J68	TAX COURT	-	2,012	388,496
	J70	JUDICIAL STANDARDS BOARD	-	2,935	55,327
	L10	LEGISLATIVE COORDINATING COMMISSION	-	31,248	1,003,391
	L11	SENATE	-	1,208	17,276
	L12	HOUSE	-	1,901	65,970
	L49	LEGISLATIVE AUDITOR	-	792	12,962
	P01	MILITARY AFFAIRS DEPT	61,718,896	550,258	270,280,894
	P07	PUBLIC SAFETY DEPT	95,704,028	3,314,787	1,005,214,919
	P78	CORRECTIONS DEPT	1,575,448	828,417	131,184,047
	P7T	PEACE OFFICERS BOARD (POST)	-	8,245	387,193
	P9E	SENTENCING GUIDELINES COMM	-	2,373	127,656
	R28	MINN CONSERVATION CORPS	-	131	1,970
	R29	NATURAL RESOURCES DEPT	52,127,093	3,266,504	549,014,735
	R32	POLLUTION CONTROL AGENCY	19,031,540	415,697	170,088,447
	R9P	WATER & SOIL RESOURCES BOARD	1,901,679	82,177	113,740,924
	T79	TRANSPORTATION DEPT	730,087,814	16,666,111	7,601,610,070
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	106,107	2,634,969
	0	OTHER	-	3,086	10,177,317,790
		Total	13,270,015,978	75,929,604	78,068,589,387
		Source	**13,270,015,978**	**75,929,604**	**78,068,589,387**
		Difference (Total - Source)	0	0	0

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	R	S	T
1											(Ind Cost/Grants/Capital)							
2	SWACAP			Schedule	Ap	Appro	Alltmt	ALLTMT	Total	Prior	Unallowable or	Capital	Net	Schedule	FY18	Allocable	FY18	Non-alloc
3										Period	Non-allocable	Non-allocable			(Actual)	by SWACAP	Non-	by SWACAP
4	Agency	Line	Fund	Name	Or	Unit	Orgn	Name	Allotment	Adjusment	Accounts	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line
5	1.2	1.2		Fixed Asset Depreciation					2,239,459				2,239,459		2,239,459	2,239,459	0	0
6																		
7	G02	G02-3.2	1000	ADMIN Management Services			ADMN	SPECIAL PROJECTS/PURCHASES					0		0		0	
8	Total	G02-3.2		ADMIN Management Services												0		0
9																		
10	G02	G02-3.3	1000	Commissioner's Office		G027100	G0221001	Commissioner's Office	620,369				620,369		620,369		0	
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												620,369		0
14																		
15	G02	G02-3.4	1000	Human Resources		G027102	G0221041	Human Resources	364,520	23,079	5,742		358,778		358,778		5,742	
16	Total	G02-3.4		Human Resources												358,778		5,742
17																		
18	G02	G02-3.5	1000	Financial Management & Reporting		G027101	G0221020	Financial Mgmt & Reporting	732,871	6,263	31		732,840		732,840		31	
19	Total	G02-3.5		Financial Management & Reporting												732,840		31
20																		
21	G02	G02-3.6	1000	Fiscal Agent - Non allocable		G029100	G0229090	In Lieu of Rent	0				0				0	
22	G02	G02-3.6	1000	Fiscal Agent - Non allocable		G029108	G0223102	Land Sales	0				0				0	
23	G02	G02-3.6	1000	Fiscal Agent - Non allocable		G029110	G0229227	Legislative Office Facility	0				0				0	
24	G02	G02-3.6	1000	Fiscal Agent - Non allocable		G029111	G0229228	Rent Loss	0				0				0	
25	G02	G02-3.6	1000	Fiscal Agent - Non allocable		G029111	G0229229	Relocation Appropriation	0				0				0	
26	Total	G02-3.6		Fiscal Agent - Non allocable														0
27																		
28	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing		G021109	G0223201	Real Estate & Construction Svs	2,504,078	51,556	7,534		2,496,544	-2,022,201	474,343		7,534	
29	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing		G021109	G0223201	Non-allocable portion of Real Estate & Constr Svc						2,022,201			2,022,201	
30	Total	G02-4.5		Real Estate & Construction Services - Leasing												474,343		2,029,735
31																		
32	G02	G02-4.7	1000	Real Property		G021144	G0223230	Enterprise Real Property	620,700				620,700		620,700		0	
33	G02	G02-4.7	1000	Real Property				REAL PROPERTY system (amortize 10 years, BFY11 to BFY20)	284,112				284,112		284,112		0	
34	Total	G02-4.7		Real Property												904,812		0
35																		
36	G02	G02-4.8	1000	Office of State Procurement (fmrly Materials Mgmt)		G021105	G0221134	Materials Mgmt Division (MMD)	1,788,386		58		1,788,328		1,788,328		58	
37	Total	G02-4.8		Office of State Procurement (fmrly Materials Mgmt)												1,788,328		58
38																		
39	G02	G02-4.10	1000	Central Mail		G021108	G0224752	Central Mail General Fund	437,515				437,515		437,515		0	
40	Total	G02-4.10		Central Mail												437,515		0
41																		
42	G02	G02-4.11	1000	Office of Enterprise Continuous Improvement		G021119	G0221901	Continuous Improvement (Lean)	380,556	27,330			380,556		380,556		0	
43	Total	G02-4.11		Office of Enterprise Continuous Improvement												380,556		0
44																		
45	G02	G02-4.12	1000	Grants Management		G021106	G0227600	Office of Grants Management	126,187				126,187		126,187		0	
46	Total	G02-4.12		Grants Management												126,187		0
47																		
48	G46	G46-6.2	1000	MINNESOTA INFORMATION TECHNOLOGY		G465000	G4625101	State CIO Office	1,010,577	2,192			1,010,577		1,010,577		0	
49	Total	G46-6.2		MINNESOTA INFORMATION TECHNOLOGY												1,010,577		0
50																		
51	G46	G46-6.4	1000	Enterprise IT Security		G465010	G4625106	IT Security	442,934	25,252			442,934		442,934		0	
52	Total	G46-6.4		Enterprise IT Security												442,934		0
53																		
54	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET		G100009	G1029000	Management Services Admin	2,614,052	5,312	13,743		2,600,309		2,600,309		13,743	
55		G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET		G100009	G1029100	Enterprise Communications & Planning	0				0		0		0	
56	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET		G100009	G1039000	Non-allocable portions of MMB					0		0		0	
57	Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET												2,600,309		13,743
58																		
59	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrly IC&A)		G100032	G1029100	Enterprise Communications & Planning	974,163				974,163		974,163		0	
60	Total	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)												974,163		0
61																		
62	G10	G10-9.3	1000	Debt Management		G100005	G1025000	Debt Management	488,071				488,071		488,071		0	
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	
65	Total	G10-9.3		Debt Management												488,071		0
66																		
67	G10	G10-10.2	1000	MMB - Budget Division		G100002	G1022000	Budget Services Operating	3,229,982	776	25		3,229,957	-3,229,957	0		25	
68	Total	G10-10.2		MMB - Budget Division												0		25
69																		
70	G10	G10-10.3	1000	Analysis & Control (EBO's)		G100002	G1022000	Budget Services Operating	0				0	1,098,185	1,098,185		0	
71	Total	G10-10.3		Analysis & Control (EBO's)												1,098,185		0
72																		
73	G10	G10-10.4	1000	Budget Operations & Planning		G100002	G1022000	Budget Services Operating	0				0	226,097	226,097		0	
74	G10	G10-10.4	1000	Budget Operations & Planning		G100024	G1022300	Budget Operations and Planning	0				0		0		0	
75	G10	G10-10.4	1000	Budget Operations & Planning		G100024	G1022301	Fiscal Note System - FNTS	0				0		0		0	
76	G10	G10-10.4	1000	Budget Operations & Planning		G100024	G1022302	BPAS System	0				0		0		0	
77	G10	G10-10.4	1000	Budget Operations & Planning		G100024	G1022303	Capital Budget System	0				0		0		0	
78	G10	G10-10.4	1000	Budget Operations & Planning		G100024	G1024301	MN.IT Fiscal Note System	0				0		0		0	
79	G10	G10-10.4	1000	Budget Operations & Planning		G100024	G1024302	Budget Operations and Planning	0				0		0		0	
80	G10	G10-10.4	1000	Budget Operations & Planning		G100024	G1024303	Budget Operations and Planning	0				0		0		0	
81	Total	G10-10.4		Budget Operations & Planning												226,097		0
82																		
83	G10	G10-10.5	1000	Budget Division - Non-Allocable		G100010	G1022100	Local Impact Notes	207,000				207,000		0		207,000	
84	G10	G10-10.5	1000	Budget Division - Non-Allocable		G100105	G1022500	Return of Taxpayer Investment	0				0		0		0	

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	R	S	T
2		SWACAP		Schedule	Ap	Appro	Alltmt	ALLTMT	Total	Prior	Unallowable or	Capital	Net	Schedule	FY18	Allocable	FY18	Non-alloc
3										Period	Non-allocable	Non-allocable			(Actual)	by SWACAP	Non-	by SWACAP
4	Agency	Line	Fund	Name	Or	Unit	Orgn	Name	Allotment	Adjusment	Accounts	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line
85	G10	G10-10.5	1000	Budget Division - Non-Allocable		G100002	G1022000	Budget Services Operating - Analysis & Control Non-Allocable	0				0	1,905,675	0		1,905,675	
86	Total	G10-10.5		Budget Division - Non-Allocable												0		2,112,675
87									0				0					
88	G10	G10-11.2		MMB Accounting Division					0				0		0		0	
89	Total	G10-11.2		MMB Accouting Division												0		0
90																		
91	G10	G10-11.3	1000	Central Payroll		G100001	G1021100	Payroll Services	1,318,050				1,318,050		1,318,050		0	
92	Total	G10-11.3		Central Payroll												1,318,050		0
93																		
94	G10	G10-11.4	1000	Accounting Services		G100001	G1021300	Agency Support	1,523,311			293,452	1,229,859		1,229,859		293,452	
95	Total	G10-11.4		Accounting Services												1,229,859		293,452
96																		
97	G10	G10-11.5	1000	Financial Reporting		G100001	G1021200	Financial Reporting	2,182,658				2,182,658	-23,623	2,159,035		0	
98	G10	G10-11.5	1000	Financial Reporting		G100001	G1021251	Bank Fees	22,482				22,482		22,482		0	
99	Total	G10-11.5		Financial Reporting												2,181,517		0
100																		
101	G10	G10-11.6	1000	Financial Reporting - Single Audit		G100001	G1021200	Single Audit portion of Financial Reporting						23,623	23,623		0	
102	Total	G10-11.6		Financial Reporting - Single Audit												23,623		0
103																		
104	G10	G10-12.2	1000	MMB IT - Management and Administration		G100004	G1024000	Mn.IT @ MMB Management	5,869,343				5,869,343	-3,945,396	1,923,947		0	
105	G10	G10-12.2	1000	MMB IT - Management and Administration		G100104	G1024000	Upgrade Statewide Systems	0				0		0		0	
106	G10	G10-12.2	1000	MMB IT - Management and Administration		G100027	G1029300	Upgrade Statewide Systems	0				0		0		0	
107	G10	G10-12.2	1000	MMB IT - Management and Administration		G100115	G1024000	Mn.IT @ MMB Management	0				0		0		0	
108	G10	G10-12.2	1000	MMB IT - Management and Administration		G100004	G1034400	Non-allocable portions of INFO SERV	0				0		0		0	
109	Total	G10-12.2		MMB IT - Management and Administration												1,923,947		0
110																		
111	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100004	G1024000	Mn.IT @ MMB Management	0			2,865,523	-2,865,523	2,865,524	0		2,865,523	
112	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100004	G1024200	MN.IT SWIFT	0				0		0		0	
113	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100004	G1024400	MN.IT Data Warehouse	0				0		0		0	
114	G10	G10-12.4	3610	Accounting & Procurement Operations and System Support		G100090	G1021410	MAPS Replacement Project	0				0		0		0	
115	G10	G10-12.4	3610	Accounting & Procurement Operations and System Support		G100090	G1021410	Non-allocable portions of MAPS REPL PROJ	0				0		0		0	
116	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100027	G1029300	Upgrade Statewide Systems	1,165,000			1,165,000	0		0		1,165,000	
117	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100104	G1024000	Upgrade Statewide Systems	2,000,000			2,000,000	0		0		2,000,000	
118	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100004	G1024000	Mn.IT @ MMB Management	0				0		0		0	
119	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100115	G1024000	Mn.IT @ MMB Management	0				0		0		0	
120	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100009	G1029000	Management Services Admin	0				0		0			
121	Total	G10-12.4		Accounting & Procurement Operations and System Support												0		6,030,523
122																		
123	G10	G10-12.5	1000	Personnel Operations and System Support		G100004	G1024000	Mn.IT @ MMB Management	0				0	865,455	865,455		0	
124	G10	G10-12.5	1000	Personnel Operations and System Support		G100004	G1024200	MN.IT SWIFT	0				0		0		0	
125	G10	G10-12.5	1000	Personnel Operations and System Support		G100004	G1024400	MN.IT Data Warehouse	0				0		0		0	
126	G10	G10-12.5	1000	Personnel Operations and System Support		G100104	G1024000	Upgrade Statewide Systems	0				0		0		0	
127	G10	G10-12.5	1000	Personnel Operations and System Support		G100009	G1029000	Management Services Admin	0				0		0			
128	Total	G10-12.5	1000	Personnel Operations and System Support												865,455		0
129																		
130	G10	G10-12.6	1000	Budget Service Computer Operations		G100001	G1024000	Mn.IT @ MMB Management	0				0	214,417	214,417		0	
131	Total	G10-12.6		Budget Service Computer Operations												214,417		0
132																		
133	G10	G10-12.7	2001	Personnel Operations - Special Billing		G100017	G1021110	Payroll Services SEMA4 Upgrade	0				0		0		0	
134	G10	G10-12.7	2001	Personnel Operations - Special Billing		G100017	G1024100	MN.IT ERP All Modules 12.7 portion	2,265,751				2,265,751		2,265,751		0	
135	G10	G10-12.7	2001	Personnel Operations - Special Billing		G100017	G1024110	MN.IT SEMA4 Upgrade	0				0		0		0	
136	G10	G10-12.7	2001	Personnel Operations - Special Billing		G100017	G1024120	MN.IT SEMA4	1,298,725				1,298,725		1,298,725		0	
137	G10	G10-12.7	2001	Personnel Operations - Special Billing		G100017	G1027600	SWIFT ELM	171,690				171,690		171,690		0	
138	G10	G10-12.7	2001	Personnel Operations - Special Billing		G100017	G1027650	MN.IT ELM	287,120				287,120		287,120		0	
139	G10	G10-12.7	2001	Personnel Operations - Special Billing		G100017	G1021300	Agency Support 12.7 portion	880,341				880,341		880,341		0	
140	G10	G10-12.7	2001	Personnel Operations - Special Billing		G100017	G1024400	MN.IT Data Warehouse 12.7 portion	269,546				269,546		269,546		0	
141	Total	G10-12.7		Personnel Operations - Special Billing												5,173,172		0
142																		
143	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing		G100017	G1021300	Agency Support 12.8 portion	877,870	(2,471)	2,414	532,058	343,398		343,398		534,472	
144	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing		G100017	G1021400	SWIFT Procurement	520,990				520,990		520,990		0	
145	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing		G100017	G1021410	MAPS Replacement Project	0				0		0		0	
146	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing		G100017	G1021410	Non-allocable portions of MAPS REPL PROJ	0				0		0		0	
147	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing		G100017	G1024200	MN.IT SWIFT	1,232,600			63,788	1,168,812		1,168,812		63,788	
148	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing		G100017	G1024400	MN.IT Data Warehouse 12.8 portion	269,546				269,546		269,546		0	
149	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing		G100017	G1024100	MN.IT ERP All Modules 12.8 portion	2,265,751				2,265,751		2,265,751		0	
150	Total	G10-12.8		Accounting & Procurement Operations - Special Billing												4,568,496		598,260
151																		
152	G10	G10-12.90	1000	MMB Other - Non-Allocable		G100003	G1023000	Economic Analysis	542,806				542,806		0		542,806	
153	Total	G10-12.90		MMB Other - Non-Allocable												0		542,806
154																		
155	G10	G10-13.3	1000	Personnel Administration		G100007	G1027000	Agency & Applicant Svcs Ops	3,451,877		3		3,451,874		3,451,874		3	
156	G10	G10-13.3	1000	Personnel Administration		G100008	G1028000	Labor Relations	798,690				798,690		798,690		0	
157													0		0		0	
158													0		0		0	
159													0		0		0	
160	Total	G10-13.3		Personnel Administration												4,250,564		3
161																		
162	G45	G45-14.3	1000	MEDIATION SERVICES		G453000	G4520000	Bureau of Mediation Services	1,582,819		-300		1,583,119	-1,563,647	19,472		-300	
163	G45	G45-14.3	1000	MEDIATION SERVICES		G453000	G4520000	Non-allocable portions of Bureau of Med Svc					0	1,563,647			1,563,647	
164	G45	G45-14.3	1000	MEDIATION SERVICES		G457000	G4520000	Bureau of Mediation Services - Public Employment Relations Bd	39,296				39,296		39,296		0	

	A	B	C	D	E	F	G	H	I	L	M	N	O	P	Q	R	S	T
2	SWACAP			Schedule	Ap	Appro	Alltmt	ALLTMT	Total	Prior	Unallowable or	Capital	Net	Schedule	FY18	Allocable	FY18	Non-alloc
3										Period					(Actual)	by SWACAP	Non-	by SWACAP
4	Agency	Line	Fund	Name	Or	Unit	Orgn	Name	Allotment	Adjusment	Non-allocable Accounts	Non-allocable Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line
165	G45	G45-14.3	1000	MEDIATION SERVICES		G457000	G4520000	Non - allocbale portion Bureau of Mediation Services - Public Employment Relations Bd					0					
166	G45	G45-14.3	1000	MEDIATION SERVICES		G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	2,700		2,700		0		0		2,700	
167	G45	G45-14.3	1000	MEDIATION SERVICES		G45LMC0	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants					0					
168	G45	G45-14.3	1000	MEDIATION SERVICES		G45OCDG	G4520000	Office Collaboration & Dispute Grants	160,000		160,000		0		0		160,000	
169	G45	G45-14.3	1000	MEDIATION SERVICES		G45OCDG	G4520000	Non-allocable Office Collaboration & Dispute Grants										
170	G45	G45-14.3	1000	MEDIATION SERVICES		G45OCDR	G4520000	Office Collaboration & Dispute Resolution	233,797				233,797	-227,017	6,780		0	
171	G45	G45-14.3	1000	MEDIATION SERVICES		G45OCDR	G4520000	Non-allocable portion of Office Collaboration & Dispute Resolution					0	227,017			227,017	
172	Total	G45-14.3		MEDIATION SERVICES												65,548		1,953,064
173																		
174	G45	G45-14.4	1000	Mediation/Representation		G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants							0		0	
175	Total	G45-14.4		Mediation/Representation												0		0
176																		
177	G61	G61-16.2	1000	STATE AUDITOR		G610000	G6120000	Constitutional Office	248,658				248,658	-248,658	0			
178	G61	G61-16.2	1000	STATE AUDITOR		G610000	G6120000	Non-allocable Constitutional Office						248,658			248,658	
179	G61	G61-16.2	1000	STATE AUDITOR		G611000	G6121000	Audit Practice	6,430,143				6,430,143	-6,430,143	0			
180	G61	G61-16.2	1000	STATE AUDITOR		G611000	G6131000	Non-allocable portions of Audit Practice	0				0	6,381,566			6,381,566	
181	G61	G61-16.2	1000	STATE AUDITOR		G612000	G6122000	Legal/Special Investigations	339,599				339,599	-339,599	0			
182	G61	G61-16.2	1000	STATE AUDITOR		G612000	G6122000	Non-allocableLegal/Special Investigations						339,599			339,599	
183	G61	G61-16.2	1000	STATE AUDITOR		G613000	G6123000	Government Information	582,930				582,930	-582,930	0			
184	G61	G61-16.2	1000	STATE AUDITOR		G613000	G6123000	Non-allocable Government Information						582,930			582,930	
185	G61	G61-16.2	1000	STATE AUDITOR		G613001	G6123000	Local Gov Performance Measures	1,914				1,914	-1,914	0			
186	G61	G61-16.2	1000	STATE AUDITOR		G613001	G6123000	Non-allocable Local Gov Performance Measures						1,914			1,914	
187	G61	G61-16.2	1000	STATE AUDITOR		G614000	G6124000	Pension	428,914				428,914	-428,914	0			
188	G61	G61-16.2	1000	STATE AUDITOR		G614000	G6124000	Non-allocable Pension						428,914			428,914	
189	G61	G61-16.2	1000	STATE AUDITOR		G615000	G6125000	Operations Management	263,101				263,101	-263,101	0			
190	G61	G61-16.2	1000	STATE AUDITOR		G615000	G6135000	Non-allocable portions of Operations Mgmt	0				0	263,101			263,101	
191	G61	G61-16.2	1000	STATE AUDITOR		G611000	G6121000	Single Audit	0				0	48,577	48,577		0	
192	Total	G61-16.2		STATE AUDITOR												48,577		8,246,682
193																		
194	L49	L49-15.2	1000	LEGISLATIVE AUDITOR		L490000	L4921300	SUPPORT SERVICES DIVISION	1,708,214				1,708,214		1,708,214		0	
195	L49	L49-15.2	1000	LEGISLATIVE AUDITOR		L491000	L4922000	OLA CARRY FORWARD	25,228				25,228		25,228		0	
196	Total	L49-15.2		LEGISLATIVE AUDITOR												1,733,442		0
197																		
198	L49	L49-15.3	1000	Financial Audits		L490000	L4921100	FINANCIAL AUDIT DIVSION	3,059,609				3,059,609	-759,790	2,299,819	2,299,819	0	
199	L49	L49-15.5	1000	Single Audits				SINGLE AUDIT	0				0	759,790	759,790	759,790	0	
200	L49	L49-15.7		Financial Audits - Outdoors				Legacy Fin Audit- Outdoors					0		0	0	0	
201	L49	L49-15.8		Financial Audits - Arts				Legacy Fin Audit- Arts					0		0	0	0	
202	L49	L49-15.9		Financial Audits - Clean Water				Legacy Fin Audit- Clean Water					0		0	0	0	
203	L49	L49-15.10		Financial Audits - Parks & Trails				Legacy Fin Audit- Parks & Trails					0		0	0	0	
204	L49	L49-15.4	1000	Program Audits		L490000	L4921200	PROGRAM EVALUATION DIVISION	1,604,394				1,604,394	-38,626	1,565,768	1,565,768	0	
205	L49	L49-15.11		Program Audits - Outdoors				Legacy Prog Audit- Outdoors							0	0	0	
206	L49	L49-15.12		Program Audits - Arst				Legacy Prog Audit- Arts						38,626	38,626	38,626	0	
207	L49	L49-15.13		Program Audits - Clean Water				Legacy Prog Audit- Clean Water							0	0	0	
208	L49	L49-15.14		Program Audits - Parks and Trails				Legacy Prog Audit- Parks & Trails							0	0	0	
209																	0	
210	L49	L49-15.6	1000	Audit Comm		L490000	L4921000	Legislative Audit Commission	739				739		0	0	739	
211	Total	L49-15.6		Audit Comm												0		739
212				SWIFT(amortize 10 years, BFY13 to BFY22)					6,864,688				6,864,688		6,864,688	6,864,688	0	0
213								Subtotal	71,856,419	139,289	191,950	6,919,821	64,744,648	0	50,028,882	50,028,882	21,827,537	21,827,537

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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

CAFR Internal Service Fund	Central Service Program	Fund Number
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 2018- 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
FY 2018 Average Monthly Cash Balance (000s)	2,272	2,538	633	0	0	14,946
FY 2018 ITC Interest Rate *	1.52%	1.52%	1.52%	1.52%	1.52%	1.52%
Estimated Interest Earnings	34	38	10	0	Accumulates interest No imputed interest calculated	226

Monthly	ITC Interest Rate FY 2018	FY 2018
YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
1707	0.0009813500	1.1776%
1708	0.0010595630	1.2715%
1709	0.0010608550	1.2730%
1710	0.0010623050	1.2748%
1711	0.0010952860	1.3143%
1712	0.0011474830	1.3770%
1801	0.0012617370	1.5141%
1802	0.0013473440	1.6168%
1803	0.0014041400	1.6850%
1804	0.0015131610	1.8158%
1805	0.0015836720	1.9004%
1806	0.0016343930	1.9613%
Average		1.5151%

MINNESOTA

State of Minnesota

Internal Service Funds

2018 Comprehensive Annual Financial Report

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.

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2018
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 1,921	$ 4,019	$ 295,291
Accounts Receivable	1,758	3,811	24,135
Inventories	—	5	—
Prepaid Expenses	3	640	—
Total Current Assets	$ 3,682	$ 8,475	$ 319,426
Noncurrent Assets:			
Depreciable Capital Assets (Net)	$ 34,229	$ 481	$ —
Nondepreciable Capital Assets	—	—	—
Prepaid Expenses	—	—	—
Total Noncurrent Assets	$ 34,229	$ 481	$ —
Total Assets	$ 37,911	$ 8,956	$ 319,426
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	$ 1,095	$ 6,891	$ 6,348
Deferred Other Postemployment Benefits Outflows	3	23	17
Total Deferred Outflows of Resources	$ 1,098	$ 6,914	$ 6,365
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 3,092	$ 1,041	$ 22,151
Interfund Payables	—	1,804	—
Unearned Revenue	—	—	5,502
Accrued Interest Payable	34	—	—
Bonds and Notes Payable	6,728	—	—
Claims Payable	—	—	77,104
Compensated Absences Payable	9	50	50
Total Current Liabilities	$ 9,863	$ 2,895	$ 104,807
Noncurrent Liabilities:			
Bonds and Notes Payable	$ 14,603	$ —	$ —
Compensated Absences Payable	60	487	407
Other Postemployment Benefits	59	399	291
Net Pension Liability	1,312	8,253	7,602
Total Noncurrent Liabilities	$ 16,034	$ 9,139	$ 8,300
Total Liabilities	$ 25,897	$ 12,034	$ 113,107
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows	$ 785	$ 4,940	$ 4,551
Deferred Other Postemployment Benefits Inflows	3	18	13
Total Deferred Inflows of Resources	$ 788	$ 4,958	$ 4,564
NET POSITION			
Net Investment in Capital Assets	$ 12,898	$ 481	$ —
Unrestricted	$ (574)	$ (1,603)	$ 208,120
Total Net Position	$ 12,324	$ (1,122)	$ 208,120

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 67,624	$ 15,452	$ 21,963	$ 406,270
97,214	171	1,970	129,059
—	259	—	264
16,705	—	96	17,444
$ 181,543	$ 15,882	$ 24,029	$ 553,037
$ 28,198	$ 8,001	$ 222	$ 71,131
—	261	—	261
7,088	—	—	7,088
$ 35,286	$ 8,262	$ 222	$ 78,480
$ 216,829	$ 24,144	$ 24,251	$ 631,517
$ 427,096	$ 23,901	$ 1,922	$ 467,253
871	87	4	1,005
$ 427,967	$ 23,988	$ 1,926	$ 468,258
$ 36,418	$ 3,411	$ 173	$ 66,286
110,257	46	3	112,110
29,615	—	190	35,307
18	—	—	52
4,474	—	—	11,202
—	—	8,689	85,793
3,417	253	23	3,802
$ 184,199	$ 3,710	$ 9,078	$ 314,552
$ 7,445	$ —	$ —	$ 22,048
27,049	1,358	140	29,501
15,223	1,521	64	17,557
511,572	28,630	2,302	559,671
$ 561,289	$ 31,509	$ 2,506	$ 628,777
$ 745,488	$ 35,219	$ 11,584	$ 943,329
$ 306,228	$ 17,137	$ 1,378	$ 335,019
707	70	3	814
$ 306,935	$ 17,207	$ 1,381	$ 335,833
$ 16,279	$ 8,262	$ 222	$ 38,142
$ (423,906)	$ (12,556)	$ 12,990	$ (217,529)
$ (407,627)	$ (4,294)	$ 13,212	$ (179,387)

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2018
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	$ 11,841	$ 18,035	$ —
Insurance Premiums	—	—	952,723
Other Income	—	4,400	7,815
Total Operating Revenues	$ 11,841	$ 22,435	$ 960,538
Operating Expenses:			
Purchased Services	$ 1,467	$ 13,781	$ 74,185
Salaries and Fringe Benefits	1,012	6,703	5,568
Claims	—	—	844,550
Depreciation and Amortization	4,866	64	—
Supplies and Materials	3,346	367	10
Repairs and Maintenance	1,276	115	3
Indirect Costs	381	60	9
Other Expenses	558	1	415
Total Operating Expenses	$ 12,906	$ 21,091	$ 924,740
Operating Income (Loss)	$ (1,065)	$ 1,344	$ 35,798
Nonoperating Revenues (Expenses):			
Investment Income	$ 298	$ —	$ 4,374
Other Nonoperating Revenues	83	—	—
Interest and Financing Costs	(320)	—	—
Other Nonoperating Expenses	(1,079)	—	—
Gain (Loss) on Disposal of Capital Assets	770	5	—
Total Nonoperating Revenues (Expenses)	$ (248)	$ 5	$ 4,374
Income (Loss) Before Transfers and Contributions	$ (1,313)	$ 1,349	$ 40,172
Transfers-Out	(5)	—	(20)
Change in Net Position	$ (1,318)	$ 1,349	$ 40,152
Net Position, Beginning, as Reported	$ 13,686	$ (2,234)	$ 168,202
Change in Accounting Principle	(44)	(237)	(234)
Net Position, Beginning, as Restated	$ 13,642	$ (2,471)	$ 167,968
Net Position, Ending	$ 12,324	$ (1,122)	$ 208,120

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 450,702	$ 73,718	$ 34	$ 554,330
—	—	11,401	964,124
—	1,073	—	13,288
$ 450,702	$ 74,791	$ 11,435	$ 1,531,742
$ 134,062	$ 13,310	$ 4,695	$ 241,500
349,639	21,573	1,534	386,029
—	—	2,672	847,222
12,669	596	37	18,232
17,893	2,067	8	23,691
9,661	1,586	—	12,641
1,352	807	179	2,788
58	270	4	1,306
$ 525,334	$ 40,209	$ 9,129	$ 1,533,409
$ (74,632)	$ 34,582	$ 2,306	$ (1,667)
$ 171	$ —	$ 338	$ 5,181
—	—	—	83
(1,072)	—	—	(1,392)
(3,813)	—	(2,326)	(7,218)
—	17	—	792
$ (4,714)	$ 17	$ (1,988)	$ (2,554)
$ (79,346)	$ 34,599	$ 318	$ (4,221)
(48,315)	(33,984)	(3)	(82,327)
$ (127,661)	$ 615	$ 315	$ (86,548)
$ (266,653)	$ (3,751)	$ 12,955	$ (77,795)
(13,313)	(1,158)	(58)	(15,044)
$ (279,966)	$ (4,909)	$ 12,897	$ (92,839)
$ (407,627)	$ (4,294)	$ 13,212	$ (179,387)

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2018
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers	$ 11,675	$ 17,331	$ 946,918
Receipts from Other Revenues	83	4,400	7,815
Payments to Claimants	—	—	(848,322)
Payments to Suppliers	(6,583)	(13,964)	(70,433)
Payments to Employees	(793)	(5,880)	(4,513)
Payments to Others	(1,079)	—	—
Net Cash Flow from Operating Activities	$ 3,303	$ 1,887	$ 31,465
Cash Flows from Noncapital Financing Activities:			
Transfers-Out	$ (5)	$ —	$ (20)
Advances from Other Funds	—	—	—
Repayment of Advances to Other Funds	—	—	—
Net Cash Flows from Noncapital Financing Activities	$ (5)	$ —	$ (20)
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets	$ (14,387)	$ —	$ —
Proceeds from Disposal of Capital Assets	3,402	5	—
Proceeds from Loans	14,384	—	—
Repayment of Loan Principal	(6,629)	—	—
Interest Paid	(303)	—	—
Net Cash Flows from Capital and Related Financing Activities	$ (3,533)	$ 5	$ —
Cash Flows from Investing Activities:			
Investment Earnings	$ 298	$ —	$ 4,374
Net Cash Flows from Investing Activities	$ 298	$ —	$ 4,374
Net Increase (Decrease) in Cash and Cash Equivalents	$ 63	$ 1,892	$ 35,819
Cash and Cash Equivalents, Beginning, as Reported	$ 1,858	$ 2,127	$ 259,472
Cash and Cash Equivalents, Ending	$ 1,921	$ 4,019	$ 295,291
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss)	$ (1,065)	$ 1,344	$ 35,798
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization	$ 4,866	$ 64	$ —
Miscellaneous Nonoperating Revenues	83	—	—
Miscellaneous Nonoperating Expenses	(1,079)	—	—
Change in Assets, Liabilities, Deferred Outflows and Inflows:			
Accounts Receivable	(166)	(704)	(5,801)
Inventories	—	(3)	—
Other Assets	(2)	—	—
Deferred Outflows	357	3,725	2,624
Accounts Payable	447	363	4,189
Claims Payable	—	—	(3,772)
Compensated Absences Payable	(11)	87	37
Unearned Revenues	—	—	(4)
Net Pension Liability	(766)	(6,937)	(5,235)
Other Liabilities	3	100	3
Deferred Inflows	636	3,848	3,626
Net Reconciling Items to be Added to (Deducted from) Operating Income	$ 4,368	$ 543	$ (4,333)
Net Cash Flows from Operating Activities	$ 3,303	$ 1,887	$ 31,465
Noncash Investing, Capital and Financing Activities:			
Capital Assets Transferred Out	$ —	$ —	$ —

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 441,502	$ 78,242	$ 9,552	$ 1,505,220
—	1,073	—	13,371
—	—	(2,799)	(851,121)
(194,442)	(18,358)	(4,929)	(308,709)
(262,862)	(17,221)	(1,237)	(292,506)
(3,813)	—	(2,326)	(7,218)
$ (19,615)	$ 43,736	$ (1,739)	$ 59,037
$ (257)	$ (33,984)	$ (3)	$ (34,269)
110,000	—	—	110,000
(60,017)	—	—	(60,017)
$ 49,726	$ (33,984)	$ (3)	$ 15,714
$ (12,246)	$ (1,291)	$ —	$ (27,924)
—	17	—	3,424
7,761	—	—	22,145
(4,749)	—	—	(11,378)
(1,064)	—	—	(1,367)
$ (10,298)	$ (1,274)	$ —	$ (15,100)
$ 171	$ —	$ 338	$ 5,181
$ 171	$ —	$ 338	$ 5,181
$ 19,984	$ 8,478	$ (1,404)	$ 64,832
$ 47,640	$ 6,974	$ 23,367	$ 341,438
$ 67,624	$ 15,452	$ 21,963	$ 406,270
$ (74,632)	$ 34,582	$ 2,306	$ (1,667)
$ 12,669	$ 596	$ 37	$ 18,232
—	—	—	83
(3,813)	—	(2,326)	(7,218)
(636)	4,529	(1,904)	(4,682)
—	(25)	—	(28)
2,869	1	(22)	2,846
146,365	8,947	636	162,654
(34,285)	(294)	(21)	(29,601)
—	—	(127)	(3,899)
1,024	4	(87)	1,054
(8,564)	(5)	21	(8,552)
(308,587)	(18,402)	(1,356)	(341,283)
914	30	(10)	1,040
247,061	13,773	1,114	270,058
$ 55,017	$ 9,154	$ (4,045)	$ 60,704
$ (19,615)	$ 43,736	$ (1,739)	$ 59,037
$ 48,058	$ —	$ —	$ 48,058

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

JUNE 30, 2018

(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
ASSETS					
Current Assets:					
Cash and Cash Equivalents	$ 3,319	$ 654	$ 46	$ -	$ 4,019
Investments	-	-	-	-	-
Accounts Receivable	1,328	330	-	2,154	3,812
Interfund Receivables	-	-	-	-	-
Due from Component Unit	-	-	-	-	-
Accrued Investment/Interest Income	-	-	-	-	-
Federal Aid Receivable	-	-	-	-	-
Inventories	-	-	-	5	5
Loans and Notes Receivable	-	-	-	-	-
Securities Lending Collateral	-	-	-	-	-
Prepaid Expenses	-	-	-	640	640
Other Assets	-	-	-	-	-
Total Current Assets	$ 4,647	$ 984	$ 46	$ 2,799	$ 8,476
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)	1	-	-	480	481
Nondepreciable Capital Assets	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Other Assets	-	-	-	-	-
Total Noncurrent Assets	$ 1	$ -	$ -	$ 480	$ 481
Total Assets	$ 4,648	$ 984	$ 46	$ 3,279	$ 8,957
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Deferred Outflows	-	-	-	-	-
Deferred Pension Outflows	2,712	3,279	4	896	6,891
Deferred Other Postemployment Benefits Outflows	12	8	-	3	23
Deferred Derivative Outflows	-	-	-	-	-
Total Deferred Outflows of Resources	$ 2,724	$ 3,287	$ 4	$ 899	$ 6,914
LIABILITIES					
Current Liabilities:					
Accounts Payable	$ 803	$ 137	$ -	$ 102	$ 1,042
Interfund Payables	-	-	-	1,804	1,804
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	29	18	-	3	50
Securities Lending Liabilities	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Current Liabilities	$ 832	$ 155	$ -	$ 1,909	$ 2,896
Noncurrent Liabilities:					
Accounts Payable-Restricted	$ -	$ -	$ -	$ -	$ -
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	253	198	-	36	487
Advances from Other Funds	-	-	-	-	-
Other Postemployment Benefits	203	142	-	54	399
Net Pension Liability	3,248	3,926	6	1,073	8,253
Funds Held in Trust	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Noncurrent Liabilities	$ 3,704	$ 4,266	$ 6	$ 1,163	$ 9,139
Total Liabilities	$ 4,536	$ 4,421	$ 6	$ 3,072	$ 12,035
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Capital Lease Restructuring	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Pension Inflows	1,944	2,350	3	643	4,940
Deferred Other Postemployment Benefits Inflows	9	7	-	2	18
Total Deferred Inflows of Resources	$ 1,953	$ 2,357	$ 3	$ 645	$ 4,958
NET POSITION					
Net Investment in Capital Assets	$ -	$ -	$ -	$ 481	$ 481
Unrestricted	$ 882	$ (2,505)	$ 41	$ (21)	$ (1,603)
Total Net Position	$ 882	$ (2,505)	$ 41	$ 460	$ (1,122)

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, 2018
(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales	$ 6,462	$ 2,765	$ 3	$ 8,805	$ 18,035
Insurance Premiums	-	-	-	-	-
Other Income	4,400	-	-	-	4,400
Total Operating Revenues	$ 10,862	$ 2,765	$ 3	$ 8,805	$ 22,435
Less: Cost of Goods Sold	-	-	-	-	-
Gross Margin	$ 10,862	$ 2,765	$ 3	$ 8,805	$ 22,435
Operating Expenses:					
Purchased Services	$ 5,291	$ 403	$ 3	$ 8,083	$ 13,780
Salaries and Fringe Benefits	3,191	2,806	8	698	6,703
Claims	-	-	-	-	-
Depreciation and Amortization	-	-	-	64	64
Supplies and Materials	205	25	-	137	367
Repairs and Maintenance	6	-	-	109	115
Indirect Costs	4	23	-	33	60
Other Expenses	1	-	-	-	1
Total Operating Expenses	$ 8,698	$ 3,257	$ 11	$ 9,124	$ 21,090
Operating Income (Loss)	$ 2,164	$ (492)	$ (8)	$ (319)	$ 1,345
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	-	-	-	5	5
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ -	$ 5	$ 5
Income (Loss) Before Transfers and Contributions	$ 2,164	$ (492)	$ (8)	$ (314)	$ 1,350
Capital Contributions	-	-	-	-	-
Transfers-In	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Income (Loss)	$ 2,164	$ (492)	$ (8)	$ (314)	$ 1,350
Special Item	$ -	$ -	$ -	$ -	-
Change in Net Position	$ 2,164	$ (492)	$ (8)	$ (314)	$ 1,350
Net Position, Beginning, as Reported	$ (1,168)	$ (1,927)	$ 49	$ 812	(2,234)
Prior Period Adjustment	-	-	-	-	-
Change in Accounting Principle	(114)	(85)	-	(38)	(237)
Change in Reporting Entity	-	-	-	-	-
Change in Fund Structure	-	-	-	-	-
Net Position, Beginning, as Restated	$ (1,282)	$ (2,012)	$ 49	$ 774	$ (2,471)
Net Position, Ending	$ 882	$ (2,504)	$ 41	$ 460	$ (1,121)

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, vehicle type, life cycle, and plus/minus any prior years' income/loss.

MANAGEMENT AND BUDGET

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018 (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, 2017 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				2,004
Adjustments				12
Adjusted Retained Earnings Balance				2,016
FY18 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues				
2 CFR 200 Revenues (Actual and Imputed) from Attachment A		11,841		
2 CFR 200 Revenues (Actual and Imputed) from Other		1,151		
Total Revenues			12,992	
Less Expenditures (Actual Costs):				
Total Operating Expenses per State's Financial Report		(12,906)		
Other Expenses		(447)		
Less Depreciation Expense		4,866		
Less 2 CFR 200 Unallowable Costs:				
GASB68 Net Pension Liability Adjustment		227		
GASB75 Net OPEB Liability Adjustment		3		
Total Expenditures			(8,257)	
Plus 2 CFR 200 Allowable costs:				
Indirect Costs From SWCAP (if not allocated in SWCAP)		-		
Depreciation or Use Allowance (if not included in Actual Cost above)		(4,866)		
Other		-		
Total OMB 2 CFR 200 Allowable Expenditures			(4,866)	
Plus 2 CFR 200 Adjustments:				
Imputed Interest Earnings on Monthly Average Cash Balance		34		
Debt Service Payments		-		
Other		(957)		
Total Adjustments			(923)	
FY18 Net Increase (Decrease) to Retained Earnings Balance per CAFR				(1,054)
2 CFR 200 R.E. BALANCE June 30, 2017	A)			962
Allowable Reserve	B)	1,376		
Excess Balance (A)-(B)		(414)		

(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, at the request of the cognizant agency 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)

MANAGEMENT AND BUDGET

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018
(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, 2017			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.)		(1)	
Net Transfers			(1)
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2018	C)		501
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2017			
ADJUSTMENTS:			
PreFY2004 PPD Adjustment		124	
Accumulated Prior Year Imputed Interest Adjustment		(918)	
Accumulated Federal Retained Earnings payback		1,574	
Accumultate State Portion of Excess Retained Earnings		7,582	
Accumulated Prior Years GASB68 Adjustment		(775)	
FY17 Federal Retained Earnings Payback		952	
FY17 State Portion of Excess Retained Earnings		2,642	
Current Yease Imputed Interest Adjustment		(34)	
FY18 GASB68 Net Pension Liability Adjustment		(227)	
FY18 GASB75 Beginning Balance Adjustment		(56)	
FY18 GASB75 Net OPEB Obligation Adjustment		(3)	
Total Adjustments			10,861
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2018	D)		10,861
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)			12,324
(Should Tie to the Fund Balance in the CAFR)			12,324
Check Figure			-

DESCRIPTION	AMOUNT	COMMENTS
preFY2004 PPD Adjustment	124	per prior period
FY1999 A-87 Excess Retained Earnings Settlement, Federal sources	336	Federal refund
FY1999 A-87 Excess Retained Earnings Settlement, State sources	263	State portion
FYpre2004 Imputed Interest	(101)	interest earned on excess retained earnings
FY2004 Imputed Interest	(4)	interest earned on excess retained earnings
FY2005 Imputed Interest	(46)	interest earned on excess retained earnings
FY2006 A-87 Excess Retained Earnings Settlement, Federal sources	338	Federal refund
FY2006 A-87 Excess Retained Earnings Settlement, State sources	3,169	State portion
FY2006 Imputed Interest	(164)	interest earned on excess retained earnings
FY2007 Imputed Interest	(114)	interest earned on excess retained earnings
FY2008 Imputed Interest	(149)	interest earned on excess retained earnings
FY2009 Imputed Interest	(123)	interest earned on excess retained earnings
FY2010 A-87 Excess Retained Earnings Settlement, Federal sources	635	Federal refund
FY2010 A-87 Excess Retained Earnings Settlement, State portion	3,579	State portion
FY2010 Imputed Interest	(54)	interest earned on excess retained earnings
FY2011 Imputed Interest	(4)	interest earned on excess retained earnings
FY2012 A-87 Excess Retained Earnings Settlement, Federal sources	265	Federal refund
FY2012 A-87 Excess Retained Earnings Settlement, State portion	571	State portion
FY2012 Imputed Interest	(12)	interest earned on excess retained earnings
FY2013 Imputed Interest	(7)	interest earned on excess retained earnings
FY2014 Imputed Interest	(23)	interest earned on excess retained earnings
FY2015 Imputed Interest	(25)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(703)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	71	change in deferred liability from CAFR
FY16 GASB68 Net Pension Liability Adjustment	92	change in deferred liability from CAFR
FY2016 Imputed Interest	(36)	interest earned on excess retained earnings
FY2017 Imputed Interest	(56)	interest earned on excess retained earnings
FY17 GASB68 Net Pension Liability Adjustment	(235)	change in deferred liability from CAFR
FY2017 A-87 Excess Retained Earnings Settlement, Federal sources	952	
FY2017 A-87 Excess Retained Earnings Settlement, State portion	2,642	
FY18 Imputed Interest	(34)	interest earned on avg. monthly cash balance
FY2018 Adjustment Accumulated Prior Year Imputed Interest	-	MMB calculated adjustments
FY18 GASB68 Net Pension Liability Adjustment	(227)	change in deferred liability from CAFR
FY18 GASB75 Beginning Balance Adjustment	(56)	adjustment from CAFR for enacting GASB75
FY18 GASB75 Net OPEB Obligation Adjustment	(3)	change in deferred liability from CAFR
	10,861	

Fleet Services
Fund 5100

FISCAL YEAR 2019
Business Plan

Revision Date: 12/17/2018 3:04 PM
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Executive Summary

Who we are and what we do

The Fleet Services (FSS) program supplies safe, cost-effective, and sustainable 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 implemented improved business practices and rate structure to better align rates with actual costs to ensure financial viability and manage retained earnings in fiscal year (FY) 2018. In FY 2019, the predominant goal is to continue the efforts of fleet consolidation of the combined section of the state fleet, advance sustainability in the area of fleet, and to implement strategies focused around fleet Centers of Excellence based on the results of the FY 2018 statewide fleet study.

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. Fleet Services Administration Rates for leased vehicles will decrease in FY 2019. The FY 2019 rates are anticipated to be effective with the January 1, 2018 billing period.

- Depreciation expense is being removed from the current rate when revenues have been fully collected. All active lease rates will be recalculated in FY 2019 to include:
    - Depreciation rate that accurately reflects the vehicle depreciation term and aligns the depreciation expense and revenues collected for the expense.
    - 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 ($7.88 for administrative cost and $4.00 for ARI fee). There will be no change to the Managed Maintenance Administrative fee.
    - Monthly base rate for all vehicles includes actual expenses based on vehicle type for depreciation, insurance, Master Lease (ML) loan interest, maintenance, and administrative costs (see page 37-38 for rate details).
        - Administration rate for lease vehicles will decrease by $1.69 or (2.04%) per month per vehicle.
        - Insurance rate will remain at an annual rate of $385.
        - Maintenance Rate is included in the monthly base rate. The rate for FY 2019 is based on calendar year (CY) 2017 average repair costs for vehicle type +1% inflation + $8.26 handling fee per vehicle for fleet vehicle prep and detailing services. Handling fee was $7.74 in FY 2018 and $8.26 in FY 2019, a difference of $0.52. A per-mile rate based on vehicle type may be assessed for mileage exceeding original lease term.
        - Interest rate will be equal to the most recent ML loan term interest rate.
        - Vehicle up-fit equipment for secure transport vehicles and specialty equipment that will be removed from the vehicle is not included in depreciation and will be charged back to the customer.

- 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. An M5 Application fee will be charged to agencies based on agency owned fleet inventory count and application use in FY 2019 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 39).
        - Department of Natural Resources (DNR) annual fee will increase $17,759 or 27.61%
        - Department of Public Safety (DPS) annual fee will decrease $3,075 or 7.48%
    - M5 Agency Owned Vehicle fee - Annual Per-Vehicle Rate will increase $0.72 or 2.86% to $25.88 for active agency owned vehicles within the M5 Admin defined business unit (See chart on page 39).
    - Each agency is responsible for costs associated with customized enhancements to M5 within their agency-defined business unit application if applicable.

<u>Our successes, challenges, along with economic and legislative impacts</u>

Successes

- Telematics installed in FSS vehicles leased by state agencies. 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 Office of Enterprise Sustainability (OES) and by the Governor's Executive Order 17-12, including:
    - Green fleet replacement initiative prioritizing more energy efficient vehicles helped to convert 51% of vehicle replacements ordered from regular fuel combustion engines to fuel-efficient hybrid and electric vehicles (EV) through FY 2018 third quarter.
    - Improved fuel Miles per Gallon (MPG) by 9.98 in vehicles placed in service in FY 2018 through March.
    - Approximately 85% of light passenger vehicles ordered in FY 2018 through March excluding law enforcement and non-rated vehicles have a United States Environmental Protection Agency (EPA) emission score of 7 or greater.
- Together with Risk Management and representatives from multiple state agencies, new Enterprise Fleet Safety Standards were established.
- 52 EV charging stations added to capitol area parking facilities.

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.
- Increasing the number of EV choices to meet agency transportation needs and meet the sustainability goals established as part of the Fleet Sustainability Work Group has been difficult due to the limited EV market and EV charging infrastructure in Minnesota.
- Inadequate number of EV charging stations in agency owned and non-state leased parking facilities reduces the number of allowable plug-in vehicles in the state fleet.
- Agencies remain apprehensive about EV technology and whether these vehicles can meet their needs, and demonstrate some reluctance to move towards the more fuel-efficient technology.
- 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.
- Standardizing medium and heavy trucks for agency sharing opportunities.
- Setting optimal lifecycles for high value, low-use specialty vehicles such as secure transports, vocational facility vehicles.
- Lack of vehicle parking capacity due to agency delay in picking up new vehicles.
- Timing of vehicle contracts, manufacturing order cut-off dates, and agency orders can make it difficult to get all vehicles ordered timely.
- Delays in agency payments can create cashflow issues.

Economic Impact

- FSS is projecting:
    - 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.
    - Indirect costs and IT costs projected to increase substantially in FY 2019.

Legislative Impacts

- No known legislative proposals impacting fees at this time.

Projected FY 2019 financial activity

Revenue	$15,399,925
Expenses	$15,499,924
Year-end Retained Earnings	$12,709,556
Allowable Working Capital	$2,583,321
Actual Working Capital (Current Assets – Current Liabilities as of 6/30/18)	($6,180,307)
Full Time Equivalents	7.75
Fuel	Reflects actual fuel card charge
Managed Maintenance Agency Owned Vehicles	Reflects actual cost
Projected overall change in revenue	25.5%

Retained Earnings

Fleet Services has worked actively over the past several years to manage excessive retained earnings balances. In FY 2018, the Department of Health and Human Services (DHHS) issued a determination concerning the federal share of billings in excess of cost for transportation services in the amount $952,293 based on FY 2017 billing. After a thorough review of the determination with Financial Management and Reporting (FMR), the Attorney General's Office (AG) and Minnesota Management and Budget (MMB), payment in the amount of $980,105 including interest was made in October of 2018.

The retained earnings has been reduced from $13.8 million at end of FY 2015 to a forecast $12.8 million at end of FY 2018, due in part to $3 million in rebates and other measures taken during those years. We have discussed, at length, the concerns we have regarding retained earnings and working capital with MMB. Almost all of Fleet Services' assets are Non-Current Assets, which do not provide any ability to support the operations of the business. While the retained earnings are considered too high, Fleet currently has a negative working capital position, and current liabilities exceeded current assets by $1.6 million at end of FY 2017. Admin has discussed this concern with the federal DHHS Program Officer in June, 2018. After this discussion, and coming to understand the progress that has been made and is being made on reducing retained earnings, and the negative working capital position, the Program Officer at DHHS has documented their recommendation that there will be no further penalties in FY 2018, FY 2019, FY 2020, or FY2021.

To reduce retained earnings, rebates were issued to our customers totaling $1M in FY 2015 and $2M in FY 2016. In FY 2017, FSS took the following steps to reduce excessive retained earnings and meet operational goals:

- Collection of depreciation is now being removed from the current rate at the time depreciation is fully expensed, regardless if customer has paid in full on some older leases. In addition, a revenue credit totaling approximately $800,000 was issued to all active agency-leased vehicles.
- To help reduce the environmental impact from fleet vehicles and support State sustainability goals, and to improve fleet operations, the following incentives were distributed in FY 2017 fourth quarter;
    - $253,000 in Fuel-Efficient Vehicle incentives issued to our customers
    - Approximately $400,000 to purchase electric charging stations to support customer adoption of electric vehicles

In FY 2018, $85,000 in fuel-efficient vehicle incentives was returned to our customers. $72,000 was 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. The study was completed 4th quarter of FY 2018.

- Admin: passenger fleet – cars and vans, defined as < 8,500 Gross Vehicle Weight Rated (GVWR)
- DPS: law enforcement vehicles
- DNR: light duty trucks and off-road vehicles
- Department of Transportation (MNDOT): medium and heavy equipment vehicles

In addition, $54,500 was used to purchase telematics devices for combined fleet consolidation. The new rate structure implemented in FY 2018 more closely matches actual costs allowing better management of retained earnings. 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 2019.

Description of Business

How the business was created

- Statutory authority – Minnesota Statute (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 expenses with revenues.
- FY 2017 changes were made to the depreciation rate to reflect the depreciation term of the vehicle. Depreciation was previously paid over the term of lease which may not have been equal to the depreciation term.
- FY 2018 interest rates reflect the ML draw interest rate and term at time of acquisition. The per-mile rate is no longer used and fuel card purchases are billed back monthly to customers. An M5 Fee was established for agency owned vehicles utilizing the Enterprise Fleet Management System.

In FY 2018 changes were 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 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 more manageable pricing structure that delivers fleet management expertise and efficiency.

FSS contracted Management Analysis and Development to conduct a statewide enterprise fleet study in FY 2018. The study will analyze the strengths of each Center of Excellence with specialized fleets, the needs of state agencies for specialized vehicles, and the possibilities of consolidating specialty vehicles within one or more of the centers. This study will also include a retained earnings assessment to ensure retained earnings are being managed in accordance with state policy. The study is scheduled to be completed in FY 2019 4th quarter.

Some of the identified strategies will require ongoing exploration and coordination with our fleet partners throughout state government in FY 2019. 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:

- Align rate structure with actual costs and ensure financial viability.
- Manage 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.
  - DNR Fleet: Off-road vehicles.
  - DPS Fleet: Public safety vehicles.
  - MnDOT Fleet: Heavy equipment.
- Build knowledge of each state agency fleet needs and requirements to better understand true vehicle specification needs and replacement planning.
  - Optimize utilization.
  - Determine the most cost-effective fleet size.
  - Meet statewide sustainability objectives and goals.
- Collaborate with 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 MPG in state fleet.
  - Only purchase passenger vehicles with an 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 EV use.
- Optimize and standardize vehicle choices, leading to limited and improved vehicles selections.
- 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.
- Research financing options considering longer loan terms and higher cost of vehicle replacement.

<u>Significant aspects of the business</u>

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 17-12 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 manages M5, a centralized fleet management and reporting system for state agency owned fleets.

FSS reports centrally for required Federal Energy Policy Act (EPAct) compliance and sustainability reporting.

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 Monday - Friday
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 (OSP)** – negotiates and issues term contracts for vehicle acquisition, repair, and fuel purchases.
- **Admin Risk Management Division (RMD)** – provides vehicle liability and collision insurance
- **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.
- **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

- Maintenance and fuel costs are hard to predict with changing markets and evolving end user needs.
- Lack of EV charging stations throughout the state reduces opportunities for EV purchasing.
- Limited viable EV options on state contract to meet agency transportation needs.
- Long-term lease financing for high-cost, low-use specialty vehicles.
- Lack of heavy duty and specialty vehicles for temporary vehicle needs.
- Limited parking.

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 based on FY 2018 statewide fleet study. In FY 2019, a fleet enterprise committee will be established 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.
- Work with OES, Clean Cities, and utility companies on expanding EV charging station infrastructure.
- 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.
- Improve fleet safety, accountability, optimization, and environmental sustainability through use of telematics data.

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.
- Decrease in used vehicle market values.

<u>Other key/significant business/financial information important to our business</u>

- 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 continue to 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.
- Approximately 725 agency owned vehicles will be converted to FSS lease vehicles over the next 5 years.
- The marketplace for EVs 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 EVs and this creates challenges in electrifying our fleet.
- EV charging infrastructure must be put in place in order to increase the use of EVs at state agencies and reach our sustainability goals.
- Agencies converting from owned vehicles to leased vehicles may not have established budgets for 5-year replacement plan as vehicle replacement plans were not previously in place by agencies.

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 37-38 for rate details).

- Vehicle lease rates include depreciation, maintenance, fuel, insurance, and administration costs.
- Vehicles are provided that help agencies comply with Executive Order 17-12, M.S 16C.137, Federal EPAct 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. A per-vehicle Managed Maintenance Administrative Fee is 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 60 mph for better fuel economy, excessive idling, or exceeding 60 mph.
- Most political subdivisions and Minnesota State Colleges and Universities fuel card services have been excluded since January 2010 (7 prior vehicles remain included until sold) and will be phased out by end of 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.

<u>Our major changes for this year</u>

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 composition is evolving to include specialty vehicles such as secure patient and prisoner transports. These vehicles require special equipment up-fitting after the vehicle is received. Equipment is removed from vehicle prior to turn in at the end of the lease term.
- As part of the Enterprise Fleet Action Plan, fuel consumption for off-road vehicles, including all-terrain vehicles, tractors, boats, and forklifts, will be included in the statewide fossil fuel data. In FY 2019, agencies will be required to maintain these vehicles in M5.
- Agencies will be able to report bulk fuel usage electronically through the M5 bulk fuel module instead of manually uploading the data.

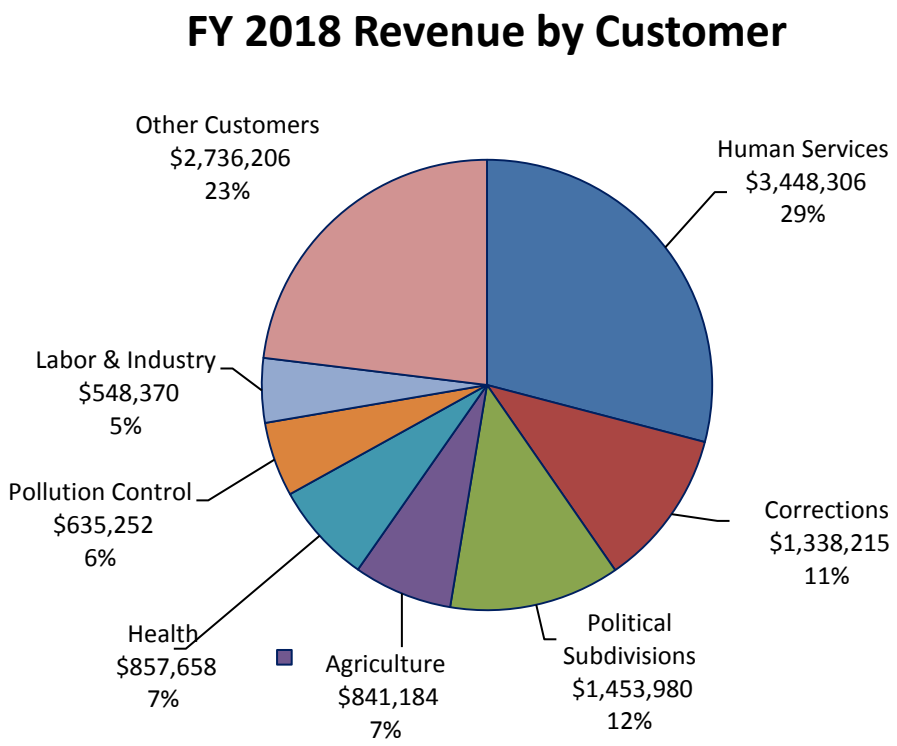
Fleet Services FY 2019 Rate Comparison			
Rate Description	**FY 2018 Rate**	**FY 2019 Rate**	**Notes/Exceptions**
Admin Individual Vehicle Lease Rate			
Vehicle Cost - Depreciation	Straight Line Depreciation	Straight Line Depreciation	Based on lease/loan term and is removed when fully expensed
Vehicle Cost - Interest	Current Interest Rate	Current Interest Rate	Reflects Master Lease Draw Interest Rate
Maintenance	Based on CY 2016 Repair Costs	Based on CY 2017 Repair Costs	Based on vehicle type and adjusted annually
Insurance	$385.00	$385.00	Adjusted annually
Administrative Cost	$685.00	$665.00	Adjusted annually
* Extended Lease Term	Individual Lease Rate Including Vehicle Cost	Individual Lease Rate Excluding Vehicle Cost	
** Early Lease Termination	$500.00 + Lease Rate	$500.00 + Lease Rate	Rate assessed until reassigned or sold
Fuel			
Leased Vehicles	Actual Fuel Transaction Cost	Actual Fuel Transaction Cost	
Agency Owned	Actual Fuel Transaction Cost	Actual Fuel Transaction Cost	
Managed Maintenance Owned Vehicles			
Repair Cost	Actual Repair Costs	Actual Repair Costs	
ARI Fee	$4 Per Vehicle	$4 Per Vehicle	
Administrative Cost	$7.88 Per Vehicle	$7.88 Per Vehicle	
Enterprise Fleet Management System M5 Application Fee			
M5 Agency Owned Vehicles - Admin Business Unit	$25.16	$25.88	
M5 Application Fee - Separate Business Unit			
DNR	$64,310.00	$82,069.00	
DPS	$41,116.00	$44,191.00	

Marketing

Our target audiences/customers

- State agencies
- Cities and Counties

Our key customers



How our customer base is changing, and why

- FSS will grow by about 6% in FY 2018 due in part to the Commissioner of Admin's directive that all new vehicles will be purchased and owned by Admin and leased to Departments of Revenue (MDOR), Veterans Affairs (MDVA), and Corrections (DOC), and unanticipated growth in the combined agency fleets. Admin currently manages approximately 72% of combined agency on-road vehicles in M5 excluding MNDOT, DPS, and DNR.
- Minimal growth in political subdivision customers in FY 2018 due to limited lease terms.
- The FSS fleet is projected to grow 9% in FY 2019 based on agency owned vehicle replacement projections.

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.
- FSS has developed 5-year vehicle replacement plans for DOC, MDOR, MDVA, and Department of Human Resources (DHS) remaining agency owned vehicles to convert to lease vehicles. This is approximately 81% of remaining agency owned vehicles in the combined agency fleet.

- 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 Executive Order 17-12, OES, and the fleet sustainability work group.
- Acquisition costs are higher for greener vehicles.
- Replacing existing vehicles with more fuel-efficient vehicles will help reduce cost of projected fuel price increases.

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 2018 include:
  - "Thank you for all your effort organizing the vehicle/trailer safety check. The event was well organized and very effective. We are very appreciative of your team providing the expertise to help us improve safety in our vehicles. We hope you will continue to offer these types of sessions."
  - "Thank you so much for your quick response and all your help."
  - "The Vehicle Selector List is very helpful. It makes my job so much easier to get my vehicle orders back in a timely manner."
  - "Thank you for providing us with the fleet analytics data. You are my hero!"
- Standardizing vehicles requiring special up-fitting such as cages and special wiring in patrol style vehicles is a concern to some agency fleet contacts.
- Agencies are looking for longer-term leasing options for low-use, high-cost heavy duty trucks and vocational vehicles.

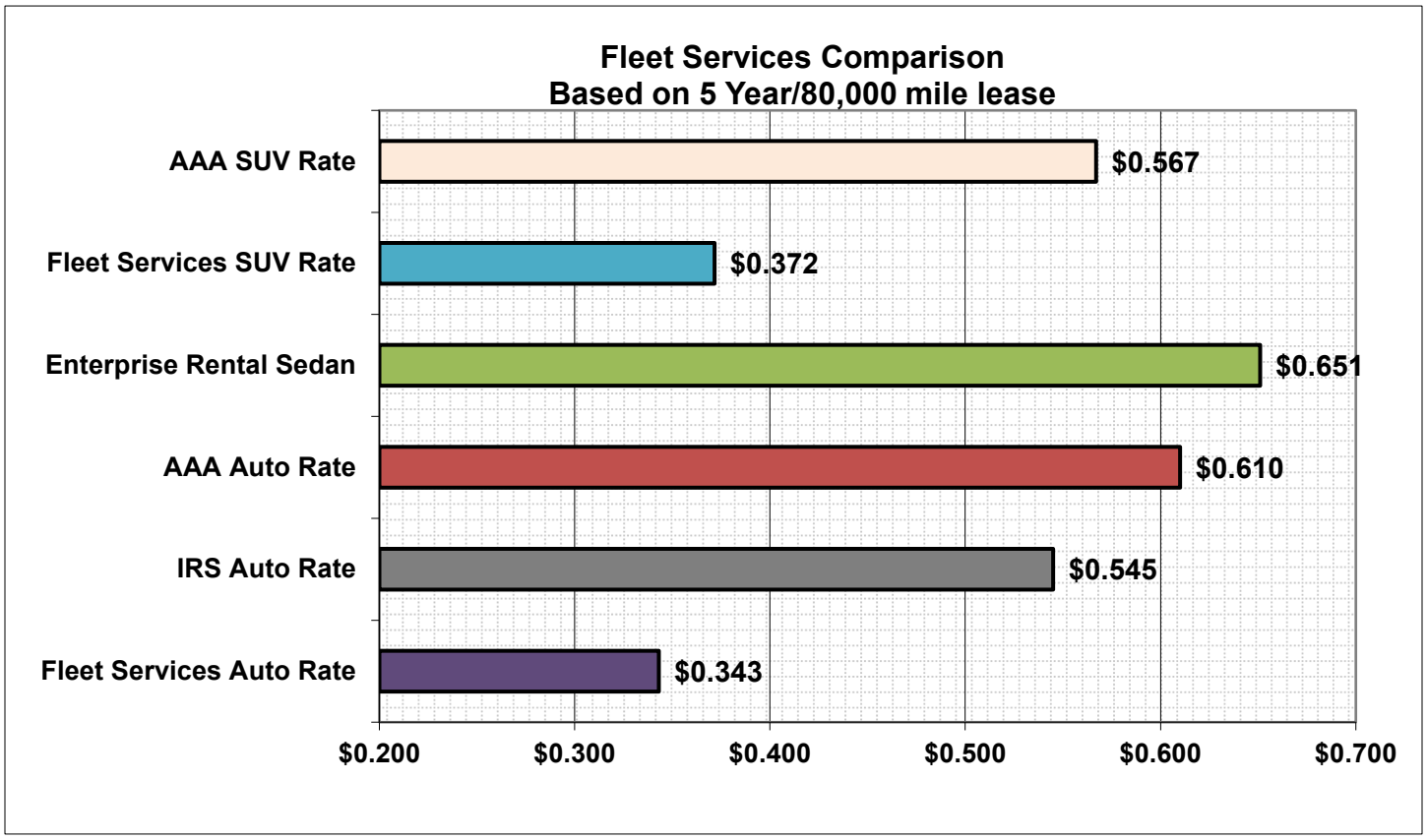
Competition

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 26.7 cents or 44% less than AAA estimated vehicle costs.
- Cost per mile for a standard sedan is 20.2 cents or 37% less than IRS reimbursement rate.
- Cost per mile for a standard sedan is 30.8 cents or 47% 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.

Department of Administration
Fleet and Surplus Services
Master Lease Obligations
For the Period Ended June 30, 2018

	Principal	Interest	Total
XV	591,668.75	12,222.97	603,891.72
XVI	2,188,687.86	118,458.90	2,307,146.76
XVII	592,424.25	67,749.96	660,174.21
Due 12/2018	3,372,780.86	198,431.83	3,571,212.69
XV	549,252.47	7,704.08	556,956.55
XVI	2,206,090.52	101,101.28	2,307,191.80
XVII	599,460.09	60,714.11	660,174.20
Due 6/2019	3,354,803.08	169,519.47	3,524,322.55
XV	264,492.83	3,474.17	267,967.00
XVI	2,121,070.18	83,562.90	2,204,633.08
XVII	606,995.46	53,178.74	660,174.20
Due 12/2019	2,992,558.47	140,215.81	3,132,774.28
XV	112,617.51	1,412.94	114,030.45
XVI	2,117,789.90	66,451.01	2,184,240.91
XVII	614,626.18	45,578.04	660,204.22
Due 6/2020	2,845,033.59	113,441.99	2,958,475.58
XV	59,329.26	479.12	59,808.38
XVI	1,815,377.97	49,327.58	1,864,705.55
XVII	622,353.46	37,750.52	660,103.98
Due 12/2020	2,497,060.69	87,557.22	2,584,617.91
XVI	1,676,850.31	34,330.48	1,711,180.79
XVII	619,691.34	29,995.71	649,687.05
Due 6/2021	2,296,541.65	64,326.19	2,360,867.84
XVI	1,054,556.55	20,479.08	1,075,035.63
XVII	471,904.12	22,172.90	494,077.02
Due 12/2021	1,526,460.67	42,651.98	1,569,112.65
XVI	812,827.45	11,149.30	823,976.75
XVII	470,093.37	16,045.94	486,139.31
Due 6/2022	1,282,920.82	27,195.24	1,310,116.06
XVI	417,986.71	3,804.27	421,790.98
XVII	394,272.34	9,919.74	404,192.08
Due 12/2022	812,259.05	13,724.01	825,983.06
XVII	350,176.11	4,702.50	354,878.61
Due 6/2023	350,176.11	4,702.50	354,878.61
Total	**21,330,594.99**	**861,766.24**	**22,192,361.23**

Master Lease Obligations Summary

	Principal	Interest	Total
XV	1,577,360.82	25,293.28	1,602,654.10
XVI	14,411,237.45	488,664.80	14,899,902.25
XVII	5,341,996.72	347,808.16	5,689,804.88
	21,330,594.99	**861,766.24**	**22,192,361.23**

Financial Outlook

Our current overall financial health

Fleet Services' financial condition is strong and can withstand the planned expenditures, barring any major unplanned repairs to building or agencies' inability to pay their leases.

Historically, managing retained earnings has been a challenge for FSS. In FY 2018 FSS implemented a new enterprise business model and a rate structure from work with Office of Continuous Improvement and senior leadership that eliminates over and under collection while operating within state financial policies and federal guidelines. The new model more accurately reflects operational costs. The following changes to the FSS lease rate calculations are proposed for FY 2019:

- Fuel costs for leased vehicle's 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 $1.69 or (2.04%) per vehicle due to realigning operational costs associated with M5 to an M5 Application Fee for agency owned vehicles and fleet size growth.
- M5 Fleet application fee for agency owned vehicles utilizing M5 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 39).
    - 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 39).
    - M5 Agency Owned Vehicle fee - Annual Per-Vehicle Rate $25.88 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 39).
    - Each agency is responsible for costs associated with customized enhancements within their agency M5 company application if applicable.
- 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 2017 average repair costs for vehicle type + 1% inflation + $8.26 handling fee (See chart on page 38).
- Agency owned vehicle managed maintenance rates will reflect actual billed costs of repairs and a monthly administration fee of $11.88 in FY 2019 for vehicles remaining in the program.
- Early lease termination fee of $500 will continue to be charged in FY 2019. 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 reassigned or sold.

Other impacts to FSS financial health:

- Admin fleet size is projected to grow by 6%, or 113 vehicles in FY 2018 based on vehicle orders through March of 2018 and an additional 9% by the end of FY 2019 if agency 5-year replacement plans are followed.
    - Fleet size was not expected to grow in FY 2018; however, a directive requiring all new vehicles to be purchased and owned by Admin and leased to MDOR, MDVA, and DOC produced an unanticipated growth in the Admin fleet from vehicle replacements needed for agencies due to age, safety, and costly maintenance/repairs. Admin currently manages approximately 72% of agency vehicles in M5 excluding MNDOT, DPS, and DNR.
- Vehicle auction prices remain strong.

Capital Assets

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

- FSS plans to have an assessment completed in FY 2018 to determine the scope and costs to connect to the new Ramsey County water and sewer lines and cap or remove current well.
- 649 new fleet vehicles are projected to be purchased in FY 2019 to replace vehicles that have reached the end of their useful life cycle (See chart on page 26).
- A study will be completed in June of FY 2018 to determine the condition and remaining life expectancy of current septic system including scope and cost to connect water and sewer lines to new public utilities, and remove or cap deteriorating system.
- Investments made to the building in FY 2018 to repair air infiltration and leakage in the office area will provide energy efficiencies and reduce costs.

Changes to our rates and why

The following rate changes are required to accurately reflect operational costs and manage retained earnings while operating within state financial policies and federal guidelines.

- Monthly Admin rates for leased vehicles will decrease $1.69 or (2.04%) per vehicle due to realigning operational costs associated with M5 to an M5 Application Fee for agency owned vehicles.
- An M5 Fleet application fee for agency owned vehicles utilizing M5 for FY 2019 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 39).
    - 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 39).
    - M5 Agency Owned Vehicle fee - Annual Per-Vehicle Rate $25.88 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 DOC (See chart on page 39).
    - Each agency is responsible for costs associated with customized enhancements within their agency M5 company application if applicable.
- Maintenance Rate for leased vehicles is included in the monthly base rate replacing a per-mile rate. The rate for FY 2019 was developed using CY 2017 average repair costs for vehicle type + 1% inflation + $8.26 handling fee (See chart on page 38).
- 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 rate will 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 2019. 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

FY 2019 rates will be effective with the January 1, 2019 billing. 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 FSS staff and customers. Revenue is anticipated to grow in FY 2019 due to the increase of approximately 179 vehicles in the Admin fleet from agency

consolidation efforts. The increase in leased vehicles will mean operational costs will be shared by more customers allowing the administration rates to remain lower.

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. These rates should allow 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.

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 rate accurately reflects 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 is shared by all agencies utilizing M5. The proposed annual fees are based on agency inventory count, 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 assessed an annual fee based on application use. Agencies that utilize the Admin business unit within M5 will be assessed an annual per vehicle fee.

Financial Data

Assumptions for Rate Matrix

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Unit
FOR FISCAL YEAR 2019

OPERATING REVENUE/EXPENSES

670013	**Vehicle Rental** Change = 26.8% or $2,233,768 Increase due to growth in fleet size in FY 2019
670013	**Managed Maintenance Revenue - Other Agencies** Change = (24.1%) or ($6,026) Decrease due to fewer remaining vehicles in program
670014 & 41300	**Fleet Card - Leased Vehicle** Change = 5.0% or $105,570 Increase due to fleet size growth and higher fuel costs
41196	**Central IT Services** Change = 11.6% or $62,202 Increase in MNIT technology related expenses
512606	**Other Revenue** Change = (13.8%) or ($29,552) Fewer Agency Owned vehicles in the program
41000	**Salaries** Change = 8.3% or $65,053 Salaries and overall salary increase based on MMB cost projections
43000	**Vehicle Maintenance Management Fees** Change = (5.1%) or ($5,931) Decrease due to delay in new vehicle arrivals
41400	**Repairs - Vehicle** Change = 7.4% or $77,030 Increase for higher maintenance costs and telematics transfer on replacement vehicles
43000	**Vehicle License Fees** Change = 20.3% or $5,963 Increase due to projected fleet size growth in FY 2019
43000	**Telematics Fees** Change = 6.3% or $25,620 Increase due to additional vehicles in the program in FY 2019
41300	**Supplies Fuel** Change = 7.3% or $152,700 Increase due to projected fleet size growth in FY 2019
41130	**Professional & Technical Services** Change = (72.4%) or ($58,881) Decrease in planned use of consultants in FY 2019
41500	**Repairs and Maintenance Other** Change = (23.4%) or ($12,877) Decrease in planned building repairs in FY2019
43000	**Purchased Services** Change = (59.9%) or ($22,279) Decrease in number of telematics installations
41180	**Employee Development** Change = 81.2% or $3,629 Increase for development training for existing staff
	Depreciation Change = 37.3% or $1,813,274 Increase due to growth in fleet size and higher cost of vehicle replacements
512001	**Interest Revenue** Change = 17.8% or $52,871 Increase due to growth in fleet size and higher cost of vehicle replacements
	Interest Expense Change = 35.1% or $112,378 Increase due to growth in fleet size and higher cost of vehicle replacements
	Indirect Costs Change = 56.7% or $215,962 Increase based on MMB cost projections

Rate Matrix

Rate Matrix Total Program

Summary	Total
Salaries	850,177.00
Rent - Bldg	23,585.00
Rent - Equipment	2,526.00
Repairs - Vehicle	1,116,039.00
Repairs - Other	42,142.00
Managed Maintenance - Other Agencies - ARI	184,363.00
Insurance	798,336.00
Printing	440.00
Professional/Technical	22,500.00
Computer Services	650.00
Central IT Services	598,873.00
Communications	2,700.00
Travel	4,450.00
Fees	0.00
Purchased Services	14,900.00
Vehicle License Fees	35,368.00
Telematics Fees	433,350.00
Vehicle Maintenance Management Fees	110,116.00
Employee Development	8,100.00
Supplies - Parts	220,600.00
Supplies - Fuel	2,233,214.00
Supplies - Shop & Office	20,450.00
Fleet Card - Other Agencies	1,023,090.00
Attorney General Fees	0.00
Depreciation	6,679,554.00
Amortization	0.00
Indirect Costs	596,928.00
Other Expense	4,724.00
Total Operating Expenses	15,027,175.00
Interest Revenue	350,500.00
Non-operating Revenue (Expense)	0.00
Gain (Loss) on Sale of Fixed Assets	817,081.00
Interest Expense	(432,386.60)
Other Revenue	184,363.28
M5 Application - M5 Other Agencies	151,491.00
Fleet Card - Leased Vehicles	2,233,214.05
Managed Maintenance - Other Agencies	19,029.00
Fleet Card - Other Agencies	1,023,090.40
Total Basis for Rates	10,680,792.87
Requested vs Breakeven Rates	
* Revenue at Requested Rates	10,449,841.80
Revenue at Breakeven Rates	10,680,792.87
Revenue Variance	(230,951.07)
Requested vs Current Vehicle Lease Rates	
* Revenue at Requested Admin Rates	10,449,841.80
Revenue at Current Rates	8,327,387.73
Revenue Variance	2,122,454.07
Overall % Change in Vehicle Lease Rates	25.5%

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Fund 5100
FOR FISCAL YEAR 2019

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. Indirect costs are estimated to increase 56.7%, Centralized IT costs by 11.6%. Vehicle depreciation is estimated to increase 37.3% due to large number of new vehicles replacing fully-depreciated vehicles. Management maintenance fees are projected to increase by 5.1%, repairs by 7.4%, telematics fees by 6.3%, and license fees by 20.3% from increased volume of purchases in FY 2019. 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 remain flat. Salary costs are based on FY 2018 and FY 2019 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 37 - 38. Maintenance rates are calculated based on CY 2017 actual expenses plus a monthly handling fee of $8.26 and 1% inflation factor for maintenance by vehicle type. Administrative costs for fuel card services for other agencies is estimated at $45,880 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 $25,121 based on anticipated FSS labor and resources used to administer the services. The expenses are divided by 163 vehicles enrolled in the ARI Managed Maintenance Program.

FY 2019 proposed rates to recover costs related to the Fleet Management system M5 includes an annual Bulk Fuel Management fee of $4,381 per bulk fuel station. Agency owned vehicles within a separate M5 company application will be charged an annual Admin fee based on M5 application transactions. An annual per vehicle fee of $25.88 will be charged for agency owned vehicles identified in the Admin company of M5.

Repair costs estimated at $10,000 to fix deteriorated road surface black top are included in the FY 2019 rates. Estimated purchase of 649 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
Fiscal Year 2019

Lease Rate History for Individualized Leases							
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	**Percent Change**
Long Term Vehicle Lease rate[1]	Various	Various	Various	Various	Various	Various	Various
Monthly fixed rates for vehicle leases[2]	Various	Various	Various	Various	Various	Various	Various
Managed Maintenance Rate History - Agency Owned[3]							
Human Services	$1,055.00	$919.00	$890.60	$890.60	Actual	Actual	N/A
Human Services MSOCS	$1,223.00	$1,098.00	$1,054.85	$1,054.85	Actual	Actual	N/A
Pollution Contol	$354.00	$661.00	$627.80	$627.80	Actual	Actual	N/A
Plant Management	$919.00	$1,261.00	$1,394.30	$1,394.30	Actual	Actual	N/A
M5 Application Rate - M5 Agency Specific Company[4]							
DNR (base year FY 2018, $64,310 per year)	N/A	N/A	N/A	N/A	$64,310.00	$82,069.00	27.61%
DPS (base year FY 2018, $41,116 per year)	N/A	N/A	N/A	N/A	$41,116.00	$44,191.00	7.48%
M5 Application Rate - Admin Company[5]							
Agency Owned Vehicles ($25.88 per vehicle per year)					Actual	Actual	N/A
Monthly Maintenance Rate By Vehicle Type[6]							
Auto/Hybrid					$48.27	$52.75	9.28%
Specialty ADA					$184.68	$148.01	-19.86%
Law Enforcement					$64.64	$63.14	-2.32%
Med/Heavy Truck					$67.46	$76.68	13.67%
Mini/SUV/LT Truck					$41.44	$46.59	12.43%
Electric Sedan					$27.90	$29.99	7.49%
Misc Truck-Vocational Use					$638.99	$641.54	0.40%
Misc HD					N/A	$372.20	N/A
E85 Rebate Rates Per Gallon	$0.50	$0.50	$0.50	$0.50	$0.00	$0.00	N/A
							N/A
Actual Gasoline Cost History[7]	$3.43	$2.69	$2.32	$2.11	$2.45	$2.47	0.82%
Average New Car Acquisition Cost	$23,797	$26,010	$26,500	$26,500	$28,500	$29,000	1.75%

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

[2]Monthly fixed rates vary due to vehicle type

[3]Managed maintenance services initiated in January 2011 with agency projected maintenance costs to develop initial rates
Effective January 1, 2013 rates were based on actual agency maintenance costs from CY12 and adjusted by CY actuals thereafter
Administrative costs were not charged to the agencies through June 30, 2015
Effective November FY 2016 administrative costs were included in managed maintenance rates
Effective July FY 2018 actual costs for managed maintenance repairs and fees will be billed back to agencies
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

[4]DNR and DPS have specific companies within the M5 application related to their fleet. Effective July FY 2018 costs associated with M5 usage for agency specific companies 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

[5]State agencies with smaller fleets utilize the application within the Admin company to mange their fleet inventory. Effective July FY 2018 costs associated with M5 usage for agency owned vehicles in the Admin company 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

[6]Maintenance Monthly Rate = CY17 ARI Repair Costs by vehicle type + Vehicle Handling Fee $8.26 + 1% Inflation
Note: E85 Fuel Rebate discontinued in FY 2018

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

History and Proforma

History and Proforma
Fleet Services Unit
Statement of Revenues, Expenses & Changes in Retained Earnings

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Proforma	Change	% Change
Operating Revenue							
Vehicle Rental	13,260,643	11,901,507	10,591,681	8,327,388	10,561,156	2,233,768	26.8%
Fleet Card - Leased Vehicle				2,127,644	2,233,214	105,570	5.0%
Fleet Card - Other Agencies	1,397,483	1,007,807	960,594	1,020,573	1,023,090	2,517	.2%
M5 Application - Other Agencies				126,535	151,491	24,956	19.7%
Managed Maintenance - Other Agencies	373,288	306,443	239,964	25,055	19,029	(6,026)	(24.1%)
*Other Revenue	593	0	8,295	213,915	184,363	(29,552)	(13.8%)
Total Operating Revenue	15,032,007	13,215,757	11,800,534	11,841,110	14,172,344	2,331,234	19.7%
Operating Expenses							
Salaries & Benefits	670,302	643,164	725,453	785,124	850,177	65,053	8.3%
Rent - Space	72,674	23,785	22,295	23,729	23,585	(144)	(.6%)
Rent - Equipment	36	176	1,412	2,210	2,526	316	14.3%
Repairs & Maintenance - Vehicles	798,294	830,918	897,729	1,039,009	1,116,039	77,030	7.4%
Repairs & Maintenance - Other	2,859	37,146	208,077	55,019	42,142	(12,877)	(23.4%)
Managed Maintenance - Other Agencies	406,893	376,454	302,560	181,996	184,363	2,367	1.3%
Printing	642	5,390	792	656	440	(216)	(32.9%)
Professional & Technical Services	1,730	7,250	37,822	81,381	22,500	(58,881)	(72.4%)
Computer Services	492	507	668	547	650	103	18.8%
Central IT Services	579,375	443,526	538,581	536,671	598,873	62,202	11.6%
Communications	3,290	1,883	2,415	2,301	2,700	399	17.3%
Travel	5,344	1,914	3,650	3,669	4,450	781	21.3%
Fees	96	16,579	0	2,487	0	(2,487)	.0%
Supplies - Shop & Office	41,240	8,325	162,146	9,863	20,450	10,587	107.3%
Supplies - Parts	140,383	367,052	240,350	229,111	220,600	(8,511)	(3.7%)
Supplies - Fuel	2,401,189	1,756,678	1,891,807	2,080,514	2,233,214	152,700	7.3%
Fleet Card - Other Agencies	1,369,856	996,322	943,315	1,020,573	1,023,090	2,517	.2%
Employee Development	3,007	1,182	4,183	4,471	8,100	3,629	81.2%
Purchased Services	12,357	18,150	121,057	37,179	14,900	(22,279)	(59.9%)
Vehicle License Fees	13,148	21,092	14,549	29,405	35,368	5,963	20.3%
Telematics Fees		9,944	215,367	407,730	433,350	25,620	6.3%
Vehicle Maintenance Management Fees	115,583	96,441	99,440	116,047	110,116	(5,931)	(5.1%)
Insurance	675,834	717,338	783,534	772,599	798,336	25,737	3.3%
Indirect Costs	255,426	221,609	336,560	380,966	596,928	215,962	56.7%
Attorney General Fees	453	71	121	0	0	0	.0%
Depreciation	6,088,619	5,443,274	4,538,151	4,866,280	6,679,554	1,813,274	37.3%
Amortization	0	0	0	0	0	0	.0%
Other Expense	0	0	1,682	4,984	4,724	(260)	(5.2%)
Total Operating Expenses	13,659,122	12,046,170	12,093,716	12,674,521	15,027,175	2,352,654	18.6%
Operating Income (Loss)	1,372,885	1,169,587	(293,182)	(833,411)	(854,831)	(21,420)	2.6%
Non-operating Revenue (Expense)							
Interest Revenue	82,433	95,254	148,448	297,629	350,500	52,871	17.8%
Interest Expense	(196,425)	(188,309)	(201,014)	(320,009)	(432,387)	(112,378)	35.1%
Nonoperating Revenue (Expense)	186,188	70,630	0	83,486	0	(83,486)	(100.0%)
Nonoperatin Transfer In (Out)				(4,591)	0	4,591	(100.0%)
Refunds to Customers	0	0	(62,347)	(12,040)	0	12,040	(100.0%)
Excessive Reserve Payback	0	0	0	(952,293)	(27,812)	924,481	(97.1%)
Gain (Loss) on Sale of Fixed Assets	517,534	758,649	493,524	770,274	817,081	46,807	6.1%
Total Non-operating Revenue (expense)	589,730	736,224	378,611	(137,544)	707,382	844,927	(614.3%)
Transfers and Contributions							
Capital Contributions							
Per Active Vehicle Rebate	(1,000,000)	(2,000,000)	0	0			
One-time Telematics Device Purch/Install				0			
One-time Electric/Hybrid Vehicle Initiative		(10,000)	(158,000)	(115,000)			
One-Time Electric Charging Stations				0			
Statewide Fleet Study Consulting				0			
Attorney General Fees					(12,550)		
Net Income (Loss)	962,615	(104,189)	(72,572)	(1,085,955)	(159,999)		
Retained Earnings - Beginning of Period	12,920,354	13,746,887	14,033,158	13,960,587	12,869,555		
Prior Period Adjustment	(136,082)	390,460	0	(5,076)			
Retained Earnings - as Restated	12,784,272	14,137,347	14,033,158	13,955,511	12,869,555		
Retained Earnings - End of Period	13,746,887	14,033,158	13,960,587	12,869,555	12,709,556		
Contributed Capital	500,700	500,700	500,700	500,700	500,700		
Total Net Assets	14,247,587	14,533,858	14,461,287	13,370,255	13,210,256		

*Prior to FY 2018 revenue from maintenance for agency owned vehicles was reflected in Managed Maintenance Other Agencies.

Capital Assets and Technology Purchases

Detailed Capital Assets and Technology FY 2019 Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration
Fleet Services Unit
Fiscal Year 2019

Description of Item	Fin Dept#	Org Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease Demand Survey Yes or No	If yes, identify quarter in which
Sub-total of items with $100,000 unit cost or more as identified in the business plan.								
	G023MF16	Vehicle Rental						
Automotive Equipment including cars, specialty vehicles, and light trucks			Replacement of existing fleet equipment	633	29,000	18,357,000	Yes	Primarily 1, 3&4
Automotive Equipment including cars, specialty vehicles, and light trucks				10	50,000	500,000	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks				2	120,000	240,000	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks (5100 Fund)[1]				4	29,000	116,000	No	
Sub-total of items with unit cost less than $100,000	G023MF15					19,213,000		
						0		
GRAND TOTAL						19,213,000		

[1]Vehicles 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

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Unit
FOR FISCAL YEAR 2019

		Fund 5100	
		Name: Fleet Services	FinDept G0237200
	670013	Vehicle Rental	10,561,156
	670014	M5 Application - Other Agencies	151,491
	670013	Fleet Card - Leased Vehicles	2,233,214
	670013	Managed Maintenance - Other Agencies	19,029
	670013	Fleet Card - Other Agencies	1,023,090
	550451	Vehicle Disposal	3,523,982
	512606	Miscellaneous	184,363
	55600	Non-operating Revenue	0
	512001	Interest Revenue	350,500
			18,046,826
	SWIFT Account		
	41000	Full Time	850,177
	41030	Part Time	0
	41050	Overtime	0
	41050	Premium	0
	41070	Other	0
	41100	Space Rental	23,585
	41500	Repairs	1,158,181
	41500	Managed Maintenance - Other Agencies	184,363
	41110	Printing	440
	41130	Prof / Technical	20,250
	41196	Central IT Services	599,523
	41155	Communications	2,700
	41160	Travel - In State	668
	41170	Travel - Out State	3,783
	41300	Supplies	241,050
	41300	Fuel	2,233,214
		Attorney General Fees	0
	41300	Fleet Card - Other Agencies	1,023,090
	41400	ML Loan Payments	8,338,338
	47060	Vehicle Purchases	116,000
	41400	Equipment Rental	2,526
	41180	Employee Development	8,100
	43000	Other Operating Costs	1,396,794
	42010	Statewide Indirect	596,928
	41190	State Prof / Technical	2,250
	44200	Excessive Reserve Payback	0
Total			16,801,959
Adjustments			
Plus:			
		Depreciation	6,679,554
Total			6,679,554
Minus:			
		ML Loan Payment	8,338,338
	47060	Vehicle Purchases	116,000
Total			8,454,338
Rate Matrix Amount			15,027,175

		Fund 5000
		Total
Master Lease	47060	18,357,000

Projected Cash Flow

Projected Cash Flow - FY 2019

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services - 5100

	Actual 7/31/2018	Actual 8/31/2018	Actual 9/30/2018	Actual 10/31/2018	Budget Projections 11/30/2018	Budget Projections 12/31/2018	Budget Projections 1/31/2019	Budget Projections 2/28/2019	Budget Projections 3/31/2019	Budget Projections 4/30/2019	Budget Projections 5/31/2019	Budget Projections 6/30/2019	Budgeted Totals
Beginning Balance	**1,920,672.87**	**2,979,092.13**	**3,164,117.33**	**2,806,311.86**	**2,570,377.77**	**191,914.34**	**546,125.59**	**1,233,433.53**	**1,890,926.56**	**2,705,604.38**	**3,486,334.43**	**367,140.20**	
Vehicle Rental	766,644.99	725,370.06	441,874.09	680,359.73	1,322,001.58	714,102.15	800,460.83	791,759.68	968,432.94	968,432.94	968,432.94	968,432.94	**10,116,304.87**
Voyager - Owned	78,464.51	84,050.07	72,232.84	123,858.97	105,544.29	87,956.40	89,318.61	96,228.29	74,658.50	74,658.50	74,658.50	74,658.50	**1,036,287.98**
Voyager - Leased	212,856.70	187,577.13	100,238.40	154,633.51	391,916.46	111,593.21	187,185.52	198,543.45	181,517.25	181,517.25	181,517.25	181,517.25	**2,270,613.38**
M5 Application Fee	-	-	-	-	-	-	-	-	151,491.00	-	-	-	**151,491.00**
Managed Maintenance - Other Agencies	-	-	-	-	-	1,585.75	1,585.75	1,585.75	1,585.75	1,585.75	1,585.75	1,585.75	**11,100.25**
Other Revenue	12,668.15	18,084.12	1,399.28	2,118.03	69,888.00	2,523.91	15,467.03	15,467.03	12,916.67	12,916.67	12,916.67	12,916.67	**189,282.22**
Sale of Vehicles	461,511.59	214,610.92	196,774.92	380,439.79	217,085.49	185,009.00	109,243.00	68,717.00	119,815.00	105,719.00	348,874.00	468,689.00	**2,876,488.71**
Interest Revenue	37,472.88	39,137.51	40,951.33	44,907.89	44,907.89	29,208.33	29,208.33	29,208.33	29,208.33	29,208.33	29,208.33	29,208.33	**411,835.83**
Sales Tax	(1,354.97)	71.79	(289.25)	3,734.90	(462.29)	-	-	-	-	-	-	-	**1,700.18**
Total Cash Receipt	**1,568,263.85**	**1,268,901.60**	**853,181.61**	**1,390,052.82**	**2,150,881.42**	**1,131,978.75**	**1,232,469.07**	**1,201,509.53**	**1,539,625.44**	**1,374,038.44**	**1,617,193.44**	**1,737,008.44**	**17,065,104.42**
Expenses													
Salaries & Benefits	60,778.97	82,558.95	58,584.93	57,624.03	54,662.53	65,398.23	65,398.23	65,398.23	98,097.35	65,398.23	65,398.23	65,398.23	**804,696.14**
Rent - Space	1,574.65	2,498.71	1,114.16	922.36	1,003.57	1,328.42	3,239.42	1,328.42	1,328.42	3,239.42	1,328.42	1,328.42	**20,234.39**
Rent - Equipment	309.63	5.36	-	2.68	5.36	2.68	626.32	2.68	2.68	626.32	2.68	2.68	**1,589.07**
Repairs & Maintenance - Vehicles	183,953.81	95,500.72	84,116.79	16,597.83	209,661.69	89,970.00	89,970.00	89,970.00	89,970.00	89,970.00	89,970.00	97,250.00	**1,226,900.84**
Repairs & Maintenance - Other	823.13	6,444.90	2,929.50	2,929.50	2,929.50	3,511.83	3,511.83	3,511.83	3,511.83	3,511.83	3,511.83	3,511.83	**40,639.34**
Managed Maintenance - Other Agencies	12,132.59	20,273.18	-	-	-	12,916.67	12,916.67	12,916.67	12,916.67	12,916.67	12,916.67	12,916.67	**122,822.46**
Printing	125.24	48.67	-	30.14	36.45	-	110.00	-	-	110.00	-	-	**460.50**
Professional & Technical Services	24,517.88	12,180.00	140.00	-	1,050.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	1,875.00	**51,012.88**
Computer Services	-	-	-	-	-	-	-	-	-	-	-	225.00	**225.00**
Central IT	42,572.55	40,474.99	57,893.03	1,641.74	42,866.72	99,812.00	49,906.00	49,906.00	49,906.00	49,906.00	49,906.00	49,906.00	**584,697.03**
Communications	207.64	227.90	109.50	164.59	223.69	225.00	225.00	225.00	225.00	225.00	225.00	225.00	**2,508.32**
Travel	0.55	11.19	3.21	11.26	-	-	-	-	500.00	1,975.00	1,975.00	-	**4,476.21**
Supplies - Shop & Office	526.88	72.20	105.10	26.65	180.75	1,704.17	1,704.17	1,704.17	1,704.17	1,704.17	1,704.17	1,704.17	**12,840.77**
Supplies - Parts	70,580.12	13,230.86	9,983.55	7,538.25	25,837.31	18,383.33	18,383.33	18,383.33	18,383.33	18,383.33	18,383.33	18,383.33	**255,853.40**
Supplies - Fuel	14,119.58	404,377.75	11,112.47	564,132.55	282,359.51	171,500.00	171,500.00	171,500.00	171,500.00	188,672.25	188,672.25	188,672.25	**2,528,118.61**
Fleet Card - Other Agencies	-	179,613.42	-	-	-	74,658.50	74,658.50	74,658.50	74,658.50	74,658.50	74,658.50	74,658.50	**702,222.92**
Employee Development	83.83	5.10	-	-	35.00	675.00	675.00	2,175.00	675.00	675.00	675.00	675.00	**6,348.93**
Purchased Services	6,593.48	(1,314.61)	76.50	(938.80)	-	1,241.67	1,241.67	1,241.67	1,241.67	1,241.67	1,241.67	1,241.67	**13,108.26**
Vehicle License Fees	8,731.05	-	-	485.50	4,328.50	3,537.00	3,537.00	3,537.00	3,537.00	3,537.00	3,537.00	3,537.00	**38,304.05**
Telematics Fees	-	70,523.23	-	69,270.00	-	72,226.00	36,113.00	36,113.00	36,113.00	36,113.00	36,113.00	36,113.00	**428,697.23**
Vehicle Maintenance Management Fees	19,781.45	9,645.92	9,420.62	-	20,868.64	9,176.00	9,176.00	9,176.00	9,176.00	9,176.00	9,176.00	9,176.00	**123,948.63**
Insurance	-	-	820,844.80	-	-	-	-	-	-	-	-	-	**820,844.80**
Indirect Costs	-	-	148,563.50	-	-	149,232.00	-	-	149,232.00	-	-	149,232.00	**596,259.50**
Attorney General Fees	-	-	-	2,921.30	9,628.50	-	-	-	-	-	-	-	**12,549.80**
Other Expense	351.66	119.35	3.69	525.04	-	394.00	394.00	394.00	394.00	394.00	394.00	394.00	**3,757.74**
ML Payment - Principal	-	-	-	-	3,638,048.03	-	-	-	-	-	3,943,986.80	-	**7,582,034.83**
Interest Expense	-	-	-	-	230,520.11	-	-	-	-	-	201,737.12	-	**432,257.23**
Refunds to Customers	12,040.37	979.00	66.00	-	-	-	-	-	-	-	-	-	**13,085.37**
Sustainable Vehicle Incentive	-	30,000.00	-	-	-	-	-	-	-	-	-	-	**30,000.00**
Vehicles - 5100	53,276.37	112,923.69	6,160.27	(78,350.30)	5,098.99	-	-	-	-	29,000.00	29,000.00	29,000.00	**186,109.02**
Excessive Reserve Payback	-	-	-	980,105.17	-	-	-	-	-	-	-	-	**980,105.17**
Use Tax Payable	(3,236.84)	3,475.92	(240.54)	347.42	-	-	-	-	-	-	-	-	**345.96**
Total Expense Paid	**509,844.59**	**1,083,876.40**	**1,210,987.08**	**1,625,986.91**	**4,529,344.85**	**777,767.50**	**545,161.14**	**544,016.50**	**724,947.62**	**593,308.39**	**4,736,387.67**	**745,425.75**	**17,627,054.40**
Projected Ending Cash Balance	**2,979,092.13**	**3,164,117.33**	**2,806,311.86**	**2,570,377.77**	**191,914.34**	**546,125.59**	**1,233,433.53**	**1,890,926.56**	**2,705,604.38**	**3,486,334.43**	**367,140.20**	**1,358,722.89**	

Financial Statement

Statement of Net Position

FLEET SERVICES FUND 5100 9/20/2018
STATEMENT OF NET POSITION unaudited
JUNE 30, 2018

	FY18	FY17
ASSETS		
CURRENT ASSETS		
Cash	$ 1,920,672.87	$ 1,857,313.05
Deposits in Transit	-	-
Imprest Fund - Checking	500.00	500.00
Accounts Receivable	1,757,822.20	1,551,313.85
Accounts Receivable - Non Trade (Note 3)	250.00	41,125.83
Due from Other Funds	-	-
Due from Others	-	-
Inventory	-	-
Prepaid Expenses	2,800.00	537.62
Prepaid Insurance	-	-
Prepaid Insurance - Workers' Compensation	-	-
Total Current Assets	$ 3,682,045.07	$ 3,450,790.35
NONCURRENT ASSETS (Note 4)		
Land Improvements	$ -	$ -
Accumulated Depreciation - Land Improvements	-	-
Building Improvements	$ 994,294.34	$ 948,433.09
Accumulated Depreciation - Building Improvements	(540,331.15)	(488,784.57)
Vehicles	54,327,205.90	49,457,068.52
Accumulated Depreciation - Vehicles	(20,634,360.81)	(22,666,542.30)
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	(75,785.60)	(67,909.04)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Total Noncurrent Assets	$ 34,228,552.68	$ 27,339,795.70
TOTAL ASSETS	$ 37,910,597.75	$ 30,790,586.05
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 9)	$ 3,000.00	$ -
Deferred Pension Outflows (Note 10)	$ 1,095,000.00	$ 1,455,000.00
Total Deferred Outflows of Resources	$ 1,098,000.00	$ 1,455,000.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 634,617.41	$ 890,742.97
Accounts Payable - Non-Trade (Note 5)	2,408,197.52	1,716,907.73
Salaries and Benefits Payable	46,690.41	34,399.85
Customer Rebate Payable	-	-
Retainage Payable	-	-
Interest Payable	33,733.41	16,765.94
Sales Tax Payable	2,529.41	2,648.30
Loans Payable - Master Lease (Note 7)	6,727,583.94	5,190,355.96
Compensated Absences Payable (Note 8)	9,000.00	10,589.67
Due to Other Funds	-	-
Due to Others	-	-
Total Current Liabilities	$ 9,862,352.10	$ 7,862,410.42
NONCURRENT LIABILITIES		
Loans Payable - General Fund	$ -	$ -
Loans Payable - Master Lease (Note 7)	$ 14,602,988.32	$ 8,385,506.62
Compensated Absences Payable (Note 8)	60,000.00	69,381.08
Other Postemployment Benefits (Note 9)	59,000.00	12,000.00
Net Pension Liability (Note 10)	1,312,000.00	2,078,000.00
Total Noncurrent Liabilities	$ 16,033,988.32	$ 10,544,887.70
TOTAL LIABILITIES	$ 25,896,340.42	$ 18,407,298.12
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 9)	$ 3,000.00	$ -
Deferred Pension Inflows (Note 10)	$ 785,000.00	$ 152,000.00
Total Deferred Inflows of Resources	$ 788,000.00	$ 152,000.00
NET POSITION (Note 13)		
Net Investment in Capital Assets	$ 12,897,980.42	$ 13,763,933.12
Unrestricted Net Position	(573,723.09)	(77,645.19)
TOTAL NET POSITION	$ 12,324,257.33	$ 13,686,287.93

Statement of Revenues, Expenses & Changes in Net Position

FLEET SERVICES FUND 5100 9/20/2018
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION unaudited
FOR THE QUARTER ENDED JUNE 30, 2018

	FY18 QTD	FY18 YTD	FY17 QTD	FY17 YTD
OPERATING REVENUES				
Vehicle Rental	$ 2,165,925.67	$ 8,327,387.73	$ 2,876,068.47	$ 10,591,681.44
M5 Application - Other Agencies (Note 1)	-	126,535.24	-	-
Fleet Card - Leased Vehicles (Note 1)	580,584.21	2,127,644.16	-	-
Fleet Card - Other Agencies	279,080.24	1,020,572.94	255,208.86	960,593.54
Managed Maintenance - Other Agencies	5,378.86	25,054.89	53,817.03	239,964.30
Other Revenues	44,749.15	213,915.19	6,514.71	8,295.07
Total Operating Revenues	$ 3,075,718.13	$ 11,841,110.15	$ 3,191,609.07	$ 11,800,534.35
OPERATING EXPENSES				
Salaries and Benefits	$ 437,028.44	$ 1,012,123.63	$ 434,690.40	$ 960,452.58
Net Pension Expense	-	-	-	-
Rent	6,078.33	23,729.30	5,569.94	22,294.98
Rent - Equipment	312.31	2,210.03	8.04	1,412.10
Repairs and Maintenance - Vehicles	301,763.57	1,039,008.91	230,129.15	897,728.79
Repairs and Maintenance - Other	(34,491.92)	55,019.35	181,274.60	208,076.54
Managed Maintenance - Other Agencies	35,480.84	181,996.15	57,261.65	302,560.36
Printing	125.24	655.78	340.14	791.58
Professional and Technical Services	50,141.05	81,380.65	17,562.15	37,822.15
Computer and Systems Services	-	546.78	60.87	668.48
Centralized IT Services	125,395.93	536,671.09	55,271.58	538,580.57
Communications	778.99	2,300.93	515.79	2,415.33
Travel	3,303.34	3,668.90	2,028.67	3,650.11
Fees	-	2,486.58	-	-
Supplies and Materials - General	1,265.21	9,862.86	158,240.42	162,145.75
Supplies and Materials - Parts	98,273.63	229,110.52	70,034.54	240,349.91
Supplies and Materials - Fuel	643,547.66	2,080,514.47	550,839.41	1,891,807.32
Fleet Card - Other Agencies	279,080.24	1,020,572.94	250,978.80	943,315.84
Employee Development	881.83	4,471.33	422.50	4,183.29
Purchased Services	3,075.52	37,178.87	37,824.04	121,056.82
Vehicle License Fees	11,784.30	29,404.80	5,236.32	14,548.54
Telematics Fees	104,592.18	407,729.62	93,834.99	215,367.29
Vehicle Maintenance Management Fees	29,519.09	116,047.24	25,794.78	99,439.63
Insurance	193,260.64	772,598.60	199,093.80	783,534.00
Indirect Costs	95,241.50	380,966.00	84,140.00	336,560.00
Attorney General Fees	-	-	120.70	120.70
Depreciation	1,328,290.41	4,866,280.39	1,143,998.70	4,538,151.15
Amortization	-	-	-	-
Other Expenses	2,516.11	4,983.82	124.76	1,682.16
Total Operating Expenses	$ 3,717,244.44	$ 12,901,519.54	$ 3,605,396.74	$ 12,328,715.97
OPERATING INCOME (LOSS)	$ (641,526.31)	$ (1,060,409.39)	$ (413,787.67)	$ (528,181.62)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 99,660.36	$ 297,628.60	$ 40,343.91	$ 148,448.17
Interest Expense	(92,374.89)	(320,009.35)	(49,581.21)	(201,014.04)
Nonoperating Revenue	83,485.72	83,485.72	-	-
Nonoperating Transfer In (Out) (Note 11)	(1,791.00)	(4,591.00)	-	-
Customer Rebate Expense	-	-	(148,000.00)	(158,000.00)
Electric Vehicle Incentive (Note 6)	(30,000.00)	(115,000.00)	(62,347.12)	(62,347.12)
Refund to Customers	(12,040.37)	(12,040.37)	-	-
Excess Reserve Cash Payback to Fed Gov	(952,293.00)	(952,293.00)	-	-
Gain (Loss) on Disposal of Capital Assets	185,420.69	770,274.24	77,639.49	493,524.00
Total Nonoperating Revenue (Expenses)	$ (719,932.49)	$ (252,545.16)	$ (141,944.93)	$ 220,611.01
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	$ -	$ -	$ -	$ -
Total Transfers and Contribution	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ (1,361,458.80)	$ (1,312,954.55)	$ (555,732.60)	$ (307,570.61)
NET POSITION, BEGINNING	$ 13,729,716.13	$ 13,686,287.93	$ 14,242,020.53	$ 13,993,858.54
Adjustment to Net Position (Note 12)	-	(5,076.05)	-	-
Change in Accounting Principle	(44,000.00)	(44,000.00)	-	-
NET POSITION, ENDING	$ 12,324,257.33	$ 12,324,257.33	$ 13,686,287.93	$ 13,686,287.93

Statement of Cash Flows

FLEET SERVICES FUND 5100 9/20/2018
STATEMENT OF CASH FLOWS unaudited
FOR THE QUARTER ENDED JUNE 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	11,420,686.61
Receipts from Other Revenue		213,915.19
Payments to Suppliers for Goods and Services		(7,286,698.50)
Payments to Employees		(780,803.82)
Net Cash Flows from Operating Activities	$	3,567,099.48
CASH FLOWS NONCAPITAL ACTIVITIES		
Advances from General Fund	$	-
Repayment of Advances from General Fund		-
Surplus Auction Rebate		83,485.72
Nonoperating Transfers In (Out)		(4,591.00)
Electric Vehicle Incentive Payments		(115,000.00)
Refund to Customers		(12,040.37)
Cash payback to the Federal Government		(952,293.00)
Net Cash Flows from Noncapital Financing Activities	$	(1,000,438.65)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investment in Capital Assets	$	(13,695,849.58)
Proceeds from Disposal of Capital Assets		3,443,252.07
Proceeds from Master Lease Loan		14,384,203.38
Repayments of Master Lease Loan		(6,629,493.70)
Interest Paid		(303,041.88)
Capital Contributions		-
Net Cash Flows from Capital and Related Financing Activities	$	(2,800,929.71)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	297,628.70
Net Cash Flows from Investing Activities	$	297,628.70
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	63,359.82
Cash and Cash Equivalents, Beginning		1,857,813.05
Cash and Cash Equivalents, Ending	$	1,921,172.87
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	(1,060,409.39)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation	$	4,866,280.39
Amortization		-
Customer Rebate Credit		-
(Increase) Decrease in Accounts Receivable		(206,508.35)
(Increase) Decrease in Due from Other Funds		-
(Increase) Decrease in Due from Others		-
(Increase) Decrease in Inventory		-
(Increase) Decrease in Prepaid Expenses		(2,262.38)
(Increase) Decrease in Prepaid Insurance		-
(Increase) Decrease in Prepaid Insurance - Workers' Compensation		-
(Increase) Decrease in Deferred Pension Outflows		360,000.00
Increase (Decrease) in Accounts Payable		(261,201.71)
Increase (Decrease) in Salaries and Benefits Payable		12,290.56
Increase (Decrease) in Sales Tax Payable		(118.89)
Increase (Decrease) in Compensated Absences Payable		(10,970.75)
Increase (Decrease) in Other Postemployment Benefits		3,000.00
Increase (Decrease) in Due to Other Funds		-
Increase (Decrease) in Net Pension Liability		(766,000.00)
Increase (Decrease) in Deferred Pension Inflows		633,000.00
Total Adjustments	$	4,627,508.87
Net Cash Flows from Operating Activities	$	3,567,099.48
Noncash Investing, Capital, and Financing Activities	$	-

Budget to Actual Comparison

FLEET SERVICES FUND 5100 9/20/2018
STATEMENT OF BUDGET AND ACTUAL COMPARISON unaudited
FOR THE QUARTER ENDED JUNE 30, 2018

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Vehicle Rental	$ 2,191,395.50	$ 8,765,582.00	$ 2,165,925.67	$ 8,327,387.73	$ (25,469.83)	$ (438,194.27)
M5 Application - Other Agencies	30,746.75	122,987.00	-	126,535.24	(30,746.75)	3,548.24
Fleet Card - Leased Vehicles	498,399.75	1,993,599.00	580,584.21	2,127,644.16	82,184.46	134,045.16
Fleet Card - Other Agencies	265,094.75	1,060,379.00	279,080.24	1,020,572.94	13,985.49	(39,806.06)
Managed Maintenance - Other Agencies	84,675.25	338,701.00	5,378.86	25,054.89	(79,296.39)	(313,646.11)
Other Revenue	-	-	44,749.15	213,915.19	44,749.15	213,915.19
Total Operating Revenues	$ 3,070,312.00	$ 12,281,248.00	$ 3,075,718.13	$ 11,841,110.15	$ 5,406.13	$ (440,137.85)
OPERATING EXPENSES						
Salaries and Benefits	$ 220,238.00	$ 880,952.00	$ 437,028.44	$ 1,012,123.63	$ 216,790.44	$ 131,171.63
Net Pension Expense	-	-	-	-	-	-
Rent	5,275.00	21,100.00	6,078.33	23,729.30	803.33	2,629.30
Rent - Equipment	889.00	3,556.00	312.31	2,210.03	(576.69)	(1,345.97)
Repairs and Maintenance - Vehicles	240,492.50	961,970.00	301,763.57	1,039,008.91	61,271.07	77,038.91
Repairs and Maintenance - Other	33,750.00	135,000.00	(34,491.92)	55,019.35	(68,241.92)	(79,980.65)
Managed Maintenance - Other Agencies	76,550.00	306,200.00	35,480.84	181,996.15	(41,069.16)	(124,203.85)
Printing	257.50	1,030.00	125.24	655.78	(132.26)	(374.22)
Professional and Technical Services	36,337.50	145,350.00	50,141.05	81,380.65	13,803.55	(63,969.35)
Computer and Systems Services	142.00	568.00	-	546.78	(142.00)	(21.22)
Centralized IT Services	171,187.50	684,750.00	125,395.93	536,671.09	(45,791.57)	(148,078.91)
Communications	600.00	2,400.00	778.99	2,300.93	178.99	(99.07)
Travel	987.50	3,950.00	3,303.34	3,668.90	2,315.84	(281.10)
Fees	-	-	-	2,486.58	-	2,486.58
Other Operating Costs	-	-	-	-	-	-
Supplies and Materials - General	6,200.00	24,800.00	1,265.21	9,862.86	(4,934.79)	(14,937.14)
Supplies and Materials - Parts	42,606.25	170,425.00	98,273.63	229,110.52	55,667.38	58,685.52
Supplies and Materials - Fuel	498,399.75	1,993,599.00	643,547.66	2,080,514.47	145,147.91	86,915.47
Fleet Card - Other Agencies	265,094.75	1,060,379.00	279,080.24	1,020,572.94	13,985.49	(39,806.06)
Employee Development	3,150.00	12,600.00	881.83	4,471.33	(2,268.17)	(8,128.67)
Purchased Services	4,800.00	19,200.00	3,075.52	37,178.87	(1,724.48)	17,978.87
Vehicle License Fees	6,433.00	25,732.00	11,784.30	29,404.80	5,351.30	3,672.80
Telematics Fees	93,930.00	375,720.00	104,592.18	407,729.62	10,662.18	32,009.62
Vehicle Maintenance Management Fees	23,664.00	94,656.00	29,519.09	116,047.24	5,855.09	21,391.24
Insurance	189,250.00	757,000.00	193,260.64	772,598.60	4,010.64	15,598.60
Indirect Costs	84,412.50	337,650.00	95,241.50	380,966.00	10,829.00	43,316.00
Attorney General Fees	-	-	-	-	-	-
Depreciation	1,331,564.25	5,326,257.00	1,328,290.41	4,866,280.39	(3,273.84)	(459,976.61)
Amortization	-	-	-	-	-	-
Other Expenses	-	-	2,516.11	4,983.82	2,516.11	4,983.82
Total Operating Expenses	$ 3,336,211.00	$ 13,344,844.00	$ 3,717,244.44	$ 12,901,519.54	$ 381,033.44	$ (443,324.46)
OPERATING INCOME (LOSS)	$ (265,899.00)	$ (1,063,596.00)	$ (641,526.31)	$ (1,060,409.39)	$ (375,627.31)	$ 3,186.61
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	$ 42,907.50	$ 171,630.00	$ 99,660.36	$ 297,628.60	$ 56,752.86	$ 125,998.60
Non-Operating Revenue (Expense)	-	-	83,485.72	83,485.72	83,485.72	83,485.72
Nonoperating Transfer In (Out)	-	-	(1,791.00)	(4,591.00)	(1,791.00)	(4,591.00)
Rebate to Customers	-	-	-	-	-	-
Electric Vehicle Incentive	-	-	(30,000.00)	(115,000.00)	(30,000.00)	(115,000.00)
Refund to Customers	-	-	(12,040.37)	(12,040.37)	(12,040.37)	(12,040.37)
Interest Expense	(50,589.50)	(202,358.00)	(92,374.89)	(320,009.35)	(41,785.39)	(117,651.35)
Excess Reserve Cash Payback to Fed Gov	-	-	(952,293.00)	(952,293.00)	(952,293.00)	(952,293.00)
Gain (Loss) on Sale of Capital Assets	227,500.00	910,000.00	185,420.69	770,274.24	(42,079.31)	(139,725.76)
Total Nonoperating Revenue (Expenses)	$ 219,818.00	$ 879,272.00	$ (719,932.49)	$ (252,545.16)	$ (939,750.49)	$ (1,131,817.16)
CHANGE IN NET POSITION	$ (46,081.00)	$ (184,324.00)	$ (1,361,458.80)	$ (1,312,954.55)	$ (1,315,377.80)	$ (1,128,630.55)

Footnotes to Financial Statements

FLEET SERVICES FUND 5100 9/20/2018
FOOTNOTES TO FINANCIAL STATEMENTS unaudited
FOR THE QUARTER ENDED JUNE 30, 2018

SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

1. 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%

Changes in Classification:

M5 Application - Other Agencies: An M5 Fleet Management System application rate for other agency owned vehicles was developed in FY 2018. A monthly fee is charged to agencies based on agency-owned fleet inventory count and application use.

Fleet Card - Leased Vehicles: In FY 2018, Fuel was removed from the agency vehicle lease rate (Vehicle Rental) and fuel account was separated out to reflect actual fuel charges.

Managed Maintenance – Other Agencies: In FY 2018, Managed Maintenance repair expenses were removed from Managed Maintenance – Other Agencies, separated out and classified as Other Expenses, and charged back to the customer at actual cost.

LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

2.

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	

ACCOUNTS RECEIVABLE - NON TRADE

3. FY18 and FY17 Accounts Receivable - Non Trade has a balance of $250.00 and $41,125.83 respectively for vehicles sold to agencies.

4. CAPITAL ASSETS

	Balance 7/1/2017	Additions	Deletions	Balance 6/30/18
Land Improvements	$ -	$ -	$ -	$ -
Building Improvements	948,433.09	45,861.25	-	994,294.34
Vehicles	49,457,068.52	14,341,278.13	(9,471,140.75)	54,327,205.90
Equipment	1,809.30	-	-	1,809.30
Infrastructure	157,530.00	-	-	157,530.00
Software	268,570.00	-	-	268,570.00
Total Capital Assets	$ 50,833,410.91	$ 14,387,139.38	$ (9,471,140.75)	$ 55,749,409.54
Accumulated Depreciation/Amortization for:				
Land Improvements	$ -	$ -	$ -	$ -
Building Improvements	(488,784.57)	(51,546.58)	-	(540,331.15)
Vehicles	(22,666,542.30)	(4,806,857.25)	6,839,038.74	(20,634,360.81)
Equipment	(1,809.30)	-	-	(1,809.30)
Infrastructure	(67,909.04)	(7,876.56)	-	(75,785.60)
Software	(268,570.00)	-	-	(268,570.00)
Total Accumulated Depr/Amort	$ (23,493,615.21)	$ (4,866,280.39)	$ 6,839,038.74	$(21,520,856.86)

5. ACCOUNTS PAYABLE - NON TRADE

FY18 and FY17 Accounts Payable - Non Trade has a balance of $2,408,197.52 and $1,716,907.73 respectively for vehicles acquired.

FY18 Accounts Payable - Non Trade balance of $2,408,197.52 includes $952,293.00 for a penalty assessed by the federal government for FY17 excess retained earnings. Fleet Services is working on an appeal with the Attorney General's Office.

6. ELECTRIC VEHICLE INCENTIVE

FY18 Fleet fuel-efficient vehicle replacement incentives for leased vehicles totaled $115,000. Rebate up to $7,000 per vehicle for electric or hybrid models that replace current leased vehicles.

FY17 Fleet fuel-efficient vehicle replacement incentives for leased vehicles totaled $158,000. 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 June 30, 2018.

2019	7,095,535.24
2020	6,091,249.86
2021	4,945,485.75
2022	2,879,228.71
2023	1,180,861.67
Total Payments	$ 22,192,361.23
Interest Amount	(861,788.97)
Principal Amount	$ 21,330,572.26

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 7/1/2017	$ 10,589.67	$ 69,381.08
Increase	-	-
Decrease	(1,589.67)	(9,381.08)
Ending Balance 6/30/18	$ 9,000.00	$ 60,000.00

9. OTHER POSTEMPLOYMENT BENEFITS

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.

Effective FY18, GASB issued Statement No. 75 to establish new accounting and financial reporting requirements for OPEB other than pensions.

The June 30, 2018 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2017 actuarial report as the June 30, 2018 information is not available in adequate time to incorporate in the financial statements, which is allowed by GASB 75.

A single rate of 3.58% was used to measure the total OPEB liability as of June 30, 2017. The single discount rate was based on a municipal bond rate of 3.58% (based on a 20-year Bond Buyer GO Index as of the end of June 2017). The Department of Administration's allocation was determined based on the headcount of active employees and covered spouses eligible to receive health benefits.

The Net OPEB Liability (NOL) is equal to the actuarially determined total OPEB liability less the net position of the OPEB trust fund.

	Deferred OPEB Outflows	Other Postemployment Benefits	Deferred OPEB Inflows
Beginning Balance 7/1/2017	$ -	$ 12,000.00	$ -
Change in Accounting Principle	-	44,000.00	-
Increase	3,000.00	3,000.00	3,000.00
Decrease	-	-	-
Ending Balance 6/30/2018	$ 3,000.00	$ 59,000.00	$ 3,000.00

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, 2017 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2016 actuarial report as the June 30, 2017 information 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 7/1/2017	$ 1,455,000.00	$ 2,078,000.00	$ 152,000.00
Increase	1,095,000.00	1,312,000.00	785,000.00
Decrease	(1,455,000.00)	(2,078,000.00)	(152,000.00)
Ending Balance 6/30/18	$ 1,095,000.00	$ 1,312,000.00	$ 785,000.00

11. NONOPERATING TRANSFER IN (OUT)

Pursuant to M.S. 16B.04 and M.S. 471.59, an intra-agency agreement was signed between Department of Administration (Admin) and Department of Administration (Admin), effective from July 1, 2017 to June 30, 2019. The Office of Enterprise Sustainability (OES) will develop a State Government Sustainability Reporting Tool that will help agencies track and report their sustainability data. In consideration for sustainability services provided, Admin agreed to contribute funds to share in the cost. FSS transferred $2,800 to OES Fund 2001 in December 2017.

2017 session law, YR 17 1st Spec S Chp 4 Sec 42, required Minnesota Management and Budget (MMB) to reduce agency budgets by $4.012 million for the 2018-2019 biennium based on expected savings from employees opting out of SEGIP health insurance coverage. MMB provided Admin's share of the reduction. Admin opted to transfer the entire amount from FY18 appropriations to the general fund. The transfer out amount from Fleet Services fund was $1,791.00.

12. ADJUSTMENTS TO NET POSITION

In FY18, the total prior period adjustments are ($5,076.05).
$0.10 is due to the understatement of Interest Revenue.
$13.01 is due to the overstatement of Employee Development.
($132.03) is due to the understatement of Communication.
($964.25) is due to the understatement of Supplies - Parts.
($290.88) is due to the understatement of Supplies - General.
($3,702.00) is due to the understatement of Vehicle Licensing Fees.

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

13. 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	$	12,897,980.42
Unrestricted Net Position		(573,723.09)
Total Net Position	$	12,324,257.33

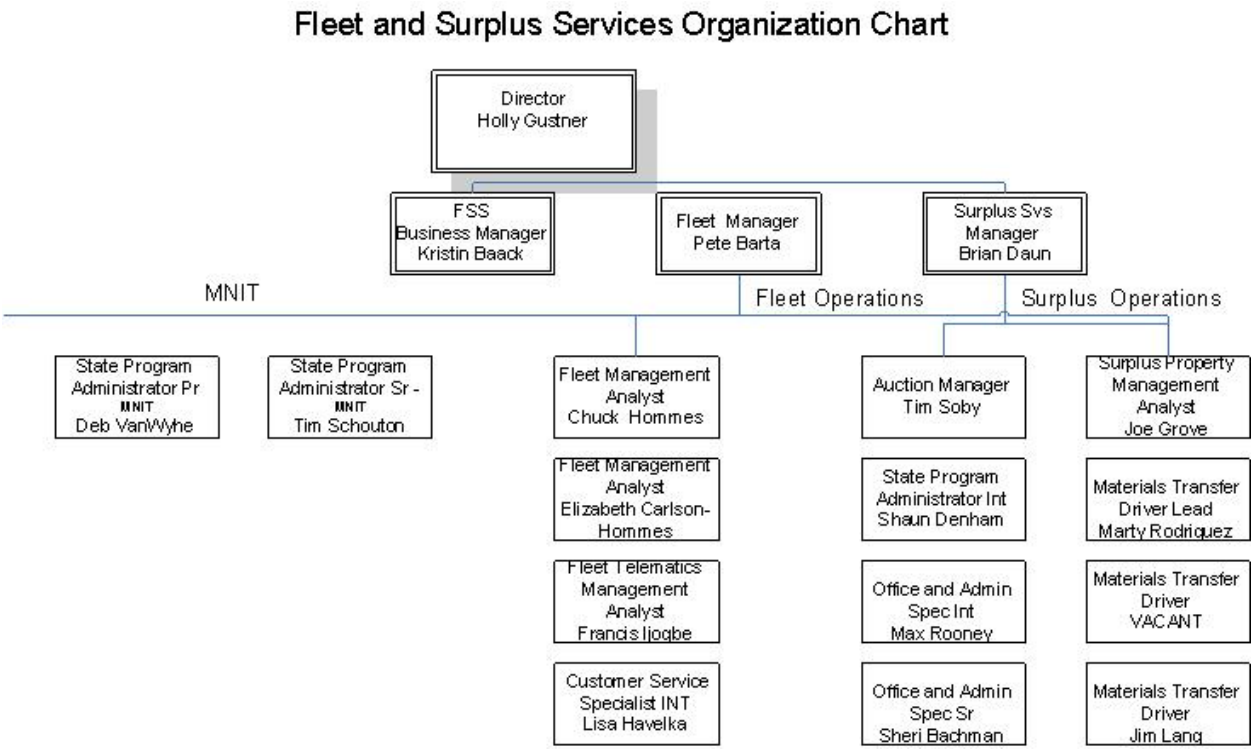
Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	$ 13,185,587.93	$ 13,396,790.33	$ 13,386,210.57	$ 13,229,016.13
Quarterly Net Income (Loss)	216,278.45	(10,579.76)	(157,194.44)	(1,361,458.80)
Adjustments to Net Position (Note 12)	(5,076.05)	-	-	-
Change in Accounting Principle	-	-	-	(44,000.00)
Ending Retained Earnings	$ 13,396,790.33	$ 13,386,210.57	$ 13,229,016.13	$ 11,823,557.33
Add: Capital Contributions	$ 500,700.00	$ 500,700.00	$ 500,700.00	$ 500,700.00
Reconciliation to Total Net Position	$ 13,897,490.33	$ 13,886,910.57	$ 13,729,716.13	$ 12,324,257.33

The implementation of GASB 68, "Accounting and Financial Reporting for Pensions," which required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions, has caused many funds to end the fiscal year in a deficit net position.The actuarially determined amounts are likely to vary significantly from year to year and are managed by the retirement systems and state Legislature to ensure the defined benefit plans are adequately funded to pay plan benefits to employees participating as they become due. For these reasons, the state does not include the pension-related liabilities or deferred inflow and outflows of resources in the rate-setting process for managing these funds as long as the funds are contributing the statutory required contributions. The amounts will continue to be monitored by the retirement systems administering these plans and the state Legislature.

Supporting Information

Organization Chart



Personnel

At July 1, 2018, Fleet and Surplus Services' staff will consist of 18 FTEs including 2 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 7.75 full time positions. There is no staff increase in FY 2019.

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, secure transports 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, secure transport, 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 38)
- Insurance costs ($385 annually)
- Administrative costs ($665 annually)

Calculations:

- **Maintenance**
    - Maintenance = CY 2017 total maintenance cost by vehicle type plus 1% inflation plus $8.26 vehicle handling fee (See chart on page 38)
- **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 2019 Monthly Maintenance Rate By Vehicle Type							
Category	Monthly Repair Cost	Monthly Rate 1% Inflation	Vehicle Handling Fee Added $8.26	Vehicle CT	Monthly	Annual	Mthly Maint * 60 Avg Life Mths
Auto/Hybrid	$ 44.05	$44.49	$52.75	763	$40,246.36	$482,956.34	$3,164.85
Specialty ADA	$ 138.37	$139.75	$148.01	14	$2,072.15	$24,865.80	$8,880.64
Law Enforcement	$ 54.33	$54.88	$63.14	165	$10,417.39	$125,008.70	$3,788.14
Med/Heavy Truck	$ 67.74	$68.42	$76.68	129	$9,891.63	$118,699.57	$4,600.76
Mini/SUV/LT Truck	$ 37.95	$38.33	$46.59	993	$46,264.83	$555,177.98	$2,795.46
Electric Sedan	$ 21.52	$21.73	$29.99	11	$329.91	$3,958.97	
Misc Truck-Vocational Use	$ 627.00	$633.27	$641.53	3	$1,924.60	$23,095.23	$38,492.05
Misc. Heavy Duty Truck	$ 360.33	$363.94	$372.20	1	$372.20	$4,466.37	
				2079	$111,519.08	$1,338,228.96	
Maintenance Monthly Rate = CY 2017 ARI Repair Costs by vehicle type + Vehicle Handling Fee $8.26 + 1% Inflation 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 FSS.

- **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
  - M5 Bulk Fuel Module – agency owned bulk fuel tank electronic fuel tracking and reporting system

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 is $11.88 per vehicle

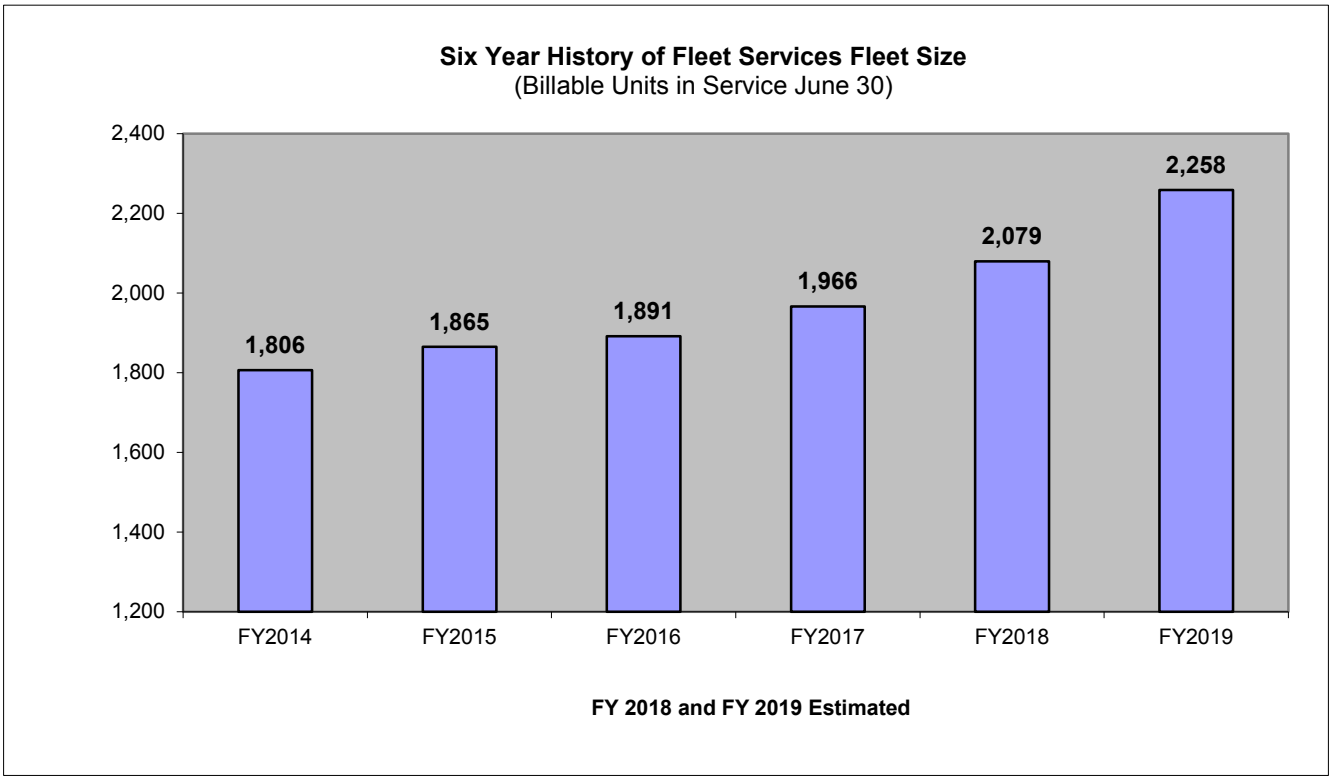
Admin Fee - Agency Owned Vehicles			
Expense	**Managed Maintenance**	**M5 Company Application**	**M5 Admin Application**
Salaries	**$6,608**	**$21,596**	**$5,933**
Rent - Bldg	$236	$236	$118
Rent - Equipment	$25	$25	$13
Repairs - Other	$312	$421	$211
Managed Maintenance Repairs - Other Agencies - ARI	$184,363	$0	$0
Professional/Technical	$225	$2,860	$0
Computer Services	$7	$0	$0
Central IT Services	$6,588	$98,689	$13,456
Communications	$27	$27	$0
Employee Development	$81	$2,200	$15
ARI Managed Maint Fees $4 per vehicle	$7,824	$0	$0
Supplies - Shop & Office	$205	$205	$102
Fleet Card - Other Agencies - Voyager	$0	$0	$0
Statewide & Agency Indirect Costs	$2,985	$0	$0
Total	**$209,484**	**$126,259**	**$19,848**
Revenue			
Fleet Card - Other Agencies - Voyager			
Managed Maintenance - Other Agencies - ARI	$184,363		
Agency Owned Vehicles	163		767
M5 Application - Other Agencies			
Total Basis for Rates	$25,121	$126,259	$19,848
Admin Fee Per Vehicle	$154.12		$25.88
Admin Fee Per Vehicle - Monthly (Breakeven)	$12.84		
Admin Fee Per Vehicle - Monthly Actual Charge	$11.88		
Admin Fee Bulk Fuel - Annual			$4,381
Admin Fee Agency M5 Company 65% DNR - Annual		$82,069	
Admin Fee Agency M5 Company 35% DPS - Annual		$44,191	
In FY 2018 an M5 Company Application Rate was established for costs related to the Fleet Management system M5 use for agencies with owned vehicles within a separate M5 company application. In FY 2019 a Bulk Fuel module rate of $4,381 was developed for agencies utilizing the Bulk Fuel Module in M5. The Agency Admin Application per vehicle annual fee of $25.88 is proposed for agency owned vehicles identified in the Admin company of M5 in FY 2019 (up 2.86%).			

Miscellaneous Charges

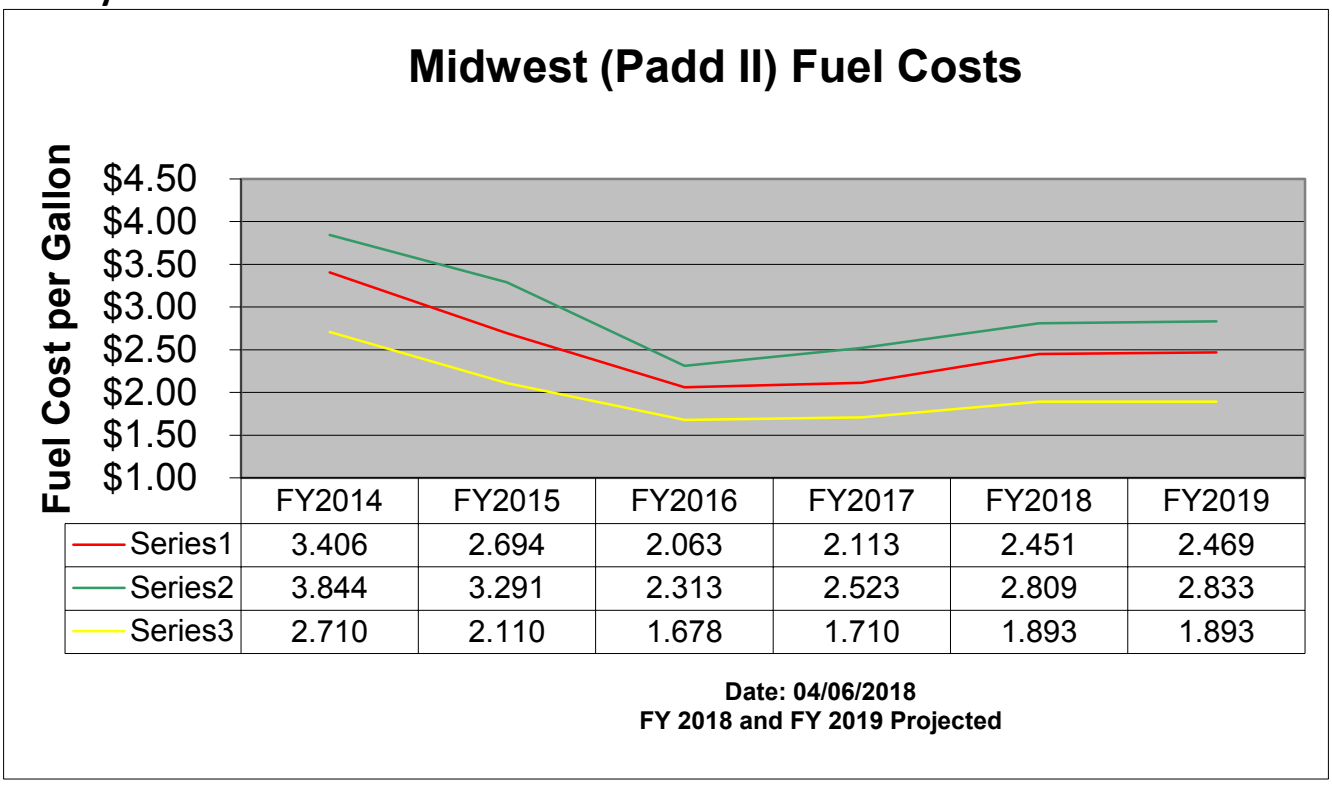
- Agency may be charged for:
  - Items missing from vehicles at replacement cost or anticipated loss from sale.
  - Mechanical repair work due to misuse, abuse, or neglect of equipment.
  - Smoking in the vehicle – cost of smoke removal and/or repairing burns in upholstery.
  - Vehicles turned in with unreported body damage will be assessed up to the $500 insurance deductible.
- Returned vehicle body damage, if repaired – $500 insurance deductible.
- Early Lease Termination. A $500.00 early termination fee will be assessed if a vehicle is turned in prior to the lease expiration date. In addition, 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 fuel cards for vehicles leased to Nicollet County, Reach Academy, and Minnesota State Colleges 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 2018). Source: EIA http://www.eia.gov/forecasts/steo/query/

FY 2019 Quarterly Fuel Price Projections							
		Gasoline	Diesel			Gasoline	Diesel
2018	Jan	2.47	3.02	2018	Apr	2.58	2.93
2018	Feb	2.45	3.05	2018	May	2.61	2.89
2018	Mar	2.49	2.97	2018	Jun	2.61	2.87
2018	Apr	2.58	2.93	2018	Jul	2.56	2.84
2018	May	2.61	2.89	2018	Aug	2.56	2.84
2018	Jun	2.61	2.87	2018	Sep	2.53	2.87
2018	Jul	2.56	2.84	2018	Oct	2.49	2.86
2018	Aug	2.56	2.84	2018	Nov	2.39	2.87
2018	Sep	2.53	2.87	2018	Dec	2.32	2.85
2018	Oct	2.49	2.86	2019	Jan	2.27	2.81
2018	Nov	2.39	2.87	2019	Feb	2.31	2.77
2018	Dec	2.32	2.85	2019	Mar	2.45	2.81
1st quarter Average		**2.50**	**2.90**	**2nd Quarter Average**		**2.47**	**2.85**
		Gasoline	Diesel			Gasoline	Diesel
2018	Jul	2.56	2.84	2018	Oct	2.49	2.86
2018	Aug	2.56	2.84	2018	Nov	2.39	2.87
2018	Sep	2.53	2.87	2018	Dec	2.32	2.85
2018	Oct	2.49	2.86	2019	Jan	2.27	2.81
2018	Nov	2.39	2.87	2019	Feb	2.31	2.77
2018	Dec	2.32	2.85	2019	Mar	2.45	2.81
2019	Jan	2.27	2.81	2019	Apr	2.53	2.81
2019	Feb	2.31	2.77	2019	May	2.60	2.82
2019	Mar	2.45	2.81	2019	Jun	2.63	2.85
2019	Apr	2.53	2.81	2019	Jul	2.62	2.86
2019	May	2.60	2.82	2019	Aug	2.60	2.88
2019	Jun	2.63	2.85	2019	Sep	2.54	2.91
3rd Quarter Average		**2.47**	**2.83**	**4th Quarter Average**		**2.48**	**2.84**

DEPARTMENT OF ADMINISTRATION
FLEET SERVICES

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

DEPARTMENT OF ADMINISTRATION
FLEET SERVICES

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:

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- 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.
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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 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018
(All Figures in 000's)

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

PART I 2 CFR 200 R.E. BALANCE			
2 CFR 200 R.E. BALANCE July 1, 2017 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)			669
Adjustments (e.g. Contrib. Capital)			32
Adjusted Retained Earnings Balance			701
FY18 Retained Earnings Increase (Decrease) Per CAFR			
2 CFR 200 Revenues			
Operating Revenue		10,862	
Non Operating Revenue		-	
Total Revenues		10,862	
Less Expenditures (Actual Costs):			
Total Operating Expenses per State's Financial Report		(8,698)	
Other Expenses			
Less Depreciation Expense			
Less 2 CFR 200 Unallowable costs:			
Capital Outlay		-	
Projected Cost Increases/Replacement Reserve		-	
Unallowable excess RE balance Refund		-	
Bad Debt		-	
GASB68 Net Pension Liability Adjustment		138	
GASB75 Net OPEB Liability Adjustment		314	
Total Expenditures		(8,246)	
Plus 2 CFR 200 Allowable costs:			
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		(8,246)	
Plus 2 CFR 200 Adjustments:			
Imputed Interest Earnings on Monthly Average Cash Balance		38	
Other		-	
Total Adjustments		38	
FY18 Net Increase (Decrease) to Retained Earnings Balance per CAFR		2,654	
2 CFR 200 R.E. BALANCE June 30, 2018	A)		3,355
Allowable Reserve	B)	1,374	
Excess Balance (A)-(B)		1,981	

(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, at the request of the cognizant agency 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.)

MINNESOTA

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

MANAGEMENT ANALYSIS &
DEVELOPMENT DIVISION / ENTERPRISE
FOR YEAR ENDING JUNE 30, 2018 **TRAINING & DEVELOPMENT**
(All Figures in 000's) **FUND 5200**

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE			
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			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, 2018	C)		62
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2017			
ADJUSTMENTS:			
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		(229)	
Adjustment Accumulated Prior Year Imputed Interest		(32)	
Current Year Imputed Interest Adjustment		(38)	
FY12 Federal Retained Earnings payback		153	
FY12 State Portion of Excess Retained Earnings		531	
Accumulated Prior Years GASB68 Adjustment		(2,342)	
FY18 GASB68 Net Pension Liability Adjustment		(138)	
FY18 GASB75 Beginning Balance Adjustment		(114)	
FY18 GASB75 Net OPEB Adjustment		(314)	
Total Adjustments			(2,535)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2018	D)		(2,535)
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)			882
			882
Check Figure			-

DESCRIPTION	AMOUNT	COMMENTS
FY1998 PPD Adjustment	(30)	per FY04 A-87 MA Fund 890
FYpre2004 PPD Adjustment	17	per prior period,
FYpre2004 Imputed Interest	(119)	interest earned on excess retained earnings
FY2004 Imputed Interest	(3)	interest earned on excess retained earnings
FY2005 Imputed Interest	(5)	interest earned on excess retained earnings
FY2006 Imputed Interest	(12)	interest earned on excess retained earnings
FY2007 Imputed Interest	(21)	interest earned on excess retained earnings
FY2008 Imputed Interest	(20)	interest earned on excess retained earnings
FY2008 PPD Adjustment	1	per FY08 A-87 HRD Fund 200
FY2009 Imputed Interest	(16)	interest earned on excess retained earnings
FY2010 Imputed Interest	(6)	interest earned on excess retained earnings
FY2011 Imputed Interest	(4)	interest earned on excess retained earnings
FY2012 Imputed Interest	(4)	interest earned on excess retained earnings
FY12 Federal Retained Earnings payback	153	cummulative list of prior period adjustments
FY12 State Portion of Excess Retained Earnings	531	cummulative list of prior period adjustments
FY2013 Imputed Interest	(9)	interest earned on excess retained earnings
FY2014 Imputed Interest	(3)	interest earned on excess retained earnings
FY2015 Imputed Interest	(3)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(2,529)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	257	change in deferred liability from CAFR
FY2016 Imputed Interest	0	interest earned on excess retained earnings
FY16 GASB68 Net Pension Liability Adjustment	518	change in deferred liability from CAFR
FY2017 Imputed Interest	(4)	interest earned on excess retained earnings
FY17 GASB68 Net Pension Liability Adjustment	(588)	change in deferred liability from CAFR
FY2018 Imputed Interest	(32)	interest earned on excess retained earnings
FY18 GASB68 Net Penstion Liability Adjustment	(138)	change in deferred liability from CAFR
FY18 GASB75 Beginning Balance Adjustment	(114)	adjustment from CAFR
FY18 GASB75 Net OPEB Adjustment	(314)	change in deferred liability from CAFR
Adjustment Accumulated Prior Year Imputed Interest	(38)	Adjustment to Accumulated Prior Year Imputed Interest - Change in calculation method
	(2,535)	
	-2535000	

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

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

MANAGEMENT AND BUDGET
MANAGEMENT ANALYSIS AND DEVELOPMENT

Minnesota Management and Budget
Management Analysis and Development
Revolving Fund

FY 2019
Business Plan

May 22, 2018
Ryan Church, Enterprise Director
Minnesota Management and Budget
Management Analysis and Development
Centennial Office Building, Room 300
658 Cedar Street,
Saint Paul, Minnesota 55155
Phone: 651-259-3801
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mn.gov/mmb/mad

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MAD's organization chart **11**

Rate request

Management Analysis and Development (MAD) proposes to maintain our hourly rate of $140 for consulting services in FY 2019. This rate is in the low range of hourly rates charged by private sector providers of similar consulting services, and, as always, agencies are not obligated or required to contract with MAD.

We 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 the same as 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 as well as public K-12 and higher education. We have worked on hundreds of projects with all departments, most agencies, many boards, units of local government, and educational institutions. We also play a role in supporting and strengthening management practices across the enterprise of state government.

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, especially demand for large-scale survey and project management consulting engagements.

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

	FY 2015	FY 2016	FY 2017	FY 2018 – projected
MNsure	$2,457,220	$1,581,707	$1,143,675	$123,024
Non-MNsure	$2,194,670	$2,548,959	$3,175,629	$3,668,555
Total	$4,651,890	$4,130,666	$4,319,304	$3,791,579

The current staffing level is 19.4 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 project 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:

- 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 2018 is 63 percent of all contracts.
- Retained earnings are an important measure. In the proper range, they reflect a healthy business with adequate demand, responsible spending, and a competitive rate.
- 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 2018

- In FY 2018, MAD consultants and vendors worked on approximately 135 consulting projects, with contracts ranging from seven 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 initiatives for early childhood development, services for youth with disabilities, drug abuse treatment and prevention, employment of people with disabilities (in state government and the private sector), ethanol, and water reuse. We also provided similar facilitation and collaboration consulting for the Governor's Office (under contract with state agencies) on opioids, pollinator protection, flood water diversion, and freight rail.
- MAD's analytical study and program evaluation practice remained strong in FY 2018, with well-regarded projects for the Department of Public Safety's State Fire Marshal Division, Department of Revenue, Department of Human Services (DHS), and Minnesota Department of Education (MDE). MAD conducted surveys and analyzed survey data for clients including the Minnesota Department of Health (MDH), Minnesota IT Services, Minnesota Department of Transportation (MnDOT), and DHS.
- MAD provided significant consulting services for clients' legislative studies in FY 2018, including coordinating task forces, gathering stakeholder feedback, providing analytical services, and drafting reports. Clients on these projects included MDE's Special Education Division, DHS' Disability Services Division, DHS' Deaf and Hard of Hearing Services Division, MDH's Office of Health Information Exchange, and MnDOT.

- MAD's strategic, operations, and business planning practice also remained strong this year. For planning projects in particular, we can tailor our consulting engagements to meet the needs and budgets of our clients—from facilitating a two-day strategic planning retreat to partnering with a client to develop a completely new plan for their organization or service. In FY 2018, we provided planning services to several organizations with relatively small budgets, including the Perpich Center for Arts Education, the Council on Asian Pacific Minnesotans, and the Commission of Deaf, DeafBlind, and Hard of Hearing Minnesotans. We also provided planning services to larger organizations, such as the Department of Public Safety's Driver and Vehicle Services, MnDOT's Commercial Vehicle Operations, the Department of Administration's Minnesota Multistate Contracting Alliance for Pharmacy, the Public Employees Retirement Association, and the University of Minnesota Alumni Association.
- MAD continued to help state agencies implement Results-Based Accountability (RBA). In addition to conducting specific training and workshops, MAD assisted clients with developing and implementing RBA approaches. Demand for MAD's condensed RBA training session has been strong among state agencies and local governments, and we anticipate offering it next fiscal year.
- MAD expects to end FY 2018 on strong financial footing. For the second time since we stopped receiving a general fund allocation, MAD revenues are expected to exceed expenses (in part because of a lean staff complement in the first months of FY 18.)

Challenges in FY 2018

- We continue to develop the capacity and institutional knowledge of newer consultants who have been hired to replace retiring and other departing staff. Over half of our consultants were hired within the last three years.
- 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 eight percent on only the first $75,000 of project cost. (In 2016, we adjusted this to eight 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 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 and FY 2018, 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.
- In mid-FY 2018, we moved our offices from the Administration Building to the Centennial Office Building, resulting in unplanned expenses and reduced billable percentages for the team during the move period. Despite the initial challenges, we think this move will benefit our organization over time through reduced rent costs and more informal connections with our MMB colleagues.

- In FY 2018, we had a slight increase (two percent) in the percentage of repeat business, countering the general downward trend we've noted in recent years. This is a business metric we track closely, because repeat business is critical to our success. We receive consistently positive evaluations from both repeat and new clients, suggesting that any decline in repeat business is not due to dissatisfaction. Client retirements will require that we do more to market our services to potential clients who may not know about us.

Challenges in FY 2019

- In 2018, Minnesota will elect a new governor. This will affect MAD in a several ways, presenting challenges and opportunities:
    - MAD serves a key role in establishing the transition office for the incoming governor and administration. Our director and business manager will likely spend a significant part of their time in FY 2019 ensuring a smooth transition. MAD will not receive compensation for this work, and we anticipate that the capacity of MAD's director to provide billable consulting services will be lower than in previous years.
    - Uncertainty about the incoming administration's goals and priorities may lead to a reduction in business for a period of months leading up to and after the election.
    - 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.
    - MAD will have opportunities to support agencies and the incoming administration, which may result in additional consulting engagements.
- Staff and leadership changes at MAD mean that we will need to focus on our own organizational and professional development in FY 2019. Additionally, we will need to effectively respond to changes in state government by matching staff availability and skills to client needs. Balancing our internal organizational needs with meeting our clients' needs will require maintaining high productivity throughout the fiscal year.
- Continued 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.)
- 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 related businesses. It is critical that MAD be as close to that level as possible so that we can weather both predictable variables that create uncertainty (such as elections) and other factors that affect sales.

- In FY 2019, we plan to issue a new request for proposals for our management consulting master contract. We anticipate spending considerable time developing the request, ensuring that a wide range of management consulting firms have the opportunity to submit a proposal, and vetting firms.

Financial status

We expect to end FY 2018 with approximately $948,522 in retained earnings, which is just under two months' operating capital.

Summary of proposed rate

- For FY 2019, MAD proposes a rate of $140 per consultant hour for MAD consulting.
- For FY 2019, MAD proposes an eight percent contract management fee for third-party contracts, with a cap 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 2019.

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 in FY 2019, resulting in a slight operating loss. We increased our rate in FY 2016 and in FY 2018; though neither rate increase was detrimental to our business, we believe it is prudent not to increase our rate this fiscal year.
- 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 $3,900,000 in business in FY 2019.
- 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 2018 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.
- If revenues are less than projected, we will 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. MAD 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 client 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, qualitative and quantitative data collection and analysis, 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, assessing organizational structure and operations, 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 2018, 63 percent of MAD's clients were repeat customers.

Table 2: Top five customer agencies

Customer	FY 2018 actual revenue through 3/31	Percent of revenue
DHS	$1,323,014	34%
Health	$643,191	16%
MnDOT	$381,101	10%
DNR	$333,905	8%
MDE	$219,695	6%

The top five customer agencies accounted for 74 percent of the division's business in FY 2018. In recent years, MAD's top five client agencies accounted for 60 to 75 percent of annual sales.

Marketing strategy

MAD's primary strategy is to tailor our marketing efforts (and our consulting) to address the needs of our clients. Our current marketing activities include providing clear, up-to-date information about our services on our website, sending a 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 and other State resources on our website to increase awareness of the resources available to clients.

Customer input

MAD gathers 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 2018 clients) indicated that 98 percent of respondents believed the engagement made a positive contribution to the organization, and 98 percent were satisfied or very satisfied overall with MAD's services. The evaluations had a 70 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, EAP's Organizational Health consulting, and the Bureau of Mediation Services. 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 currently available among MAD staff.

Table 3: Sales by MAD and external partners (master contract), FY 2016–2018

Fiscal year	MAD consulting	Master contract vendors
FY 2016	$1,828,564	$4,130,666
FY 2017	$1,721,065	$4,319,304
FY 2018 (projected)	$2,163,484	$3,791,579

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 to state agencies through MAD's master contract.

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
Improve Group	$115	$300
Karen Lanson	$290	$290
Lanterna Consulting, Inc.	$135	$225
North Highland	$120	$220
Project Consulting Group, Inc.	$90	$175
PFM	$110	$285
Public Sector Consultants	$70	$250

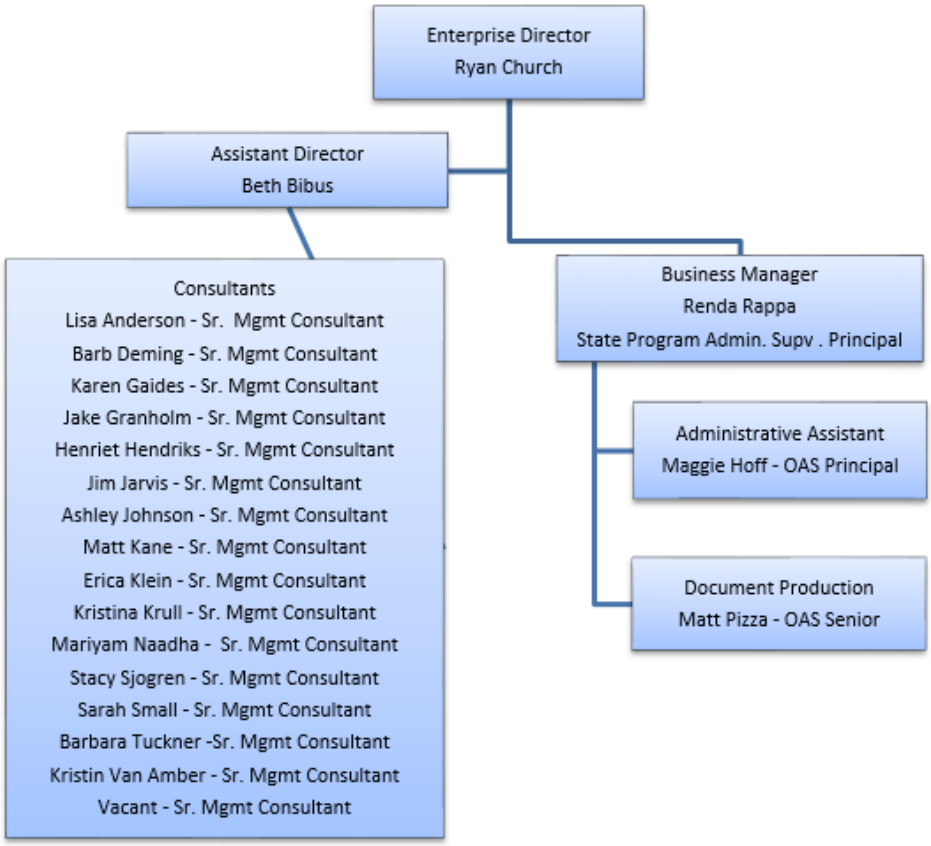
Organization name	Low	High
Trissential	$100	$250
Wilder Research	$31	$264

MAD's hourly rate is at the lower end of consulting firms in this comparison, although not the lowest. All but two 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 thirteen comparison firms, ten have lower low rates but none have lower high rates. Our rates are within reasonable boundaries compared to the management consulting market in the Twin Cities and to other firms that serve state agencies.

Expected effect of pricing

Based on MAD's rate matrix, the breakeven rate is $140.69 for breakeven revenues of $6,562,888. With the requested hourly rate of $140, MAD anticipates a slight decrease in retained earnings. Projected retained earnings for FY 2019 are $916,162. This is a $32,360 decrease from FY 2018.

MAD's organization chart



MANAGEMENT AND BUDGET
ENTERPRISE TALENT DEVELOPMENT

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

FY 2019
Business Plan

Centennial Office Building, 458 Cedar
Saint Paul, Minnesota 55155
mn.gov/mmb/etd

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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.*

Overview of Business Model

FY 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 involved 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.

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 FY 2019, MMB will use interagency agreements to collect $33.67 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 project staff, IT staff to support the Electronic Learning Management (ELM) system, eLearning development, engagement survey, guiding principles, 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 2019, MMB will also continue to use a per participant rate for training courses. This includes, for example, Supervisor and Manager Core, Emerging Leaders Institute, Senior Leadership Institute, Retirement Seminar and open enrollment courses.

In FY18 plans were made for a half day training on the newly developed Guiding Principles. This new training well be launched in FY 2019, and will be required of all supervisors and managers.

Depending on the outcome of this legislation, we will update the FY 19 per participant required training estimates for: sexual harassment prevention, diversity and inclusion, and investigative training.

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

Schedule A – FY 18 & FY 19 Per Employee Shared Billing

Agency	FY 18 per employee costs	FY 19 per employee costs	FY 19 Costs by quarter
DHS	$298,035.00	$235,892.02	$58,973.01
MnDOT	$215,158.00	$168,451.01	$42,112.75
Corrections	$195,647.00	$148,922.41	$37,230.60
DNR	$104,670.00	$77,878.71	$19,469.68
MN.IT	$99,793.00	$76,666.59	$19,166.65
DPS	$86,949.00	$66,531.92	$16,632.98
Health	$69,452.00	$52,289.51	$13,072.38
DEED	$62,068.00	$45,420.83	$11,355.21
Revenue	$60,815.00	$46,430.93	$11,607.73
Vet's Affairs	$60,636.00	$46,801.30	$11,700.33
MPCA	$38,440.00	$28,552.16	$7,138.04
Agriculture	$22,375.00	$17,441.06	$4,360.27
Admin	$21,614.00	$17,037.02	$4,259.26
DOLI	$20,630.00	$15,622.88	$3,905.72
Education	$16,960.00	$12,760.93	$3,190.23
Military Affairs	$15,931.00	$14,478.10	$3,619.53
Commerce	$15,394.00	$11,380.46	$2,845.12
Housing	$10,740.00	$8,451.17	$2,112.79
MMB	$10,472.00	$8,249.15	$2,062.29
OHE	$5,000.00	$5,000.00	$1,250.00
IRRRB	$5,000.00	$5,000.00	$1,250.00
Human Rights	$5,000.00	$5,000.00	$1,250.00
BMS	$5,000.00	$5,000.00	$1,250.00
Governor's Office	$5,000.00	$5,000.00	$1,250.00
Total	$1,336,000	$1,124,258.16	$281,064.54

Schedule B – Per Participant FY 19 Billing

Financial Revenue and Sources - Projection for FY 2019 - Per Participant Rate

ETD Fee-based Courses

	Sessions	Participants per session	Price per Participant (b)	Total Revenue
Core Training:				
Management Core (4 days)	5	25	$ 845	$ 105,625
Supervisory Core (6 days) Sm Session	2	40	$ 845	$ 67,600
Supervisory Core (6 days) Lg Session	4	80	$ 845	$ 270,400
HR Core	2	35	$ 275	$ 19,250
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	36	$ 3,740	$ 269,280
Senior Leadership Institute (SLI - cohort)	1	28	$ 4,070	$ 113,960
Required D and I Training II and Prev. Sex. Harassment II				
D and I required of Managers, Supervisors	171	30	$ 150	$ 769,500
Preventing Sex. Harassment required of Managers and Supervisors	171	30	$ 150	$ 769,500
Enterprise Values Training				
Half Day for Supervisors/Managers	171	30	$ 150	$ 769,500
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				$ 3,552,029
Contracted Services - Individual Consulting and Master Vendor Contracts				$ 258,304
Training Center Revenue				$ -
Total Projected FY'19				**$ 3,810,333**

* includes material costs

Successes and Challenges - Review of 2018

FY 2018 brought many challenges to ETD related to the enormous growth it subsequently experienced. It was taxing for staff to ensure strong ongoing operations related to its regular schedule of courses while simultaneously implementing new initiatives such as the required Diversity and Inclusion training for all supervisors, managers, and HR personnel. Staff worked hard to deliver services, register participants, execute contracts, and provide financial accounting related to the fee per participant model during a period of rapid change.

ETD transition plans called for the hiring of several key new positions in addition to existing staff, but delays were experienced in creating and ultimately filling these positions, including a training coordinator (hired in September), digital developer (hired in December), an ELM training administrator (hired in January), a communications specialist (hired in April) a business manager (still not filled), and a talent manager (still not filled). In addition, the ETD Planning and Implementation director position was vacated in September, and a replacement was not hired until January of 2018. Despite turnover and hiring delays, ETD:

- Saw a 260% increase in classroom participants in FY 2018 over FY 2017, with 7,055 participants total and 249 live classes.
- Successfully launched in December the statewide "Acknowledgement of Prohibition of Sexual Harassment Policy" via ELM in an eLearning version, with 35,455 employees completing it.
- Provided training in over 20 locations in greater Minnesota.
- Developed and implemented a new Diversity and Inclusion training program, training over 4,000 leaders in a 9 month time frame.
- Trained over 150 staff to deliver Prevention of Sexual Harassment Training to all leaders across the Executive Branch.

Other successes include:

- A successful year of training operations
- Strong financial position at the end of FY 18
- 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, and ensuring accessibility
- Upgrade to Enterprise Learning Management System successful
- Expanded Emerging Leaders Institute, and revamped Strategic Effectiveness for Aspiring Leaders (SEAL) program. Continued delivery of existing training programs, with an increase in participation across the board.
- Major work begun on a variety of new initiatives, including revamping of Supervisor and Manager Core Programs, reviving HR core, launching Respect In the Workplace Training, developing Statewide Guiding Principles, and creating an Enterprise Engagement Survey.

Opportunities for 2019

ETD's first year of operations as a new division of MMB reaffirmed a statewide need to provide employee development, talent management, and organizational development across executive branch agencies. As a result of successful models of programming and training this past year, we anticipate the following for 2019:

- Develop a series of hybrid and virtual learning opportunities for state employees
- Coordinate training on compliance related topics
- Further expand our eLearning footprint
- Offer more Policy and Review Acknowledgments via ELM
- Incorporate Enterprise Guiding Principles in performance management practices
- Relaunch HR Core
- Implement Employee Engagement programs and supplemental resources
- Streamline Leadership Institutes to support multicultural and multigenerational needs
- Facilitate appropriate best-practices and topical learning via Train-the-Trainer model

The core of ETD is to improve our ability to recruit and retain state employees in a shrinking labor market and improve the efficiency and effectiveness of services Minnesotans rely on. We believe the abovementioned initiatives will support those efforts as we continue to provide high-quality services to state employees and prove the validity of the enterprise wide approach.

Financial Status – History and Pro Forma

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed	$ CHANGE FY17/FY18	% CHANGE FY17/FY18
Operating Revenues	**$ 1,798,202**	**$ 1,601,554**	**$ 1,514,501**	**$ 2,076,799**	**$ 4,564,278**	**$ 4,934,591**	**$ 370,313**	**8.11%**
Operating Expenses								
Salaries & Benefits	$ 722,340	$ 709,267	$ 586,881	$ 949,964	$ 1,273,036	$ 1,921,000	$ 647,964	**50.90%**
Space Rental	$ 78,154	$ 91,662	$ 113,638	$ 95,219	$ 183,973	$ 178,973	$ (5,000)	**-2.72%**
Printing & Advertising	$ 14,089	$ 16,544	$ 13,510	$ 9,723	$ 88,878	$ 100,000	$ 11,122	**12.51%**
Prof/Tech Services	$ 730,651	$ 602,045	$ 316,271	$ 574,498	$ 1,652,000	$ 1,710,113	$ 58,113	**3.40%**
Vendor <$25k (Interperting Services)	$ 7,796	$ 19,350					$ -	
IT/Prof/Tech O/S Vendor				$ 22,333	$ 35,000	$ 40,000	$ 5,000	**14.29%**
Computer & Systems	$ 28,376	$ 26,904	$ 64,715	$ 23,412	$ 83,380	$ 100,000	$ 16,620	**19.93%**
Communications	$ 1,013	$ 980	$ 1,592	$ 1,121	$ 6,360	$ 8,000	$ 1,640	**25.79%**
Travel (in-state)	$ 12,629	$ 2,909	$ 1,250	$ 1,000	$ 9,183	$ 7,000	$ (2,183)	**-23.77%**
Travel (out-of-state)	$ 842	$ 1,008		$ 528			$ -	
Employee Development	$ 4,336	$ 7,491	$ 1,328	$ 763	$ 11,244	$ 133,068	$ 121,824	**1083.46%**
IT Control Services					$ 200,000	$ 350,000	$ 150,000	**75.00%**
Gener Mgmt-Fiscal Services	$ 7,150	$ -		$ 20,280	$ 30,000	$ 30,000	$ -	**0.00%**
Supplies	$ 210,697	$ 97,583	$ 134,821	$ 99,221	$ 201,160	$ 301,160	$ 100,000	**49.71%**
Equip	$ 80	$ -	$ 1,276	$ 1,220	$ 19,971	$ 65,000	$ 45,029	**225.47%**
Statewide Indirect Costs	$ 740	$ 11,828	$ 14,499	$ 3,527	$ 35,038	$ 60,038	$ 25,000	**71.35%**
Other Operating Costs	$ 41,893	$ 90,637	$ 85,158	$ 13,455	$ 92,770	$ 250,770	$ 158,000	**170.31%**
Pmt To Indiv-Spec Costs Paid to Vndrs	$ 156	$ -	$ -	$ -	$ 1,211	$ 1,211	$ -	**0.00%**
Equipment - Non Capital	$ 4,684	$ 94,684		$ 1,270			$ -	
Total Operating Expenses	**$ 1,865,626**	**$ 1,772,891**	**$ 1,334,939**	**$ 1,817,532**	**$ 3,923,204**	**$ 5,256,333**		**33.98%**
Operating Income (Loss)	**$ (67,424)**	**$ (171,337)**	**$ 179,562**	**$ 259,268**	**$ 641,074**	**$ (321,742)**		**147.26%**
Non-Operating Revenues(Expenses)								
Other Grants (Bush Foundation)	$ 5,000	3,039	-		-		-	
Dist. Of Amts Collect (Federal Liability pay	$ (3,054)	-	-		-		-	
Total Non-Operating Revenues(Expenses)	**$ 1,946**	**$ 3,039**	**-**		**-**		**$ -**	
Change in Net Position	**$ (65,478)**	**$ (168,298)**	**$ 179,562**	**$ 259,268**	**$ 641,074**	**$ (321,742)**		
Net Position, Beginning Period	472,500	233,655	(667,201)	(487,639)	(228,371)	1,197,203		
Fiscal Adjustment to Retained Earnings	(173,367)	(732,558)	-		784,500.00			
Operating Income(Loss)	(65,478)	(168,298)	179,562	259,268	641,074	(321,742)		
Net Position, Ending Period	**233,655**	**-667,201**	**-487,639**	**-228,371**	**1,197,203**	**875,461**		
		2 Mos R/E Required				$876,055		
		Over(Shortfall)				-594		

Summary of FY 2019 Projected Revenues/Expenses

	Revenue :	"Per Participant Rate" Proposed	"Per Employee Rate" Proposed	TOTAL
	Open enrollment classes	$3,552,029		$3,552,029
	Interagency Agreements	$258,304	$1,124,258	$1,382562
	Total Revenue	**$3,810,333**	**$1,124,258**	**$4,934,591**
	Expenses:			
41000-41070	Salaries & Benefits	**1,150,000**	**771,000**	**1,921,000**
41100	Space Rental	178,973		178,973
41110	Printing & Advertising	75,000	25,000	100,000
41130	Prof/Tech Services	1,710,113		1,710,113
41145	Vendor/IT/Prof/Tech	40,000		40,000
41150	Computer & Systems	70,000	30,000	100,000
41155	Communications	8,000		8,000
41160	Travel (in-state)	7,000		7,000
41180	Employee Development	83,068	50,000	133,068
41190	General Mgmt Fiscal Services	30,000		30,000
41196	Salaries Paid to MNIT for ELM Support	50,000	300,000	350,000
41300	Supplies	301,160		301,160
41500	Equipment	15,000	50,000	65,000
42010	Statewide Indirect	60,038		60,038
43000	Other Operating Costs (purch.svs.)	50,770	200,000	250,770
44110	Outside Svc/Cost- Client Paid to Vendors	1,211		1,211
	Total Expenses	**$3,830,333**	**$1,426,000**	**$5,256,333**
	Net Income(Loss)	**($20,000)**	**($301,742)**	**($321,742)**
	Net Position, Beginning (projected)			**$ 1,197,203**
	Net Income(Loss)			$ (321,742)
	Net Position, Ending (proposed)			**$ 875,461**

Summary of Budgeted Staff Expense

Enterprise Talent Development will continue its operations using both a fee per participant (registrant), as well as a fee per employee, up-front charge to agencies. ETD does not receive General Fund allocations. To provide high-quality and efficient enterprise programs and resources, and based on the proposed FY19 programming, the following staffing levels are recommended to provide adequate support: (See following table).

Proposed FY2019 ELD Staffing

Name	Position	Per Emp.*	Per Part.**	FTE
Kimberly Roan	Enterprise Director		X	1.00
Sheila Moore	Training and Development Manager		X	1.00
OPEN	Business Manager		X	1.00
OPEN	Talent Manager	X		1.00
OPEN	Enterprise Project Consultant	X		1.00
Lovlie Bromley	Contracts/Business Administrator		X	1.00
Emily Johnson	Workforce Planning	X		1.00
Patrick Logelin	State Registrar		X	1.00
Lovie Kidd	Program Coordinator		X	1.00
Deondra Avery	Program Coordinator		X	1.00
OPEN	Training Coordinator	X		1.00
Kathie Kosharek	Training Consultant		X	1.00
Tamatha Minter	Digital Developer	X		1.00
OPEN	Digital Developer	X		1.00
RJ Duff	ELM System Training Administrator	X		1.00
Lynelle Hubbard	Communications Specialist	X		1.00
	Total	8	8	16.00

*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 2019

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.

Talent Manager: This position will develop and manage the Talent Management and Organizational Development functions associated with the development, roll out and sustainability of Enterprise Guiding Principles, Enterprise Engagement Strategy, which includes an engagement survey and post-survey enterprise resources, along with additional enterprise initiatives.

Digital Developer: This is an additional position for FY19, required by the increased demand for enterprise compliance training, eLearning catalogue, and additional training options in an eLearning format.

Enterprise Project Consultant: This new position is designated to assist in managing enterprise initiatives

Note: The overall budget includes $300,000 that was allocated to MNIT for additional staffing to support the Enterprise Learning Management System. These positions 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.

Summary of Proposed Rates/Rationale

Rate Request

As noted in the Executive Summary, ETD is now funded through a multi rate structure. For the Rate per Participant side of its business, overall, Enterprise Talent Development **(ETD) proposes to maintain its current rate structure for FY 2019** (consistent with FY 2017 and FY 2018) with these exceptions related to new course offerings:

- 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.

The table below depicts ETD's 10 year revenue summary.

Enterprise Talent 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%**
FY2018	**$4,564,278**	**45%**

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	$1,405	$1,405	$1,405
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

* 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.

ETD periodically conducts a survey of the training provider landscape to assess the competiveness 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 ETD
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 ETD
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	Compared to ETD
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	Compared to ETD
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

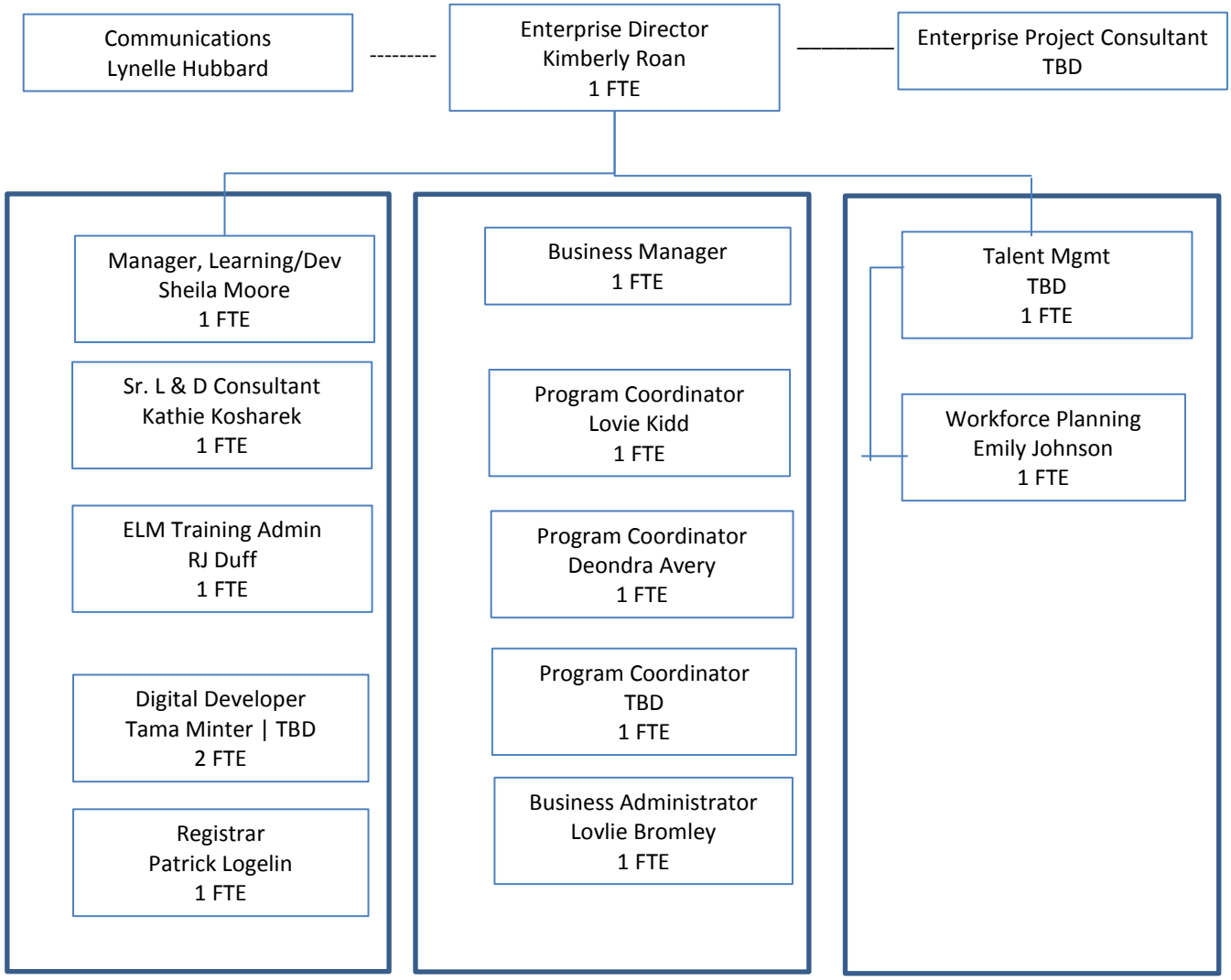
Contracted Training – Half Day – Group, customized, on premise

Training Provider	Half Day Rate	Compared to ETD
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
Statement of Revenues, Expenses and Changes in Assets
Draft of proposed expenditures

ETD Organizational Chart



STATEMENT OF NET POSITION
For the Period Ending 02/28/2018

	MAD	ETD	Fund
ASSETS			
CURRENT ASSETS			
100001 - Cash in Treasury	723,189	2,029,099	2,752,288
100007 - In Trans Adj	-	-	-
100008 - Deposit Adj	-	-	-
120001 - AR SWIFT	755,056	69,872	824,928
120097 - Maintenance Control	(110)	110	-
Total Current Assets	1,478,135	2,099,081	3,577,216
NONCURRENT ASSETS			
Total Noncurrent Assets	-	-	-
Total Assets	1,478,135	2,099,081	3,577,216
LIABILITIES			
CURRENT LIABILITIES			
200001 - Accounts Payable	-	-	-
200003 - Vouchers Payable	2,126	199	2,325
220060 - State SUT	-	-	-
220080 - Local SUT	-	-	-
220090 - Transit SUT	-	-	-
200100 - Salaries Payable	47,467	25,646	73,113
240001 - Deferred Revenue	-	-	-
240200 - Unearned Revenue	-	-	-
260500 - Compensated Absences Payable	12,119	4,881	17,000
Total Current Liabilities	61,713	30,726	92,439
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	219,701	92,759	312,460
NET POSITION			
Unrestricted Fund Balance	1,258,434	2,006,322	3,264,756
TOTAL NET POSITION	1,258,434	2,006,322	3,264,756

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
For the Period Ending 02/28/2018

	YEAR TO DATE			CURRENT MONTH		
	MAD	ETD	Fund	MAD	ETD	Fund
OPERATING REVENUES						
670011 - MAD Management Services	3,329,962	-	3,329,962	505,452	-	505,452
512605 - Interagency Agreements	-	1,225,030	1,225,030	-	22,402	22,402
512800 - Other Income	-	-	-	-	-	-
513304 - Seminar - Workshop Fees	-	1,668,062	1,668,062	-	125,130	125,130
Total Operating Revenues	3,329,962	2,893,092	6,223,053	505,452	147,532	652,985
OPERATING EXPENSES						
410001 - Full Time Salary	661,359	353,951	1,015,310	101,964	53,693	155,657
410002 - Full Time Fringe	220,700	110,341	331,041	35,194	18,185	53,379
410301 -Part Time, Seasonal Labor	174,995	80,194	255,189	17,015	9,688	26,703
410303 -Part Time, Seasonal Labor Fringe	58,484	28,294	86,778	6,200	3,927	10,126
410501- Overtime Pay, Salary	-	600	600	-	-	-
410502- Overtime Pay, Fringe	-	64	64	-	-	-
410701- Separation Expense, Salary/Fringe	-	18,491	18,491	-	629	629
410707 - Unemployment Compensation	-	2,732	2,732	-	-	-
411001 - Rent - Non State Owned Space	75,904	41,253	117,157	6,948	4,917	11,865
411002 - Rent -State Owned Space	-	26,129	26,129	-	3,115	3,115
411101 - Printing - Non State Shops	2,810	23,682	26,491	-	4,088	4,088
411102- Duplication	-	278	278	-	278	278
411301 - General Mgmt - Fiscal Services	1,648,576	-	1,648,576	333,673	-	333,673
411303 - Advertising	159	-	159	-	-	-
411313 - Court Reporter & Transcriber	-	714	714		-	-
411319 - Educational- Instruction Serv	-	559,924	559,924	-	95,065	95,065
411451 - Information Technology Devlpmt	-	2,098	2,098	-	-	-
411501 - OET CompSrv/Oth Mainframe	-	40,030	40,030	-	-	-
411502 - Software Lic Fee/Rent/Subscrip	554	-	554	67	-	67
411551 - Postal Mailing-Shipping Ser	565	-	565	-	-	-
411552 - Freight-Delivery Service	-	497	497	-	94	94
411553 - OET Network Srv-Oth Network Sr	4,836	693	5,528	2,172	246	2,418
411601 - Travel Expense - In-State	543	1,262	1,806	56	208	264
411605 - Private Auto Mileage In-State	2,293	512	2,805	296	35	331
411606 - Car/Vehicle Rental In-State	48	649	696	-	-	-
411701 - Travel Expense Out of State	-	1,293	1,293	-	-	-
411705 - Private Auto Mileage Out State	-	16	16	-	-	-
411801 - Tuition And Registration Fees	6,079	6,222	12,301	-	-	-

411802 - Registration Fees - Conf-Sem In StP	-	120	120	-	-	-
411804 - Memberships	245	-	245	-	-	-
411901 - General Mgmt - Fiscal Services	271	15,620	15,891	-	4,940	4,940
411960 - Centralized MN.IT Services	-	49,816	49,816	-	-	-
412001 - Stipends	-	15	15	-	-	-
413001 - Supplies, Material, and Parts	14,040	72,593	86,632	8,356	1,383	9,739
413002 - Computer Related Parts - Sup	68,362	-	68,362	68,362	-	68,362
415001 - Repair to Equip and Furniture	785	262	1,047	-	-	-
415002 - Repair-Alterations To Build	734	-	734	734	-	734
415003 - Maintenance Contracts	605	1,006	1,611	-	-	-
420101 - Statewide Indirect Costs	1,460	388	1,848	-	-	-
420302 - Purchasing Card Rebate	(57)	-	(57)	-	-	-
430001 - Other Purchased Services	17,674	3,044	20,718	15,620	900	16,520
430011 - Fixed Charges	36	-	36	-	-	-
430014 - Prizes-Awards	270	-	270	270	-	270
430016 - Departmental Memberships	-	66	66	-	41	41
470605 - Communicat	-	50	50	-	-	-
470606 - Equipment-Capital	99	-	99	-	-	-
471606 - Equipment - Non Capital	921	-	921	921	-	921
Total Operating Expenses	2,963,350	1,442,897	4,406,247	597,846	201,431	799,278
OPERATING INCOME(LOSS)	366,612	1,450,195	1,816,807	(92,394)	(53,899)	(146,293)
NON-OPERATING REVENUES(EXPENSES)						
511302 - Other Grants	-	-	-	-	-	-
442001 - Distribution Of Amnt Collect	-	-	-	-	-	-
Total Non-Operating Revenues(Expenses)	-	-	-	-	-	-
CHANGE IN NET ASSETS	366,612	1,450,195	1,816,807	(92,394)	(53,899)	(146,293)
NET POSITION, BEGINNING 07/01/2017	(938,678)	(228,373)	(1,167,051)			
Adjustment for 6/30/17 accruals	1,830,500	784,500	2,615,000			
ADJUSTED NET POSITION BEGINNING 7/1/17	891,822	556,127	1,447,949			
NET POSITION, ENDING 02/28/2018	**1,258,434**	**2,006,322**	**3,264,756**			

ETD 18-19 Biennium Expenditures

Billing estimates as of 4/19/18

	Previously Submitted				Proposed
Upfront Development (Per Employee) Rate	**FY 17**	**FY 18**	**FY 19**		**FY19**
Select and articulate enterprise guiding principles- materials	0	50,000	5,000		25,000
Implementation director /project management	52,000	155,000	0		0
MN.IT staff and contractor to uplift ELM	160,000	360,000	360,000		300,000
eLearning developer	26,233	100,000	100,000		200,000
eLearning equipment and software		14,780	5,000		60,000
Enterprise training development and support		15,000	0		50,000
Communications		90,000	90,000		90,000
ELM Administrator		100,000	100,000		100,000
Development for diverse leaders		20,000	0		0
Workforce planning	34,000	136,000	136,000		136,000
Employee engagement survey		350,000	0		68,318
Staff office and workstations	0	50,000	40,000		49,940
Shared training center replacement					200,000
Talent manager					155,000
Enterprise implementation support					90,000
FY 18 carry forward					400.000
Agency FY 19 Bill (including forward)	272,233	1,440,780	836,000		**1,124,258**

ETD 18-19 Biennium Expenditures continued

Billing estimates as of 4/19/18

Per Participant Rate	FY 17 Previous	FY18 Previous	FY 19 Previous	FY 19 Proposed	
Supervisor and Manager Cores, ELI, SLI, Retirement, Open Enrollment + Greater MN	500,383	1,700,000	2,000,000	2,100,000	Represents approx. 3000 participants
Module I: Diversity and Inclusion training for managers and supervisors	30,000	1,290,000	100,000	50,000	Optional quarterly offering
Accessibility accommodation for training	9,500	50,000			Built into per participant rate
Lease additional office/training center space	12,000	75,000			Built into per participant rate
Guiding Principles Training		630,000 (unbilled)		589,050	Required/half-day /$150per/3927
Module II: Diversity and Inclusion classroom training				589,050	Required/half-day /$150per/3927
Module II: Sexual harassment prevention training for supervisors and managers				589,050	Required/half-day /$150per/3927
Accessibility training				24,000	$1,000/Agency/Required
Per participant – Non required	**551,883**	**1,700,000**	**2,000,000**	**2,150,000**	
Per participant - Required agency spend	**0**	**1,920,000**	**100,000**	**1,791,150**	
Per participant - Subtotal				**3,941,150**	
Per employee – Billed to agencies					
Total					

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND
STATEMENT OF NET POSITION
For the Period Ending 03/31/2018

	MAD	ETD	Fund
ASSETS			
CURRENT ASSETS			
100001 - Cash in Treasury	$ 697,176	$ 2,198,585	$ 2,895,761
100007 - In Trans Adj	-	-	-
100008 - Deposit Adj	-	-	-
120001 - AR SWIFT	917,738	183,870	1,101,608
120097 - Maintenance Control	(110)	110	-
Total Current Assets	1,614,804	2,382,565	3,997,369
NONCURRENT ASSETS			
Total Noncurrent Assets	-	-	-
Total Assets	1,614,804	2,382,565	3,997,369
LIABILITIES			
CURRENT LIABILITIES			
200001 - Accounts Payable	-	-	-
200003 - Vouchers Payable	51,078	3,367	54,445
220060 - State SUT	-	8	8
220080 - Local SUT	-	1	1
220090 - Transit SUT	-	1	1
200100 - Salaries Payable	62,388	36,572	98,960
240001 - Deferred Revenue	-	-	-
240200 - Unearned Revenue	-	-	-
260500 - Compensated Absences Payable	12,119	4,881	17,000
Total Current Liabilities	125,585	44,829	170,414
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	283,573	106,862	390,435
NET POSITION			
Unrestricted Fund Balance	1,331,231	2,275,703	3,606,934
TOTAL NET POSITION	1,331,231	2,275,703	3,606,934

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
For the Period Ending 03/31/2018

	YEAR TO DATE			CURRENT MONTH		
	MAD	ETD	Fund	MAD	ETD	Fund
OPERATING REVENUES						
670011 - MAD Management Services	3,931,973	-	3,931,973	602,011	-	602,011
512605 - Interagency Agreements	-	1,273,140	1,273,140	-	48,111	48,111
512800 - Other Income	-	-	-	-	-	-
513304 - Seminar - Workshop Fees	-	2,148,197	2,148,197	-	480,135	480,135
Total Operating Revenues	3,931,973	3,421,337	7,353,310	602,011	528,246	1,130,257
OPERATING EXPENSES						
410001 - Full Time Salary	765,005	411,032	1,176,037	103,646	57,080	160,727
410002 - Full Time Fringe	245,099	123,299	368,398	24,399	12,958	37,357
410301 -Part Time, Seasonal Labor	191,637	87,908	279,545	16,642	7,714	24,355
410303 -Part Time, Seasonal Labor Fringe	62,641	30,477	93,117	4,156	2,183	6,339
410501- Overtime Pay, Salary	-	656	656	-	56	56
410502- Overtime Pay, Fringe	-	69	69	-	4	4
410701- Separation Expense, Salary/Fringe	-	18,491	18,491	-	-	-
410707 - Unemployment Compensation	-	11,699	11,699	-	8,967	8,967
411001 - Rent - Non State Owned Space	82,852	43,033	125,886	6,948	1,781	8,728
411002 - Rent -State Owned Space	-	29,245	29,245	-	3,115	3,115
411006 - Rent - Other - General	-	-	-	-	-	-
411101 - Printing - Non State Shops	2,810	25,209	28,019	-	1,528	1,528
411102- Duplication	-	278	278	-	-	-
411301 - General Mgmt - Fiscal Services	2,006,561	-	2,006,561	357,984	-	357,984
411302 - Personnel	-	-	-	-	-	-
411303 - Advertising	159	-	159	-	-	-
411313 - Court Reporter & Transcriber	-	714	714		-	-
411319 - Educational- Instruction Serv	-	717,694	717,694	-	157,770	157,770
411451 - Information Technology Devlpmt	-	2,098	2,098	-	-	-
411452 - Information Technology Maint	-	-	-	-	-	-
411501 - OET CompSrv/Oth Mainframe	-	40,030	40,030	-	-	-
411502 - Software Lic Fee/Rent/Subscrip	729	-	729	175	-	175
411506 - On-Line Subscriptions/Sys Fees	109	-	109	109	-	109
411551 - Postal Mailing-Shipping Ser	565	-	565	-	-	-
411552 - Freight-Delivery Service	-	564	564	-	67	67
411553 - OET Network Srv-Oth Network Sr	5,699	670	6,369	863	(22)	841
411601 - Travel Expense - In-State	843	1,369	2,212	300	106	406
411605 - Private Auto Mileage In-State	2,293	512	2,805	-	-	-
411606 - Car/Vehicle Rental In-State	48	841	888	-	192	192
411701 - Travel Expense Out of State	-	1,293	1,293	-	-	-
411705 - Private Auto Mileage Out State	-	16	16	-	-	-
411801 - Tuition And Registration Fees	6,629	6,222	12,851	550	-	550
411802 - Registration Fees - Conf-Sem In StP	-	120	120	-	-	-
411803 - Regist Fees - Conf-Sem Out StP	-	-	-	-	-	-
411804 - Memberships	245	-	245	-	-	-
411901 - General Mgmt - Fiscal Services	271	20,680	20,951	-	5,060	5,060
411960 - Centralized MN.IT Services	-	47,195	47,195	-	(2,621)	(2,621)
412001 - Stipends	-	15	15	-	-	-
413001 - Supplies, Material, and Parts	15,984	74,424	90,408	1,944	1,832	3,776
413002 - Computer Related Parts - Sup	68,362	-	68,362	-	-	-
415001 - Repair to Equip and Furniture	785	262	1,047	-	-	-
415002 - Repair-Alterations To Build	734	-	734	-	-	-

	YEAR TO DATE			CURRENT MONTH		
	MAD	ETD	Fund	MAD	ETD	Fund
415003 - Maintenance Contracts	605	1,006	1,611	-	-	-
420101 - Statewide Indirect Costs	2,189	582	2,771	730	194	924
420301 - State Agency Reimbursements	-	-	-	-	-	-
420302 - Purchasing Card Rebate	(57)	-	(57)	-	-	-
430001 - Other Purchased Services	28,442	3,944	32,386	10,768	900	11,668
430011 - Fixed Charges	36	-	36	-	-	-
430014 - Prizes-Awards	270	-	270	-	-	-
430016 - Departmental Memberships	-	66	66	-	-	-
470605 - Communication Equip-Capital	-	50	50	-	-	-
470606 - Equipment-Capital	99	-	99	-	-	-
471603 - Computer- Peripheral - Non Cap	-	-	-	-	-	-
471606 - Equipment - Non Capital	921	-	921	-	-	-
Total Operating Expenses	3,492,564	1,701,761	5,194,325	529,214	258,864	788,079
OPERATING INCOME(LOSS)	439,409	1,719,576	2,158,985	72,797	269,381	342,178
NON-OPERATING REVENUES(EXPENSES)						
511302 - Other Grants	-	-	-	-	-	-
442001 - Distribution Of Amnt Collect	-	-	-	-	-	-
Total Non-Operating Revenues(Expenses)	-	-	-	-	-	-
CHANGE IN NET ASSETS	439,409	1,719,576	2,158,985	72,797	269,381	342,178
NET POSITION, BEGINNING 07/01/2017	(938,678)	(228,373)	(1,167,051)			
Adjustment for 6/30/17 accruals	1,830,500	784,500	2,615,000			
ADJUSTED NET POSITION BEGINNING 7/1/17	891,822	556,127	1,447,949			
NET POSITION, ENDING 03/31/2018	1,331,231	2,275,703	3,606,934			

		MAD		ELD		
PPE 04/03/2018	$	77,984.99	$	45,715.44		
Salary per working Day	$	7,798.50	$	4,571.54		
8 days for accural in March	$	62,387.99	$	36,572.35	$	98,960.34
CAFR Adjustment	$	-	$	-		
	$	**62,387.99**	**$**	**36,572.35**	**$**	**98,960.34**

TRIAL_BALANCE_JRNL

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Fund Cd is equal to / is in 5200
and Fiscal Year is equal to / is in 2018
and Ledger Cd is equal to / is in ACTUALS
and Accounting Period is equal to 0, 1, 2, 3, 4, 5, 6, 7, 8, 9

						Journal Monetary Amt		
Fund Cd	Account Cd	Account Desc	Appropriation Id	Fin Department Id	Ledger Cd	0	1	2
5200	100001	CashStTres	-	-	ACTUALS	0.00		
5200	100001	CashStTres	G100085	-	ACTUALS	-1,044,027.20		-9,706.84
5200	100001	CashStTres	G100085	G1031500	ACTUALS	1,211,021.09	136,028.05	26,676.84
5200	100001	CashStTres	G100086	-	ACTUALS	-551,748.99	-761.28	-9,670.12
5200	100001	CashStTres	G100086	G1037610	ACTUALS	641,849.54	-5,388.19	2,928.48
5200	100001	CashStTres	G100086	G1037615	ACTUALS	245,880.81	-1,492.64	244,821.64
5200	100001	CashStTres	G9RTREA	-	ACTUALS	789,174.20		
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS	882,224.59	-371,167.46	8,961.82
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS	257,508.64	-110,818.60	-13,750.84
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS		346,288.00	-260,069.00
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS	-110.00	0.00	0.00
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS	110.00	0.00	0.00
5200	200003	VP	G100085	G1031500	ACTUALS	-441,555.42	352,409.53	72,070.02
5200	200003	VP	G100086	G1037610	ACTUALS	-121,476.66	67,874.67	50,680.05
5200	200003	VP	G100086	G1037615	ACTUALS			
5200	220060	State SUT	G100085	G1031500	ACTUALS			
5200	220060	State SUT	G100086	G1037610	ACTUALS		0.00	0.00
5200	220080	Local SUT	G100085	G1031500	ACTUALS			
5200	220080	Local SUT	G100086	G1037610	ACTUALS		0.00	0.00
5200	220090	TransitSUT	G100085	G1031500	ACTUALS			
5200	220090	TransitSUT	G100086	G1037610	ACTUALS		0.00	0.00
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS	-607,553.06		
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS	-226,242.53		
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS	-245,880.81		
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS	-789,174.20		
5200	410001	Full Time	G100085	G1031500	ACTUALS		59,498.40	67,335.97
5200	410001	Full Time	G100086	G1037610	ACTUALS		25,035.24	29,409.60
5200	410001	Full Time	G100086	G1037615	ACTUALS		13,328.00	11,290.40
5200	410002	Full Time	G100085	G1031500	ACTUALS		20,213.36	24,544.21
5200	410002	Full Time	G100086	G1037610	ACTUALS		7,755.16	9,046.48
5200	410002	Full Time	G100086	G1037615	ACTUALS		4,573.64	3,956.96
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS		16,579.25	21,538.50
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS		9,900.27	9,908.68
5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS		5,377.15	7,170.14
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS		2,681.57	2,483.65
5200	410501	Overtime P	G100086	G1037610	ACTUALS		113.49	72.34
5200	410502	Overtime P	G100086	G1037610	ACTUALS		14.59	9.31
5200	410701	Separation	G100086	G1037610	ACTUALS			15,218.98
5200	410707	Unemployme	G100086	G1037610	ACTUALS			
5200	411001	Rent - Non	G100085	G1031500	ACTUALS			
5200	411001	Rent - Non	G100086	G1037610	ACTUALS		4,916.62	9,833.24
5200	411002	Rent - Sta	G100086	G1037610	ACTUALS			
5200	411002	Rent - Sta	G100086	G1037615	ACTUALS			
5200	411101	Printing -	G100085	G1031500	ACTUALS			
5200	411101	Printing -	G100086	G1037610	ACTUALS			1,464.44
5200	411102	Duplicatin	G100086	G1037610	ACTUALS			

5200	411301	General Mg	G100085	G1031500	ACTUALS		57,722.05	179,428.29
5200	411303	Advertisin	G100085	G1031500	ACTUALS			159.00
5200	411313	Court Repo	G100086	G1037610	ACTUALS			
5200	411319	Educationa	G100086	G1037610	ACTUALS		16,500.00	44,300.00
5200	411451	Informatio	G100086	G1037610	ACTUALS			
5200	411501	OET CompSr	G100086	G1037610	ACTUALS			
5200	411501	OET CompSr	G100086	G1037615	ACTUALS			
5200	411502	Software L	G100085	G1031500	ACTUALS		53.70	62.65
5200	411506	On-Line Su	G100085	G1031500	ACTUALS			
5200	411551	Postal, Ma	G100085	G1031500	ACTUALS			
5200	411552	Freight	G100086	G1037610	ACTUALS		111.57	18.34
5200	411553	OET NetSrv	G100085	G1031500	ACTUALS			
5200	411553	OET NetSrv	G100086	G1037610	ACTUALS			
5200	411601	Travel Exp	G100085	G1031500	ACTUALS		85.44	53.10
5200	411601	Travel Exp	G100086	G1037610	ACTUALS		80.48	31.53
5200	411605	Private Au	G100085	G1031500	ACTUALS		78.65	
5200	411605	Private Au	G100086	G1037610	ACTUALS		20.33	103.79
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS			
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS			
5200	411701	Travel Exp	G100086	G1037610	ACTUALS			1,137.94
5200	411705	Private Au	G100086	G1037610	ACTUALS			
5200	411801	Tuition An	G100085	G1031500	ACTUALS			
5200	411801	Tuition An	G100086	G1037610	ACTUALS		5,282.00	605.00
5200	411802	Regist Fee	G100086	G1037610	ACTUALS			120.00
5200	411804	Membership	G100085	G1031500	ACTUALS			
5200	411901	General Mg	G100085	G1031500	ACTUALS			
5200	411901	General Mg	G100086	G1037610	ACTUALS			3,750.00
5200	411901	General Mg	G100086	G1037615	ACTUALS			
5200	411960	Centralize	G100086	G1037615	ACTUALS			
5200	412001	Stipends	G100086	G1037610	ACTUALS			
5200	413001	Supplies,	G100085	G1031500	ACTUALS		388.93	1,108.67
5200	413001	Supplies,	G100086	G1037610	ACTUALS		10,745.28	2,334.11
5200	413001	Supplies,	G100086	G1037615	ACTUALS			
5200	413002	Computer R	G100085	G1031500	ACTUALS			
5200	415001	Repair To	G100085	G1031500	ACTUALS			
5200	415001	Repair To	G100086	G1037610	ACTUALS		262.00	
5200	415002	Repair-A	G100085	G1031500	ACTUALS			
5200	415003	Maintenanc	G100085	G1031500	ACTUALS			
5200	415003	Maintenanc	G100086	G1037610	ACTUALS			
5200	420101	Statewide	G100085	G1031500	ACTUALS			
5200	420101	Statewide	G100086	G1037610	ACTUALS			
5200	420302	Purchasing	G100085	G1031500	ACTUALS			
5200	430001	Other Purc	G100085	G1031500	ACTUALS			86.22
5200	430001	Other Purc	G100086	G1037610	ACTUALS			
5200	430011	Fixed Char	G100085	G1031500	ACTUALS		36.00	
5200	430014	Prizes-A	G100085	G1031500	ACTUALS			
5200	430016	Department	G100086	G1037615	ACTUALS			
5200	470605	Communicat	G100086	G1037610	ACTUALS			
5200	470606	Equipment	G100085	G1031500	ACTUALS			
5200	471606	EquipNoCap	G100085	G1031500	ACTUALS			
5200	512605	Interagenc	G100086	G1037610	ACTUALS		-6,400.20	-4,680.00
5200	512605	Interagenc	G100086	G1037615	ACTUALS		-362,697.00	
5200	513304	Seminar -	G100086	G1037610	ACTUALS		-27,925.00	-155,355.00
5200	670011	MAD Manage	G100085	G1031500	ACTUALS		-277,303.05	-399,488.59
Grand Total						**0.00**	**0.00**	**0.00**

						2018	
3	4	5	6	7	8	9	**Journal Monetary Amt**
							0.00
		-134.36		-114.92	-33,019.69	-33,000.00	-1,120,003.01
-109,737.97	35,021.62	171,209.79	-105,691.64	111,635.32	-167,814.87	-7,932.70	**1,300,415.53**
-294.78	-5,003.32	-13,824.03	-5,511.26	-9,375.53	-27,102.11	-752.53	-624,043.95
70,548.39	351,879.31	92,857.23	103,500.13	17,118.96	46,912.79	171,050.97	**1,493,257.61**
55,432.42	313,714.11	20,631.98	-36,993.79	167,111.15	144,514.10	-11,738.23	1,141,881.55
							789,174.20
135,930.31	-37,865.99	-50,756.16	81,003.25	23,721.63	83,564.48	162,121.17	917,737.64
327,968.39	-310,603.39	-9,899.20	67,729.00	-95,364.00	-49,305.00	119,155.00	**182,620.00**
-64,048.00	22,171.00	-41,842.00	-1,250.00	173,922.00	-168,765.00	-5,157.00	1,250.00
			0.00	0.00	0.00	0.00	**-110.00**
0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
13,601.25	-3,394.01	-25,931.37	-12,232.13	17,469.44	25,436.21	-48,951.44	**-51,077.92**
-2,815.68	-6,381.94	11,820.94	-11,911.63	12,190.25	-178.72	-3,167.94	-3,366.66
	0.00	0.00	0.00	-25.00	25.00	0.00	**0.00**
		0.00		0.00	0.00		0.00
0.00	0.00	0.00	0.00	0.00	0.00	-7.81	**-7.81**
		0.00		0.00	0.00		0.00
0.00	0.00	0.00	0.00	0.00	0.00	-0.57	**-0.57**
		0.00		0.00	0.00		0.00
0.00	0.00	0.00	0.00	0.00	0.00	-0.57	**-0.57**
							-607,553.06
							-226,242.53
							-245,880.81
							-789,174.20
68,592.25	103,081.61	79,681.60	82,889.30	98,315.82	101,963.71	103,646.33	765,004.99
29,409.61	47,757.61	29,614.40	35,378.57	36,856.00	39,342.40	42,729.92	**315,533.35**
6,900.80	10,351.20	6,900.80	7,400.80	10,625.60	14,350.40	14,350.40	95,498.40
16,297.41	35,754.95	27,369.18	28,415.90	32,910.83	35,193.90	24,399.09	**245,098.83**
6,436.87	14,768.62	9,073.29	10,481.80	11,689.79	12,834.35	9,421.39	91,507.75
1,714.78	3,799.81	2,533.20	2,619.06	3,706.17	5,350.52	3,536.87	**31,791.01**
21,465.88	32,743.50	22,161.00	21,621.50	21,870.50	17,015.00	16,641.50	191,636.63
7,623.20	14,267.56	9,657.62	9,649.28	9,499.20	9,688.48	7,713.68	**87,907.97**
4,973.88	10,811.36	7,497.51	7,922.33	8,532.49	6,199.59	4,156.11	62,640.56
1,918.92	5,433.30	3,866.50	4,017.17	3,966.03	3,926.63	2,182.87	**30,476.64**
	30.69	208.73	89.85	84.42		56.28	655.80
	2.44	21.51	10.08	6.37		4.24	**68.54**
	656.66	656.66	656.66	673.46	628.62		18,491.04
	2,732.00					8,967.00	**11,699.00**
29,552.79	9,850.93		19,701.86	9,850.93	6,947.87	6,947.87	82,852.25
5,876.62		9,833.24	4,916.26	960.00	4,916.88	1,780.50	**43,033.36**
583.00	10,708.78	2,546.43		5,192.86	2,546.43	2,546.43	24,123.93
	2,275.92	568.98		1,137.96	568.98	568.98	**5,120.82**
		1,545.55		1,264.33			2,809.88
564.87	639.24	6,887.65	4,702.70	5,334.23	4,088.46	1,527.67	**25,209.26**
					277.67		277.67

243,810.92	215,696.85	188,091.29	245,944.46	184,209.44	333,672.97	357,984.46	**2,006,560.73**
							159.00
		713.70					**713.70**
17,699.99	85,223.34	160,458.83	65,889.02	74,787.40	95,065.43	157,770.30	717,694.31
			2,098.00				**2,098.00**
				33,871.64			33,871.64
				6,158.48			**6,158.48**
62.65	136.35		107.40	64.75	66.65	175.20	729.35
						109.00	**109.00**
			565.00				565.00
33.25	144.32	87.05		8.59	93.62	67.11	**563.85**
		1,000.91		1,662.90	2,172.00	863.18	5,698.99
		178.72		268.08	245.74	-22.34	**670.20**
22.25	97.00	12.58	210.51	6.44	56.06	300.10	843.48
199.98	0.79	319.56	317.76	104.37	207.86	106.29	**1,368.62**
306.56	945.90	110.21		555.74	295.86		2,292.92
	32.10	137.50	25.68	157.59	34.88		**511.87**
47.51							47.51
44.95		215.79		387.85		192.09	**840.68**
155.43							1,293.37
16.05							**16.05**
3,740.00	185.00			2,154.00		550.00	6,629.00
		335.00					**6,222.00**
							120.00
	245.00						**245.00**
271.00							271.00
	1,350.00	1,500.00	4,080.00		1,000.00	4,000.00	**15,680.00**
					3,940.00	1,060.00	5,000.00
	10,384.96	11,207.04	28,223.93			-2,621.02	**47,194.91**
	15.13						15.13
300.92	2,815.86	332.54	620.67	116.37	8,355.82	1,944.13	**15,983.91**
1,561.33	15,908.36	38,800.10	588.44	1,236.45	1,382.89	1,831.55	74,388.51
				35.64			**35.64**
					68,361.98		68,361.98
	680.25			104.56			**784.81**
							262.00
					734.08		**734.08**
		294.92		309.86			604.78
		490.54		515.37			**1,005.91**
	729.76		729.76			729.76	2,189.28
	193.99		193.99			193.99	**581.97**
-45.38			-11.55				-56.93
	1,950.00			17.71	15,620.09	10,767.58	**28,441.60**
148.00	1,996.13				900.00	900.00	3,944.13
							36.00
					269.69		269.69
				25.00	41.00		**66.00**
				49.62			49.62
4.43	0.48		94.48				**99.39**
					921.00		921.00
-8,318.39	-25,506.72	-58,320.62	-9,326.50	-1,984.00	-22,402.30	-48,110.52	**-185,049.25**
	-362,697.00			-362,697.00			-1,088,091.00
-459,360.00	-206,245.00	-298,237.14	-287,575.00	-108,235.00	-125,130.00	-480,135.00	**-2,148,197.14**
-429,196.66	-409,486.42	-422,485.19	-371,891.10	-514,658.14	-505,452.40	-602,011.34	-3,931,972.89
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Period	09-2018

Sum of Amount	Column Labels			
Row Labels	-	G100085	G100086	Grand Total
100001	0.00	-40,932.70	158,560.21	117,627.51
120001		162,681.17	113,998.00	276,679.17
120097		0.00	0.00	0.00
200003		-48,951.44	-3,167.94	-52,119.38
220060		0.00	-7.81	-7.81
220080		0.00	-0.57	-0.57
220090		0.00	-0.57	-0.57
300001		0.00	0.00	0.00
410001		103,646.33	57,080.32	160,726.65
410002		24,399.09	12,958.26	37,357.35
410301		16,641.50	7,713.68	24,355.18
410303		4,156.11	2,182.87	6,338.98
410501			56.28	56.28
410502			4.24	4.24
410701			0.00	0.00
410707			8,967.00	8,967.00
411001		6,947.87	1,780.50	8,728.37
411002			3,115.41	3,115.41
411101		0.00	1,527.67	1,527.67
411301		357,984.46		357,984.46
411319			157,770.30	157,770.30
411501			0.00	0.00
411502		175.20		175.20
411506		109.00		109.00
411551		0.00		0.00
411552			67.11	67.11
411553		863.18	-22.34	840.84
411601		300.10	106.29	406.39
411605		0.00	0.00	0.00
411606		0.00	192.09	192.09
411801		550.00	0.00	550.00
411804		0.00		0.00
411901		0.00	5,060.00	5,060.00
413001		1,944.13	1,831.55	3,775.68
415001		0.00	0.00	0.00
415002		0.00		0.00
420101		729.76	193.99	923.75
420302		0.00		0.00
430001		10,767.58	900.00	11,667.58
430014		0.00		0.00
471606		0.00		0.00
512605			-48,110.52	-48,110.52
513304			-480,135.00	-480,135.00

670011		-602,011.34		-602,011.34
430016			0.00	0.00
430011		0.00		0.00
411303		0.00		0.00
411701			0.00	0.00
411802			0.00	0.00
411705			0.00	0.00
470606		0.00		0.00
411960			-2,621.02	-2,621.02
412001			0.00	0.00
411313			0.00	0.00
415003		0.00	0.00	0.00
411451			0.00	0.00
470605			0.00	0.00
411102			0.00	0.00
413002		0.00		0.00
Grand Total	**0.00**	**0.00**	**0.00**	**0.00**

Period	(All)

Sum of Amount	Column Labels			
Row Labels	-	G100085	G100086	Grand Total
100001	0.00	180,412.35	2,011,095.13	2,191,507.48
120001		917,737.64	183,870.00	1,101,607.64
120097		-110.00	110.00	0.00
200003		-51,077.92	-3,366.66	-54,444.58
220060		0.00	-7.81	-7.81
220080		0.00	-0.57	-0.57
220090		0.00	-0.57	-0.57
300001		-607,553.06	-472,123.34	-1,079,676.40
410001		765,004.98	411,031.75	1,176,036.73
410002		245,099.01	123,298.84	368,397.85
410301		191,636.63	87,907.97	279,544.60
410303		62,640.56	30,476.64	93,117.20
410501			655.80	655.80
410502			68.54	68.54
410701			18,491.04	18,491.04
410707			11,699.00	11,699.00
411001		82,852.25	43,033.36	125,885.61
411002			29,244.75	29,244.75
411006			0.00	0.00
411101		2,809.88	25,209.26	28,019.14
411301		2,006,560.73		2,006,560.73
411309		0.00		0.00
411319			717,694.31	717,694.31
411452			0.00	0.00
411501			40,030.12	40,030.12
411502		729.35		729.35
411506		109.00	0.00	109.00
411551		565.00		565.00
411552			563.85	563.85
411553		5,698.99	670.20	6,369.19
411601		843.48	1,368.62	2,212.10
411605		2,292.92	511.87	2,804.79
411606		47.51	840.68	888.19
411801		6,629.00	6,222.00	12,851.00
411804		245.00		245.00
411901		271.00	20,680.00	20,951.00
413001		15,983.91	74,424.15	90,408.06
415001		784.81	262.00	1,046.81
415002		734.08		734.08
420101		2,189.28	581.97	2,771.25
420302		-56.93		-56.93
430001		28,441.60	3,944.13	32,385.73
430010			0.00	0.00

430014		269.69		269.69
430018			0.00	0.00
441103		0.00		0.00
471606		921.00		921.00
512605			-1,273,140.25	-1,273,140.25
512800			0.00	0.00
513304			-2,148,197.14	-2,148,197.14
670011		-3,931,972.89		-3,931,972.89
430016			66.00	66.00
430011		36.00		36.00
411303		159.00		159.00
411701			1,293.37	1,293.37
411802			120.00	120.00
411705			16.05	16.05
470606		99.39		99.39
411960			47,194.91	47,194.91
412001			15.13	15.13
411313			713.70	713.70
415003		604.78	1,005.91	1,610.69
411451			2,098.00	2,098.00
470605			49.62	49.62
411102			277.67	277.67
413002		68,361.98		68,361.98
411302		0.00		0.00
411304		0.00		0.00
411322			0.00	0.00
411375			0.00	0.00
411504			0.00	0.00
411505			0.00	0.00
411803			0.00	0.00
413006			0.00	0.00
414004			0.00	0.00
430002			0.00	0.00
441004			0.00	0.00
470602		0.00		0.00
471603		0.00		0.00
420301			0.00	0.00
Grand Total	**0.00**	**0.00**	**0.00**	**0.00**

Fund Cd	Account Cd	Account Desc	Appropriation Id	Fin Department Id	Ledger Cd
5200	100001	CashStTres	-	-	ACTUALS
5200	100001	CashStTres	G100085	-	ACTUALS
5200	100001	CashStTres	G100085	G1031500	ACTUALS
5200	100001	CashStTres	G100086	-	ACTUALS
5200	100001	CashStTres	G100086	G1037610	ACTUALS
5200	100001	CashStTres	G100086	G1037615	ACTUALS
5200	100001	CashStTres	G9RTREA	-	ACTUALS
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS
5200	200003	VP	G100085	G1031500	ACTUALS
5200	200003	VP	G100086	G1037610	ACTUALS
5200	220060	State SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS
5200	410001	Full Time	G100085	G1031500	ACTUALS
5200	410001	Full Time	G100086	G1037610	ACTUALS
5200	410001	Full Time	G100086	G1037615	ACTUALS
5200	410002	Full Time	G100085	G1031500	ACTUALS
5200	410002	Full Time	G100086	G1037610	ACTUALS
5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
5200	410502	Overtime P	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411006	Rent-Gen-Othr	G100086	G1037610	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411302	Personnel	G100085	G1031500	ACTUALS
5200	411304	Writing Services	G100085	G1031500	ACTUALS
5200	411309	Bldg Ops Real Est	G100085	G1031500	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411322	Public Speak	G100086	G1037610	ACTUALS
5200	411375	Outside<25k	G100086	G1037610	ACTUALS
5200	411452	Informatio	G100086	G1037610	ACTUALS
5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411504	Commercial S	G100086	G1037610	ACTUALS
5200	411505	Software Main	G100086	G1037610	ACTUALS
5200	411506	On-Line Subs	G100086	G1037610	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411803	Regist Fee-Conf	G100086	G1037610	ACTUALS

5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	413006	Food (Not Foo	G100086	G1037610	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
5200	414004	Equipment Ren	G100086	G1037610	ACTUALS
5200	420301	State Agency R	G100086	G1037610	ACTUALS
5200	430002	Exp Reimburse	G100086	G1037610	ACTUALS
5200	430010	Taxes, Asses	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	430018	Bonds and Insur	G100086	G1037610	ACTUALS
5200	441103	O Svc/Cost for	G100085	G1031500	ACTUALS
5200	441004	Special Costs P	G100086	G1037610	ACTUALS
5200	470602	Motor Vehicles	G100085	G1031500	ACTUALS
5200	471603	Computer-Per	G100085	G1031500	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	100001	CashStTres	-	-	ACTUALS
5200	100001	CashStTres	G100085	-	ACTUALS
5200	100001	CashStTres	G100085	G1031500	ACTUALS
5200	100001	CashStTres	G100086	-	ACTUALS
5200	100001	CashStTres	G100086	G1037610	ACTUALS
5200	100001	CashStTres	G100086	G1037615	ACTUALS
5200	100001	CashStTres	G9RTREA	-	ACTUALS
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS
5200	200003	VP	G100085	G1031500	ACTUALS
5200	200003	VP	G100086	G1037610	ACTUALS
5200	220060	State SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS
5200	410001	Full Time	G100085	G1031500	ACTUALS
5200	410001	Full Time	G100086	G1037610	ACTUALS
5200	410001	Full Time	G100086	G1037615	ACTUALS
5200	410002	Full Time	G100085	G1031500	ACTUALS
5200	410002	Full Time	G100086	G1037610	ACTUALS
5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
5200	410502	Overtime P	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS

5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	512800	Other Rev	G100086	G1037610	ACTUALS
5200	100001	CashStTres	-	-	ACTUALS
5200	100001	CashStTres	G100085	-	ACTUALS
5200	100001	CashStTres	G100085	G1031500	ACTUALS
5200	100001	CashStTres	G100086	-	ACTUALS
5200	100001	CashStTres	G100086	G1037610	ACTUALS
5200	100001	CashStTres	G100086	G1037615	ACTUALS
5200	100001	CashStTres	G9RTREA	-	ACTUALS
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS
5200	200003	VP	G100085	G1031500	ACTUALS
5200	200003	VP	G100086	G1037610	ACTUALS
5200	220060	State SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS
5200	410001	Full Time	G100085	G1031500	ACTUALS
5200	410001	Full Time	G100086	G1037610	ACTUALS
5200	410001	Full Time	G100086	G1037615	ACTUALS
5200	410002	Full Time	G100085	G1031500	ACTUALS
5200	410002	Full Time	G100086	G1037610	ACTUALS
5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
5200	410502	Overtime P	G100086	G1037610	ACTUALS
5200	410701	Separation	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411303	Advertisin	G100085	G1031500	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS

5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411701	Travel Exp	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411802	Regist Fee	G100086	G1037610	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
5200	430001	Other Purc	G100085	G1031500	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	100001	CashStTres	-	-	ACTUALS
5200	100001	CashStTres	G100085	-	ACTUALS
5200	100001	CashStTres	G100085	G1031500	ACTUALS
5200	100001	CashStTres	G100086	-	ACTUALS
5200	100001	CashStTres	G100086	G1037610	ACTUALS
5200	100001	CashStTres	G100086	G1037615	ACTUALS
5200	100001	CashStTres	G9RTREA	-	ACTUALS
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS
5200	200003	VP	G100085	G1031500	ACTUALS
5200	200003	VP	G100086	G1037610	ACTUALS
5200	220060	State SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS
5200	410001	Full Time	G100085	G1031500	ACTUALS
5200	410001	Full Time	G100086	G1037610	ACTUALS
5200	410001	Full Time	G100086	G1037615	ACTUALS
5200	410002	Full Time	G100085	G1031500	ACTUALS
5200	410002	Full Time	G100086	G1037610	ACTUALS
5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
5200	410502	Overtime P	G100086	G1037610	ACTUALS
5200	410701	Separation	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411002	Rent - Sta	G100086	G1037610	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411303	Advertisin	G100085	G1031500	ACTUALS

5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411701	Travel Exp	G100086	G1037610	ACTUALS
5200	411705	Private Au	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411802	Regist Fee	G100086	G1037610	ACTUALS
5200	411901	General Mg	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
5200	420302	Purchasing	G100085	G1031500	ACTUALS
5200	430001	Other Purc	G100085	G1031500	ACTUALS
5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	470606	Equipment	G100085	G1031500	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	100001	CashStTres	-	-	ACTUALS
5200	100001	CashStTres	G100085	-	ACTUALS
5200	100001	CashStTres	G100085	G1031500	ACTUALS
5200	100001	CashStTres	G100086	-	ACTUALS
5200	100001	CashStTres	G100086	G1037610	ACTUALS
5200	100001	CashStTres	G100086	G1037615	ACTUALS
5200	100001	CashStTres	G9RTREA	-	ACTUALS
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS
5200	200003	VP	G100085	G1031500	ACTUALS
5200	200003	VP	G100086	G1037610	ACTUALS
5200	200003	VP	G100086	G1037615	ACTUALS
5200	220060	State SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS
5200	410001	Full Time	G100085	G1031500	ACTUALS
5200	410001	Full Time	G100086	G1037610	ACTUALS
5200	410001	Full Time	G100086	G1037615	ACTUALS
5200	410002	Full Time	G100085	G1031500	ACTUALS
5200	410002	Full Time	G100086	G1037610	ACTUALS
5200	410002	Full Time	G100086	G1037615	ACTUALS

5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
5200	410502	Overtime P	G100086	G1037610	ACTUALS
5200	410701	Separation	G100086	G1037610	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411002	Rent - Sta	G100086	G1037610	ACTUALS
5200	411002	Rent - Sta	G100086	G1037615	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411303	Advertisin	G100085	G1031500	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411701	Travel Exp	G100086	G1037610	ACTUALS
5200	411705	Private Au	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411802	Regist Fee	G100086	G1037610	ACTUALS
5200	411804	Membership	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
5200	412001	Stipends	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
5200	420101	Statewide	G100085	G1031500	ACTUALS
5200	420101	Statewide	G100086	G1037610	ACTUALS
5200	420302	Purchasing	G100085	G1031500	ACTUALS
5200	430001	Other Purc	G100085	G1031500	ACTUALS
5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	470606	Equipment	G100085	G1031500	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	100001	CashStTres	-	-	ACTUALS
5200	100001	CashStTres	G100085	-	ACTUALS
5200	100001	CashStTres	G100085	G1031500	ACTUALS
5200	100001	CashStTres	G100086	-	ACTUALS
5200	100001	CashStTres	G100086	G1037610	ACTUALS
5200	100001	CashStTres	G100086	G1037615	ACTUALS
5200	100001	CashStTres	G9RTREA	-	ACTUALS

5200	120001	AR SWIFT	G100085	G1031500	ACTUALS
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS
5200	200003	VP	G100085	G1031500	ACTUALS
5200	200003	VP	G100086	G1037610	ACTUALS
5200	200003	VP	G100086	G1037615	ACTUALS
5200	220060	State SUT	G100085	G1031500	ACTUALS
5200	220060	State SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100085	G1031500	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100085	G1031500	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS
5200	410001	Full Time	G100085	G1031500	ACTUALS
5200	410001	Full Time	G100086	G1037610	ACTUALS
5200	410001	Full Time	G100086	G1037615	ACTUALS
5200	410002	Full Time	G100085	G1031500	ACTUALS
5200	410002	Full Time	G100086	G1037610	ACTUALS
5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
5200	410502	Overtime P	G100086	G1037610	ACTUALS
5200	410701	Separation	G100086	G1037610	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411002	Rent - Sta	G100086	G1037610	ACTUALS
5200	411002	Rent - Sta	G100086	G1037615	ACTUALS
5200	411101	Printing -	G100085	G1031500	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411303	Advertisin	G100085	G1031500	ACTUALS
5200	411313	Court Repo	G100086	G1037610	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411553	OET NetSrv	G100085	G1031500	ACTUALS
5200	411553	OET NetSrv	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411701	Travel Exp	G100086	G1037610	ACTUALS
5200	411705	Private Au	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS

5200	411802	Regist Fee	G100086	G1037610	ACTUALS
5200	411804	Membership	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
5200	412001	Stipends	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
5200	415003	Maintenanc	G100085	G1031500	ACTUALS
5200	415003	Maintenanc	G100086	G1037610	ACTUALS
5200	420101	Statewide	G100085	G1031500	ACTUALS
5200	420101	Statewide	G100086	G1037610	ACTUALS
5200	420302	Purchasing	G100085	G1031500	ACTUALS
5200	430001	Other Purc	G100085	G1031500	ACTUALS
5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	470606	Equipment	G100085	G1031500	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	100001	CashStTres	-	-	ACTUALS
5200	100001	CashStTres	G100085	-	ACTUALS
5200	100001	CashStTres	G100085	G1031500	ACTUALS
5200	100001	CashStTres	G100086	-	ACTUALS
5200	100001	CashStTres	G100086	G1037610	ACTUALS
5200	100001	CashStTres	G100086	G1037615	ACTUALS
5200	100001	CashStTres	G9RTREA	-	ACTUALS
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS
5200	200003	VP	G100085	G1031500	ACTUALS
5200	200003	VP	G100086	G1037610	ACTUALS
5200	200003	VP	G100086	G1037615	ACTUALS
5200	220060	State SUT	G100085	G1031500	ACTUALS
5200	220060	State SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100085	G1031500	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100085	G1031500	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS
5200	410001	Full Time	G100085	G1031500	ACTUALS
5200	410001	Full Time	G100086	G1037610	ACTUALS
5200	410001	Full Time	G100086	G1037615	ACTUALS
5200	410002	Full Time	G100085	G1031500	ACTUALS
5200	410002	Full Time	G100086	G1037610	ACTUALS
5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS

5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
5200	410502	Overtime P	G100086	G1037610	ACTUALS
5200	410701	Separation	G100086	G1037610	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411002	Rent - Sta	G100086	G1037610	ACTUALS
5200	411002	Rent - Sta	G100086	G1037615	ACTUALS
5200	411101	Printing -	G100085	G1031500	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411303	Advertisin	G100085	G1031500	ACTUALS
5200	411313	Court Repo	G100086	G1037610	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411451	Informatio	G100086	G1037610	ACTUALS
5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411551	Postal, Ma	G100085	G1031500	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411553	OET NetSrv	G100085	G1031500	ACTUALS
5200	411553	OET NetSrv	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411701	Travel Exp	G100086	G1037610	ACTUALS
5200	411705	Private Au	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411802	Regist Fee	G100086	G1037610	ACTUALS
5200	411804	Membership	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
5200	412001	Stipends	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
5200	415003	Maintenanc	G100085	G1031500	ACTUALS
5200	415003	Maintenanc	G100086	G1037610	ACTUALS
5200	420101	Statewide	G100085	G1031500	ACTUALS
5200	420101	Statewide	G100086	G1037610	ACTUALS
5200	420302	Purchasing	G100085	G1031500	ACTUALS
5200	430001	Other Purc	G100085	G1031500	ACTUALS
5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	470606	Equipment	G100085	G1031500	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	100001	CashStTres	-	-	ACTUALS

5200	100001	CashStTres	G100085	-	ACTUALS
5200	100001	CashStTres	G100085	G1031500	ACTUALS
5200	100001	CashStTres	G100086	-	ACTUALS
5200	100001	CashStTres	G100086	G1037610	ACTUALS
5200	100001	CashStTres	G100086	G1037615	ACTUALS
5200	100001	CashStTres	G9RTREA	-	ACTUALS
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS
5200	200003	VP	G100085	G1031500	ACTUALS
5200	200003	VP	G100086	G1037610	ACTUALS
5200	200003	VP	G100086	G1037615	ACTUALS
5200	220060	State SUT	G100085	G1031500	ACTUALS
5200	220060	State SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100085	G1031500	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100085	G1031500	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS
5200	410001	Full Time	G100085	G1031500	ACTUALS
5200	410001	Full Time	G100086	G1037610	ACTUALS
5200	410001	Full Time	G100086	G1037615	ACTUALS
5200	410002	Full Time	G100085	G1031500	ACTUALS
5200	410002	Full Time	G100086	G1037610	ACTUALS
5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
5200	410502	Overtime P	G100086	G1037610	ACTUALS
5200	410701	Separation	G100086	G1037610	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411002	Rent - Sta	G100086	G1037610	ACTUALS
5200	411002	Rent - Sta	G100086	G1037615	ACTUALS
5200	411101	Printing -	G100085	G1031500	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411303	Advertisin	G100085	G1031500	ACTUALS
5200	411313	Court Repo	G100086	G1037610	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411451	Informatio	G100086	G1037610	ACTUALS
5200	411501	OET CompSr	G100086	G1037610	ACTUALS
5200	411501	OET CompSr	G100086	G1037615	ACTUALS
5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411551	Postal, Ma	G100085	G1031500	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411553	OET NetSrv	G100085	G1031500	ACTUALS
5200	411553	OET NetSrv	G100086	G1037610	ACTUALS

5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411701	Travel Exp	G100086	G1037610	ACTUALS
5200	411705	Private Au	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411802	Regist Fee	G100086	G1037610	ACTUALS
5200	411804	Membership	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
5200	412001	Stipends	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100086	G1037615	ACTUALS
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5200	415001	Repair To	G100086	G1037610	ACTUALS
5200	415003	Maintenanc	G100085	G1031500	ACTUALS
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5200	420101	Statewide	G100086	G1037610	ACTUALS
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5200	470606	Equipment	G100085	G1031500	ACTUALS
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5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
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5200	220090	TransitSUT	G100086	G1037610	ACTUALS
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5200	410707	Unemployme	G100086	G1037610	ACTUALS
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5200	411102	Duplicatin	G100086	G1037610	ACTUALS
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5200	411303	Advertisin	G100085	G1031500	ACTUALS
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5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411451	Informatio	G100086	G1037610	ACTUALS
5200	411501	OET CompSr	G100086	G1037610	ACTUALS
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5200	411551	Postal, Ma	G100085	G1031500	ACTUALS
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5200	470606	Equipment	G100085	G1031500	ACTUALS
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0.00	04-2018
0.00	04-2018
0.00	04-2018
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0.00	04-2018
0.00	04-2018
245.00	04-2018
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0.00	09-2018
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-602,011.34	09-2018

Calculate Cash in Treasury

March 2018

		MAD	ELD	
	Total Liabilities:	$283,573	$106,862	
+	Net Position:	$1,331,231	$2,275,703	
-	Total Assets (w/o CIT):	$917,628	$183,980	
		$697,176	**$2,198,585**	***type these numbers into***

Verification:

	Assets:	$1,614,804	$2,382,565	
-	Liabilities:	$283,573	$106,862	
	Net Position:	**$1,331,231**	**$2,275,703**	**$3,606,934**

› the Net Position_Assets tab on the Cash in Treasury line.

Assumptions for Rate Matrix

MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2019

OPERATING REVENUES/EXPENSES

RSRC*	
	REVENUE (Revolving Fund) Change = 10% or $575,465 Anticipate additional sales due to new staff hires.
41000	**SALARIES** Change = 24% or $463,337 Includes salary and insurance rate increases. Anticipate filling one vacant position and possible retirements.
41100	**RENT** Change = (12%) or ($12,700) Decrease in office lease due to COB move $17/sf in FY19.
41110	**PRINTING** Change = 18% or $780 Nominal change in printing.
41130	**PROFESSIONAL/TECHNICAL SERVICES** Change = 5% or $190,837 Anticipated increase in external vendor services - large scale surveys.
41150	**COMPUTER/SYSTEM SERVICES** Change = 0% or ($162) FY19 estimated expense of $3,100 per employee and other misc exp.
41155	**COMMUNICATIONS** Change = 38% or $964 Nominal increase in communications.
41160	**TRAVEL IN-STATE** Change = 101% or $5,528 More in-state travel anticipated in FY19.
41170	**TRAVEL OUT-OF-STATE** Change = 0% or $0 No out-of-state travel anticipated in FY19.
41300	**SUPPLIES** Change = 9% or $1,639 Slight increase in office supply expenditures.
41180	**EMPLOYEE DEVELOPMENT** Change = 265% or $25,410 Diversity & Inclusion and other training necessary for new staff and to retain skilled staff.
43000	**PURCHASED SERVICES** Change = (-77%) or ($33,472) Decrease in purchased services in FY19, due to move expenses in FY18.
42010	**INDIRECT COSTS** Change = 654% or $19,081 Credit received in FY18, FY19 amount received from Fiscal Services.

Full-time equivalents (FTEs) for FY19 will be 20.4

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

* RSRC = Revenue Source Code

Rate Matrix

MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2019

	FY19 TOTALS	FY18 TOTALS	$ CHANGE FY19/FY18	% Change FY19/FY18
OVERHEAD				
MAD SPENDING PLAN				
SALARIES	2,380,068	1,916,731	463,337	24%
RENTS	91,000	103,700	-12,700	-12%
REPAIRS	1,800	1,720	80	5%
INSURANCE	320	271	49	18%
PRINTING	5,000	4,220	780	18%
PROF/TECH SERVICES	3,900,000	3,709,163	190,837	5%
COMPUTER/SYSTEM SERVICES	68,200	68,362	-162	0%
COMMUNICATIONS	3,500	2,536	964	38%
IN-STATE TRAVEL	11,000	5,472	5,528	101%
TRAVEL OUT-OF-STATE	0	0	0	0%
SUPPLIES	20,000	18,361	1,639	9%
EMPLOYEE DEVELOPMENT FEES	35,000	9,590	25,410	265%
PURCHASED SERVICES	10,000	43,472	-33,472	-77%
EQUIPMENT	15,000	11,846	3,154	27%
INDIRECT COSTS	22,000	2,919	19,081	654%
SUB-TOTAL	6,562,888	5,898,363	664,525	11%
ALLOCATION OF OVERHEAD				
TOTAL BASIS FOR RATES	6,562,888			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	6,562,888			
BILLABLE UNITS				
BILLABLE UNITS	46,647			
PRIOR YEAR(ESTIMATED/ACTUAL)	42,536			
CHANGE IN BILLABLE UNITS	4,111			
RATES				
BREAK EVEN RATES	$140.69			
PRIOR YEAR	$140.00			
CHANGE IN BREAK EVEN RATES	$0.69			
BREAK EVEN RATES	$140.69			
REQUESTED RATES	$140.00			
CURRENT RATES	$140.00			
REQUESTED VS BREAK EVEN RATES				
REQUESTED RATES	$140.00			
BREAK EVEN RATES	$140.69			
VARIANCE	-$0.69			
REVENUES AT REQUESTED RATES	$6,530,580			
REVENUES AT BREAK EVEN RATES	$6,562,888			
REVENUE VARIANCE	-$32,308			
REQUESTED VS CURRENT RATES				
REQUESTED RATES	$140.00			
CURRENT RATES	$140.00			
CHANGE IN RATES	$0.00			
% CHANGE IN RATES	0.0%			
REVENUES AT REQUESTED RATES	$6,530,580.00			
REVENUES AT CURRENT RATES	$6,530,580.00			
CHANGE IN REVENUES	$0.00			
OVERALL CHANGE IN RATES - %	0.0%			

Rate Matrix Computation

MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2019

1. Describe cost and usage estimation methods. Salaries received from SEMA4 Salary Projections. Anticipate filling one 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 AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2019

Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
MAD	125	125	135	135	140	140

History and Proforma

MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2019

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 EST/ACTUAL	FY 2019 PROPOSED	$ CHANGE FY18/FY19	% CHANGE FY18/FY19
Operating Revenues	6,378,723	6,530,659	5,958,119	6,029,002	5,955,063	6,530,528	575,465	10%
Sales								
Cost of Goods Sold								
Gross Margin								
Operating Expenses								
Salaries and Benefits	1,765,847	1,932,317	1,829,010	1,453,149	1,916,731	2,380,068	463,337	24%
Rent	108,798	106,052	111,102	112,374	103,700	91,000	-12,700	-12%
Repairs	2,122	2,165	1,796	1,721	1,720	1,800	80	5%
Insurance	0	0	0	0	271	320	49	18%
Printing	4,703	9,050	5,813	4,373	4,220	5,000	780	18%
Prof/Tech Services	4,342,861	4,678,525	3,942,582	4,198,544	3,709,163	3,900,000	190,837	5%
Computer/System Services	5,151	64,074	62,930	62,881	68,362	68,200	-162	0%
Communications	1,153	3,959	291	693	2,536	3,500	964	38%
In-State Travel	5,055	10,642	7,722	3,811	5,472	11,000	5,528	101%
Travel out-of-state	1,658	1,541	1,791	0	0	0	0	0%
Supplies	12,953	19,801	18,173	8,827	18,361	20,000	1,639	9%
Employee Development Fees	7,859	11,624	7,865	2,910	9,590	35,000	25,410	265%
Purchased Services	12,939	10,529	6,327	1,058	43,472	10,000	-33,472	-77%
Equipment	24,186	14,486	6,613	1,346	11,846	15,000	3,154	27%
Indirect Costs	520	24,013	57,995	13,404	2,919	22,000	19,081	654%
Total Operating Expenses	6,295,805	6,888,778	6,060,010	5,865,091	5,898,363	6,562,888	664,525	11%
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	-69,772	-358,119	-101,891	163,911	56,700	-32,360		
Retained Earnings, Beginning Period	752,499	1,044,632	728,491	744,550	891,822	948,522		
Adjustment to Retained Earnings	361,905	41,978	117,950	(16,639)				
Retained Earnings, Ending Period	1,044,632	728,491	744,550	891,822	948,522	916,162		
Reconciliation to Net Assets								
Retained Earnings	1,044,632	728,491	744,550	891,822	948,522	916,162		
Contributed Capital								
Total Net Assets, Ending Period	1,044,632	728,491	744,550	891,822	948,522	916,162		

FY 2019 MAD SPENDING PLAN

MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2019

Fund 5200

MAD		
Financial Dept ID	G1031500	
APPRID	G100085	
Revenue		0

Full Time Salaries	2,016,872
Part Time Salaries	363,196
Space Rental	91,000
Repairs	1,800
Printing & Advertising	5,000
P/T Services	3,900,000
Computer & Systems	73,200
Communications	3,500
In State Travel	11,000
Out-of-State Travel	0
Supplies	20,000
Equipment	10,000
Employee Development	35,000
Other Operating Costs	10,000
Insurance	320
Statewide Indirect	22,000
State-Agency P/T Serv	0
Total	**6,562,888**

Adjustments	
Plus:	0
Total	6,562,888
Minus:	0
Total	6,562,888
Rate Matrix Amount	6,562,888

MINNESOTA MANAGEMENT BUDGET
Workforce Planning and Development
Enterprise Learning and Development
FOR FISCAL YEAR 2015

History and ProForma

		FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Estimated	FY 2019 Proposed	$ CHANGE FY17/FY18	% CHANGE FY17/FY18
	Operating Revenues	**$ 1,798,202**	**$ 1,601,554**	**$ 1,514,501**	**$ 2,076,799**	**$ 4,564,278**	**$ 4,934,591**	**$ 370,313**	**8.11%**
	Operating Expenses								
41000-41070	Salaries & Benefits	$ 722,340	$ 709,267	$ 586,881	$ 949,964	$ 1,273,036	$ 1,921,000	$ 647,964	**50.90%**
41100	Space Rental	$ 78,154	$ 91,662	$ 113,638	$ 95,219	$ 183,973	$ 178,973	$ (5,000)	**-2.72%**
41110	Printing & Advertising	$ 14,089	$ 16,544	$ 13,510	$ 9,723	$ 88,878	$ 100,000	$ 11,122	**12.51%**
41130	Prof/Tech Services	$ 730,651	$ 602,045	$ 316,271	$ 574,498	$ 1,652,000	$ 1,710,113	$ 58,113	**3.40%**
41137	Vendor <$25k (Interperting Services)	$ 7,796	$ 19,350					$ -	
41145	IT/Prof/Tech O/S Vendor				$ 22,333	$ 35,000	$ 40,000	$ 5,000	**14.29%**
41150	Computer & Systems	$ 28,376	$ 26,904	$ 64,715	$ 23,412	$ 83,380	$ 100,000	$ 16,620	**19.93%**
41155	Communications	$ 1,013	$ 980	$ 1,592	$ 1,121	$ 6,360	$ 8,000	$ 1,640	**25.79%**
41160	Travel (in-state)	$ 12,629	$ 2,909	$ 1,250	$ 1,000	$ 9,183	$ 7,000	$ (2,183)	**-23.77%**
41170	Travel (out-of-state)	$ 842	$ 1,008		$ 528			$ -	
41180	Employee Development	$ 4,336	$ 7,491	$ 1,328	$ 763	$ 11,244	$ 133,068	$ 121,824	**1083.46%**
41196	IT Control Services					$ 200,000	$ 350,000	$ 150,000	**75.00%**
41190	Gener Mgmt-Fiscal Services	$ 7,150	$ -		$ 20,280	$ 30,000	$ 30,000	$ -	**0.00%**
41300	Supplies	$ 210,697	$ 97,583	$ 134,821	$ 99,221	$ 201,160	$ 301,160	$ 100,000	**49.71%**
41500	Equip	$ 80	$ -	$ 1,276	$ 1,220	$ 19,971	$ 65,000	$ 45,029	**225.47%**
42010	Statewide Indirect Costs	$ 740	$ 11,828	$ 14,499	$ 3,527	$ 35,038	$ 60,038	$ 25,000	**71.35%**
43000	Other Operating Costs	$ 41,893	$ 90,637	$ 85,158	$ 13,455	$ 92,770	$ 250,770	$ 158,000	**170.31%**
44100	Pmt To Indiv-Spec Costs Paid to Vndrs	$ 156	$ -	$ -	$ -	$ 1,211	$ 1,211	$ -	**0.00%**
47160	Equipment - Non Capital	$ 4,684	$ 94,684		$ 1,270			$ -	
	Total Operating Expenses	**$ 1,865,626**	**$ 1,772,891**	**$ 1,334,939**	**$ 1,817,532**	**$ 3,923,204**	**$ 5,256,333**		**33.98%**
	Operating Income (Loss)	**$ (67,424)**	**$ (171,337)**	**$ 179,562**	**$ 259,268**	**$ 641,074**	**$ (321,742)**		**147.26%**
	Non-Operating Revenues(Expenses)								
	Other Grants (Bush Foundation)	$ 5,000	3,039	-		-		-	
442001	Dist. Of Amts Collect (Federal Liability pay)	$ (3,054)	-	-		-		-	
	Total Non-Operating Revenues(Expenses	**$ 1,946**	**$ 3,039**	**-**		**-**		**$ -**	
	Change in Net Position	**$ (65,478)**	**$ (168,298)**	**$ 179,562**	**$ 259,268**	**$ 641,074**	**$ (321,742)**		
	Net Position, Beginning Period	472,500	233,655	(667,201)	(487,639)	(228,371)	1,197,203		
	Fiscal Adjustment to Retained Earnings	(173,367)	(732,558)	-		784,500.00			
	Operating Income(Loss)	(65,478)	(168,298)	179,562	259,268	641,074	(321,742)		
	Net Position, Ending Period	**233,655**	**-667,201**	**-487,639**	**-228,371**	**1,197,203**	**875,461**		

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 proceedings ……may 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.

MINNESOTA

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018
(All Figures in 000's)

				ADMINISTRATIVE HEARINGS FUND 5201
PART I 2 CFR 200 R.E. BALANCE				
2 CFR 200 R.E. BALANCE July 1, 2017 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				794
Adjustments (e.g. Contrib. Capital)				(74)
Adjusted Retained Earnings Balance				720
FY18 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues				
Operating Revenue		2,767		
Non Operating Revenue		-		
Total Revenues			2,767	
Less: Expenditures (Actual Costs):				
Total Operating Expenses per States Financial Report		(3,257)		
Other Expenses		-		
Less Depreciation Expense		-		
Less 2 CFR 200 Unallowable costs:				
Capital Outlay		-		
Projected Cost Increases/Replacement Reserve		-		
Unallowable excess RE balance Refund		-		
Bad Debt		-		
GASB68 Net Pension Liability Adjustment		396		
GASB75 Net OPEB Liability Adjustment		56		
Total Expenditures			(2,805)	
Plus 2 CFR 200 Allowable costs:				
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:				
Imputed Interest Earnings on Monthly Average Cash Balance		10		
Other		-		
Total Adjustments			10	
FY18 Net Increase (Decrease) to Retained Earnings Balance per CAFR				(28)
2 CFR 200 R.E. BALANCE June 30, 2018	A)			691
Allowable Reserve	B)	468		
Excess Balance (A)-(B)		224		

(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, at the request of the cognizant agency 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.)

MINNESOTA

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018
(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, 2017			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, 2018	C)		237
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2017			
ADJUSTMENTS:			
FY98 PPD Adjustment		(39)	
Accumulated Prior Year Imputed Interest Adjustment		(320)	
Adjustment Accumulated Prior Year Imputed Interest		99	
Current Year Imputed Interest Adjustment		(10)	
Accumulated Prior Years GASB68 Adjustment		(2,601)	
FY18 GASB68 Net Pension Liability Adjustment		(396)	
FY18 GASB75 Net OPEB Obligation Adjustment		(56)	
FY18 GASB75 Beginning Balance Adjustment		(110)	
Total Adjustments			(3,432)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2018	D)		(3,432)
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)			(2,504)
			(2,504)
Check Figure			-

DESCRIPTION	AMOUNT	COMMENTS
FY1998 PPD Adjustment	(39)	per FY2004 A-87 Admin Hearings Fund 904
FYpre2004 Imputed Interest	(176)	interest earned on excess retained earnings, per FY2004 A-87 Admin Hearings Fund 904
FY2004 Imputed Interest	(8)	interest earned on excess retained earnings
FY2005 Imputed Interest	(11)	interest earned on excess retained earnings
FY2006 Imputed Interest	(17)	interest earned on excess retained earnings
FY2007 Imputed Interest	(27)	interest earned on excess retained earnings
FY2008 Imputed Interest	(29)	interest earned on excess retained earnings
FY2009 Imputed Interest	(18)	interest earned on excess retained earnings
FY2010 Imputed Interest	(5)	interest earned on excess retained earnings
FY2011 Imputed Interest	(3)	interest earned on excess retained earnings
FY2012 Imputed Interest	(1)	interest earned on excess retained earnings
FY2013 Imputed Interest	(3)	interest earned on excess retained earnings
FY2014 Imputed Interest	(5)	interest earned on excess retained earnings
FY2015 Imputed Interest	(6)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(1,646)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	168	change in deferred liability from CAFR
FY2016 Imputed Interest	(5)	interest earned on excess retained earnings
FY16 GASB68 Net Pension Liability Adjustment	(62)	change in deferred liability from CAFR
FY2017 Imputed Interest	(6)	interest earned on excess retained earnings
FY17 GASB68 Net Pension Liability Adjustment	(1,061)	change in deferred liability from CAFR
FY2018 Imputed Interest	(10)	interest earned on excess retained earnings
FY18 GASB68 Net Pension Liability Adjustment	(396)	change in deferred liability from CAFR
FY18 GASB75 Beginning Balance Adjustment	(110)	adjustment from CAFR
FY18 GASB75 Net OPEB Liability Adjustment	(56)	change in deferred liability from CAFR
Accumulated Imputed Interest Adjustment	99	adjustment on accumulated imputed interest due to change in calculation
.	(3,433)	
	(3,433,000)	

CONTRIBUTED CAPITAL	AMOUNT	
Per FY2004 2 CFR 200 Admin Hearings Fund 904	182	This is per Vicki's restatement of Retained Earnings research.
FY16 Transfer from GF (1000) Municipal Boundary Adjustment Approp	55	
	237	

MINNESOTA
OFFICE OF
ADMINISTRATIVE
HEARINGS

Fiscal Year 2019

Business Plan and Rate Proposal for Enterprise Fund (5201)

May 25, 2018

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 2019 (FY19).

Section I: Executive Summary and Recommendation Page 3

Section II: OAH Structure and Organizational Chart Page 4

Section III: Fiscal Challenges and Solutions Page 6

Section IV: Rate Computation Page 6

Section V: Financial Statements and Fiscal Comparisons Page 8

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 (2016).

C. Fiscal Year 19 (FY19) Rate Recommendation

The agency currently anticipates FY19 spending of approximately **$3,121,801.** The agency estimates a carry forward from FY18 into FY19 of **$557,726** an amount that closely approximates the two-month expenditure cap (approximately $506,337) allowed by OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," codified at 2 C.F.R. Part 225.

For FY19, 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. She was appointed by the Governor and confirmed by the Senate in 2013; her six-year term expires on June 30, 2019. The Chief Judge has appointed a Deputy Chief Judge and two Judge Supervisors to manage the judicial staff in the agency. The administrative staff is led by the Court Administrator, who reports directly to the Chief Judge.

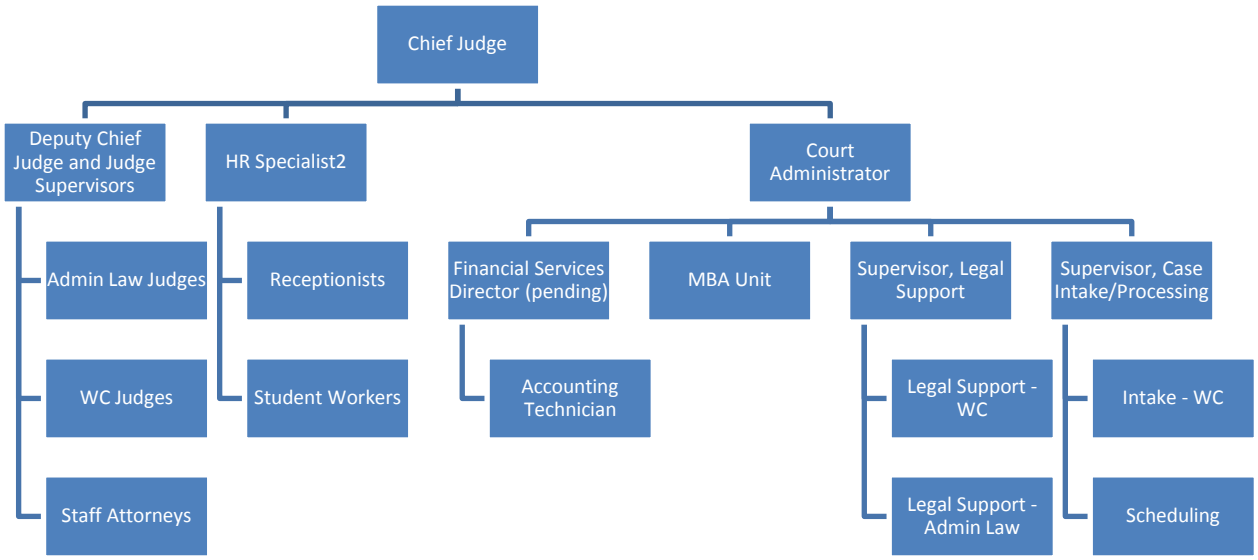
[1] OAH receives small general fund appropriations to support its work in the areas of municipal boundary adjustments, campaign practices challenges, and data practices matters.
[2] *See* Minn. Stat. § 14.53 (2016).

During FY19, OAH's professional staff will consist of 10 Administrative Law Judges (including the Chief Judge, who carries a 50% caseload), 18 Workers' Compensation Judges,[3] and 7 staff attorneys who provide legal research and writing support to the judges. The agency employs 65 FTE overall, the remainder of which are administrative and supervisory staff.

As allowed by Minn. Stat. § 14.49, 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
June 2018



[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 all operational costs 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 FY19

The operating expenses of the Administrative Law Division are expected to be $3,121,801 in FY19. This amount is only $83,777 higher than expected year-end FY18 expenses, due mainly to front-loading into FY18 a technology upgrade currently underway through the MN.IT contracting process.

B. Projected Revenues for FY19

Three components make up the revenues earned by the Administrative Law Division in a fiscal year: (1) carryover from the prior fiscal year; (2) number of hours billed; and (3) 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 FY18 with $557,726 in reserve.

2. Billable Hours

In FY17, OAH increased the billable hour expectation for Administrative Law Judges from 100 to 110 per month. The billable hour expectation will remain at this level in FY19 for both state-employed judges and for the agency's contracted judges.

3. Break-Even Rate

As shown in the Break-Even Scenario analysis set forth in Section V below, the agency's projected expenses for FY19 could be supported by an actual one-year break-even rate of $143.10/billable hour. However, use of that rate would leave the agency immediately in arrears for FY2020. Likewise, a billable rate of $158.10 would cover the agency's expenses for the two-year biennium, but would leave it with a fund balance of only $726 going into FY21, which would not allow the agency to make payroll or pay other fixed expenses. Given the agency's need for an appropriately limited asset cushion measured relative to a two-month expense figure, the agency's current rate of $170/billable hour represents the most appropriate balancing of available revenue versus controlled expenses. Premised on the agency's commitment to continually manage its expenses through close monitoring and fiscally prudent cost minimization, the Office of Administrative Hearings' requests authority to continue to provide excellent administrative law judge services to its client agencies at the stable rate of $170/billable hour for FY19.

4. Proposed Billable Rates

The agency proposes no increase in its existing billable rates for FY19. **The Office of Administrative Hearings requests MMB approval of the existing rates as indicated in the chart below.**

	Existing FY18 Rates	**Proposed FY19 Rates**
Judges	$170 per hour	**$170 per hour**
Staff Attorneys	$90 per hour	**$90 per hour**
Paralegals	$35 per hour	**$35 per hour**

Section V: Financial Statements and Fiscal Comparisons

Office of Administrative Hearings
Rate Comparison - Break Even Scenario For Fiscal Year 2019 Rate Package

		Current and Proposed Rates		One-Year Break-Even Rate		Biennial Break-Even Rate	
		2019	2020	2019	2020	2019	2020
		$170/ $90/ $35		$143.10/ $90/ $35		$158.10/ $90/ $35	
EXPENSES							
Planned Expenditures		$3,121,801	$2,985,197	$3,121,801	$2,985,197	$3,121,801	$2,985,197
REVENUE							
Roll Forward from prior Fiscal Year		$557,726	$378,000	$557,726	$324	$557,726	$210,924
Fees and Reimbursements		$90,000	$90,000	$90,000	$90,000	$90,000	$90,000
Time Billed	Hours						
Administrative Law Judges - FTEs	12,540	$2,131,800	$2,131,800	$1,794,474	$1,794,474	$1,982,574	$1,982,574
Administrative Law Judges - Contractors	1,500	$255,000	$255,000	$214,650	$214,650	$237,150	$237,150
Staff Attorneys	5,160	$464,400	$464,400	$464,400	$464,400	$464,400	$464,400
Paralegals	25	$875	$875	$875	$875	$875	$875
TOTAL REVENUE		$3,499,801	$3,320,075	$3,122,125	$2,564,723	$3,332,725	$2,985,923
Projected Revenue less Expenses		$378,000	$334,878	$324	($420,474)	$210,924	$726
EOY Fund Balance		**$378,000**	**$334,878**	**$324**	**($420,474)**	**$210,924**	**$726**

FY20 represents an estimated 2% increase from FY19 expenditures

RATE	2012	2013	2014	2015	2016	2017	2018 (EOY Est.)	2019 (Est.)
Administrative Law Judges (non-PUC)	$165.00	$165.00	$165.00	142.50*	$120.00	$170	$170	$170
Administrative Law Judge (PUC)	$180.00	$180.00	$180.00	155.00*				
Staff Attorney	$80.00	$80.00	$80.00	$80.00	$80.00	$90	$90	$90
Paralegal	$35.00	$35.00	$35.00	$35.00	$35.00	$35	$35	$35
HOURS								
Administrative Law Judges (non-PUC)	7,994	10,448	12,625	10,834	14,900	14,445	14,109	14,040
Administrative Law Judge (PUC)	955	1,159	2,226	3,735				
Staff Attorney	1,067	1,532	1,694	2,310	2,626	3,472	3,939	5160
Paralegal	23	60	225	123	19	18	15	25
TOTAL	10,039	13,199	16,770	17,002	17,545	17,935	17,553	19,225

REVENUE								
Administrative Law Judges (non-PUC)	$1,319,010	$1,723,920	$2,083,125	$1,543,845	$1,788,000	$2,455,650	$2,398,530	$2,386,800
Administrative Law Judge (PUC)	$171,900	$208,656	$400,680	$578,925				
Staff Attorney	$85,360	$122,560	$135,520	$184,800	$210,080	$312,480	$354,510	$464,400
Paralegal	$805	$2,100	$7,875	$4,305	$665	$630	$525	$875
Fees and Expense Reimbursements (billed to clients)	$57,654	$45,456	$52,766	$62,718	$108,322	$101,531	$89,985	$90,000
TOTAL*	$1,634,729	$2,102,592	$2,679,966	$2,374,593	$2,107,067	$2,870,291	$2,843,550	2,942,075

Pro Forma Fund Statement [5.25.2018]

Office of Administrative Hearings Operations (5201)
Including Appropriations G9K1CVH and G9K1OAH

		Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Estimate EOY 2018	May-18 Projection 2019
Balance Forward		376,099	667,307	1,189,414	1,015,372	439,198	752,200	557,726
Transfer In				55,034				
					185	1,479		
Revenue	**1OAH**							
600145-8001	State Agencies	1,841,716	2,353,659	2,238,558	1,903,845	2,671,639[4]	2,645,536	2,700,345
600145-8002	Non-State Agencies	108,946	214,814	107,627	148,953	123,622	119,668	136,362
600145-8003	Interested Parties	2,023	1,177	1,669	2,089	1,379	1,000	1,572
600145-8004	Data Practices Fees	3,267	2,305	2,000	17,393	26,118	7,071	20,000
600145-8007	CVH						70,275	83,796
	Rcpts post 6/17/14 7.13.16 DOR email	845						
	1CVH							
600145-8001	State Agencies	118,622	6,742	8,412	23,146	46,054	0	0
600145-8002	Non-State Agencies	27,273	101,268	16,327	11,456	0	0	0
	Total Revenue	2,102,692	2,679,965	2,374,593	2,107,067	2,870,291	2,843,550	2,942,075
Total Assets (Balance Forward + Revenue)							**3,595,750**	**3,499,801**
Operating Expenditures								
41000	Salary & Benefits	1,268,112	1,546,807	1,852,762	2,092,572	2,075,573	2,359,026	2,508,766
41100	Rent	71,839	73,039	109,033	113,600	113,325	78,002	85,000
41110	Printing	0	102	72	601	0	0	0
41130	Professional & Technical Svcs	276,993	323,037	389,238	294,264	190,918	169,244	290,000
41145	Info. Technology	8,261	0	25,877	6,725	0	0	0
41150	Computer & System Svcs	74,529	59,593	59,981	62,942	14,682	8,342	8,592
41155	Communications	11,997	12,828	10,324	8,824	3,516	3,532	3,679
41160	Instate Travel	10,575	9,606	11,224	10,104	8,752	11,189	11,525
41170	Outstate Travel	147	5,636	2,711	1,572	776	4,537	4,673
41180	Employee Development	3,491	7,363	11,292	10,950	7,230	13,083	13,400
41190	Agency Provided Prof & Tech Svcs	46,562	44,966	44,260	18,103	12,176	11,356	4,400
41195	Info Technology	0	0	2677	6,000	0	0	0
41196	Centralized IT Services	0	0	9,021	1,760	75,218	339,268	157,545
41300	Supplies	14,763	24,486	14,862	16,216	15,353	9,965	5,603
41400	Equipment Rental	1,791	2,740	5,300	2,702	2,116	3,493	3,598
41500	Repairs	1,880	3,804	27,047	3,070	1,262	293	302
42010	Statewide Indirect Costs	15,180	16,631	15,788	13,856	29,208	19,059	19,631
42020	Attorney General Costs	320	1,006	2,632	1,303	0	4,638	2,000
43000	Other Operating Costs	4,969	6,873	3,987	11,982	7,184	2,297	3,087
44100	Pmt to Indiv - Med-Rehab Client	0	0	2000	0	0		
47160	Equipment-Cap/No Capitol	75	19,341	3,580	6,096	0	0	0
Total Operating Exp.		**1,811,484**	**2,157,858**	**2,603,668**	**2,683,242**	**2,557,289**	**3,038,024**	**3,121,801**
EOY Fund Balance		667,307	1,189,414	1,015,372	439,198	752,200	557,726	378,000

[4] CVH and OAH 5201 funds were combined in FY17; as such CVH revenue 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.

MANAGEMENT AND BUDGET

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018 (All Figures in 000's)				**Central Mail FUND 5203**
PART I 2 CFR 200 R.E. BALANCE				
2 CFR 200 R.E. BALANCE July 1, 2017 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				1,730
Adjustments				(203)
Adjusted Retained Earnings Balance				1,527
FY18 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues				
2 CFR 200 Revenues (Actual and Imputed) from Attachment A		8,805		
2 CFR 200 Revenues (Actual and Imputed) from Other				
Total Revenues			8,805	
Less: Expenditures (Actual Costs):				
Total Operating Expenses per States Financial Report		(9,124)		
Other Expenses				
Less Depreciation Expense		64		
Less 2 CFR 200 Unallowable costs:				
GASB68 Net Pension Liability Adjustment		102		
GASB75 Net OPEB Liability Adjustment		4		
Total Expenditures			(8,954)	
Plus 2 CFR 200 Allowable costs:				
Indirect Costs from SWCAP (if not allocated in SWCAP)		-		
Depreciation or Use Allowance (if not included in Actual Cost above)		(64)		
Other		-		
Total OMB 2 CFR 200 Allowable Expenditures			(64)	
Plus 2 CFR 200 Adjustments:				
Imputed Interest Earnings on Monthly Average Cash Balance		-		
Debt Service Payments		-		
Total Adjustments			-	
FY18 Net Increase (Decrease) to Retained Earnings Balance per CAFR				(213)
2 CFR 200 R.E. BALANCE June 30, 2018	A)			1,314
Allowable Reserve	B)	1,492		
Excess Balance (A)-(B)		(178)		

(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, at the request of the cognizant agency 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)

MANAGEMENT AND BUDGET

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018
(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, 2017			66
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, 2018	C)		66
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2017			
ADJUSTMENTS:			
FY98 PPD Adjustment		(34)	
FY2014 Adjustment to Capital Contribution		(13)	
Accumulated Prior Year Imputed Interest Adjustment		(214)	
Accumulated Prior Years GASB68 Adjustment		(718)	
Adjustment Accumulated Prior Year Imputed Interest		214	
FY18 GASB68 Net Pension Liability Adjustment		(102)	
FY18 GASB75 Beginning Balance Adjustment		(49)	
FY18 GASB75 Net OPEB Obligation Adjustment		(4)	
Total Adjustments			(920)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2018	D)		(920)
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)			460
			460
Check Figure			-

DESCRIPTION	AMOUNT	COMMENTS
FY1998 PPD Adjustment	(34)	per FY2004 A-87 Central Mail Fund 980
FYpre2004 Imputed Interest	(48)	interest earned on excess retained earnings
FY2004 Imputed Interest	(3)	interest earned on excess retained earnings
FY2005 Imputed Interest	(14)	interest earned on excess retained earnings
FY2006 Imputed Interest	(16)	interest earned on excess retained earnings
FY2007 Imputed Interest	(29)	interest earned on excess retained earnings
FY2008 Imputed Interest	(29)	interest earned on excess retained earnings
FY2009 Imputed Interest	(22)	interest earned on excess retained earnings
FY2010 Imputed Interest	(9)	interest earned on excess retained earnings
FY2011 Imputed Interest	(3)	interest earned on excess retained earnings
FY2012 Imputed Interest	(5)	interest earned on excess retained earnings
FY2013 Imputed Interest	(4)	interest earned on excess retained earnings
FY2014 Contributed Capital	(13)	per FY2014 Plant Mgmt "Footnotes to Financial Stmts"
FY2014 Imputed Interest	(5)	interest earned on excess retained earnings
FY2015 Imputed Interest	(7)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(630)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	64	change in deferred liability from CAFR
FY2016 Imputed Interest	(9)	interest earned on excess retained earnings
FY16 GASB68 Net Pension Liability Adjustment	144	change in deferred liability from CAFR
FY2017 Imputed Interest	(11)	interest earned on excess retained earnings
FY17 GASB68 Net Pension Liability Adjustment	(296)	change in deferred liability from CAFR
FY2018 Adjustment Accumulated Prior Year Imputed Interest	214	MMB calculated adjustments
FY18 GASB68 Net Pension Liability Adjustment	(102)	change in deferred liability from CAFR
FY18 GASB75 Beginning Balance Adjustment	(49)	adjustment from CAFR for enacting GASB75
FY18 GASB75 Net OPEB Obligation Adjustment	(4)	change in deferred liability from CAFR
	(920)	

(920,000)

Summary

PPD Adjustment	(34)
Imputed Interest	(214)
Imputed Interest Adj - Restatements	214
Contributed Capital	(13)
Prior year GASB68 NPL Adjustments	(718)
Current year GASB68 NPL Adjustments	(102)
GASB75 OPEB Adjustments	(53)
	(920)

DEPARTMENT OF ADMINISTRATION
FACILITIES MANAGEMENT

CENTRAL MAIL
Fund 5203

FISCAL YEAR 2019
Business Plan

April 27, 2018

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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
- Picking up outgoing 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 $2 million
- Develop new, simplified rate structure to be proposed in FY 2020 business plan
- Implement new billing system in FY 2019

Our proposed rates

Central Mail is proposing an overall revenue increase of 12% in FY 2019. The folding rate will increase and bar code credits will be reduced. All other rates will remain the same.

Changes in Central Mail Rates

Service	Current Rate/Credits ($)	Proposed Rate/Credits ($)	Change ($)	Change (%)
Folding Per 1000 per Fold	$6.00	$7.50	$1.50	25.0%
Bar Code Credits average per piece	($0.08)	($0.05)	($0.03)	(37.5%)

The Folding rate is changing in order to be more competitive with the current market prices.

See page 20 for detailed rates.

Our successes and challenges

Successes

- Provided the state overall postage savings of $1.7 million in FY 2017 - this exceeds last year's goal of $1.5 million
- A solution has been determined for the billing system project.
- Completed 29 one-on-one consultations with customers to date in FY 2018

Challenges

- Continue to work with Minnesota Information Technology (MN.IT) to implement a new billing system. This was expected to be completed by December 2017 but has been delayed.
- The plan to develop a new, simplified rate structure as specified in last year's plan is more complicated than anticipated and will continue to be reviewed over the next year.
- Aging workforce
- Maintaining competitive rates while labor and supply costs continue to rise
- Keeping up to date with changing USPS requirements
- Integrating USPS postage rate changes in our current billing system
- Maintaining enough retained earnings to meet cash flow requirements

Projected FY 2019 financial activities

Revenue	$9,250,504
Expenses	$9,659,819
Year-end Retained Earnings	$962,970
Working Capital	$1,599,544
Full Time Equivalents (FTE)	9.29
Overall Rate Change	12%

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 (ISF)

Significant historical changes

A Postage Handling Fee (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.

USPS provides discounts to business mailers that sort postage by zip-code. In FY 2017, Central Mail installed a Pitney Bowes OCR. Since the upgrade, the sort level improved from the 3-digit postage rate to the 5-digit postage rate. The amount discounted for 5-digit sort is greater than the discount for a 3-digit sort. The new OCR has also increased the quantity of mail sorted and presented to USPS on-site thus fewer pieces are sent to 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
    - Postage automation services
    - Postage metering
    - Monitor changing USPS rates and new requirements to remain compliant
    - Mail piece design ensuring mail pieces meet all of the automation compatible mail requirements
- Fold, insert, and address
- 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. These buildings have their mail delivered to PO Boxes because of the volume and timing of incoming mail.
- Process and deliver interoffice mail to 169 agency customers located in the following areas:
    - Capitol Complex, including Andersen Building and Minnesota History Center
    - Downtown St. Paul
    - Lafayette Park in St. Paul

    - Olive Street in St. Paul
    - St. Paul airport
    - Boards' buildings in Minneapolis
    - Roseville
    - Arden Hills
    - Energy Park Drive in St. Paul
    - Spruce Tree Centre in St. 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

- USPS – provides guidelines and regulations on specifications for outgoing mail and delivers incoming mail to Central Mail.
- UBM – provides handling of First-Class letter mail when Central Mail is unable to process due to high volume or envelope size.

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
- Outdated billing system, planned for continued review in FY 2019

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:
  - study expansion options for electronic verification service (eVS) program
  - ink jet personal computer upgrade in FY 2019 due to the current computer running on an outdated platform

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 work done by competitors that can provide both the print and mail services.
- Central Mail has not yet billed customers for the eVS fee that was implemented in FY 2018. We expect to bill for this fee within the next 2 months.

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)
- Delivery of USPS mail (general fund)

See Appendix A on page 32 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 of 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.

Marketing

Our target audiences/customers

Central Mail's primary market sectors are:

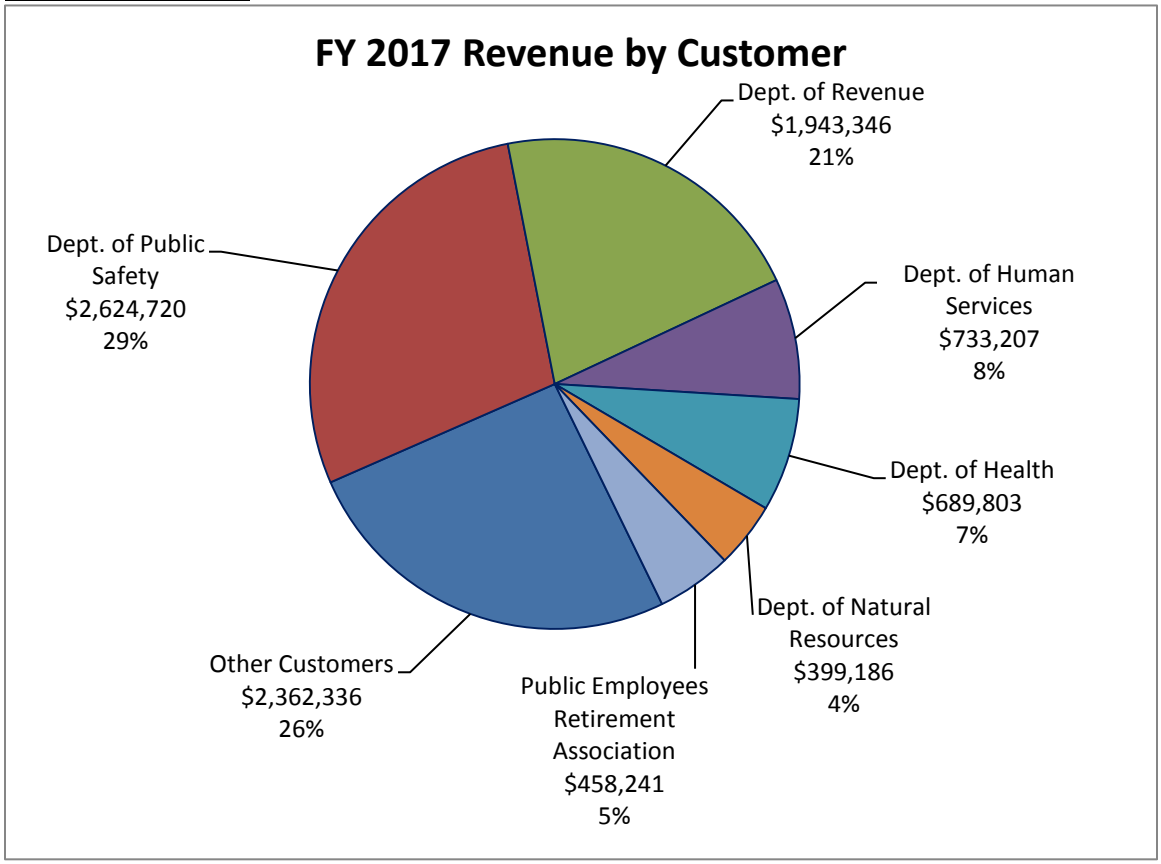
- Cabinet level agencies
- Minnesota State Colleges and Universities
- Minnesota State Retirement System, Public Employees Retirement Association, and Teachers Retirement Association
- Supreme Court
- Constitutional offices
- House of Representatives
- Senate
- Several of the state boards

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 inbound and outbound USPS mail. Buildings within the Capitol Complex have a unique USPS designated zip code. Any incoming mail with this zip code is delivered to Central Mail to be sorted and distributed to building tenants.

The statute also allows state agencies to receive waivers from using Central Mail services. Currently, the following agencies hold waivers:

- Minnesota Attorney General's Office, 1999, for their legal documents.
- Pollution Control Agency, 2002, for their board documents only.
- Minnesota Secretary of State, 2007, for their 'Safe at Home' program documents only.
- Department of Human Services (DHS), 2008, for its own official outgoing mail. Documents produced by the DHS Issuance Operations Center (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.

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 instant messenger (IM). We will continue to reach out to existing and potential customers during FY 2019 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 2018, Central Mail sent 103 surveys to key contacts: 23 responded resulting in a 23% response rate.

Survey Overview

- The descriptive with the highest responses were: Reliable, Of a High Quality and Is Useful.
- Metering: 87% responded positively about the metering services.
- Pick-up and Delivery: 70% of the responses were either Very High Quality or High Quality.
- Value: 73% responded the value for money was excellent or above average.
- Responsiveness: 74% responded our responsiveness as extremely or very responsive.
- Overall Rating: 83% were either somewhat satisfied or very satisfied.
- Billing Comments: 8 customers expressed dissatisfaction regarding late invoices, 3 customers commented about preparation and distribution of invoices, and 1 suggested consolidation of all services to one invoice. These suggestions will all be factored in the new billing system.

Results are shown below and on the next page.

Which of the following words would you use to describe our services? Select all that apply

Reliable	High Quality	Useful	Good Value	Over Priced	Impractical	Ineffective	Poor Quality	Unreliable
17	8	17	6	1	0	1	1	2

How well do Central Mail metering services meet your needs?

Extremely Well	Very Well	Somewhat Well	Not so Well	Not at All
6	14	2	1	0

How well do Central Mail addressing/inserting services meet your needs?

Extremely Well	Very Well	Somewhat Well	Not so Well	Not at All	I do not use
5	4	2	0	0	12

How well do Central Mail pickup and delivery services meet your needs?

Extremely Well	Very Well	Somewhat Well	Not so Well	Not at All
7	9	5	2	0

How would you rate the value of money of our services?

Excellent	Above Average	Average	Below Average	Poor
5	7	9	1	0

Overall, how responsive have we been to your questions or concerns about any of our services?

Excellent	Above Average	Average	Below Average	Poor
8	9	4	1	1

How long have you been a customer of Central Mail?

Less than 6 months	Six months to a Year	1 – 2 years	3 or more years	I haven't used any Central Mail Services
0	0	0	23	0

Overall, how satisfied or dissatisfied are you with Central Mail

Very Satisfied	Somewhat Satisfied	Neither Satisfied or Dissatisfied	Somewhat Dissatisfied	Very Dissatisfied
14	5	2	0	2

During the next few months, we will address customers' concerns and implement changes as possible based on their feedback.

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 one private-sector vendor and two government agencies offering similar services. There is no standard pricing structure for mailing services so comparing rates is difficult. For the most part, we charge less than our competitors.

Service	Central Mail Rates	Vendor A	Vendor B	Vendor C
Folding Set-up[1]	$0.00	$50/$100	N/A	$0/$11
Folding per 1000 per page[2]	$7.50	$7.50/$15	N/A	$7.50/$15
Inserting Set-up includes 1st 1000 pieces[3]	$30.00	$50.00	N/A	$30.00
Inserting Additional Page Set-up	$0.00	$3.00	N/A	$15.00
Inserting per 1000 - 1 insert[3]	$18.00	$17.00	$30.00	$17.00
Inserting per 1000 - Add'l inserts[3]	$3.00	$6.00	N/A	$7.00
Match Inserting Set-up[4]	$40.00	$275.00	N/A	N/A
Match Inserting - 2 inserts per 1000[4]	$25.00	$69.00	N/A	$102.75
Use of Permit	$20.00	N/A	N/A	$35.00 OR $55.00
OCR Sort & Bar Code Permit – per piece	$0.029	N/A	$0.0183	$0.00
OCR Sort & Bar Code Meter – per piece	$0.029	N/A	N/A	$0.00
eVS Parcel Bar Code – per piece	$0.029	N/A	N/A	N/A
Shop Rate per hour[5]	$36.75	$80.00	N/A	$60.00
Ink Jet Set-up & Data Import[6]	$51.00	$125.00	N/A	$30.00
Ink jet Zip+4, NCOA per 1000	$15.00	$0.00	N/A	N/A
Ink Jet Address per 1000[7]	$17.50	$9.00	N/A	$17.75
Ink Jet Sort & Bar Code – per piece	$0.029	$0.00	N/A	N/A
Ink Jet Custom per 1000	$6.00	$30.50	N/A	$8.75
Ink Jet Indicia per 1000	$6.00	$0.00	N/A	N/A
Ink Jet Quantity Discount	$0.01	$0.00	N/A	N/A
Tabbing Set-up	$25.00	$60.00	N/A	$35.00
Tabbing number of tabs applied[8]	$0.015	$0.012	N/A	$0.024

[1] Folding set-up: Vendor A charges $50.00 folding set-up for simple or $100.00 for complex folds; Vendor C charges $11.00 for complex

[2]Vendor A folding per 1000 is $7.50, with a $100 minimum – complex rate is $15.00 with $115 minimum; Vendor C Folding per 1000 per fold – complex rate is $15.00

[3] Central Mail charges one inserting set-up fee which includes the first 1000 pieces inserted regardless of page quantity; Vendor A charges $50.00 plus $17.00 per 1000 pieces, and an additional page set-up fee of $3.00; Vendor B rate is@ $0.03 per pc and includes set-up, additional inserts and metering processing; Vendor C charges an additional page set-up of $15.00

[4]Central Mail charges one set-up fee, regardless of page quantity; Vendor A charges $82.00 for match inserting – 3 inserts; Vendor C $102.75 for match inserting – 2 inserts and $116.75 for match inserting – 3 inserts

[5]Vendor A minimum charge $275.00

[6]Central Mail charges $51.00 set up regardless of quantity; Vendor A charges $125 with a minimum of $175 and $100 for complex ink jet jobs; Vendor C charges $30.00 ink jet set up plus $10.00 import fee to NCOA

[7] Vendor A charges $8.00 per 1000 for letters, $10.00 per 1000 for flats; Vendor C charges $16.50 per 1000 for letters, $19.00 per 1000 for flats; shown price is the average

[8] Vendor A charges $0.012 for in-line tabbing and $0.017 for off-line tabbing

Financial Outlook

Our current overall financial health

Central Mail's cash and retained earnings balances are less than desired. Central Mail has implemented only minimal rate increases in FY 2018 and FY 2019 due to impact of rate increases on customers.

Department of Public Services (DPS) business is significantly lower in FY 2018 when compared to previous years due to issues with their new computer system Minnesota Licensing and Registration System (MNLARS). This business plan assumes that DPS business will gradually increase.

With the assistance of an external business analyst, a solution was identified for improvements to Central Mail's billing system. The next steps for project completion are:

- Review Office of State Procurement (OSP) and Department of Human Services (DHS) contracts to determine if the preferred software is in current OSP contracts
- Determine if the software can be purchased through an approved OSP reseller
- Identify project implementation plan
- Testing

Unfortunately, due to other priorities and limited staffing, MN.IT has not been able to proceed with the project in FY 2018. We are expecting this project will resume and be completed in FY 2019. This 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, an ISF and a fiduciary fund. In FY 2005, the Department of Administration (Admin) and Minnesota Management and Budget (MMB) jointly decided to eliminate the fiduciary fund and combine postage clearing with the Central Mail ISF to conform to new accounting changes as prescribed by the Governmental Accounting Standards Board (GASB). Since this change was made in 2005, Admin has annually required cash flow assistance with MMB's approval for this fund. The cash flow assistance allows this fund to have a negative cash balance.

Over time, managing the excess retained earnings in accordance with state policy resulted in a gradual reduction in the cash balance. It is clear the negative cash flow requires additional analysis and strategic planning to both effectively manage retained earnings and reverse negative cash flow.

During FY 2019, through a process to be determined jointly with the Department of Administration (Admin) and MMB, we will determine the best solution for bringing the cash flow balance for this fund to a positive amount. As noted in the FY 2018 business plan, this was expected to take place in FY 2018 but has been delayed.

Changes to our rates and why

In FY 2019, Central Mail revenues will increase overall by 12%. This increase allows Central Mail's rates to remain competitive and achieves break even in FY 2019 excluding one-time costs. However, the rates do not provide a sufficient increase to achieve desired retained earnings or cash flow. In order to achieve two months working capital, the overall rate increase would be 67% (33% –after adjusting for one-time costs).

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 4. Retained earnings for FY 2019 are projected to decrease by $409,315. The expected decrease is due to the investment in the new billing system. FY 2019 ending retained earnings is projected to be $962,970. This is roughly 1-1/4 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 2019.

With the new OCR and the ability to sort to the 5-digit zip code, the historical method for calculating bar code credits resulted in credits exceeding bar code sorting charges. Therefore we will reduce the average credit per piece provided to customers so it is equal to the historical credit per piece as demonstrated in the chart below.

Value of Bar Code Credits

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Average Credit per Piece	$ 0.057	$ 0.058	$ 0.053	$ 0.080	$ 0.050

In addition, the minimum pieces to qualify for this credit is being raised from 500,000 to 750,000. DHS will no longer qualify for this credit based on the change in minimum.

In addition to the rates in this plan, Central Mail may also provide mailing equipment for specific state agency use and bill the customer for actual costs.

Financial Data

Assumptions for Rate Matrix
Minnesota Department Of Administration
Central Mail For Fiscal Year 2019

Operating Revenues	
SWIFT Account	**Sales**
670005	Change = 19.7% or $185,437 Due to FY 2019 revenue increases.
Operating Expenses	
SWIFT Account	**Salaries**
41000 - 41070	Change = 5.6% or $34,091 General fund portion higher in FY 2018.
SWIFT Account	**Rent**
41100	Change = 15.0% or $10,797 General fund portion higher in FY 2018.
SWIFT Account	**Insurance**
430018	Change = (20.1%) or ($171) FY 2019 no vehicle coverage is needed as last owned vehicle was sold in FY 2018.
SWIFT Account	**Professional & Technical Services**
41130	Change = (75.1%) or ($331) FY 2018 included one-time Enterprise Talent Development costs.
SWIFT Account	**Centralized IT Services**
41196	Change = 549.4% or $451,500 Due to cost of new billing system in FY 2019.
SWIFT Account	**Other Operating Expenses**
41110, 41160, 41170, 41180 and 43000	Change = 19.3% or $3,143 FY 2019 includes additional rental vehicle.

*FTE for FY 2019 will be 9.29 compared to 9.27 in FY 2018. 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 2019

Expenses	FY 2019 PROPOSED	FY 2018 ESTIMATE	$ CHANGE FY19-FY18	% CHANGE $ Change/FY18
Salaries & Benefits	643,773	609,682	34,091	5.6%
Rent	82,587	71,790	10,797	15.0%
Rent - Equipment	52,721	52,644	76	0.1%
Repairs & Maintenance	112,576	112,780	(204)	-0.2%
Insurance	682	853	(171)	-20.1%
Professional & Technical Services	110	441	(331)	-75.1%
Centralized IT Services	533,675	82,175	451,500	549.4%
Purchased Services	3,214	3,154	60	1.9%
Communications	71,205	70,326	879	1.3%
Less Intrafund Communications	(42,129)	(42,129)	0	0.0%
Other Operating Expenses	19,468	16,326	3,143	19.3%
Supplies	87,861	86,751	1,110	1.3%
Statewide Indirect Cost	33,364	32,742	622	1.9%
Subtotal	1,599,106	1,097,535	501,571	45.7%
Excluded From Rates				
Non-operating income	0	(2,500)	2,500	-100.0%
Subtotal	1,599,106	1,095,035	504,071	46.0%
Included In Rates				
Depreciation - Equipment	62,553	62,553	0	0.0%
Intrafund Expense (postage)	42,129	42,129	0	0.0%
Basis for Rates before Adjustment	1,703,788	1,199,717	504,071	42.0%
Retained Earnings Adjustment	(409,315)			
Total Basis for Rates after Adjustment	**1,294,473**			

Billable Units	FY 2019	FY 2018	CHANGE
Folding per 1000 per Fold	2,700	2,700	0
Inserting Set-Up includes 1st 1000 pieces	156	146	10
Inserting Per Thousand - 1 Insert	2,400	1,529	872
Inserting Per Thousand - Add'l Inserts	907	907	0
Match Inserting Set-Up includes 1st 1000 pieces	1	0	1
Match Inserting - 2 inserts per 1000	1	0	1
Use of State Permit #171	6	6	0
OCR Sort & Bar Code Permit - Pieces Sorted	3,808,449	3,808,449	0
OCR Sort & Bar Code Meter - Pieces Sorted	6,192,759	6,192,759	0
eVS Parcel Bar Code - Pieces Sorted	22,598	22,598	0

Billable Units	FY 2019	FY 2018	CHANGE
Shop Rate per hour	100	100	0
Ink Jet Set-Up and Data Import	250	250	0
Ink Jet Zip+4 NCOA/Sort per 1000	3,000	2,921	80
Ink Jet Address per 1000	4,300	4,300	0
Ink Jet Sort & Bar Code - Pieces Sorted	3,000,000	2,000,000	1,000,000
Ink Jet Custom per 1000	627	627	0
Ink Jet Indicia per 1000	465	465	0
Ink Jet Quantity Discount	1,800,000	2,006,792	(206,792)
Tabbing Set-Up	50	47	4
Tabbing # of tabs applied	1,200,000	1,078,707	121,293
Agency Delivery Service per hour	1,549	1,549	0
Postage Handling Fee	5,214,328	5,214,328	0
Total	21,254,646	20,339,178	915,468

Requested VS Current Rates	Requested Rates	Current Rates	Change in Rates	% Change in Rates	Revenues at Requested Rates	Revenues at Current Rates	Change in Revenues	Overall Change in Rates - %
Folding Per 1000 per Fold	$7.50	$6.00	$1.50	25%	$20,250	$16,200	$4,050	
Inserting Set-Up includes 1st 1000 pieces	$30.00	$30.00	$0.00	0%	$4,680	$4,680	$0	
Inserting Per Thousand - 1 Insert	$18.00	$18.00	$0.00	0%	$43,200	$43,200	$0	
Inserting Per Thousand - Add'l Inserts	$3.00	$3.00	$0.00	0%	$2,721	$2,721	$0	
Match Inserting Set-Up includes 1st 1000 pieces	$40.00	$40.00	$0.00	0%	$40	$40	$0	
Match Inserting - 2 inserts per 1000	$25.00	$25.00	$0.00	0%	$25	$25	$0	
Use of State Permit #171	$20.00	$20.00	$0.00	0%	$120	$120	$0	
OCR Sort & Bar Code Permit - Pieces Sorted	$0.029	$0.029	$0.000	0%	$110,445	$110,445	$0	
OCR Sort & Bar Code Meter - Pieces Sorted	$0.029	$0.029	$0.000	0%	$179,590	$179,590	$0	
eVS Parcel Bar Code - Pieces Sorted	$0.029	$0.029	$0.000	0%	$655	$655	$0	
Shop Rate per hour	$36.75	$36.75	$0.00	0%	$3,675	$3,675	$0	
Ink Jet Set-Up and Data Import	$51.00	$51.00	$0.00	0%	$12,750	$12,750	$0	
Ink Jet Zip+4 NCOA/Sort per 1000	$15.00	$15.00	$0.00	0%	$45,000	$45,000	$0	
Ink Jet Address per 1000	$17.50	$17.50	$0.00	0%	$75,241	$75,241	$0	
Ink Jet Sort & Bar Code - Pieces Sorted	$0.029	$0.029	$0.000	0%	$87,000	$87,000	$0	
Ink Jet Custom per 1000	$6.00	$6.00	$0.00	0%	$3,762	$3,762	$0	
Ink Jet Indicia per 1000	$6.00	$6.00	$0.00	0%	$2,790	$2,790	$0	
Ink Jet Quantity Discount	$0.01	$0.01	$0.00	0%	$18,000	$18,000	$0	
Tabbing Set-Up	$25.00	$25.00	$0.00	0%	$1,250	$1,250	$0	
Tabbing # of tabs applied	$0.015	$0.015	$0.000	0%	$18,000	$18,000	$0	
Agency Delivery Service per hour	$68.10	$68.10	$0.00	0%	$105,506	$105,506	$0	
Postage Handling Fee	3.25%	3.25%	0.00%	0%	$169,466	$169,466	$0	
Postage Handling Fee-House/Senate (monthly each body)	$100.00	$100.00	$0.00	0%	$2,400	$2,400	$0	
Value Add					$495,973	$495,973	$0	
UBM Rebates					$40,000	$42,915	-$2,915	
Bar Code Credits					-$148,066	-$286,286	$138,220	
Total					$1,294,473	$1,155,118	$139,355	**12.1%**

Rate Matrix Computations

Minnesota Department Of Administration
Central Mail For Fiscal Year 2019

1. Describe cost and usage estimation methods: Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2018 and FY 2019 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 recorded 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 2019

Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Folding						
Per 1000 per fold	$6.00	$6.00	$6.00	$6.00	$6.00	$7.50
Traditional inserting						
Inserting Set-Up includes 1st 1000 pieces	$25.00	$25.00	$25.00	$25.00	$30.00	$30.00
Inserting Per 1000 - 1 Insert	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00
Inserting Per 1000 - Additional Inserts	$1.00	$1.00	$1.00	$1.00	$3.00	$3.00
Match inserting						
Inserting Set-Up includes 1st 1000 pieces	$40.00	$40.00	$40.00	$40.00	$40.00	$40.00
Inserting fee (per 1000) - 2 inserts	$25.00	$25.00	$25.00	$25.00	$25.00	$25.00
Inserting fee (per 1000) - 3 inserts	$28.00	n/a	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 - Pieces Sorted						
OCR Sort & Bar Code Permit	$0.020	$0.020	$0.020	$0.020	$0.029	$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	$0.029	$0.029
Shop Rate[1]						
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	$15.00	$15.00
Address - Per 1000	$17.50	$17.50	$17.50	$17.50	$17.50	$17.50
Presort flat (Bulking - Per piece)	$0.03	n/a	n/a	n/a	n/a	n/a
Sort & Bar Code - Pieces Sorted	$0.020	$0.020	$0.020	$0.020	$0.029	$0.029
Ink Jet Custom per 1000	$6.00	$6.00	$6.00	$6.00	$6.00	$6.00
Ink Jet Indicia per 1000	$6.00	$6.00	$6.00	$6.00	$6.00	$6.00
Ink Jet Quantity Discount	$0.01	$0.01	$0.01	$0.01	$0.01	$0.01
Tabbing						
Tabbing Set-up	$15.00	$15.00	$15.00	$15.00	$25.00	$25.00
Tabbing # of tabs applied	$0.010	$0.010	$0.010	$0.010	$0.015	$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 each body)	$100.00	$100.00	$100.00	$100.00	$100.00	$100.00

[1]On 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 2019

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ESTIMATE	FY 2019 PROPOSED	$ CHANGE FY19-FY18	% CHANGE $ Change/FY18
Operating Revenue								
Sales	821,045	902,733	737,024	788,171	939,570	1,125,007	185,437	19.7%
Postage Handling Fee	194,983	208,170	61,673	171,232	169,466	169,466	0	0.0%
Postage Clearing	8,294,520	8,991,491	8,315,308	8,276,124	7,867,040	7,998,160	131,120	1.7%
Less Intrafund Revenue	(21,269)	(20,088)	(25,843)	(24,688)	(42,129)	(42,129)	0	0.0%
Total Revenues	**9,289,279**	**10,082,307**	**9,088,162**	**9,210,839**	**8,933,947**	**9,250,504**	**316,557**	3.5%
Operating Expenses								
Salaries & Benefits	483,118	492,076	594,043	580,904	609,682	643,773	34,091	5.6%
Rent	74,481	74,443	70,119	81,388	71,790	82,587	10,797	15.0%
Rent - Equipment	64,511	62,103	56,022	56,026	52,644	52,721	76	0.1%
Repairs & Maintenance	12,770	18,485	25,869	285,003	112,780	112,576	(204)	-0.2%
Insurance	762	346	809	862	853	682	(171)	-20.1%
Professional & Technical Services	294	418	17,565	9,474	441	110	(331)	-75.1%
Computer & System Services	1,268	0	0	0	0	0	0	0.0%
Centralized IT Services[1]	85,231	128,738	114,479	89,646	82,175	533,675	451,500	549.4%
Purchased Services	67	2,093	4,890	1,891	3,154	3,214	60	1.9%
Communications[2]	22,014	25,145	44,291	52,724	70,326	71,205	879	1.3%
Less Intrafund Communications	(21,269)	(20,088)	(25,843)	(24,688)	(42,129)	(42,129)	0	0.0%
Communications-Postage Clearing	8,294,520	8,991,491	8,289,707	8,251,747	7,867,040	7,998,160	131,120	1.7%
Other Operating Expenses[2,3]	3,966	7,786	6,517	20,082	16,326	19,468	3,143	19.3%
Supplies	57,683	61,040	60,202	56,573	86,751	87,861	1,110	1.3%
Depreciation - Equipment	11,114	7,899	8,862	61,418	62,553	62,553	0	0.0%
Statewide Indirect Cost	5,189	12,374	8,426	15,347	32,742	33,364	622	1.9%
Total Operating Expenses	**9,095,722**	**9,864,351**	**9,275,957**	**9,538,395**	**9,027,128**	**9,659,819**	**632,691**	7.0%
Operating Income (Loss)	193,557	217,955	(187,796)	(327,556)	(93,181)	(409,315)	(316,134)	
Non-Operating Income (Expense)								
Gain (Loss) on Disposal of Capital Assets	0	1,845	0	1,935	2,500	0	0	
Net Income (Loss)	193,557	219,800	(187,796)	(325,621)	(90,681)	(409,315)	(316,134)	
Beginning Retained Earnings	1,587,948	1,743,201	1,952,641	1,781,418	1,462,965	1,372,285		
Adjustment to Contributed Capital	0	0	0	13,018	0	0		
Adjustment to Retained Earnings	(38,304)	(10,360)	16,572	(5,850)	0	0		
Ending Retained Earnings	**1,743,201**	**1,952,641**	**1,781,418**	**1,462,965**	**1,372,285**	**962,970**		
Reconciliation to Net Position								
Retained Earnings	1,743,201	1,952,641	1,781,418	1,462,965	1,372,285	962,970		
Contributed Capital	79,018	79,018	79,018	66,000	66,000	66,000		
Total Net Position, Ending Period	**1,822,220**	**2,031,659**	**1,860,437**	**1,528,965**	**1,438,285**	**1,028,970**		

[1] FY 2014 was the first year all IT costs are combined and reported separately.
[2] Beginning FY 2018, all annual fees are included in Communications. Previously some were included in Other Operating Expenses.

SWIFT Spending Plan
Minnesota Department Of Administration
Central Mail For Fiscal Year 2019

Revenue Description	SWIFT Account	Total	Fund 5203 FinDept ID G0234750 Central Mail	Fund 5203 FinDept ID G0234751 Postage Clearing
Sales	670005	$1,125,007	$1,125,007	$0
Postage Handling Fee	670006	169,466	169,466	0
Postage Clearing	512802	7,998,160	0	7,998,160
Total		9,292,633	1,294,473	7,998,160
Less: Intrafund Revenue		(42,129)	0	(42,129)
History & Proforma Net Sales Amount		9,250,504	1,294,473	7,956,031
Expense Description				
Salaries & Benefits	41000	$642,056	$642,056	0
Salaries & Benefits - Overtime	41050	317	317	0
Salaries & Benefits - Other Benefits	41070	1,400	1,400	0
Rent	41100	82,587	82,587	0
Rent - Equipment	41400	52,721	52,721	0
Repairs & Maintenance	41500	112,576	112,576	0
Insurance	430018	682	682	0
Professional & Technical Services	41130	110	110	0
Centralized IT Services	41196	533,675	533,675	0
Purchased Services	43000	3,214	3,214	0
Communications	41155	8,027,236	29,076	7,998,160
Intrafund Communications	41155	42,129	42,129	0
Supplies	41300	87,861	87,861	0
Other Operating: Printing	41110	934	934	0
Other Operating (Travel - Vehicle Leases)	41160	15,619	15,619	0
Other Operating (Travel - Out of state)	41170	2,038	2,038	0
Other Operating: Employee Development	41180	616	616	0
Other Operating	43000	260	260	0
Statewide Indirect Cost	42010	33,364	33,364	0
Total		**$9,639,395**	**$1,641,235**	**$7,998,160**
Adjustments				
Plus: Depreciation - Equipment		62,553	62,553	0
Less: Intrafund Expense		(42,129)	0	(42,129)
History & Proforma Expense Amount		**$9,659,819**	**$1,703,788**	**$7,956,031**

Projected Cash Flow
Minnesota Department Of Administration
Central Mail For Fiscal Year 2019

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
Projected Beginning Cash Balance	(1,185,486)	(770,445)	(1,368,209)	(1,822,672)	(2,719,276)	(2,639,347)	(2,668,956)	(2,057,136)	(2,460,625)	(2,388,777)	(1,866,792)	(1,306,894)
Services - operating	150,927	49,664	44,898	4,142	59,218	109,911	122,264	57,064	116,870	149,879	170,599	89,571
Postage Handling Fee - operating	22,735	7,481	6,763	624	8,920	16,556	18,417	8,596	17,605	22,577	25,698	13,493
Postage Clearing - operating	1,067,354	351,221	317,517	29,293	418,790	777,289	864,646	403,558	826,503	1,059,945	1,206,471	633,444
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	**1,241,017**	**408,366**	**369,178**	**34,059**	**486,929**	**903,756**	**1,005,327**	**469,218**	**960,977**	**1,232,402**	**1,402,768**	**736,507**
Expenses												
Salaries & Benefits	49,521	49,521	74,282	49,521	49,521	49,521	49,521	49,521	74,282	49,521	49,521	49,521
Communications - Postage Clearing	765,450	866,935	670,129	766,505	242,766	763,323	239,125	810,165	769,321	571,196	761,301	771,943
Indirect Costs	0	0	8,341	0	0	8,341	0	0	8,341	0	0	8,341
Other Operating Expenses	11,004	89,674	70,890	114,637	114,713	112,179	104,861	13,021	37,186	89,700	32,049	122,056
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	**825,975**	**1,006,130**	**823,641**	**930,663**	**407,000**	**933,365**	**393,508**	**872,707**	**889,129**	**710,416**	**842,870**	**951,862**
Projected Ending Cash Balance	**(770,445)**	**(1,368,209)**	**(1,822,672)**	**(2,719,276)**	**(2,639,347)**	**(2,668,956)**	**(2,057,136)**	**(2,460,625)**	**(2,388,777)**	**(1,866,792)**	**(1,306,894)**	**(1,522,248)**

Assumptions:
Central Mail will continue to request cash flow assistance, as we have since FY 2005.

Financial Statement

STATE OF MINNESOTA 1/16/18
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

	FY18 YTD	FY17 YTD
ASSETS		
CURRENT ASSETS		
Cash	$ -	$ -
Accounts Receivable - Mail	149,012.27	195,179.48
Accounts Receivable - Postage Handling Fee	31,637.77	31,621.33
Accounts Receivable - Postage Clearing	1,299,344.90	1,632,237.91
Inventory	5,309.25	4,152.75
Prepaid Expenses	1,957.18	-
Prepaid Expenses - Postage Clearing	589,378.23	550,566.02
Prepaid Insurance	639.76	654.75
Prepaid Insurance - Workers' Compensation	692.24	-
Total Current Assets	$ 2,077,971.60	$ 2,414,412.24
NONCURRENT ASSETS (Note 3)		
Equipment	$ 885,924.04	$ 1,388,724.96
Accumulated Depreciation - Equipment	(358,064.89)	(798,767.20)
Total Noncurrent Assets	$ 527,859.15	$ 589,957.76
TOTAL ASSETS	$ 2,605,830.75	$ 3,004,370.00
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 8)	$ 1,348,000.00	$ 28,000.00
Total Deferred Outflows of Resources	$ 1,348,000.00	$ 28,000.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable (Note 1)	$ 61,716.91	$ 181,991.89
Salaries and Benefits Payable	20,434.36	18,384.97
Retainage Payable (Note 4)	-	5,340.00
Sales Tax Payable (Note 1 and Note 5)	-	1,805.63
Unearned Revenue	-	129.60
Compensated Absences Payable (Note 6)	4,830.64	4,268.41
Due to Other Funds (Note 9)	969,869.38	1,027,192.43
Total Current Liabilities	$ 1,056,851.29	$ 1,239,112.93
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 6)	$ 42,681.78	$ 38,220.19
Net OPEB Obligation (Note 7)	11,000.00	14,043.77
Net Pension Liability (Note 8)	1,925,000.00	219,000.00
Total Noncurrent Liabilities	$ 1,978,681.78	$ 271,263.96
TOTAL LIABILITIES	$ 3,035,533.07	$ 1,510,376.89
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 8)	$ 141,000.00	$ 231,000.00
Total Deferred Inflows of Resources	$ 141,000.00	$ 231,000.00
NET POSITION (Note 11)		
Net Investment in Capital Assets	$ 527,859.15	$ 589,957.76
Unrestricted Net Position	249,438.53	701,035.35
TOTAL NET POSITION	$ 777,297.68	$ 1,290,993.11

STATE OF MINNESOTA 1/16/18
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	FY18 QTD	FY18 YTD	FY17 QTD	FY17 YTD
OPERATING REVENUES				
Sales	$ 188,363.56	$ 188,363.56	$ 194,249.47	$ 194,249.47
Postage Handling Fee	45,741.30	45,741.30	39,507.17	39,507.17
Postage Clearing Sales	1,905,738.25	1,905,738.25	1,905,255.54	1,905,255.54
Total Operating Revenues	$2,139,843.11	$2,139,843.11	$2,139,012.18	$ 2,139,012.18
OPERATING EXPENSES				
Salaries and Benefits	$ 149,087.32	$ 149,087.32	$ 151,493.10	$ 151,493.10
Rent	18,013.05	18,013.05	20,330.38	20,330.38
Rent - Equipment	13,994.70	13,994.70	13,969.05	13,969.05
Repairs and Maintenance	27,043.62	27,043.62	115,397.27	115,397.27
Professional and Technical Services	96.50	96.50	4,576.59	4,576.59
Centralized IT Services	8,562.66	8,562.66	32,900.57	32,900.57
Communications	10,710.23	10,710.23	4,814.62	4,814.62
Communications - Postage Clearing	1,905,738.25	1,905,738.25	1,905,255.54	1,905,255.54
Supplies and Materials	10,532.26	10,532.26	11,783.85	11,783.85
Purchased Services	3,236.58	3,236.58	1,823.05	1,823.05
Insurance	213.24	213.24	218.25	218.25
Indirect Costs	8,185.50	8,185.50	3,836.75	3,836.75
Depreciation	15,638.16	15,638.16	14,957.07	14,957.07
Other Expenses	2,458.49	2,458.49	5,099.40	5,099.40
Total Operating Expenses	$2,173,510.56	$2,173,510.56	$2,286,455.49	$ 2,286,455.49
OPERATING INCOME (LOSS)	$ (33,667.45)	$ (33,667.45)	$ (147,443.31)	$ (147,443.31)
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	$ -	$ -	$ -	$ -
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ -	$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ (33,667.45)	$ (33,667.45)	$ (147,443.31)	$ (147,443.31)
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	$ -	$ -	$ -	$ -
Total Transfers and Contributions	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ (33,667.45)	$ (33,667.45)	$ (147,443.31)	$ (147,443.31)
NET POSITION, BEGINNING	$ 810,965.13	$ 810,965.13	$1,438,436.42	$ 1,438,436.42
Adjustment to Net Position (Note 10)	-	-	-	-
NET POSITION, ENDING	$ 777,297.68	$ 777,297.68	$1,290,993.11	$ 1,290,993.11

STATE OF MINNESOTA 1/16/18
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	2,246,010.69
Receipts from Other Revenues		-
Payments to Suppliers for Goods and Services		(2,088,629.55)
Payments to Employees		(157,381.14)
Payments to Others		-
Net Cash Provided from Operating Activities	$	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating Contributions	$	-
Net Cash Provided from Noncapital Financing Activities	$	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investments in Capital Assets	$	-
Proceeds from Disposal of Capital Assets		-
Capital Contributions		
Net Cash Provided from Capital and Related Financing Activities	$	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	-
Net Cash Provided from Investing Activities	$	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	-
Cash and Cash Equivalents, Beginning, as Reported		-
Cash and Cash Equivalents, Ending	$	-
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	(33,667.45)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation	$	15,638.16
(Increase) Decrease in Accounts Receivable - Mail		38,263.85
(Increase) Decrease in Accounts Receivable - Postage Handling Fee		(5,920.17)
(Increase) Decrease in Accounts Receivable - Postage Clearing		73,823.90
(Increase) Decrease in Inventory		(3,590.20)
(Increase) Decrease in Prepaid Expenses		968.70
(Increase) Decrease in Prepaid Expenses - Postage Clearing		204,434.66
(Increase) Decrease in Prepaid Insurance		(639.76)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation		(692.24)
(Increase) Decrease in Deferred Pension Outflow		-
Increase (Decrease) in Accounts Payable		(208,414.18)
Increase (Decrease) in Salaries and Benefits Payable		(7,601.58)
Increase (Decrease) in Retainage Payable		-
Increase (Decrease) in Unearned Revenue		-
Increase (Decrease) in Compensated Absences Payable		-
Increase (Decrease) in Due to Other Funds		(72,603.69)
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	$	33,667.45
Net Cash Provided from Operating Activities	$	(0.00)
Noncash Investing, Capital and Financing Activities	$	-

STATE OF MINNESOTA 1/16/18
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
STATEMENT OF BUDGET AND ACTUAL COMPARISON
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Sales	$ 290,670.25	$ 290,670.25	$ 188,363.56	$ 188,363.56	$(102,306.69)	$(102,306.69)
Postage Handling Fee	45,369.50	45,369.50	45,741.30	45,741.30	371.80	371.80
Postage Clearing Sales	2,004,065.25	2,004,065.25	1,905,738.25	1,905,738.25	(98,327.00)	(98,327.00)
Total Operating Revenues	$2,340,105.00	$2,340,105.00	$2,139,843.11	$2,139,843.11	$(200,261.89)	$(200,261.89)
OPERATING EXPENSES						
Salaries and Benefits	$ 156,195.25	$ 156,195.25	$ 149,087.32	$ 149,087.32	$ (7,107.93)	$ (7,107.93)
Rent	17,983.50	17,983.50	18,013.05	18,013.05	29.55	29.55
Rent - Equipment	14,221.25	14,221.25	13,994.70	13,994.70	(226.55)	(226.55)
Repairs and Maintenance	28,134.00	28,134.00	27,043.62	27,043.62	(1,090.38)	(1,090.38)
Professional and Technical Services	105.00	105.00	96.50	96.50	(8.50)	(8.50)
Centralized IT Services	18,680.00	18,680.00	8,562.66	8,562.66	(10,117.34)	(10,117.34)
Communications	13,454.50	13,454.50	10,710.23	10,710.23	(2,744.27)	(2,744.27)
Communications - Postage Clearing	2,004,065.25	2,004,065.25	1,905,738.25	1,905,738.25	(98,327.00)	(98,327.00)
Supplies and Materials	20,826.00	20,826.00	10,532.26	10,532.26	(10,293.74)	(10,293.74)
Purchased Services	15.50	15.50	3,236.58	3,236.58	3,221.08	3,221.08
Insurance	170.50	170.50	213.24	213.24	42.74	42.74
Indirect Costs	3,909.75	3,909.75	8,185.50	8,185.50	4,275.75	4,275.75
Depreciation	15,070.50	15,070.50	15,638.16	15,638.16	567.66	567.66
Other Expenses	4,123.75	4,123.75	2,458.49	2,458.49	(1,665.26)	(1,665.26)
Total Operating Expenses	$2,296,954.75	$2,296,954.75	$2,173,510.56	$2,173,510.56	$(123,444.19)	$(123,444.19)
OPERATING INCOME (LOSS)	$ 43,150.25	$ 43,150.25	$ (33,667.45)	$ (33,667.45)	$ (76,817.70)	$ (76,817.70)
NONOPERATING REVENUE (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	$ -	$ -	$ -	$ -	$ -	$ -
Total Nonoperating Revenue (Expenses)	$ -	$ -	$ -	$ -	$ -	$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 43,150.25	$ 43,150.25	$ (33,667.45)	$ (33,667.45)	$ (76,817.70)	$ (76,817.70)
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions (Note 2)	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers and Contributions	$ -	$ -	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 43,150.25	$ 43,150.25	$ (33,667.45)	$ (33,667.45)	$ (76,817.70)	$ (76,817.70)

STATE OF MINNESOTA 1/16/18
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation:
The accompanying financial statements of Facilities Management - Central Mail 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 FY18.

Reporting Entity:
In December 2016, Plant Management Division changed its name to Facilities Management Division.

Central Mail, subdivision of the Department of Administration's Facilities Management Division, provides inserting, addressing, folding, and postage automation services to state agencies and local units of government. Central Mail provides services on a cost reimbursement basis and postage clearing account, in which customers' postage expense is passed through, separate from other services.

Basis of Accounting:
Central Mail Fund 5203 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 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:
FY18 Sales Tax Payable is included in Accounts Payable.

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	$	66,000.00	
Total Contributed Capital	$	66,000.00	

3. CAPITAL ASSETS

	Balance 7/1/2017	Additions	Deletions	Balance 9/30/2017
Equipment	$ 885,924.04	$ -	$ -	$ 885,924.04
Total Capital Assets	$ 885,924.04	$ -	$ -	$ 885,924.04
Accumulated Depreciation for:				
Equipment	$ (342,426.73)	$ (15,638.16)	$ -	$ (358,064.89)
Total Accumulated Depreciation	$ (342,426.73)	$ (15,638.16)	$ -	$ (358,064.89)

4. RETAINAGE PAYABLE

FY17 - The total Retainage Payable of $5,340.00 is for improvements on the Transportation Building loading dock. The retainage is 5% of the value of completed work as of September 30, 2016.

5. SALES TAX PAYABLE

FY18 - Sales Tax Payable is included in Accounts Payable.

FY17 - 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 September 30, 2016. The credit amount of ($3,175.46) to sales tax payable is a result of timing differences between when sales tax payments were authorized and actually paid.

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 7/1/2017	$ 4,830.64	$ 42,681.78
Increase	-	-
Decrease	-	-
Ending Balance 9/30/2017	$ 4,830.64	$ 42,681.78

7. NET OPEB OBLIGATION

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

Beginning Balance 7/1/2017	$ 11,000.00
Increase	-
Decrease	-
Ending Balance 9/30/2017	$ 11,000.00

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, 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, 2017 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2016 actuarial report as the June 30, 2017 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.

The net pension liability for the State of Minnesota as a whole increased from $3.5 billion in FY16 to $14.5 billion in FY17. This increase is reflected in the individual fund allocations made by Minnesota Management and Budget. The increase is due to actuarial assumption changes – notably, the discount rate for the State Employees Retirement Fund changed from 7.9% to 4.17% as a result of low investment returns for the measurement period and lowered expected returns in future periods.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2017	$ 1,348,000.00	$ 1,925,000.00	$ 141,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 9/30/2017	$ 1,348,000.00	$ 1,925,000.00	$ 141,000.00

9. DUE TO OTHER FUNDS

FY18 - the due to other funds amount of $969,869.38 is due to the cash overdraft position of the fund on September 30, 2017.

FY17 - the due to other funds amount of $1,027,192.43 is due to the cash overdraft position of the fund on September 30, 2016.

10. ADJUSTMENT TO NET POSITION

In FY18, the total prior period adjustments is $0.00.

In FY17, the total prior period adjustments is $0.00.

11. 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, total net assets and retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	$	527,859.15
Unrestricted Net Position		249,438.53
Total Net Position	$	777,297.68

Schedule of Retained Earnings

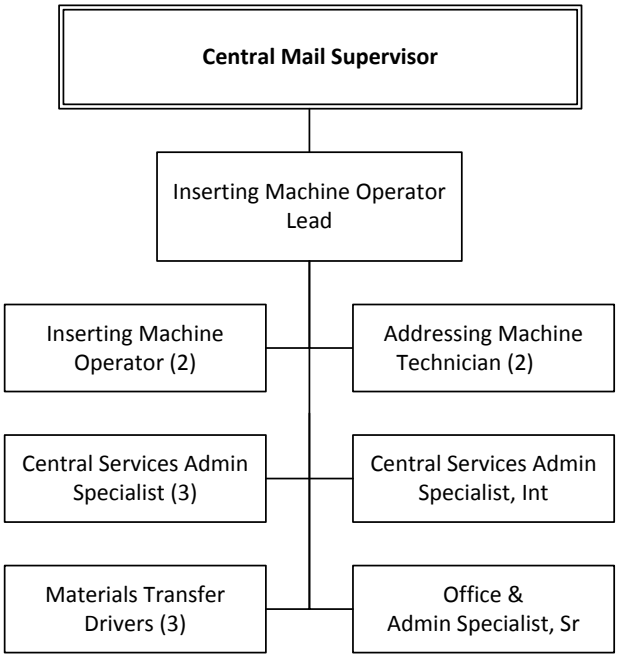
	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	$ 744,965.13	$ -	$ -	$ -
Net Income (Loss)	(33,667.45)	-	-	-
Adjustments to Net Position (Note 10)	-	-	-	-
Ending Retained Earnings	$ 711,297.68	$ -	$ -	$ -
Add: Capital Contributions (Note 2)	$ 66,000.00	$ -	$ -	$ -
Reconciliation to Total Net Position	$ 777,297.68	$ -	$ -	$ -

Supporting Information

Organization Chart

The FY 2019 budgeted FTE for Central Mail is 15.01; 5.72 for the general fund and 9.29 for the ISF. The ISF budgeted FTE for FY 2018 was 9.27. The slight increase is related to changes in allocation of employees' time. 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 rounded up to the next 1000 / (1000 X rate)

Inserting Set-Up includes 1st 1000 pieces
Description: preparing inserter; if job is less than 1000 pieces, no additional charges apply
How calculated: flat fee per job

Inserting Per 1000 - 1 Insert
Description: inserting 1 page into each envelope
How calculated: number of pieces rounded up to the next 1000 / (1000 X rate)

Inserting Per 1000 - Add'l Inserts
Description: inserting multiple pages into each envelope
How calculated: number of additional inserts rounded up to the next 1000 / (1000 X rate)
Example: A job with 1100 envelopes with 4 inserts each, the cost would be $18 (for 1st page) + ($3 X 3 additional inserts) = $27 per piece plus fee for Inserting Set-Up includes 1st 1000 pieces

Match Inserting Set-Up includes 1st 1000 pieces
Description: preparing inserter; if job is less than 1000 pieces, no additional charges apply
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 rounded up to the next 1000 / (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. Agencies may use outside vendors are if Central Mail is unable to provide the services needed because of:

- Job complexity;
- Central Mail does not have required equipment; 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 eVS
How calculated: number of pieces X rate

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 or if overtime is needed
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 rounded up to the next 1000 / (1000 X rate)

Ink Jet Address per 1000
Description: address application onto mail pieces
How calculated: number of pieces rounded up to the next 1000 / (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 Custom per 1000
Description: mail piece customization – for instance, adding a message to mail pieces
How calculated: number of pieces rounded up to the next 1000 / (1000 X rate)

Ink Jet Indicia per 1000
Description: printing permit information on mail pieces
How calculated: number of pieces rounded up to the next 1000 / (1000 X rate)

Ink Jet Quantity Discount
Description: for ink jet services only; customers with quantities over 500,000 in the previous fiscal year are charged at a reduced rate – in FY 2019 DNR and DPS will qualify
How calculated: number of pieces rounded up to the next 1000 / (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 except postage meters in customer locations. 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 St. 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

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 multiples 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.

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

Bar Code Credits

Description: provided to agencies that process 750,000+ mail pieces with Central Mail annually. The credit received is postage savings over the Mixed AADC postage rate versus actual postage. The agencies receiving credits are the DPS 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 Mixed AADC rate versus actual discounted rate paid.

Examples of Customer costs with and without Bar Code Credits

Example 1: customer with bar coding credits

Full Rate	Paid to USPS	Value Add	Bar Code Credit	Customer Charge	Customer Savings
0.500	0.373	0.080	-0.050	0.403	0.097

Example 2: customer not eligible for bar coding credits

Full Rate	Paid to USPS	Value Add	Bar Code Credit	Customer Charge	Customer Savings
0.500	0.373	0.080		0.453	0.047

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 2017, $2,492 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.

MANAGEMENT AND BUDGET

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018 (All Figures in 000's)				**Risk Management - Property and Casualty FUND 5300**
PART I 2 CFR 200 R.E. BALANCE				
2 CFR 200 R.E. BALANCE July 1, 2017 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				14,640
Adjustments				16
Adjusted Retained Earnings Balance				14,656
FY18 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues				
Operating Revenue		11,435		
Non Operating Revenue		338		
Total Revenues			11,773	
Less: Expenditures (Actual Costs):				
Total Operating Expenses per States Financial Report		(9,129)		
Other Expenses		(2,326)		
Less Depreciation Expense		37		
Less 2 CFR 200 Unallowable costs:				
GASB68 Net Pension Liability Adjustment		395		
GASB75 Net OPEB Liability Adjustment		(11)		
Total Expenditures			(11,034)	
Plus 2 CFR 200 Allowable costs:				
Indirect Costs from SWCAP (if not allocated in SWCAP)		-		
Depreciation or Use Allowance (if not included in Actual Cost above)		(37)		
Other		-		
Total OMB 2 CFR 200 Allowable Expenditures			(37)	
Plus 2 CFR 200 Adjustments:				
Imputed Interest Earnings on Monthly Average Cash Balance		-		
Other Transfers		(3)		
Total Adjustments			(3)	
FY18 Net Increase (Decrease) to Retained Earnings Balance per CAFR				699
2 CFR 200 R.E. BALANCE June 30, 2018	A)			15,355
Allowable Reserve	B)	1,839		
Excess Balance (A)-(B)		13,516		

(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, at the request of the cognizant agency 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)

MANAGEMENT AND BUDGET

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018 (All Figures in 000's)			**Risk Management - Property and Casualty FUND 5300**
PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE			
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2017			-
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, 2018	C)		-
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2017			
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		-	
Accumulated Prior Years GASB68 Adjustment		(1,363)	
FY18 GASB68 Net Pension Liability Adjustment		(395)	
FY18 GASB75 Beginning Balance Adjustment		(74)	
FY18 GASB75 Net OPEB Obligation Adjustment		11	
Total Adjustments		(2,143)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2018	D)		(2,143)
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)			13,212
			13,212
Check Figure			-

DESCRIPTION	AMOUNT	COMMENTS
FYpre2004 Imputed Interest	(322)	n excess retained earnings, per FY2004 A-87 Risk Mgmt Fund 410
FY2004 Imputed Interest	0	interest earned on excess retained earnings
FY2005 Imputed Interest	0	interest earned on excess retained earnings
FY2006 Imputed Interest	0	interest earned on excess retained earnings
FY2007 Imputed Interest	0	interest earned on excess retained earnings
FY2008 Imputed Interest	0	interest earned on excess retained earnings
FY2009 Imputed Interest	0	interest earned on excess retained earnings
FY2010 Imputed Interest	0	interest earned on excess retained earnings
FY2011 Imputed Interest	0	interest earned on excess retained earnings
FY2012 Imputed Interest	0	interest earned on excess retained earnings
FY2013 Imputed Interest	0	interest earned on excess retained earnings
FY2014 Imputed Interest	0	interest earned on excess retained earnings
FY2015 Imputed Interest	0	interest earned on excess retained earnings
FY2016 Imputed Interest	0	interest earned on excess retained earnings
FY2017 Imputed Interest	0	interest earned on excess retained earnings
FY2018 Imputed Interest	0	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(948)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	95	change in deferred liability from CAFR
FY16 GASB68 Net Pension Liability Adjustment	(92)	change in deferred liability from CAFR
FY17 GASB68 Net Pension Liability Adjustment	(418)	change in deferred liability from CAFR
FY18 GASB68 Net Pension Liability Adjustment	(395)	change in deferred liability from CAFR
FY18 GASB75 Beginning Balance Adjustment	(74)	adjustment from CAFR
FY18 GASB75 Net OPEB Obligation Adjustment	11	change in deferred liability from CAFR
	(2,143)	

-2143000

RISK MANAGEMENT DIVISION
Property & Casualty
Fund 5300

FISCAL YEAR 2019
Business Plan

May 3, 2018

Gary Westman, 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:

- Obtain disaster management services coverage
- Perform a RMF stress test
- 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 ($)	Proposed FY 2019 Rate ($)	Change ($)	Change (%)
Automobile Liability per non-siren 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 siren 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	$34/1,000 ft^2	$34/1,000 ft^2	$0.00	0.00%
"A" rated	Varies	Varies	Varies	Varies
Police Professional, Broadcasters, Public Officials *	$500/cov	$500/cov	$0.00	0.00%
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%

Rate	Current Rate ($)	Proposed FY 2019 Rate ($)	Change ($)	Change (%)
$ 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)				
$ 5,000 deductible	$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				
$ 100 deductible	$0.75	$0.75	$0.00	0.00%
$ 250 deductible	$0.50	$0.50	$0.00	0.00%
$ 500 deductible	$0.30	$0.30	$0.00	0.00%
$ 1,000 deductible	$0.25	$0.25	$0.00	0.00%
$10,000 deductible	$0.18	$0.18	$0.00	0.00%
Fine Arts				
$ 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%
$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%
$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%
Contractors Equipment				
$ 500 deductible	$0.40	$0.40	$0.00	0.00%
$1,000 deductible	$0.30	$0.30	$0.00	0.00%
$2,500 deductible	$0.25	$0.25	$0.00	0.00%
Musical Instruments				
$ 500 deductible	$0.65	$0.65	$0.00	0.00%
$1,000 deductible	$0.50	$0.50	$0.00	0.00%
Scoreboards				
$ 500 deductible	$0.65	$0.65	$0.00	0.00%
$1,000 deductible	$0.50	$0.50	$0.00	0.00%
Cameras, TV & Radio Equipment				
$ 500 deductible	$0.40	$0.40	$0.00	0.00%
$1,000 deductible	$0.30	$0.30	$0.00	0.00%
Towers, Radio & TV				
$1,000 deductible	$0.90	$0.90	$0.00	0.00%
Miscellaneous Equipment				
$ 500 deductible	$0.25	$0.25	$0.00	0.00%
$1,000 deductible	$0.20	$0.20	$0.00	0.00%
Garagekeepers (average premium)	$826.87	$826.87	$0.00	0.00%
Insurance Services Fee Schedule - per hour				
Consulting	$100.00	$ 100.00	$0.00	0.00%
Non-Insured Tort Claims	$55.00	$60.00	$5.00	9.09%
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 30.

We are proposing no standard rate changes for FY19. We are proposing a 5% reduction to Minnesota State Colleges and Universities (Minnesota State) general liability rate ("A" rated).

The following factors allow us to offer the above rates:

- Appropriate retained earnings
- Ongoing favorable loss experience attributed to policy holder efforts
- Favorable claim adjustment and loss development
- Favorable reinsurance renewals (property and excess casualty)
- No change to property retention level
- No change to tort cap level

We are proposing a 9% increase in the hourly fee for non-insured tort claims management for FY19. The new rate will be $60.00.

Our successes, challenges, along with economic and legislative impacts

Successes

- Maintaining RMF FY19 rates at FY18 levels
- Renewed property reinsurance in FY18 with:
    - Three-year policy and a 5% annual rate reduction (subject to loss ratio parameters)
- Renewing excess casualty reinsurance with no rate increase
- Renewed aviation policy in FY18 with a two-year rate guarantee (subject to loss ratio parameters)
- Updated Fleet Safety Standards and driver license record (DLR) check process

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 FY19

Legislative Impacts

- Any impact of the current legislative session is unknown at this time

Projected FY19 financial activity

Revenue	$11,568,477
Expenses	$11,537,401
• Rebate/Dividend, if applicable	$1,993,837
Year-end Retained Earnings	$12,856,411
Working Capital *	$1,916,733
Full Time Equivalents	10
Overall Revenue Change	1.3%

*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 44
- **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 insured 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 for agencies without internal capacity. 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
- Experienced TPA staff managing auto liability claims

Weaknesses

- Staffing levels and concentration of duties makes it difficult to proactively address risk management or cross train staff
- Aging workforce will result in future retirements of staff

Opportunities

- Perform a RMF stress test
- Placement of a statewide cyber security/data breach policy 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 with focus on auto line
- Expand understanding and use of risk management concepts within state government
- Strengthen and expand loss control activities

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
- 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 and difficulties in MN.IT obtaining legislative funding to address issue.

Major accomplishments and cost saving measures

- Saved $4.5 million in administrative costs over the last five years compared to the industry average operating expense ratio
- Paid in excess of $2.3 million in dividends during FY18
- 3-year property reinsurance policy, with rate guarantee, during hardening market
- Increasing early reporting of claims
- Increasing percentage of COPE (construction, occupancy, protection, and exposure) inspection recommendations implemented in 90 days

<u>Other key/significant business/financial information that is important to our business</u>

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.

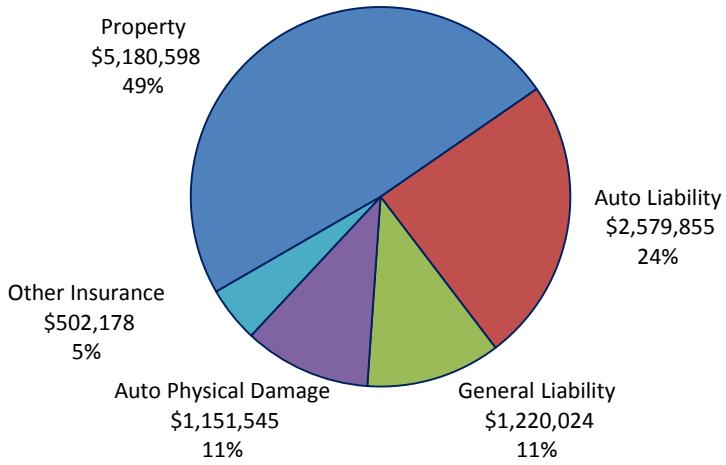
Products and Services

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 FY18.

RMF FY18 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 FY19 are unchanged from FY18 and are presented in the following table.

FY19 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 3% inflationary increase for the FY19 policy year. Personal property values will also receive a 3% inflationary increase for the FY19 policy year. The FY19 estimated total insurable value is $16.5 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 increased to $125,000 for FY19.

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 FY19 Builder's Risk rate which is unchanged from FY18.

Deductible	Rate per $100 of insurance
$5,000	$0.173

The property rates for FY19 will allow us to provide continued service delivery at FY18 levels.

Property rates for FY19 and the past five years are detailed in the Six-Year Rate Comparison table, page 30.

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, as specified in M.S. 3.732 and M.S. 3.736. The coverage includes defense costs, awards, and/or settlements associated with claims.

   We estimate providing auto liability coverage for 13,616 vehicles in FY19.

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 FY19.

a. **Standard Rates** (non-siren vehicles) - The following table details annual FY19 standard rates which are unchanged from FY18.

Auto Liability Standard Rates (non-siren)		
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. **Siren Rates** -Siren (emergency response vehicles) are involved in hazardous driving activities and experience higher losses. The following table details annual FY19 siren rates which are unchanged from FY18.

Auto Liability Siren 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 siren vehicles. These vehicles are "A" rated due to their exposure and loss volatility. The FY19 rate will remain the same as FY18 for Public Safety's siren vehicles at $484 per vehicle.

Auto liability rates for FY19 and the past five years are detailed in the Six-Year Rate Comparison table, page 30. The Auto Liability Tier Rating worksheet is included in the Supporting Information section on page 45.

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 FY19 is unchanged from FY18 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 5% reduction for Minnesota State's general liability rate ("A" rated).

New requests for general liability coverage will be evaluated to determine whether the standard rate or an insured-specific "A" rating will apply.

Other professional coverages available under the general liability coverage include:

- Police Professional Liability - Police professional liability provides coverage for legal obligations to pay damages because of wrongful acts, bodily injury, property damage, or personal injury resulting from the performance of law enforcement activities. Police professional liability is offered at a flat rate of $500 per package policy.
- 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.

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 10,339 vehicles in FY19 with a total insurable value of $100.1 million for rating purposes.

The following tables detail automobile physical damage rates for FY19 which are unchanged from FY18.

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
* Commerce, Corrections, Fleet Services, Lottery, Minnesota State, MN State Academies, MN Zoo, Revenue, Veterans Homes	

"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
2019	1
2018	.85
2017	.74
2016	.63
2015	.52
2014	.43
2013	.34
2012	.29
2011	.23
2010	.20
<2010	.15

Auto physical damage rates for FY19 and the past five years are detailed in the Six-Year Rate Comparison table, page 30.

5. Other insurance products (offered through the RMF):

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 FY19 rates, which are unchanged from FY18.

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 FY19 and the past five years are detailed in the Six-Year Rate Comparison table, page 30.

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 FY19 Garagekeepers Legal Liability rates, which are unchanged from FY18.

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

Limit of Liability Range (per location)		Premium
$ 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. **Homeowner's Warranty** (i.e. Vendor's 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 FY19 Homeowner's Warranty rate which is unchanged from FY18.

Rate per $1,000 of replacement value
$8.75

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 FY18-19 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	6
Liquor Liability	2
Professional Liability	4
Property	1
Travel Accident	2
Volunteer Accident	4
Work Comp	11
Grand Total	67

Insurance Services

1. **RMF Claim Services**

   Property, liability, and auto physical damage claims are adjusted by our RMD staff. Legal support is provided by the Minnesota Attorney General's Office. A detailed claim reporting guide and electronic fillable claim forms have been made available to our insureds.

   Timely reporting of claims by our insureds is tracked as a quarterly operations goal. We seek to have 80% of property and auto liability claims reported within 24 hours and general liability claims reported within three (3) days.

   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 FY19. Consulting rates for FY19 and the past five years are detailed in the Six-Year Rate Comparison table, page 30.

3. **Property Valuation**

   Each year, the real and personal property values are adjusted for inflation, based on regionalized cost index factors established by national appraisal firms.

Additionally, we also review our insured property schedules each year 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 appraisal services coordinated by RMD are included in the RMF property rate so there is no cost for this service to our insureds.

4. **COPE Property Inspections**

   COPE audits evaluate the construction, occupancy, protection, and exposure of a property with the goal of reducing future property losses associated with typical insured perils such as fires, storms, and floods.

   We seek to maintain a 4-year inspection rotation schedule of properties greater than $10 million in value. The fees for COPE property audits coordinated by RMD are included in the RMF property rate so there is no cost for the audits to our insureds.

   Loss control recommendations generated during COPE audits are provided to the property owner. Implementation of the recommendations is tracked by our loss control staff. Our operational goal is to have 80% of recommendations implemented within 90 days. The costs to implement any COPE audit recommendation is the responsibility of the property owner.

5. **Infrared Inspections**

   Infrared inspections are non-destructive inspections utilizing infrared cameras to identify potential electrical problems that may result in loss of electrical service, fire, or serious damage to equipment. We will continue to review property schedules to identify properties that may benefit from infrared inspections. The fees for infrared inspections coordinated by RMD are included in the RMF property rate so there is no cost for the inspections to our insureds.

   Loss control recommendations generated during infrared inspections are provided to the property owner. Implementation of the recommendations is tracked by our loss control staff. The costs to implement any infrared inspection recommendation is the responsibility of the property owner.

6. **Drivers' License Record Checks**

   We provide customers with driver's license record check service. We maintain access to the MN Department of Public Safety – Drivers and Vehicle Service's license database to review Minnesota driver's license records and maintain a subscription service to review non-Minnesota driver's license records.

   Fees necessary to conduct driver's license record checks through the current process (manual lookup) are included in auto liability rates and there is no additional cost to our insureds.

7. **Fleet Safety Standards**

The Fleet Safety Standards provide minimum requirements for our insureds in managing their work-related driving tasks to eliminate or reduce risks and prevent motor vehicle crashes and damage. Our insureds utilize these minimum requirements to develop, implement, and modify safe driving policies and procedures. The Fleet Safety Standards also serve as a framework for insureds to develop and assess risk factors, identify control measures, implement corrective action plans, and monitor results.

In addition to defining responsibilities, training requirements, and minimum driver qualifications, new revisions to the Fleet Safety Standards include:

- A DLR check guide which explains the DLR check process, criteria used to determine driver risk level, and recommendations for insureds to consider when results are unfavorable.
- A state agency guide for determining the appropriate vehicle to use (i.e., state owned, rental, or personal vehicle)
- Revised Vehicle Crash/Damage Notice forms
- Revised Claim Reporting Guide
- Telematics Program (sponsored by Admin Fleet and Surplus Services) which monitors vehicle diagnostics, fuel economy, mileage tracking, vehicle utilization, theft prevention, and driver behavior. Monthly reports are distributed to agencies to help them better manage their fleet and improve overall effectiveness and safety.

8. **Disaster Management Services**

Up to 30 days of disaster management services for natural and manmade disasters involving 3 or more fatalities and/or critical Injuries, occurring either:

- On or at a Insured Location; or
- At an event hosted or organized by the Insured, regardless of the location; or
- During a trip in which the Insured is directly responsible for those involved in the Insured Incident

All services provided will be coordinated and/or sub-contracted by Disaster Management International (DMI) and include:

- One-on-one family assistance
- Victim assistance and any necessary coordination
- Behavioral health services
- Media management/crisis communications

There is no deductible and the coverage will carry a $1 million per event limit and $2 million annual aggregate. The fee for this service is covered through RMF premiums, so there is no cost for the services to our insureds.

9. **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.

   We are proposing an increase in the hourly fee for non-insured tort claims management for FY19. The new rate will be $60.00 per hour up from $55.00 per hour. This is the first rate increase since RMD began to provide these claim services.

   NIT claims management rates for FY19 and the past five years are detailed in the Six-Year Rate Comparison table, page 30.

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 25% of the one position's time and a portion of office expenses utilized in performing this service will be dedicated to NIT claim activity in FY19.

Marketing

Our target audiences/customers

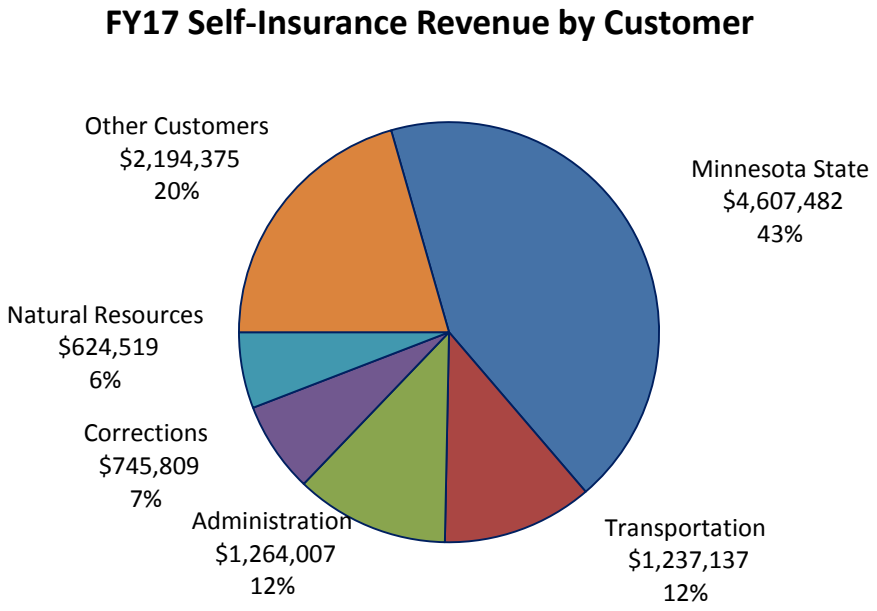
We currently insure Minnesota State and over 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage. All state agencies, political subdivisions, and Minnesota State are eligible to participate in the RMF and secure insurance products through us.

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.



How our customer base is changing, and why

The following new insureds and coverages were added to the RMF in FY18:

Named Insured	RMF Coverage
Board on Aging	Package
Marriage & Family Therapy Board	Public Officials Liability
Cosmetologists Examiners Board	Public Officials Liability
Board of Firefighter Training & Education	Auto
Admin – Commissioner's Office	Package (Capitol Grand Opening Celebration)
Military Affairs – Camp Ripley	Property – Commander's Dwelling
State of MN	General Liability – Second Annual Career Fair
Legislative Auditor	Package
MN Zoo	Builder's Risk
Board of Occupational Therapy	Package

The fund also added following large property values to existing package policy holders in FY18:

Named Insured	Additional Property Value
Minnesota Department of Transportation	$200,524,389
Minnesota Department of Veterans Affairs	$62,241,382

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?"

85.5% of the claimants surveyed during FY17 answered "yes" to the question. During the first two quarters of FY 18, 92.3% 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 $4.5 million for our customers over the past five years.

The following table outlines the administrative expense savings we provide.

	FY14	FY15	FY16	FY17	FY18(est.)
Net premium written	$8,279,000	$7,755,553	$7,932,393	$7,411,395	$7,427,302
Industry average operation expense ratio	33.7%	33.7%	32.1%	33.20%	33.10%
Projected industry average operation expense based on RMF's premium base	$2,790,023	$2,613,621	$2,546,298	$2,460,583	$2,458,437
Actual RMF operating expenses*	$1,428,634	$1,670,258	$1,571,637	$1,771,992	$1,885,808
RMF operating expense ratio	17.3%	21.5%	19.8%	23.9%	25.4%
Savings to customers	$1,361,389	$943,363	$974,661	$688,591	$572,629
Five-year total savings	$4,540,633				

*Note: Operating expenses in the chart above do not include non-insured tort expenses.

Financial Outlook

Our current overall financial health

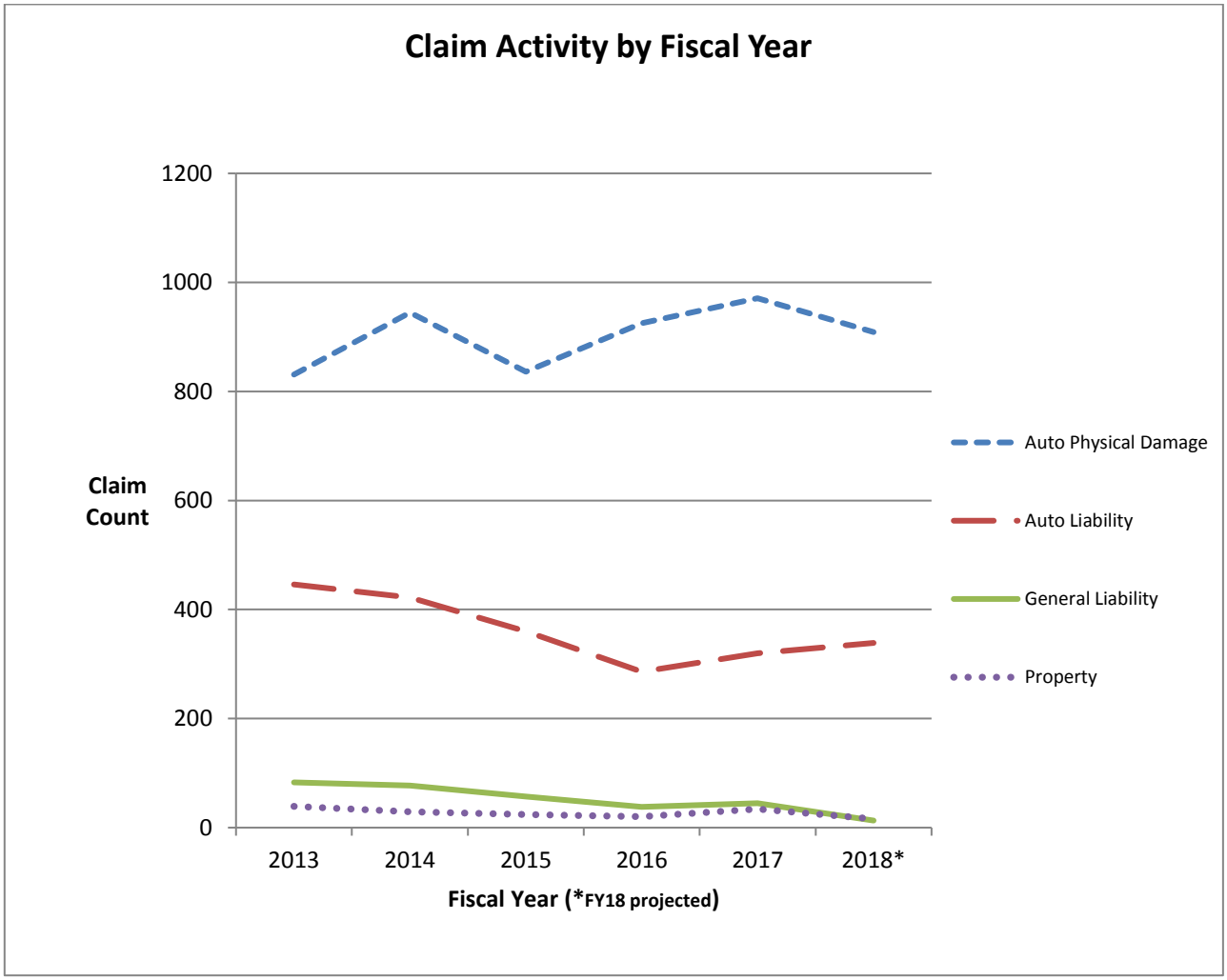
The RMF remains stable.

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 projected claim activity for FY18 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 3/31/18	Periods	Policy year loss ratios below 100% since	Note
Property	80%	FY11-18	FY10	
General Liability	49%	FY10-17	FY06	
Auto Liability	90%	FY10-17	Current year ratio above 100%	Upturn in reported claims after three years of claim reductions and increased severity.
Auto Physical Damage	87%	FY10-17	Current year ratio above 100%	Continued trend in increased reported claims

Rate Guarantees

Due to favorable loss experience, we received a rate guarantee for property reinsurance program (three-year through FY17 and a three-year renewal through FY20). This rate guarantee creates 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 $11,688,576 in dividends over the past 5 years (FY14-18).

The following table summarizes estimated FY19 dividends as of 3/31/2018.

	Property	Auto Liability	General Liability	Total
Estimated FY17 Dividend Payable in FY19	$963,390	$432,021	$598,426	$1,993,837

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 FY19 is projected to decrease by $1,652,762 for an ending retained earnings balance of $12,856,411. 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 5% general liability rate reduction for Minnesota State in FY19. 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 24)

We are proposing a 9% rate increase for our tort claims management services. The rate has not been changed since RMD began providing the service in FY2005. Increases in salary and expense costs necessitate the increase.

FY19 proposed rates and the rates for the past 5 years are detailed in the Six-Year Rate Comparison table, page 30.

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

Minnesota State can expect a reduction in the general liability premium assuming similar exposures for FY19.

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 and personal property values
- Changes in property value, square footage, or other rating basis they report to us
- Enrollment/participation changes

NIT claims service customers can expect an increase in costs assuming a similar number of hours billed in the course of the year.

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 2019
OPERATING REVENUES/EXPENSES

SWIFT Account	
670040	**REVENUES - NON-INSURED TORT** Change = 10.5% or $3,325 Increase is a result of a per hour rate increase.
41200	**CLAIMS (SELF-INSURANCE & IBNR)** Change = 77.5% or $2,304,974 Increase is due to anticipated claims expense as a result of the claims analysis.
41400	**RENT** Change = (11.8%) or ($9,070) Decrease is a result of reducing RMD's office space.
41110	**PRINTING** Change = 7.1% or $100 Increase is due to copy overages and re-printing auto insurance cards.
41110	**ADVERTISING** Change = (45.7%) or ($420) Decrease is a result of FY19 anticipated expense to fill a possible vacant position, in FY18 we advertised for the director position which was a more extensive search.
41130	**PROFESSIONAL & TECHNICAL SERVICES - BROKER** Change = 16.2% or $25,060 Increase is due to having a stress test performed.
41155	**COMMUNICATIONS** Change = 25.0% or $400 Increase is due to online subscription for loss control.
41160-70	**TRAVEL** Change = 80.5% or $3,300 Increase is a result of anticpated travel expenses associated with the COPE visits and attending conferences.
41300	**SUPPLIES AND MATERIALS** Change = (14.3%) or ($1,000) Decrease is a result of purchases made in FY18 replacing old chairs, etc.
41180	**MEMBERSHIPS & EMPLOYEE DEVELOPMENT** Change = 43.3% or $1,300 Increase is due to anticipated membership dues and training/development for the safety/loss contol employee.
42020	**ATTORNEY GENERAL COST** Change = 44.9% or $62,250 FY18 Attorney General expenses were lower than expected due to an old auto liaility claim that settled more quickly than anticipated. There were fewer general liablity claims in FY18.
43000	**INDIRECT COSTS** Change = 37.6% or $19,246 Increase is due to an increase in statewide indirect costs.
43000	**OTHER OPERATING COSTS** Change = (82.0%) or ($10,250) Decrease is a result of the office configuration being done in FY18.
44200	**DIVIDENDS** Change = (14.3%) or ($332,379) Dividends are cyclical and depend on loss experience. Because of continued favorable loss experience, the dividend calculation shows a $1,993,837 possible payout in FY19.

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

Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2019

	Automobile Liability	Auto Physical Damage	General Liability	(Estimated) Property Boiler/Crime	Miscellaneous Lines	Total
Claim Expense	$1,551,995	$861,880	$636,385	$2,221,144	$405,171	$5,676,575
MN Auto Assigned Claims Bureau Expense	$5,320					$5,320
Estimated Statewide/Agency Allocation	$15,143	$5,059	$19,813	$11,335	$2,350	$53,700
Estimated Miscellaneous Expense	$146,097	$127,382	$118,672	$168,716	$21,873	$582,740
Estimated Salary Expense	$395,932	$297,680	$222,593	$339,017	$66,106	$1,321,328
Reinsurance Premium	$396,207		$140,152	$2,549,689		$3,086,048
Surcharge premium	$51,966					$51,966
TOTAL BASE SELF-INSURANCE PREMIUM	$2,562,660	$1,292,001	$1,137,615	$5,289,901	$495,500	$10,777,677
2018 ESTIMATED DIVIDEND	$432,021		$598,426	$963,390		$1,993,837
TOTAL NET BASE SELF-INSURANCE PREMIUM	$2,130,639	$1,292,001	$539,189	$4,326,511	$495,500	$8,783,840

ESTIMATED FY18 SELF-INSURANCE PREMIUM
Based on Estimated Vehicle Costs and Insurable Values

Automobile Liability

Rate per Vehicle	$184	($251 siren)
		($484 siren - Public Safety-State Patrol)
Number of Vehicles (FY19 Estimate)	13,616	
Estimated FY19 Premium	$2,562,660	

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
*Commerce, Corrections, Fleet Services, Lottery, Minnesota State, MN State Academies, Minnesota Zoo, Revenue, Veterans Homes	$1.37	$1,000 Deductible Option
"A" Rated** Auto Physical Damage	$1.97	$1,500 Deductible
**MAC, Human Services,		
Number of Vehicles (Estimated)	10,339	
Estimated Insurable Value (FY19)	$100,120,392	
Estimated FY19 premium	$1,292,001	

General Liability

Specific rates established by exposure	Various
Estimated FY19 premium	$1,137,615

Property (Including Boiler & Crime)

Property per $100 Ins. Value	Various
Includes $.0151 Reinsurance Premium	
FY19 Estimated Total Insurable Value	$16,478,850,095
Estimated FY19 premium	$5,289,901

Inland Marine

Specific rates established by exposure	Various
FY19 Estimated Total Insurable Value	$170,305,465
Estimated FY19 premium	$462,000

Garage Keepers

Specific rates vary by Limits of Liability	Various
FY19 estimated total insurance values included in property	
Estimated FY19 premium	$32,500

All Other

Rates established by consultation with insurance broker	Various
Estimated FY19 premium	$1,000

TOTAL ESTIMATED FY18 SELF-INSURANCE PREMIUM **$10,777,677**

* Average rates for Minnesota State. Actual rates charged will be based on Auto Physical Damage loss experience.

REVENUES AT CURRENT RATES	10,634,200
CHANGE IN REVENUES	143,477
OVERALL CHANGE IN REVENUE	1.3%

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2019

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 FY19 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 FY19.

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 2019

Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Change FY18/FY19
Automobile Liability per non-siren 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 siren 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	$34/1,000 ft2	$34/1,000 ft2	0.00%
"A" rated	Varies	Varies	Varies	Varies	Varies	Varies	N/A
Police Professional, Broadcasters, Public Officials Liability *	$500/cov	$500/cov	$500/cov	$500/cov	$500/cov	$500/cov	0.00%
Property (including Boiler & Crime/Cyber) / (per $100 of insurance)							
$ 1,000 deductible	$0.1181	$0.1034	$0.1034	$0.0930	$0.0930	$0.0930	0.00%
$ 2,500 deductible	$0.0780	$0.0682	$0.0682	$0.0614	$0.0614	$0.0614	0.00%
$ 5,000 deductible	$0.0638	$0.0558	$0.0558	$0.0502	$0.0502	$0.0502	0.00%
$ 10,000 deductible	$0.0567	$0.0496	$0.0496	$0.0447	$0.0447	$0.0447	0.00%
$ 25,000 deductible	$0.0473	$0.0413	$0.0413	$0.0372	$0.0372	$0.0372	0.00%
$ 50,000 deductible	$0.0402	$0.0351	$0.0351	$0.0316	$0.0316	$0.0316	0.00%
$ 75,000 deductible	$0.0378	$0.0331	$0.0331	$0.0298	$0.0298	$0.0298	0.00%
$100,000 deductible	$0.0354	$0.0310	$0.0310	$0.0279	$0.0279	$0.0279	0.00%
$250,000 deductible	$0.0321	$0.0265	$0.0265	$0.0239	$0.0239	$0.0239	0.00%
Builder's Risk (per $100 of insurance)							
$ 5,000 deductible	$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)							
$ 100 deductible	$0.75	$0.75	$0.75	$0.75	$0.75	$0.75	0.00%
$ 250 deductible	$0.50	$0.50	$0.50	$0.50	$0.50	$0.50	0.00%
$ 500 deductible	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30	0.00%
$ 1,000 deductible	$0.25	$0.25	$0.25	$0.25	$0.25	$0.25	0.00%
$10,000 deductible	$0.18	$0.18	$0.18	$0.18	$0.18	$0.18	0.00%
Fine Arts ($100 min prem 1st yr of new business)							
$ 500 deductible - non-owned exhibits (blanket limit)	$1.75	$1.75	$1.75	$1.75	$1.75	$1.75	0.00%
$ 500 deductible - owned exhibits	$0.65	$0.65	$0.65	$0.65	$0.65	$0.65	0.00%
$1,000 deductible - non-owned exhibits (blanket limit)	$1.30	$1.30	$1.30	$1.30	$1.30	$1.30	0.00%
$1,000 deductible - owned exhibits	$0.50	$0.50	$0.50	$0.50	$0.50	$0.50	0.00%
$5,000 deductible - non-owned exhibits (blanket limit)	$1.05	$1.05	$1.05	$1.05	$1.05	$1.05	0.00%
$5,000 deductible - owned exhibits	$0.35	$0.35	$0.35	$0.35	$0.35	$0.35	0.00%
Contractors' Equipment ($250 min prem 1st yr of new business)							
$ 500 deductible	$0.40	$0.40	$0.40	$0.40	$0.40	$0.40	0.00%
$1,000 deductible	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30	0.00%
$2,500 deductible	$0.25	$0.25	$0.25	$0.25	$0.25	$0.25	0.00%
Musical Instruments ($100 min prem 1st yr of new business)							
$ 500 deductible	$0.65	$0.65	$0.65	$0.65	$0.65	$0.65	0.00%
$1,000 deductible	$0.50	$0.50	$0.50	$0.50	$0.50	$0.50	0.00%
Scoreboards ($100 min prem 1st yr of new business)							
$ 500 deductible	$0.65	$0.65	$0.65	$0.65	$0.65	$0.65	0.00%
$1,000 deductible	$0.50	$0.50	$0.50	$0.50	$0.50	$0.50	0.00%
Cameras, TV & Radio Equipment ($100 min prem 1st yr of new business)							
$ 500 deductible	$0.40	$0.40	$0.40	$0.40	$0.40	$0.40	0.00%
$1,000 deductible	$0.30	$0.30	$0.30	$0.30	$0.30	$0.30	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)							
$ 500 deductible	$0.25	$0.25	$0.25	$0.25	$0.25	$0.25	0.00%
$1,000 deductible	$0.20	$0.20	$0.20	$0.20	$0.20	$0.20	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.							
Insurance 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	$60.00	9.09%
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 2019

	SWIFT Code	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 EST/ACTUAL	FY 2019 PROPOSED	$ CHANGE FY18/FY19	% CHANGE FY18/FY19
Operating Revenues									
Insurance Premiums - Self Insurance	670022	11,295,555	10,834,986	11,027,989	10,673,329	10,634,200	10,777,677	143,477	1.3%
Insurance Premiums - Billback		983,884	755,922	732,047	758,710	740,000	755,000	15,000	2.0%
Consulting Services		800	800	800	800	800	800	-	0.0%
Non-Insured Tort	670040	82,660	79,619	49,000	41,184	31,675	35,000	3,325	10.5%
Total Operating Revenue		12,362,899	11,671,327	11,809,835	11,474,023	11,406,675	11,568,477	161,802	1.4%
Operating Expenses									
Claims - Self-Insurance	41200	4,342,119	3,938,941	1,335,830	3,379,561	2,924,500	5,179,474	2,254,974	77.1%
Claims - IBNR	41200	(106,355)	161,013	(199,491)	49,835	50,000	100,000	50,000	100.0%
Salaries and Benefits	41000-70	1,103,609	1,159,831	1,091,216	1,233,548	1,265,781	1,321,328	55,547	4.4%
Rent	41100	74,848	75,390	74,631	74,963	76,570	67,500	(9,070)	-11.8%
Rent - Equipment	41400	1,922	3,581	3,893	3,653	3,820	4,000	180	4.7%
Printing	41110	-	547	954	1,358	1,400	1,500	100	7.1%
Advertising	41110	-	-	909	-	920	500	(420)	-45.7%
Repairs	41500	-	-	-	-	-	-	-	0.0%
Professional & Technical Services - Adjuster	41130	289,991	292,557	286,280	188,447	192,216	197,100	4,884	2.5%
Professional & Technical Services - Broker	41130	149,972	160,560	157,560	154,500	154,500	179,560	25,060	16.2%
Professional & Technical Services - Legal & Other Services	41130	4,000	7,031	5,000	5,000	5,520	5,500	(20)	-0.4%
Centralized IT Services	41196	142,923	213,522	177,790	193,334	260,900	273,249	12,349	4.7%
Computer and Systems Services	41150	-	-	-	-	-	-	-	0.0%
Purchased Services	43000	24,585	35,521	27,816	33,187	38,300	36,550	(1,750)	-4.6%
Communications	41155	2,678	1,960	1,133	1,514	1,600	2,000	400	25.0%
Travel	41160-70	4,462	3,949	2,051	6,224	4,100	7,400	3,300	80.5%
Supplies and Materials	41300	5,411	4,992	4,320	4,441	7,000	6,000	(1,000)	-14.3%
Membership & Employee Development	41180	2,125	3,309	1,273	3,388	3,000	4,300	1,300	43.3%
Insurance	43000	73	202	-	-	-	-	-	0.0%
Insurance Premium - Self-Insurance	430018	3,070,242	3,133,120	3,139,046	3,294,505	3,231,729	3,086,048	(145,681)	-4.5%
Insurance Premium - Billback	430018	983,884	755,922	732,047	758,710	740,000	755,000	15,000	2.0%
Attorney General Costs	42020	243,344	405,456	166,646	193,862	138,500	200,750	62,250	44.9%
Indirect Costs	42010	2,729	63,534	67,989	62,547	51,144	70,390	19,246	37.6%
Amortization	49005	-	37,002	37,002	37,002	37,002	37,002	-	0.0%
Other Expenses	43000	5,812	1,399	2,273	2,067	12,500	2,250	(10,250)	-82.0%
Total Operating Expenses		10,348,374	10,459,337	7,116,167	9,681,646	9,201,002	11,537,401	2,336,399	25.4%
Operating Income (Losses)		2,014,525	1,211,990	4,693,669	1,792,377	2,205,673	31,075	(2,174,598)	-98.6%
Nonoperating Revenues (Expenses)									
Interest Earnings		110,467	123,511	169,911	245,870	309,500	310,000	500	0.2%
Policyholder Dividend Expense		(1,373,913)	(2,318,483)	(2,518,857)	(3,151,107)	(2,326,216)	(1,993,837)	332,379	-14.3%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)		(1,263,446)	(2,194,972)	(2,348,946)	(2,905,237)	(2,016,716)	(1,683,837)	332,879	-16.5%
Income (Loss) before Contributions and Transfers									
Transfers		-	-	-	-	-	-	-	0.0%
Change in Net Position		751,079	(982,982)	2,344,723	(1,112,860)	188,957	(1,652,762)	(1,841,719)	-974.7%
Retained Earnings, Beginning Period		13,401,780	14,117,572	13,089,130	15,432,910	14,317,816	14,509,173	191,357	1.3%
Adjustment to Retained Earnings		(35,287)	(45,460)	(943)	(2,234)	2,400	-	(2,400)	-100.0%
Retained Earnings, Ending Period		14,117,572	13,089,130	15,432,910	14,317,816	14,509,173	12,856,411	(1,652,762)	-11.4%

SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2019

		Fund 5300			
			FinDept ID G0236100	FinDept ID G0236200	FinDept ID G0236400
	SWIFT	Total	Operations	Claims	Tort Claims
Revenue Description*	Account				
Self Insurance/Purchased Insurance	670022	11,533,477		11,533,477	
Non-Insured Tort Claims	670040	35,000			35,000
Interest	512001	310,000		310,000	
		11,878,477		11,843,477	35,000
Expense Description*	Account				
Salaries	41000	1,319,928	1,294,828	-	25,100
Part-time/Seasonal	41030	-	-	-	-
Overtime	41050	-	-	-	-
Premium Pay	41050	-	-	-	-
Other Benefits	41070	1,400	1,350	-	50
Rent	41100	67,500	64,100	-	3,400
Rent - Equipment	41400	4,000	3,900	-	100
Printing/Advertising	41110	2,000	1,950	-	50
Prof/Tech Services-Outside Vendor	41130	382,160	185,060	197,100	-
Centralized IT Services	41196	273,249	269,449	-	3,800
Purchased Services	43000	36,550	36,550	-	-
Communications	41155	2,000	1,520	-	480
Travel - In-state	41160	3,500	3,250	-	250
Travel - Out-of-state	41170	3,900	3,900	-	-
Supplies	41300	6,000	5,680	-	320
Employee Development	41180	4,300	4,200	-	100
Claims	41200	5,279,474	-	5,279,474	-
Other Purchased Services	43000	2,250	2,250	-	-
Insurance Premiium Expense	430018	755,000	-	755,000	-
Reinsurance Premium	430018	3,086,048	-	3,086,048	-
Statewide Indirects	42010	70,390	69,040	-	1,350
Attorney General	42020	200,750	750	200,000	-
Dividend	44200	1,993,837	-	1,993,837	-
		13,494,236	1,947,777	11,511,459	35,000
Adjustments					
Depreciation	49005	37,002	37,002		
Total		37,002	37,002	0	0
Minus:		-	-		
Total		-	-	0	0
History and Proforma Expense Amount		13,531,238	1,984,779	11,511,459	35,000

SWIFT Spending Plan by FinDept ID

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2019

Reconciliation:

G0236100	Operating expenses	1,931,087
G0236200	Claims, Reinsurance, and Dividends	
	6200-6260 Self-Insurance	5,279,474
	6200-6260 Reinsurance	3,086,048
	6270-6276 Purchased Insurance (Billbacks)	755,000
	Dividends	1,993,837
	Adjusting Services	197,100
	Attorney General	200,000
		11,511,459
G0236400	Non-Insured Tort Claims Operating Expenses	35,000
TOTAL		**13,477,546**

Self-Insurance

		Other Operations	TPA 41130	Attorney General-42021	Dividends	Totals
G0246210	Auto Liability	1,651,102	197,100	100,000	432,021	2,380,223
G0246220	Auto Physical Damage	861,880				861,880
G0246230	General Liability	676,537		100,000	598,426	1,374,963
G0246240	Property/Boiler/Crime	4,770,832			963,390	5,734,222
G0246250	Miscellaneous Lines	394,171				394,171
G0246260	Homeowner's Warranty	1,000				1,000
G0236200	Other Expenses	10,000				10,000
	TOTAL	8,365,522	197,100	200,000	1,993,837	10,756,459

Purchased Insurance by FinDept ID- FY19		**43000**
G0246270	Liability (Med Mal, Student Intern, D&O)	355,000
G0246271	Property	15,000
G0246272	Accident Insurance	18,000
G0246273	Crime	96,000
G0246274	Bonds	1,000
G0246275	Aviation	200,000
G0264276	Workers' Compensation	70,000
	TOTAL	755,000

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2019

	Estimate Jul 18	Estimate Aug 18	Estimate Sep 18	Estimate Oct 18	Estimate Nov 18	Estimate Dec 18	Estimate Jan 19	Estimate Feb 19	Estimate Mar 19	Estimate Apr 19	Estimate May 19	Estimate Jun 19
Projected Beginning Cash Balance	**23,683,865**	**19,826,757**	**21,362,616**	**21,976,111**	**23,530,060**	**25,097,069**	**24,930,693**	**24,563,338**	**24,209,531**	**23,663,679**	**23,135,762**	**22,610,017**
Receipts - operating	80,700	2,275,766	3,283,095	2,341,249	2,320,706	437,796	244,157	288,476	129,213	88,548	64,544	14,223
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833	25,833
Total Cash Receipt	**106,533**	**2,301,599**	**3,308,928**	**2,367,082**	**2,346,539**	**463,629**	**269,990**	**314,309**	**155,046**	**114,381**	**90,377**	**40,056**
Expenses (include major categories for the business)												
Salaries & Benefits	101,641	152,461	101,641	101,641	101,641	101,641	101,641	101,641	152,461	101,641	101,641	101,641
Indirect Costs	-	-	17,598	-	-	17,598	-	-	17,598	-	-	17,596
Claim Expense	475,952	475,952	475,952	475,952	475,952	475,952	475,952	475,952	475,952	475,952	475,952	475,950
Other Operating Expenses	3,386,048	137,328	106,406	235,540	201,938	34,814	59,752	90,524	54,887	64,705	38,530	28,637
Dividends/Rebates, if applicable	-	-	1,993,837	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	**3,963,640**	**765,741**	**2,695,433**	**813,133**	**779,530**	**630,005**	**637,345**	**668,116**	**700,898**	**642,298**	**616,122**	**623,824**
Projected Ending Cash Balance	**19,826,757**	**21,362,616**	**21,976,111**	**23,530,060**	**25,097,069**	**24,930,693**	**24,563,338**	**24,209,531**	**23,663,679**	**23,135,762**	**22,610,017**	**22,026,249**

Financial Statement

Statement of Net Position

STATE OF MINNESOTA 4/18/2018
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 Unaudited
STATEMENT OF NET POSITION
MARCH 31, 2018

	FY18	FY17
ASSETS		
CURRENT ASSETS		
Cash	$ 22,883,865.69	$ 25,286,006.03
Accounts Receivable	2,086,548.70	228,103.00
Prepaid Expenses	42,662.09	41,322.70
Prepaid Insurance - Billback	170,327.24	257,110.79
Prepaid Insurance - Reinsurance	803,432.30	826,135.24
Prepaid Insurance - Workers' Compensation	265.75	250.00
Reinsurance Recoverable	-	200,000.00
Total Current Assets	$ 25,987,101.77	$ 26,838,927.76
NONCURRENT ASSETS (Note 3)		
Internally Generated Computer Software (IGCS)	$ 370,018.85	$ 370,018.85
Accumulated Amortization - IGCS	(138,757.07)	(101,755.18)
Total Noncurrent Assets	$ 231,261.78	$ 268,263.67
TOTAL ASSETS	$ 26,218,363.55	$ 27,107,191.43
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 6)	$ 2,562,000.00	$ 63,000.00
Total Deferred Outflows of Resources	$ 2,562,000.00	$ 63,000.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 230,749.60	$ 239,744.72
Salaries and Benefits Payable	32,824.44	31,114.52
Claims Payable	4,150,901.96	6,036,930.66
Claims Payable - IBNR (Note 1)	4,389,748.00	4,408,611.00
Dividend Payable	9,203.00	-
Unearned Premiums - Billback	254,821.08	350,501.33
Unearned Premiums - Self-Insurance	2,669,825.97	2,688,624.26
Compensated Absences Payable (Note 4)	35,395.78	32,290.34
Due to Other Funds (Note 7)	1,187.23	4,237.23
Total Current Liabilities	$ 11,774,657.06	$ 13,792,054.06
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 4)	$ 214,290.24	$ 204,395.61
Other Postemployment Benefits (Note 5)	16,000.00	13,494.34
Net Pension Liability (Note 6)	3,658,000.00	490,000.00
Total Noncurrent Liabilities	$ 3,888,290.24	$ 707,889.95
TOTAL LIABILITIES	$ 15,662,947.30	$ 14,499,944.01
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 6)	$ 267,000.00	$ 518,000.00
Total Deferred Inflows of Resources	$ 267,000.00	$ 518,000.00
NET POSITION (Note 9)		
Net Investment In Capital Assets	$ 231,261.78	$ 268,263.67
Unrestricted Net Position	12,619,154.47	11,883,983.75
TOTAL NET POSITION	$ 12,850,416.25	$ 12,152,247.42

Statement of Revenues, Expenses & Changes in Net Position

STATE OF MINNESOTA 4/18/2018
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 Unaudited
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
FOR THE QUARTER ENDED MARCH 31, 2018

	FY18 QTD	FY18 YTD	FY17 QTD	FY17 YTD
OPERATING REVENUES				
Insurance Premiums - Self-Insurance	$ 2,623,768.86	$ 7,969,538.04	$ 2,623,348.33	$ 7,987,314.17
Insurance Premiums - Billback	412,031.84	616,443.86	235,947.32	515,726.96
Non-Insured Tort Claims	7,199.50	24,040.50	10,169.50	31,256.50
Consulting Services	800.00	800.00	-	800.00
Total Operating Revenues	$ 3,043,800.20	$ 8,610,822.40	$ 2,869,465.15	$ 8,535,097.63
OPERATING EXPENSES				
Claims - Self-Insurance	$ 1,188,589.74	$ 2,193,375.68	$ 1,786,351.39	$ 3,488,850.97
Claims - IBNR	(272,864.00)	(272,864.00)	(204,166.00)	(204,166.00)
Salaries and Benefits	332,552.81	949,335.92	293,763.51	898,365.84
Rent	19,257.88	57,427.85	18,626.75	56,171.89
Rent - Equipment	951.71	2,855.13	1,084.30	2,850.78
Printing	193.37	1,198.44	633.25	1,137.99
Advertising	920.00	920.00	-	-
Professional and Technical Services - Adjuster	48,054.00	144,162.00	47,112.00	141,336.00
Professional and Technical Services - Broker	38,625.00	115,875.00	38,625.00	115,875.00
Professional and Technical Services - Legal and Other	129.38	388.14	-	-
Computer and Systems Services	-	47.33	-	-
Centralized IT Services	26,429.37	181,000.99	100,738.29	165,839.97
Purchased Services	8,396.03	28,753.94	7,221.60	27,265.56
Communications	193.30	1,197.57	452.94	1,081.69
Travel	51.04	3,059.19	1,189.14	4,976.08
Supplies and Materials	725.97	3,471.71	649.20	4,436.61
Employee Development	374.42	2,136.92	128.75	1,718.75
Insurance Premiums - Self-Insurance	807,932.29	2,423,796.87	816,123.23	2,448,369.69
Insurance Premiums - Billback	412,031.84	616,443.86	235,947.32	515,726.96
Attorney General Costs	15,441.90	103,095.70	51,655.46	152,717.66
Indirect Costs	12,786.00	38,358.00	15,636.75	46,910.25
Amortization	9,250.47	27,751.41	9,250.47	27,751.41
Other Expenses	573.75	1,837.49	531.88	1,534.80
Total Operating Expenses	$ 2,650,596.27	$ 6,623,625.14	$ 3,221,555.23	$ 7,898,751.90
OPERATING INCOME (LOSS)	$ 393,203.93	$ 1,987,197.26	$ (352,090.08)	$ 636,345.73
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 93,092.00	$ 232,178.91	$ 66,336.94	$ 179,058.47
Policyholder Dividend Expense	-	(2,326,216.00)	-	(3,151,107.00)
Total Nonoperating Revenues (Expenses)	$ 93,092.00	$ (2,094,037.09)	$ 66,336.94	$ (2,972,048.53)
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	$ -	$ -	$ -	$ -
Total Transfers and Contributions	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 486,295.93	$ (106,839.83)	$ (285,753.14)	$ (2,335,702.80)
NET POSITION, BEGINNING	$ 12,364,120.32	$ 12,954,856.08	$ 12,438,000.56	$ 14,487,950.22
Adjustment to Net Position (Note 8)	-	2,400.00	-	-
NET POSITION, ENDING	$ 12,850,416.25	$ 12,850,416.25	$ 12,152,247.42	$ 12,152,247.42

Statement of Cash Flow

STATE OF MINNESOTA		4/18/2018
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300		Unaudited
STATEMENT OF CASH FLOWS		
FOR THE QUARTER ENDED MARCH 31, 2018		
		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	9,345,790.85
Payments to Claimants		(2,196,188.81)
Payments to Suppliers for Goods and Services		(4,568,777.32)
Payments to Employees		(979,151.87)
Net Cash Flows from Operating Activities	$	1,601,672.85
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Policyholder Dividend Payments	$	(2,317,013.00)
Net Cash Flows from Noncapital Financing Activities	$	(2,317,013.00)
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	$	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	232,178.91
Net Cash Flows from Investing Activities	$	232,178.91
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	(483,161.24)
Cash and Cash Equivalents, Beginning, as Reported		23,367,026.93
Cash and Cash Equivalents, Ending	$	22,883,865.69
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	1,987,197.26
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Amortization	$	27,751.41
(Increase) Decrease in Accounts Receivable		(2,021,173.20)
(Increase) Decrease in Due from Other Funds		-
(Increase) Decrease in Prepaid Expenses		(942,457.46)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation		(265.75)
(Increase) Decrease in Reinsurance Recoverable		-
(Increase) Decrease in Other Current Assets		-
(Increase) Decrease in Deferred Pension Outflows		-
Increase (Decrease) in Accounts Payable		101,706.27
Increase (Decrease) in Salaries and Benefits Payable		(29,550.20)
Increase (Decrease) in Claims Payable		(275,677.13)
Increase (Decrease) in Unearned Revenue		2,756,141.65
Increase (Decrease) in Compensated Absences Payable		-
Increase (Decrease) in Other Postemployment Benefits		-
Increase (Decrease) in Due to Other Funds		(2,000.00)
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	$	(385,524.41)
Net Cash Flows from Operating Activities	$	1,601,672.85
Noncash Investing, Capital and Financing Activities:	$	-

Budget to Actual Comparison

STATE OF MINNESOTA 4/18/2018
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 Unaudited
STATEMENT OF BUDGET AND ACTUAL COMPARISON
FOR THE QUARTER ENDED MARCH 31, 2018

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Insurance Premiums - Self-Insurance	$ 2,652,766.25	$ 7,958,298.75	$ 2,623,768.86	$ 7,969,538.04	$ (28,997.39)	$ 11,239.29
Insurance Premiums - Billback	192,250.00	576,750.00	412,031.84	616,443.86	219,781.84	39,693.86
Non-Insured Tort Claims	10,000.00	30,000.00	7,199.50	24,040.50	(2,800.50)	(5,959.50)
Consulting Services	800.00	800.00	800.00	800.00	-	-
Total Operating Revenue	$ 2,855,816.25	$ 8,565,848.75	$ 3,043,800.20	$ 8,610,822.40	$ 187,983.95	$ 44,973.65
OPERATING EXPENSES						
Claims - Self Insurance	$ 1,168,890.00	$ 3,506,670.00	$ 1,188,589.74	$ 2,193,375.68	$ 19,699.74	$ (1,313,294.32)
Claims - IBNR	25,000.00	75,000.00	(272,864.00)	(272,864.00)	(297,864.00)	(347,864.00)
Salaries and Benefits	348,600.00	1,045,800.00	332,552.81	949,335.92	(16,047.19)	(96,464.08)
Rent	19,354.00	58,062.00	19,257.88	57,427.85	(96.12)	(634.15)
Rent - Equipment	1,000.00	3,000.00	951.71	2,855.13	(48.29)	(144.87)
Printing	300.00	900.00	193.37	1,198.44	(106.63)	298.44
Advertising	125.00	375.00	920.00	920.00	795.00	545.00
Professional and Technical Services - Adjuster	48,250.00	144,750.00	48,054.00	144,162.00	(196.00)	(588.00)
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	129.38	388.14	(1,120.62)	(3,361.86)
Centralized IT Services	58,750.00	176,250.00	26,429.37	181,000.99	(32,320.63)	4,750.99
Purchased Services	9,167.50	27,502.50	8,396.03	28,753.94	(771.47)	1,251.44
Communications	300.00	900.00	193.30	1,197.57	(106.70)	297.57
Travel	1,700.00	5,100.00	51.04	3,059.19	(1,648.96)	(2,040.81)
Supplies and Materials	1,750.00	5,250.00	725.97	3,471.71	(1,024.03)	(1,778.29)
Employee Development	1,000.00	3,000.00	374.42	2,136.92	(625.58)	(863.08)
Insurance Premiums - Self-Insurance	835,486.50	2,506,459.50	807,932.29	2,423,796.87	(27,554.21)	(82,662.63)
Insurance Premiums - Billback	192,250.00	576,750.00	412,031.84	616,443.86	219,781.84	39,693.86
Attorney General	56,437.50	169,312.50	15,441.90	103,095.70	(40,995.60)	(66,216.80)
Indirect Costs	17,000.00	51,000.00	12,786.00	38,358.00	(4,214.00)	(12,642.00)
Amortization	9,250.50	27,751.50	9,250.47	27,751.41	(0.03)	(0.09)
Other Expenses	3,125.00	9,375.00	573.75	1,837.49	(2,551.25)	(7,537.51)
Total Operating Expense	$ 2,837,611.00	$ 8,512,833.00	$ 2,650,596.27	$ 6,623,625.14	$ (187,014.73)	$ (1,889,207.86)
OPERATING INCOME (LOSS)	$ 18,205.25	$ 53,015.75	$ 393,203.93	$ 1,987,197.26	$ 374,998.68	$ 1,934,181.51
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	$ 62,500.00	$ 187,500.00	$ 93,092.00	$ 232,178.91	$ 30,592.00	$ 44,678.91
Policyholder Dividend Expense	-	(2,307,455.00)	-	(2,326,216.00)	-	(18,761.00)
Total Non-Operating Revenue (Expenses)	$ 62,500.00	$ (2,119,955.00)	$ 93,092.00	$ (2,094,037.09)	$ 30,592.00	$ 25,917.91
CHANGE IN NET POSITION	$ 80,705.25	$ (2,066,939.25)	$ 486,295.93	$ (106,839.83)	$ 405,590.68	$ 1,960,099.42

Footnotes to Financial Statements

STATE OF MINNESOTA 4/18/2018
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300 Unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED MARCH 31, 2018

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 FY18.

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, 2018 for claims incurred prior to April 1, 2018.

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 7/1/2017	Additions	Deletions	Balance 3/31/2018
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)	$ (111,005.66)	$ (27,751.41)	$ -	$ (138,757.07)
Total Accumulated Depr/Amort	$ (111,005.66)	$ (27,751.41)	$ -	$ (138,757.07)

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 7/1/2017	$ 35,395.78	$ 214,290.24
Increase	-	-
Decrease	-	-
Ending Balance 3/31/2018	$ 35,395.78	$ 214,290.24

5. OTHER POSTEMPLOYMENT BENEFITS
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 7/1/2017	$ 16,000.00
Increase	-
Decrease	-
Ending Balance 3/31/2018	$ 16,000.00

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, 2017 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2016 actuarial report as the June 30, 2017 information 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.

The net pension liability for the State of Minnesota as a whole increased from $3.5 billion in FY16 to $14.5 billion in FY17. This increase is reflected in the individual fund allocations made by Minnesota Management and Budget. The increase is due to actuarial assumption changes – notably, the discount rate for the State Employees Retirement Fund changed from 7.9% to 4.17% as a result of low investment returns for the measurement period and lowered expected returns in future periods.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2017	$ 2,562,000.00	$ 3,658,000.00	$ 267,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 3/31/2018	$ 2,562,000.00	$ 3,658,000.00	$ 267,000.00

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. $1,187.23 represents the remaining balance as of March 31, 2018.

8. ADJUSTMENT TO NET POSITION

In FY18, as of March 31, 2018, the total prior period adjustment is $2,400.00.
$2,400.00 is due to the overstatement of Insurance Premiums - Self-Insurance expense.

In FY17, as of March 31, 2017, the total prior period adjustment is $0.00.

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	$ 231,261.78
Unrestricted Net Position	12,619,154.47
Total Net Position	$ 12,850,416.25

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	$ 12,954,856.08	$ 12,523,544.23	$ 12,364,120.32	
Net Income (Loss)	(431,311.85)	(161,823.91)	486,295.93	
Adjustment to Net Position (Note 8)	-	2,400.00	-	
Ending Retained Earnings	$ 12,523,544.23	$ 12,364,120.32	$ 12,850,416.25	
Add: Capital Contributions	$ -	$ -	$ -	
Reconciliation to Total Net Position	$ 12,523,544.23	$ 12,364,120.32	$ 12,850,416.25	

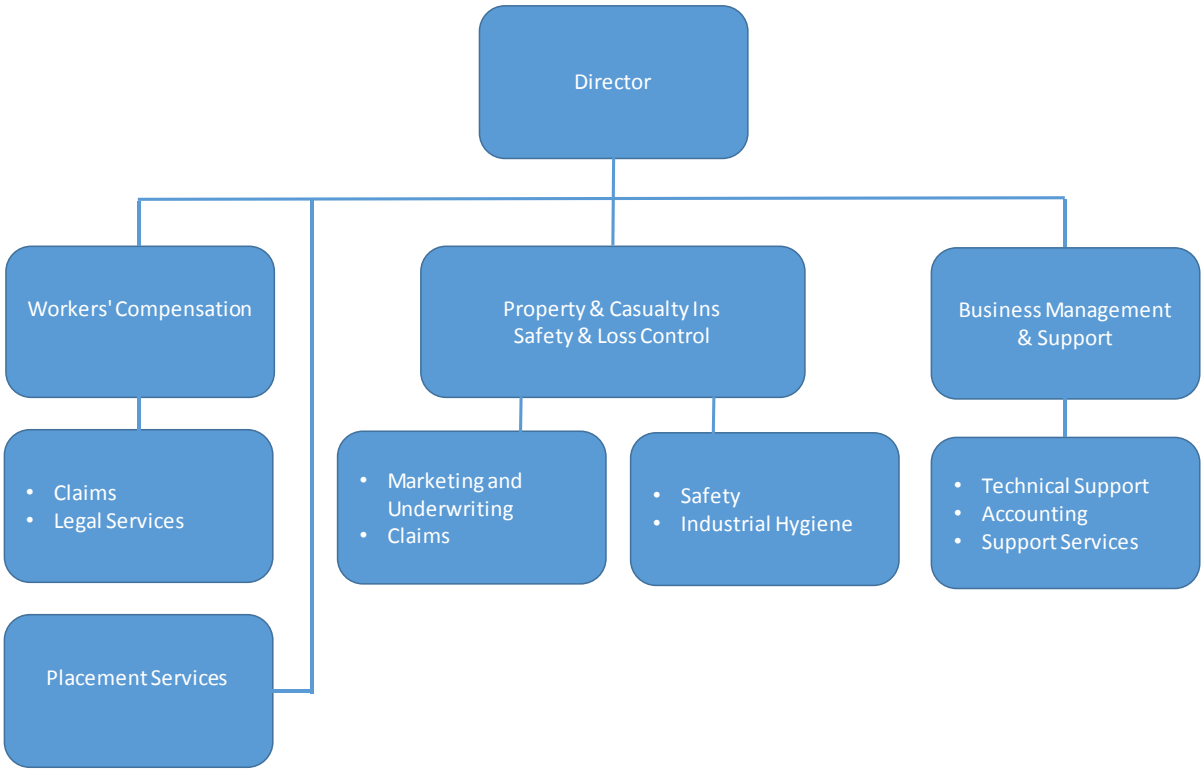
The implementation of GASB 68, "Accounting and Financial Reporting for Pensions," which required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions, has caused many funds to end the fiscal year in a deficit net position.The actuarially determined amounts are likely to vary significantly from year to year and are managed by the retirement systems and state Legislature to ensure the defined benefit plans are adequately funded to pay plan benefits to employees participating as they become due. For these reasons, the state does not include the pension-related liabilities or deferred inflow and outflows of resources in the rate-setting process for managing these funds as long as the funds are contributing the statutory required contributions. The amounts will continue to be monitored by the retirement systems administering these plans and the state Legislature.

Supporting Information

Staffing and Organizational Chart

The current staffing plan is reduced from 10.5 FTEs to 10.

Our 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
651-290-2361
kevin@umis-mn.com

Minnesota Department of Administration
Risk Management Division
Retained Liability Lines of Coverage

Statement of Actuarial Opinion
as of March 31, 2018

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, 2018.

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, 2018.

Table A
Net Loss and Allocated Loss Adjustment Expense Reserves

Line of Coverage	Low	Expected	High
Automobile Liability	$ 4,475,000	$ 4,756,000	$ 5,132,000
General Liability	$ 1,664,000	$ 1,871,000	$ 2,156,000
Total	$ 6,139,000	**$ 6,627,000**	$ 7,288,000

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, 2018. 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, 2018.

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 18, 2018

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
- Suzann Willhite, Department of Natural Resources
- Dr. Andy Whitman, University of Minnesota
- Shawn Kremer, MN Management & Budget

Auto Liability Tier Rating

Policy Period FY 2011-FY 2018
As of 3/31/18

Tier	Loss Ratio	
1	0%	50%
2	51%	85%
3	86%	110%
4	111% & over	

FY18 Tier Rates		
Tier	Non-Siren	Siren
1	164	221
2	184	251
3	204	281
4 ****	'A' Rated	
State Patrol	204	484

FY19 Tier Rates		
Tier	Non-Siren	Siren
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-Siren Vehicle Count	Siren Vehicle Count	FY18 Tier	FY18 Non-Siren Vehicle Premium	FY18 Siren Vehicle Premium	FY18 Premium	Non-Siren Vehicle Premium	Siren Vehicle Premium	Total Projected Premium
Administration	$2,942,400	$2,372,304	81%	2	2,048		2	364,136	-	364,136	376,832	-	376,832
Agriculture	$7,928	$3,499	44%	1	4		2	920	-	920	656	-	656
Animal Health Board	$1,183	$353	30%	1	1		1	164	-	164	164	-	164
Commerce	$51,060	$679,967	1332%	4	28		4	6,552	-	6,552	6,552	-	6,552
Corrections	$682,224	$422,796	62%	2	558		2	92,920	-	92,920	102,672	-	102,672
Employment & Economic Development	$1,629	$2,940	180%	3 *	1		3	204	-	204	204	-	204
Governor's Office	$1,175	$897	76%	2	1		2	184	-	184	184	-	184
Health	$4,426	$7,622	172%	3 *	1		3	204	-	204	204	-	204
Human Services	$623,915	$684,390	110%	3	186		3	47,328	-	47,328	37,944	-	37,944
I.R.R.R.B.	$73,744	$26,281	36%	1	77		1	9,348	-	9,348	12,628	-	12,628
Metropolitan Airport Commission	$672,974	$264,032	39%	1	590	51	1	84,296	9,945	94,241	96,760	11,271	108,031
Military Affairs	$358,585	$132,262	37%	1	342		1	51,332	-	51,332	56,088	-	56,088
Mn Amateur Sports Commission	$90,810	$35,485	39%	1	95		1	14,924	-	14,924	15,580	-	15,580
MN Board of Water & Soil Resources	$7,909	$4,700	59%	2	9		2	1,840	-	1,840	1,656	-	1,656
MN Historical Society	$2,599	$785	30%	1	2		1	328	-	328	328	-	328
MN State Academies	$33,687	$25,652	76%	2	27		2	4,600	-	4,600	4,968	-	4,968
MinnState	$2,425,085	$1,176,429	49%	1	1,568		2	296,056	-	296,056	257,152	-	257,152
Natural Resources	$2,614,363	$1,151,348	44%	1	2,726		1	323,396	-	323,396	317,028	-	317,028
Perpich Center for Arts Education	$1,470	$449	31%	1	1		1	164	-	164	164	-	164
Pollution Control Agency	$50,792	$28,165	55%	2	31		2	5,704	-	5,704	5,704	-	5,704
Public Safety	$3,020,929	$3,195,521	106%	3/4	439	644	3/4	82,620	309,276	391,896	89,556	311,696	401,252
Revenue	$51,754	$18,246	35%	1	45		1	6,560	-	6,560	7,380	-	7,380
State Fair	$174,894	$92,006	53%	2	113		2	22,264	-	22,264	20,792	-	20,792
State Lottery	$55,586	$43,508	78%	2	38		3	7,956	-	7,956	6,992	-	6,992
Supreme Court	$2,921	$3,075	105%	3	2		3	408	-	408	408	-	408
Teachers Retirement Assoc	$1,289	$389	30%	1	1		1	164	-	164	164	-	164
Transportation	$6,307,343	$8,075,686	128%	4	3,736		3	769,080	-	769,080	818,184	-	818,184
Veterans Affairs	$27,861	$10,347	37%	1	28		1	4,428	-	4,428	4,592	-	4,592
Veterans Home	$98,360	$110,651	112%	3 *	70		3	15,096	-	15,096	14,280	-	14,280
Zoological Board	$153,865	$60,068	39%	1	153		1	23,616	-	23,616	25,092	-	25,092
TOTAL	**20,542,759**	**18,629,853**	**91%**		**12,921**	**695**		**2,236,792**	**319,221**	**2,556,013**	**2,280,908**	**322,967**	**2,603,875**

* Due to nominal premium difference, these were moved to tier 3 from tier 4

** Public Safety - Tier 3 rate for non-siren 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 payout 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.

MINNESOTA

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018 (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, 2017 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				22,338
Adjustments				(2,764)
Adjusted Retained Earnings Balance				19,574
FY18 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues				
Operating Revenue		74,791		
Non Operating Revenue		17		
Total Revenues			74,808	
Less: Expenditures (Actual Costs):				
Total Operating Expenses per States Financial Report		(40,209)		
Other Expenses		-		
Less Depreciation Expense		596		
Debt Service Payments		-		
Less 2 CFR 200 Unallowable costs:				
GASB68 Net Pension Liability Adjustment		4,335		
GASB75 Net OPEB Liability Adjustment		13		
Total Expenditures			(35,265)	
Plus 2 CFR 200 Allowable costs:				
Indirect Costs from SWCAP (if not allocated in SWCAP)		-		
Depreciation or Use Allowance (if not included in Actual Cost above)		(596)		
Other		-		
Total OMB 2 CFR 200 Allowable Expenditures			(596)	
Plus 2 CFR 200 Adjustments:				
Imputed Interest Earnings on Monthly Average Cash Balance		226		
Other Transfers		(33,984)		
Total Adjustments			(33,758)	
FY18 Net Increase (Decrease) to Retained Earnings Balance per CAFR				5,189
2 CFR 200 R.E. BALANCE June 30, 2018	A)			24,763
Allowable Reserve	B)	5,878		
Excess Balance (A)-(B)		18,886		

(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, at the request of the cognizant agency 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)

MINNESOTA

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2018 Actual

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

FOR YEAR ENDING JUNE 30, 2018 (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, 2017			149
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, 2018	C)		149
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2017			
ADJUSTMENTS:			
FY2008 Adjustment to Net Assets		(965)	
Accumulated Prior Year Imputed Interest Adjustment		(7,742)	
Adjustment Accumulated Prior Year Imputed Interest		3,097	
Current Year Imputed Interest Adjustment		(226)	
Accumulated Prior Years GASB68 Adjustment		(17,531)	
FY18 GASB68 Net Pension Liability Adjustment		(4,335)	
FY18 GASB75 Beginning Balance Adjustment		(1,491)	
FY18 GASB75 Net OPEB Obligation Adjustment		(13)	
Total Adjustments		(29,206)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2018	D)		(29,206)
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)			(4,294)
			(4,294)
Check Figure			-

DESCRIPTION	AMOUNT	COMMENTS
FY2008 Adjustment to Net Assets	(965)	per FY2008 A-87 and IncStmt Plant Mgmt Fund 820
FYpre2004 Imputed Interest	(2,970)	interest earned on excess retained earnings, per FY2004 A-87 Plant Mgmt Fund 820
FY2004 Imputed Interest	(160)	interest earned on excess retained earnings
FY2005 Imputed Interest	(343)	interest earned on excess retained earnings
FY2006 Imputed Interest	(688)	interest earned on excess retained earnings
FY2007 Imputed Interest	(886)	interest earned on excess retained earnings
FY2008 Imputed Interest	(700)	interest earned on excess retained earnings
FY2009 Imputed Interest	(440)	interest earned on excess retained earnings
FY2010 Imputed Interest	(205)	interest earned on excess retained earnings
FY2011 Imputed Interest	(177)	interest earned on excess retained earnings
FY2012 Imputed Interest	(197)	interest earned on excess retained earnings
FY2013 Imputed Interest	(208)	interest earned on excess retained earnings
FY2014 Imputed Interest	(184)	interest earned on excess retained earnings
FY2015 Imputed Interest	(171)	interest earned on excess retained earnings
FY15 GASB68 Beginning Balance Adjustment	(17,253)	adjustment from CAFR
FY15 GASB68 Net Pension Liability Adjustment	1,754	change in deferred liability from CAFR
FY2016 Imputed Interest	(178)	interest earned on excess retained earnings
FY16 GASB68 Net Pension Liability Adjustment	4,282	change in deferred liability from CAFR
FY2017 Imputed Interest	(235)	interest earned on excess retained earnings
FY17 GASB68 Net Pension Liability Adjustment	(6,314)	change in deferred liability from CAFR
FY2018 Imputed Interest	(226)	interest earned on avg. monthly cash balance
FY18 GASB68 Net Pension Liability Adjustment	(4,335)	change in deferred liability from CAFR
FY18 GASB75 Beginning Balance Adjustment	(1,491)	adjustment from CAFR
FY18 GASB75 Net OPEB Obligation Adjustment	(13)	change in deferred liability from CAFR
FY2018 prior year imputed interest adjustment	3,097	adjustment to imputed interest due to change in calculation
	(29,206)	
	-29206000	

FY2011 Rent Rebate	(1,356)	per FY2011 A-87 and IncStmt Plant Mgmt Fund 820 (item was a Non-Operating Expense on the FY11 Income Statement and reported as Expense in the CAFR but reported as Contributed Capital (in error) in the FY11 thru FY13 A-87s)

Bond Interest paid	
32,901	FY17
	FY16
	FY15
28,092	FY14
27,571	FY13
27,655	FY12
28,202	FY11
28,218	FY10
30,769	FY09
30,967	FY08
30,980	FY07
24,844	FY06
15,152	FY05
14,411	FY04
286,861	

LEASES
Fund 5400

FISCAL YEARS 2018 and 2019
Business Plan

September 1, 2016

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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

<u>What are the location, hours, and website</u>
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.

<u>What are our major changes</u>

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.

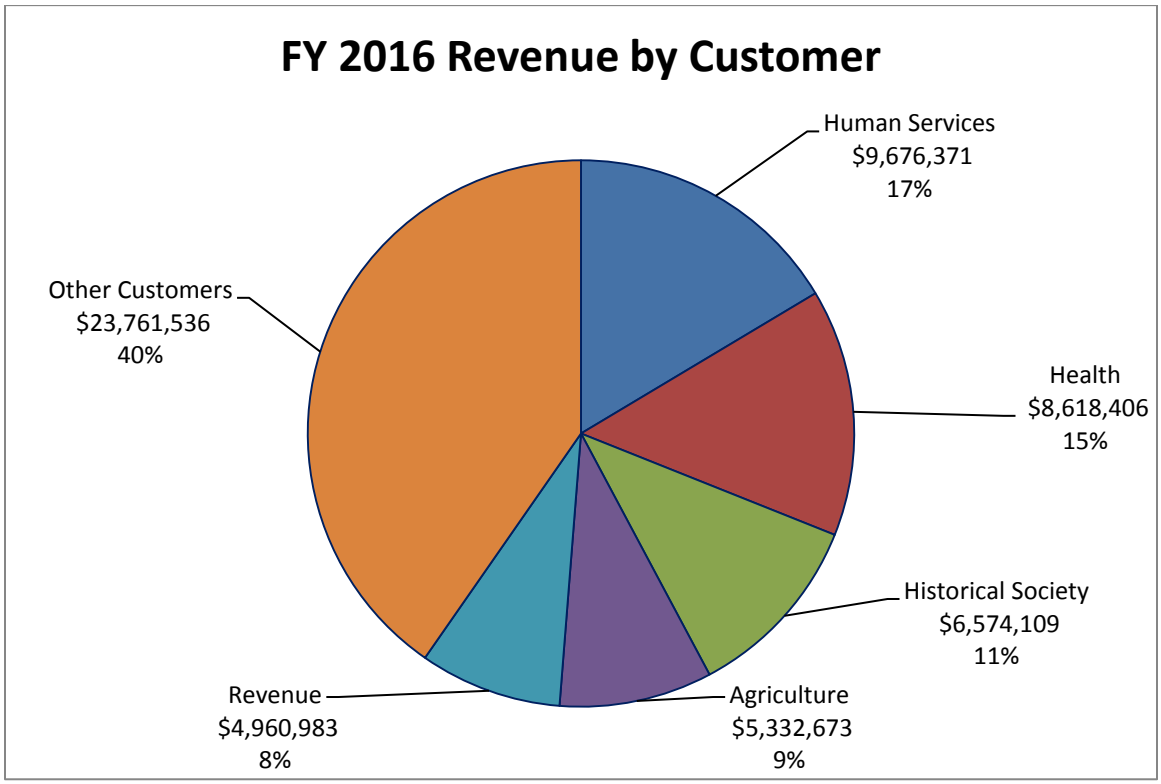
Upon completion of the Capitol Restoration project, it is expected that PMD will begin allowing wine and beer sales in the Rathskeller (Capitol cafeteria) as authorized by the Laws of 2013, Chapter 137, Article 4, Section 6 which amended the Laws of 2001, Chapter 193, Section 10. It is also expected 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 5th 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	182,998	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	485,884	822	3,869	6,660	40,525	31,464	37,501
Utilities - District Heat	1,892,972		28,197	53,287	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	40,554	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	9,635
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					6,693,580	
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	85,995		
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				**7.50**			
FY18 Office Rate		**17.70**	**16.50**	**22.75**	**39.80**	**31.90**	**21.00**
FY17 Storage Rate				7.00			
FY17 Production Rate		15.70	14.50				
FY17 Office/Lab Rate		15.70	14.50	21.65	38.25	30.35	20.00
FY16 Storage Rate				7.00			
FY16 Production Rate		14.30	13.20				
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 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 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	5,648,835	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	(16,494)	176,916	(56,079)	(198,341)	(809,963)	266,314
FY18 Storage Rate	**7.50**							
FY18 Office Rate	**16.50**	**24.00**	**12.00**	**36.40**	**35.00**	**17.75**	**16.50**	**49.90**
FY17 Storage Rate	7.00							
FY17 Production Rate								
FY17 Office/Lab Rate	16.00	24.00	10.00	35.00	35.00	15.75	16.50	49.90
FY16 Storage Rate	7.00							
FY16 Production Rate								
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	0.0996	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 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	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 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	280,209	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								
Misc Revenue							2,493	
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	1,352,183	5,767,283	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	5,058,607	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		**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			
FY16 Storage Rate		7.00	7.00	7.00	7.00			
FY16 Production Rate								
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	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 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					335,557	
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	65,782,370	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				**7.50**			
FY19 Office Rate		**19.70**	**18.50**	**23.90**	**41.40**	**33.50**	**22.05**
FY18 Storage Rate				7.50			
FY18 Office Rate		17.70	16.50	22.75	39.80	31.90	21.00
FY17 Storage Rate				7.00			
FY17 Production Rate		15.70	14.50				
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	2,878,038	5,851	23,988	59,226	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	1,114,060	187,696	999,538	1,812,885	508,165
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		17,968	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	55,464	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	**7.50**							
FY19 Office Rate	**17.00**	**24.00**	**14.00**	**37.90**	**35.00**	**19.95**	**16.50**	**49.90**
FY18 Storage Rate	7.50							
FY18 Office Rate	16.50	24.00	12.00	36.40	35.00	17.75	16.50	49.90
FY17 Storage Rate	7.00							
FY17 Production Rate								
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							173,527	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	409,599			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								
Approp. - Services for Blind		8,931	2,773	8,697	4,479			
Approp. - Rent Waived			2,953,266		312,607			
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								
Misc Revenue							2,493	
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	0.0754	0.0953	0.0219			
I, Capitol Complex w/o MHC		0.1483	0.0941	0.1188	0.0273			
Comparison to Prior Year								
Revenue at 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	Difference FY17 - FY18	Percent Change FY17 - FY18	FY19	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

Building	FY14	FY15	FY16	FY17	FY18	FY19
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%
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%
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%
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%
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 Srvcs	G0234160 Facility Srvcs	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res
Miscellaneous - Specialized Electric	670024	752,962	752,962	0	0	0	0	0	0
Miscellaneous - Restroom Supplies	670028	629	629	0	0	0	0	0	0
Leases	670030	67,687,133	67,687,133	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	670043	154,198	154,198	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		68,596,786	68,596,786	0	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	0
Salaries & Benefits - Part time/Seasonal	41030	57,580	0	41,294	0	16,286	0	0	0
Salaries & Benefits - Overtime/Premium	41050	239,807	9,439	137,279	61,986	14,185	16,918	0	0
Salaries & Benefits - Other	41070	4,779,654	198,816	2,575,974	1,335,495	311,714	357,655	0	0
Utilities	41100	10,135,487	0	0	10,045,078	90,183	0	0	226
Other Operating Costs - Parking Fees	41100	31,816	0	0	31,816	0	0	0	0
Prof/Tech	41130	643,149	96,990	186,190	14,895	34,756	310,317	0	0
Other Operating Costs - Communications	41155	50,000	3,000	25,000	17,000	2,000	3,000	0	0
Vehicle Leases	41160	231,970	0	143,263	19,784	52,275	16,648	0	0
Other Operating Costs - Employee Development	41180	15,000	0	5,000	5,000	0	5,000	0	0
Centralized IT Services	41196	867,139	0	67,975	603,144	5,776	190,244	0	0
Supplies	41300	1,753,874	52,616	385,852	210,465	70,155	997,883	0	36,902
Other Operating Costs - Equipment Rent	41400	99,361	0	0	99,361	0	0	0	0
Repairs & Maintenance	41500	6,222,983	0	2,560,846	156,149	156,149	246,696	3,100,000	3,143
Statewide Indirect Costs	42010	887,821	887,821	0	0	0	0	0	0
Purchased Services	43000	657,955	109,837	226,704	90,928	0	191,854	0	38,632
Other Operating Costs - various	43000	310,438	0	303,090	0	0	7,348	0	0
Insurance	430018	117,409	0	115,954	0	1,455	0	0	0
Equipment Capital	47060	148,300	0	97,400	10,900	40,000	0	0	0
Debt Service - Principal	440101	10,711,258	10,711,258	0	0	0	0	0	0
Debt Service - Interest	440102	6,913,336	6,913,336	0	0	0	0	0	0
		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	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	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 Account	Total	G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Srvcs	G0234160 Facility Srvcs	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 7/27/2016
PLANT MANAGEMENT FUND 5400 Unaudited
STATEMENT OF NET POSITION
MARCH 31, 2016

	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	$ 19,242,297.95	$ 22,748,573.21
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)	(916,959.71)
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	$ 9,229,474.62	$ 7,621,087.89
TOTAL ASSETS	$ 28,471,772.57	$ 30,369,661.10
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 10)	$ 793,718.91	$ 793,718.91
Total Deferred Outflows of Resources	$ 793,718.91	$ 793,718.91
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	$ 7,042,355.67	$ 6,740,299.17
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	$ 8,818,569.51	$ 8,810,396.87
TOTAL LIABILITIES	$ 15,860,925.18	$ 15,550,696.04
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 10)	$ 9,113,690.98	$ 9,113,690.98
Total Deferred Inflows of Resources	$ 9,113,690.98	$ 9,113,690.98
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	$ 4,290,875.32	$ 6,498,992.99

Statement of Revenues, Expenses and Changes in Net Position

STATE OF MINNESOTA 7/27/2016
PLANT MANAGEMENT FUND 5400 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE QUARTER ENDED MARCH 31, 2016

	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	$ 17,650,270.51	$ 47,960,935.39	$ 60,482,358.70
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	$ 9,852,736.83	$ 29,147,270.41	$ 36,075,537.45
OPERATING INCOME (LOSS)	$ 7,797,533.68	$ 18,813,664.98	$ 24,406,821.25
NONOPERATING REVENUES (EXPENSES)			
Gain (Loss) on Disposal of Capital Assets	$ -	$ 11,794.50	$ 24,497.00
Total Nonoperating Revenues (Expenses)	$ -	$ 11,794.50	$ 24,497.00
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 7,797,533.68	$ 18,825,459.48	$ 24,431,318.25
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	$ (6,890,179.55)	$ (20,677,882.19)	$ (28,192,634.56)
CHANGE IN NET POSITION	$ 907,354.13	$ (1,852,422.71)	$ (3,761,316.31)
NET POSITION, BEGINNING	$ 3,396,685.29	$ 6,498,992.99	$ 28,069,695.23
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)	$ 4,290,875.32	$ 4,290,875.32	$ 6,498,992.99

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	$	14,272,158.58
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	$	(20,677,882.19)
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	$	(1,991,867.04)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	-
Net Cash Flows from Investing Activities	$	-
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	$	4,948,361.72
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	$	(4,541,506.40)
Net Cash Flows from Operating Activities	$	14,272,158.58
Noncash Investing, Capital and Financing Activities		
Accrual of Building Improvements as an Investment in Capital Assets	$	-

Budget to Actual Comparison

STATE OF MINNESOTA
PLANT MANAGEMENT FUND 5400
STATEMENT OF BUDGET TO ACTUAL COMPARISON
FOR THE QUARTER ENDED MARCH 31, 2016

7/27/2016
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
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	134,698.50	78,490.28	179,842.63	33,590.78	45,144.13
Other Revenues	261,780.00	785,340.00	213,614.16	687,376.11	(48,165.84)	(97,963.89)
Total Operating Revenues	$ 15,198,914.50	$ 45,596,743.50	$ 17,650,270.51	$ 47,960,935.39	$ 2,451,356.01	$ 2,364,191.89
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	164,187.77	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	(57,154.65)	(16,092.77)
Repairs and Maintenance	424,989.50	1,274,968.50	549,632.94	3,009,396.75	(124,643.44)	(1,734,428.25)
Maintenance and Leasehold	575,000.00	1,725,000.00	1,857,754.49	3,746,867.88	(1,282,754.49)	(2,021,867.88)
Professional and Technical Services	110,315.50	330,946.50	115,502.88	430,535.68	(5,187.38)	(99,589.18)
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	544,161.00	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	(64,206.95)	(116,733.06)
Total Operating Expenses	$ 9,156,170.50	$ 27,468,511.50	$ 9,852,736.83	$ 29,147,270.41	$ (696,566.33)	$ (1,678,758.91)
OPERATING INCOME (LOSS)	$ 6,042,744.00	$ 18,128,232.00	$ 7,797,533.68	$ 18,813,664.98	$ 1,754,789.68	$ 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	$ 7,797,533.68	$ 18,825,459.48	$ 1,754,789.68	$ 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)	(1,099,083.51)	(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	$ (6,891,889.75)	$ (20,675,669.25)	$ (6,890,179.55)	$ (20,677,882.19)	$ 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 7/27/2016
PLANT MANAGEMENT FUND 5400 Unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED MARCH 31, 2016

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	556,936.64	-	-	556,936.64
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	$ (808,883.43)	$ 15,588,734.42
Accumulated Depreciation/Amortization for:				
Building Improvements	$ (4,671,593.23)	$ (305,538.14)	$ -	$ (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
	$ 67,400.00

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.
$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.
($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	(4,938,599.30)
Total Net Position	$ 4,290,875.32

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	$ 4,998,505.34	$ 2,920,278.61	$ 3,814,468.64	
Add: Capital Contributions (Note 2)	$ 476,406.68	$ 476,406.68	$ 476,406.68	
Reconciliation to Net Position	$ 5,474,912.02	$ 3,396,685.29	$ 4,290,875.32	

Statement of Revenues, Expenses and Changes in Retained Earnings by Cost Center

STATE OF MINNESOTA 7/27/2016
PLANT MANAGEMENT FUND 5400 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
FOR THE QUARTER ENDED MARCH 31, 2016

	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	116,555.40	116,555.40	-	-	-
Supplies and Materials	1,537,729.63	1,518,039.17	-	-	19,690.46
Purchased Services	384,810.42	384,600.42	-	-	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	68,758.40	68,758.40	-	-	-
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	(6,101,619.39)	(6,101,619.39)	-	-	-
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	$ 6,022,586.31	$ 5,990,124.37	$ 74,390.62	$ 7,719.05	$ (49,647.73)
Adjustments to Net Position	(355,694.96)	(353,732.21)	139.50	-	(2,102.25)
Change in Accounting Principle	-	-	-	-	-
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.

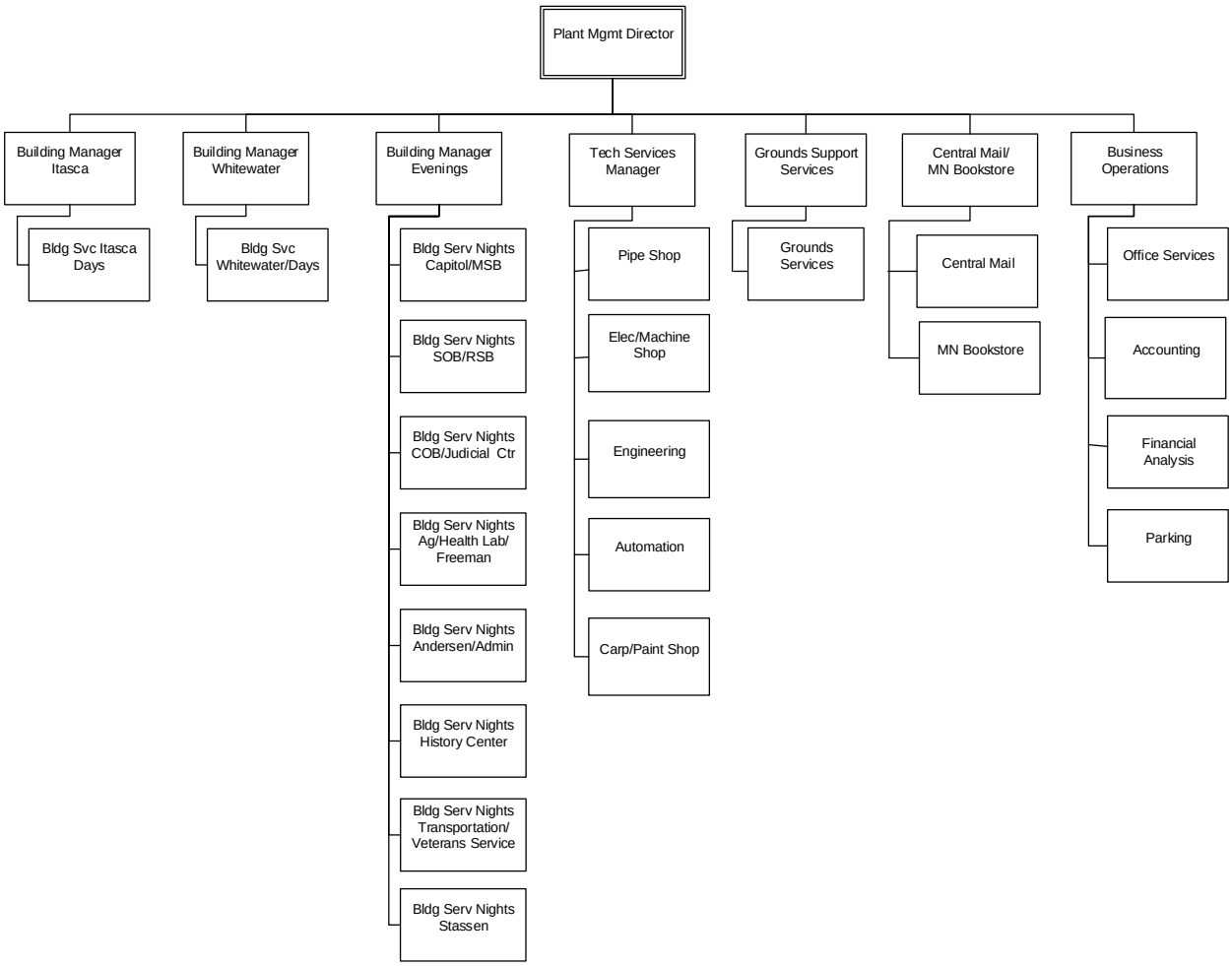
Last biennium, PMD requested approval to hire 13 additional General Maintenance Workers (GMW) and received approval to hire 9. These additional GMWs have allowed PMD to properly meet our cleaning obligations in the buildings for which additional staff were approved.
At this time, we are requesting approval 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


Plant Mgmt Director
Building Manager Itasca
Bldg Svc Itasca Days
Building Manager Whitewater
Bldg Svc Whitewater/Days
Building Manager Evenings
Bldg Serv Nights Capitol/MSB
Bldg Serv Nights SOB/RSB
Bldg Serv Nights COB/Judicial Ctr
Bldg Serv Nights Ag/Health Lab/ Freeman
Bldg Serv Nights Andersen/Admin
Bldg Serv Nights History Center
Bldg Serv Nights Transportation/ Veterans Service
Bldg Serv Nights Stassen
Tech Services Manager
Pipe Shop
Elec/Machine Shop
Engineering
Automation
Carp/Paint Shop
Grounds Support Services
Grounds Services
Central Mail/ MN Bookstore
Central Mail
MN Bookstore
Business Operations
Office Services
Accounting
Financial Analysis
Parking

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

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.

(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

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

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 LESOR 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, LESOR 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	83.38
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		DIDN'T	87.18	92.27	75.00	85.00
Office Area	91.41	86.66	97.92	96.43	96.11	93.57		SURVEY	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

Admin Minnesota
DEPARTMENT OF ADMINISTRATION

DATE: October 24, 2016

TO: Myron Frans, Commissioner
Minnesota Management & Budget

FROM: Matt Massman
Commissioner

SUBJECT: FY20118-19 Rate Approval Request – Capitol Lease

Attached for your review and approval is the FY18-19 Capitol Lease rate. As you know, this rate was omitted from the FY18-19 Lease Rates package submitted last month as we were awaiting more complete information about the renovated building.

Admin proposes a constant lease rate for FY18-19 of $27.15 per square foot. We believe this rate will allow for proper maintenance and care of the building while maintaining affordability for our customers.

If you have specific questions or need any additional information, please contact either Rachel (via Rachel.Douglas@state.mn.us or 651-201-2531) or Micah (via Micah.Intermill@state.mn.us or 651-201-2536).

Cc Micah Intermill, Chief Financial Officer
Rachel Douglas, Accounting Manager
Lenora Madigan, Deputy Commissioner

Reviewed by: _____ 10/24/2016
Micah Intermill, Chief Financial Officer Date

_____ 10/24/2016
Matt Massman, Commissioner Date

Admin Minnesota
PLANT MANAGEMENT DIVISION

DATE: October 24, 2016

TO: Matt Massman, Commissioner, Minnesota Department of Administration

FROM: Chris Guevin, Director, Plant Management Division

SUBJECT: **Interim Lease Rate Request – State Capitol Building**

As outlined in the attached document, the **Department of Administration (Admin) is proposing a Lease rate of $27.15 per square foot in FY 2018 and FY 2019 for the State Capitol Building.**

Admin's Plant Management Division (PMD) is committed to operating and maintaining this historic building in a manner consistent with the Minnesota State Capitol Preservation Commission's vision and principles. These rates reflect that commitment. The Lease rate is expected to increase in future years as cyclical maintenance needs requirements are implemented.

These rates assume the:

- entire building will be occupied and leased by July 1, 2017,
- new public spaces are included as In Lieu of Rent – Rent Waived, and
- addition of 4 general maintenance workers (GMW) and 1 building services supervisor.

The FY 2017 rate of $27.15 was approved as part of the FY 2016/2017 Lease Business Plan.

Please approve this interim lease rate for the State Capitol Building and forward to the Department of Minnesota Management and Budget.

Thank you for your consideration.

c: Erin Campbell
Lenora Madigan
Micah Intermill
Rachel Douglas
Kari Suchy

State Capitol Building
Interim Lease Rate Request FY18/19
October 24, 2016

	FY 2018	FY 2019
Costs		
Salaries & Benefits	1,369,886	1,400,460
Utilities - Electric	366,896	385,241
Utilities - Water	46,406	49,190
Utilities - District Heat	126,962	177,419
Utilities - District Cooling	56,532	58,533
Utilities - Gas & Other	1,695	1,780
Repairs & Maintenance	286,465	291,908
Professional/Technical Services	40,603	41,754
Supplies	256,152	141,926
Purchased Services	32,978	33,604
Insurance	156,333	159,303
Centralized IT Services	3,382	3,446
Vehicle Leases	1,997	2,035
Other Operating Costs	80,749	81,204
Depreciation	36,123	29,449
Bond Interest	412,266	412,266
Building Depreciation	1,731,194	1,731,194
Total Direct Costs	5,006,619	5,000,712
Distributions/Allocations		
Admin O/H Internal	79,805	81,321
Admin O/H External	94,894	96,697
Grounds	43,368	44,192
Tunnels	17,815	18,153
Common Space (Conf Rms)	10,188	10,382
Electric/Chiller Loop (Power House)	56,929	58,011
Automation System	44,645	45,493
Total Distributions/Allocations	347,644	354,249
Total Costs	5,354,263	5,354,961
Revenue - In Lieu of Rent		
Approp. - Ceremonial	721,864	721,864
Approp. - Services for Blind	31,304	31,304
Approp. - Rent Waived	3,730,752	3,730,752
Total In Lieu of Rent	4,483,920	4,483,920
Misc Revenue	3,600	3,600
Revenue - Rent / Rate		
Requested Storage Rate	7.50	7.50
Requested Storage Revenue	1,463	1,463
Office Rate Breakeven	27.01	27.02
Office Revenue Breakeven	887,549	887,877
Requested Office Rate	27.15	27.15
Requested Office Revenue	892,149	892,149
Total Rent Revenue	893,612	893,612
Total Recoveries/Revenue	5,381,132	5,381,132
Inc (Dec) in Retained Earnings	26,869	26,171
FY19 Storage Rate		**7.50**
FY19 Office/Lab Rate		**27.15**
FY18 Storage Rate	**7.50**	7.50
FY18 Office/Lab Rate	**27.15**	27.15
FY17 Storage Rate	7.00	7.00
FY17 Office/Lab Rate	27.15	27.15
FY16 Storage Rate	7.00	7.00
FY16 Office/Lab Rate	27.15	27.15
Square Footage		
Office/Lab	32,860	32,860
Storage	195	195
Ceremonial	26,588	26,588
Services for the Blind	1,153	1,153
Rent Waived - Office	135,730	135,730
Rent Waived - Storage	6,091	6,091
Total Square Footage	202,617	202,617

DEPARTMENT OF ADMINISTRATION

Memo

Date: October 26, 2018

To: Myron Frans, Commissioner
Minnesota Management & Budget

From: Matt Massman, Commissioner

RE: FY 2019 Interim Rate Approval Request – Leases

Attached for your review and approval is an interim rate approval request for FY 2019 to allow DHS temporary use of 321 Grove Building 1. If you have specific questions or need any additional information, please contact either Stewart (Stewart.Mcmullan@state.mn.us or 651-201-2536) or Rachel (Rachel.Douglas@state.mn.us or 651-201-2531).

Cc Stewart McMullan, Chief Financial Officer
Rachel Douglas, Accounting Manager

Reviewed by: Stewart McMullan — 10/26/18
Stewart McMullan, Chief Financial Officer — Date

Lenora Madigan — 10.26.18
Lenora Madigan, Deputy Commissioner — Date

Matthew J. Massman — 10/26/18
Matt Massman, Commissioner — Date

DEPARTMENT OF ADMINISTRATION
FACILITIES MANAGEMENT

DATE: October 26, 2018

TO: Matt Massman, Commissioner
Department of Administration

FROM: Chris Guevin, Director
Facilities Management Division

CAG 26 OCT

SUBJECT: Interim Lease Rate Request – 321 Grove Building 1

The Department of Human Services, ED1 building was entirely flooded on October 23 due to a broken four inch stand pipe. The amount of water pouring into the building overwhelmed the sump pump and caused sewage back up to the building which mixed with water in their Issuance Operations Center (IOC) area. The IOC functions as a printing operation for the state and supports financial and processing activities for child support insurance renewals, open enrollment documents, and voter registration cards. The IOC will temporarily relocate some of their equipment and operations to 321 Grove Building 1 for about 60 – 90 days while their permanent space is restored.

When lease rates were established for FY 2018/2019, a rate was not established for 321 Grove Building 1 since there were no planned tenants for this building.

As outlined in the attached document, Facilities Management (FMD) is proposing a monthly rate of $8,083 in FY 2019.

Because the utility costs related to the equipment that will be used at Grove are unknown, FMD and DHS have agreed to exclude utilities costs from this lease rate. Instead, DHS will reimburse FMD for actual utility costs. DHS will provide trash and recycling services so they are also excluded from this rate. In addition, because of the short-term, emergency nature of this need, bond interest and building depreciation have been excluded from the rate.

Please approve this interim lease rate of $8,083 per month for 321 Grove Building 1 and forward to the Department of Minnesota Management and Budget.

If you have any questions, please let me know.

c: Kari Suchy
Lenora Madigan
Stewart McMullan
Rachel Douglas

321 Grove Bldg 1
Interim Lease Rate Request FY19
Temporary Use for DHS ED1
October 26, 2018

Costs	
Salaries & Benefits	69,951
Repairs & Maintenance	7,000
Supplies	7,000
Purchased Services	1,093
Insurance	280
Centralized IT Services	200
Vehicle Leases	500
Other Operating Costs	10,141
Total Costs, Annual	96,165
Revenue, Annual	97,000
Revenue, Monthly	**8,083**
Inc (Dec) in Retained Earnings	835
Square Feet	45,260

Notes:
Temporary use of Grove Building 1 by DHS IOC; anticipated duration is 60 - 90 days
DHS will reimburse FMD for actual utility costs (not included in lease rate)
DHS will handle trash and recycling (not included in lease rate)
Rate includes repairs, maintenance, janitorial services in office area only, groundskeeping
Due to temporary emergency use, bond interest and building depreciation excluded from rate

REPAIR AND OTHER JOBS (ROJ)
Fund 5400

FISCAL YEAR 2019
Business Plan

April 2, 2018

Christopher A. Guevin, Director
Department of Administration (Admin)
Facilities Management Division
50 Sherburne Avenue
G-10 Administration Building
St. Paul, MN 55155
Phone: 651.201.2350
Fax: 651.297.5158
E-mail address: chris.guevin@state.mn.us
Web site: http://mn.gov/admin/government/buildings-grounds/

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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 rate change for FY 2019. See page 14 for detailed rates.

Our successes and challenges

Successes

- ROJ continues to provide customer service with a high level of craftsmanship and professionalism.

Challenges

- Maintaining retained earnings at level that is equal to two months working capital.
- ROJ expenses are sensitive to business volume with minimal opportunity for reduction.

Projected FY 2019 financial activity

Revenue	$190,752
Expenses	$192,711
Year-end Retained Earnings	$150,776
Working Capital	$32,119
Full Time Equivalents	1.54
Overall Rate Change	0.0%

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 Leases 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.
- All work is completed in facilities under FMD's custodial control or management. See Appendix on page 29 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.

Website: http://mn.gov/admin/government/buildings-grounds/

Our strengths and weaknesses

Strengths

- FMD 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.
- FMD staff take extra pride and care in their work as a result of their sense of "ownership" for the facilities under their custodial control.

- Because 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 which reduces costs.

Weaknesses

- FMD's focus is on preventive maintenance in the Leases 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 private organizations. Most customers choose their service provider based on cost, service, and convenience.

Six facilitates currently use signature keys to improve security and reduce the risk from unauthorized usage. The cost of keys remain below actual cost to deter customers from using other vendors for security reasons.

Due to the small size of this business, managing a retained earnings balance to comply with state policy has resulted in extreme rate fluctuation.

Products and Services

Our main products/services and the benefits to customers

ROJ provides the following technical trade and repair 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 Shop services:
  - Unlocking Items - Opening locked doors and other items including file cabinets.
  - Installation/Replacement - Purchasing, installation, replacement of locks, lock-cylinders, and other components of locks.
  - Re-keying - Re-keying of existing locks.
  - Key Cutting - Making duplicate keys from existing keys.
- 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:

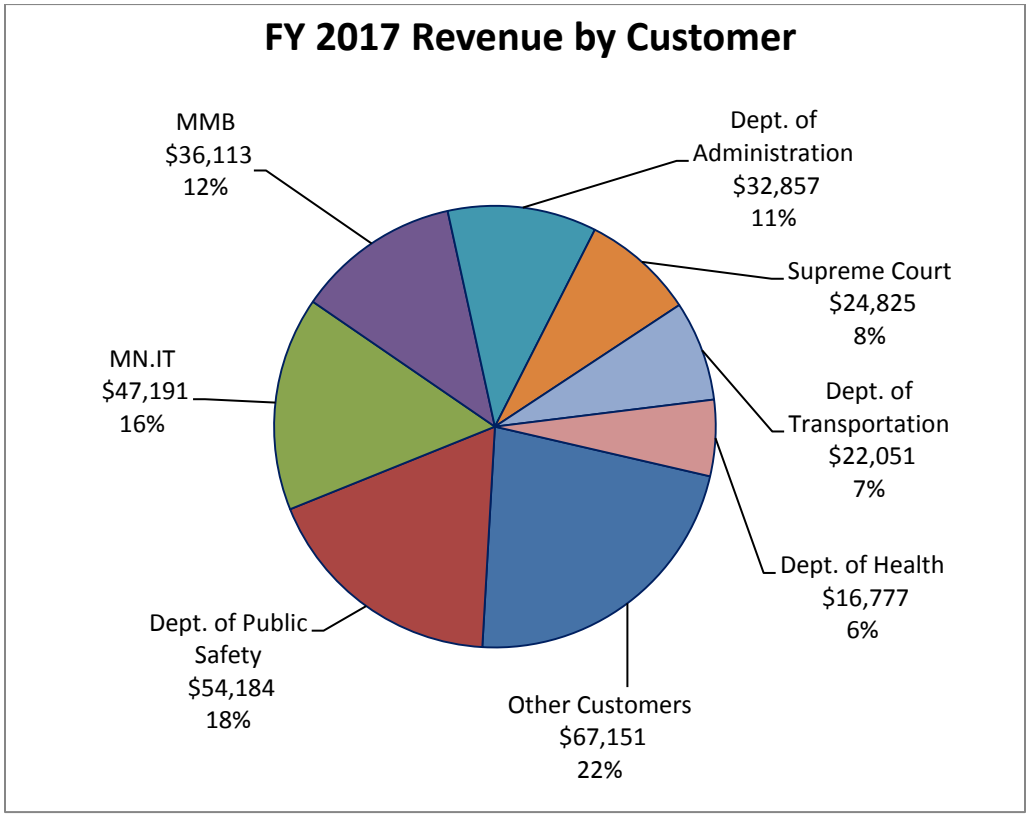
- Delivery of services at comparative prices
- Staff knowledge about the services and buildings
- Convenient location of the staff and shops

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 professional 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 Leases 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 January 2018, ROJ sent 16 surveys related to work completed during FY 2018 to building key contacts and received 5 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.	2	2	1			
2. Services were completed within estimated cost.	3	2				
3. Service were completed within estimated time.	2	3				
4. Job was completed in a neat and organized manner.	3	2				
5. Services were performed as requested.	3	2				
6. Work was conducted in a professional manner.	4	1				

Customers' feedback was as follows:

- *"My experience with the FMD trade shops has always been very positive."*
- *"Overall we are very happy with the work that is done by the facilities management team. Some opportunities to improve communication are:*
  Acknowledgement work order has been received from faxed work orders and scheduled work is pending.
  Communication while at facility or follow up after initial review of work request.
  Advanced notice of sight visit."
- *"Each shop is different so I filled this out with the Carpenters – Jim and Brad, Painters – Phil, Austin, Jerry too, and Electricians – John and Keith in mind".*
  "The pipe shop I haven't had to deal with since Roger left".

During the next few months, we will address customers' concerns and implement changes as possible based on their feedback. Next year's business plan will outline the changes we made.

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 addition, the Equity Select procurement method allows state agencies to award directly to a Targeted Group, Economically Disadvantaged, or Veteran-Owned business up to $25,000 without competitive solicitation. 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 2019 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	121.00		104.00	101.00		
Plastering	72.00		75.00				
Plastering Premium	86.40		112.50				
Painting	72.00					57.00	82.50
Painting - Premium	86.40					65.00	94.88

[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	155.00	140.00	127.00	95.00	120.00
Plumbing Premium	86.40	233.00	210.00	190.00	145.00	180.00
Refrigeration	72.00	155.00	127.00	140.00	95.00	120.00
Refrigeration Premium	86.40	233.00	190.00	210.00	145.00	180.00
Maint. Engineering - Regular	72.00		127.00	140.00		
Maint. Engineering - Premium	86.40		190.00	210.00		

[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 continues to be able to match our expenses to the annual revenues, and maintains a strong income statement and balance sheet.

Changes to our rates, and why

ROJ is proposing no change to its rates for FY 2019. Its rates will allow ROJ to cover costs and provide quality services while remaining competitively priced.

How our proposed rates will impact our financial health

Traditionally, Admin strives to maintain a retained earnings balance equal to the maximum allowable level, a two-month working capital, in order to provide the cash flow necessary to operate the business without seeking assistance from the general fund.

Retained earnings for FY 2019 are expected to decrease by $567. This is expected to result in a FY 2019 ending retained earnings balance of $150,776.

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 2019 will be 2,070, the same as currently estimated billable hours for FY 2018.

How our proposed rates will impact our customers

ROJ will continue to offer the same services to its customers during FY 2019 at the current rates.

Financial Data

Rate Matrix
Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2019

	FY 2019 PROPOSED	FY 2018 ESTIMATE	CHANGE FY19-FY18	% CHANGE $ Change/FY18
Salaries and Benefits	136,303	135,915	388	0.3%
Rent - Equipment	11,554	11,338	215	1.9%
Repairs & Maintenance	13,848	13,590	258	1.9%
Supplies	23,686	23,244	442	1.9%
Statewide Indirect Costs	7,320	7,184	136	1.9%
Subtotal	192,711	191,272	1,440	0.8%
Excluded from Rates				
Miscellaneous Revenue	(42,961)	(41,666)	(1,294)	3.1%
Basis for Rates before Adjustment	149,751	149,605	145	
Retained Earnings Adjustment	(567)	(421)	(145)	
Basis for Rates after Adjustment	149,184	149,184	0	

Billable Units	Regular	Premium	Signature Keys	Other Keys	Misc Revenue	Total Revenue
Billable Units	2,060	10	36	182		
Prior Year (Estimated/Actual)	2,060	10	36	182		
Change in Billable Units	0	0	0	0		
Rates						
Break even Rates before adjustment	72.27	86.73				
Breakeven at Prior Year billable hours	72.27	86.73				
Change in Break even Rates	0.00	0.00				
Break even Rates before adjustment	72.27	86.73				
Requested Rates	72.00	86.40	36.00	2.00		
Current Rates	72.00	86.40	36.00	2.00		
Requested VS Break Even Rates						
Requested Rates	72.00	86.40	36.00	2.00		
Break even Rates before adjustment	72.27	86.73				
Variance	(0.27)	(0.33)				
Revenues at Requested Rates	148,320	864	1,296	364		
Revenues at Break even Rates before Adjustment	148,883	867				
Revenue Variance	(563)	(3)				
Requested VS Current Rates						
Requested Rates	72.00	86.40	36.00	2.00		
Current Rates	72.00	86.40	36.00	2.00		
Change in Rates	0.00	0.00	0.00	0.00		
% Change in Rates	0.0%	0.0%	0.0%	0.0%		
Revenues at Requested Rates	148,320	864	1,296	364	41,301	192,145
Revenues at Current Rates	148,320	864	1,296	364	41,301	192,145
Change in Revenues	0	0	0	0	0	0
Overall Change in Rates - %	0.0%					

Rate Matrix Computation

Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2019

1. Actual expenses for the past four years and current SWIFT reports were analyzed.
FY 2018 and FY 2019 expenses are estimated based on available data. Expense projections are based on historical experience with adjustments made for known changes in this business. 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. Expenses less key revenue and other reimbursements are the basis for labor rate. Premium labor rate is 20% higher than regular labor rate.

2. Charges are allocated to ROJ when Facilities Management staff work on ROJ related 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 2019

Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Labor - Regular	$65.50	$45.50	$65.50	$72.00	$72.00	$72.00
Labor - Premium	78.60	54.60	78.60	86.40	86.40	86.40
Signature Keys	5.00	5.00	5.00	5.00	36.00	36.00
Other Keys	1.10	1.10	1.10	1.10	2.00	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 2019

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ESTIMATE	FY 2019 PROPOSED	$ CHANGE FY19-FY18	% CHANGE $ Change/FY18
Operating Revenue								
Gross Sales	227,036	145,578	269,996	303,846	190,850	192,145	1,294	0.7%
Less Intrafund Sales	(350)	(4,123)	(3,756)	(2,697)	(1,393)	(1,393)	0	0.0%
Net Sales	226,686	141,455	266,240	301,148	189,457	190,752	1,294	0.7%
Operating Expenses								
Salaries and Benefits	117,108	128,031	151,948	154,113	135,915	136,303	388	0.3%
Rent - Equipment	13,781	9,000	10,716	11,600	11,338	11,554	215	1.9%
Repairs & Maintenance	18,955	8,318	21,990	55,639	13,590	13,848	258	1.9%
Purchased Services	4,720	3,019	210	538	0	0	0	
Supplies	20,482	23,358	38,667	26,822	23,244	23,686	442	1.9%
Statewide Indirect Costs	21,049	96,042	28,509	772	7,184	7,320	136	1.9%
Total Operating Expenses	**196,095**	**267,768**	**252,041**	**249,484**	**191,272**	**192,711**	**1,440**	0.8%
Net Income (Loss)	30,591	(126,313)	14,199	51,664	(1,814)	(1,960)	(145)	
Adjustments for Intrafund Transactions	350	4,123	3,756	2,697	1,393	1,393	0	
Increase (Decrease) in Retained Earnings	30,941	(122,190)	17,955	54,361	(421)	(567)	(145)	
Beginning Retained Earnings	176,794	207,367	87,536	103,586	151,764	151,343	(421)	
Adjustment to Retained Earnings	(368)	2,360	(1,904)	(6,182)	0	0	0	
Ending Retained Earnings	**207,367**	**87,536**	**103,586**	**151,764**	**151,343**	**150,776**	**(567)**	

SWIFT Spending Plan

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2019

		Fund 5400 FinDept ID G0234240
Revenue Description	**SWIFT Account**	**ROJ**
ROJ Sales*	670029	$190,752
Expense Description		
Salaries and Benefits	41000	133,270
Overtime/Premium	41050	633
Other Benefits	41070	2,400
Rent Equipment	41400	11,554
Repairs & Maintenance	41500	13,848
Supplies	41300	23,686
Statewide Indirect Costs	42010	7,320
Total		**$192,711**

Notes

*Excludes intrafund sales

Projected Cash Flow

Minnesota Department Of Administration

Fund 5400 For Fiscal Year 2019

	Estimate Jul 18	Estimate Aug 18	Estimate Sep 18	Estimate Oct 18	Estimate Nov 18	Estimate Dec 18	Estimate Jan 19	Estimate Feb 19	Estimate Mar 19	Estimate Apr 19	Estimate May 19	Estimate Jun 19
Projected Beginning Cash Balance	6,347,938	11,346,635	9,101,883	7,447,189	12,040,109	8,516,828	8,108,157	12,955,675	11,055,324	9,518,232	14,879,384	9,191,360
Receipts - operating	9,009,666	2,649,399	7,611,457	8,967,097	2,306,695	7,611,829	8,955,770	2,292,840	7,644,759	9,039,129	2,304,382	7,614,132
Transfer Ins	320,941	0	0	0	0	0	0	0	0	0	0	0
Minnesota Senate Garage Debt Service Pass Through	82,854	82,854	82,854	82,854	82,854	82,854	82,854	82,854	82,854	82,854	82,854	82,854
Total Cash Receipt	**9,413,461**	**2,732,254**	**7,694,311**	**9,049,951**	**2,389,550**	**7,694,683**	**9,038,624**	**2,375,695**	**7,727,613**	**9,121,983**	**2,387,237**	**7,696,986**
Expenses												
Salaries & Benefits	1,374,817	1,374,817	2,062,226	1,374,817	1,374,817	1,374,817	1,374,817	1,374,817	2,062,226	1,374,817	1,374,817	1,374,817
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	223,785	0	0	223,785	0	0	223,785	0	0	223,785
Other Operating Expenses	1,697,813	2,296,056	1,916,865	1,725,181	1,376,255	1,358,623	1,474,155	1,595,095	1,832,566	1,054,480	1,458,685	1,757,045
Capital Assets	36,000	0	0	50,900	0	0	36,000	0	0	25,400	0	0
Debt Service	1,047,800	1,047,800	1,047,800	1,047,800	2,586,300	1,047,800	1,047,800	1,047,800	1,047,800	1,047,800	4,306,300	1,047,800
Transfer Outs	0	0	3,839,996	0	0	3,839,996	0	0	3,839,996	0	0	3,839,996
Minnesota Senate Garage Debt Service Pass Through	0	0	0	0	317,125	0	0	0	0	0	677,125	0
Total Expense Paid	**4,414,763**	**4,977,006**	**9,349,005**	**4,457,031**	**5,912,830**	**8,103,354**	**4,191,105**	**4,276,045**	**9,264,706**	**3,760,830**	**8,075,260**	**8,501,776**
Projected Ending Cash Balance	**11,346,635**	**9,101,883**	**7,447,189**	**12,040,109**	**8,516,828**	**8,108,157**	**12,955,675**	**11,055,324**	**9,518,232**	**14,879,384**	**9,191,360**	**8,386,570**

Assumptions:

-Fund 5400 includes FMD Leases and ROJ

Financial Statement

STATE OF MINNESOTA 2/23/2018
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

	FY18	FY17
ASSETS		
CURRENT ASSETS		
Cash	$ 9,990,147.24	$ 10,233,734.75
Accounts Receivable - Leases	6,667,423.92	2,478,575.73
Accounts Receivable - Materials Transfer	-	6,786.92
Accounts Receivable - Repairs and Other Jobs	54,799.78	44,890.91
Accounts Receivable - Other	278,600.11	541,043.45
Accounts Receivable - Non Trade (Note 3)	-	-
Due from Other Funds (Note 4)	66,731.79	674,297.03
Inventory - Supplies (Note 1)	272,805.87	161,000.91
Prepaid Expenses	64,354.86	56,475.67
Prepaid Insurance	342,097.50	313,373.25
Prepaid Insurance - Workers' Compensation	331,032.00	-
Total Current Assets	$ 18,067,993.07	$ 14,510,178.62
NONCURRENT ASSETS (Note 5)		
Building Improvements	$ 12,187,680.57	$ 12,700,963.09
Accumulated Depreciation - Building Improvements	(5,200,941.70)	(5,193,768.15)
Infrastructure	879,533.00	556,936.64
Accumulated Depreciation - Infrastructure	(337,324.70)	(92,762.81)
Equipment	1,545,792.51	1,447,234.28
Accumulated Depreciation - Equipment	(857,722.61)	(858,361.91)
Software	-	355,891.12
Accumulated Amortization - Software	-	(355,891.12)
Construction In Progress - Building Improvements	-	76,294.32
Art and Historical Treasures	260,866.50	260,866.50
Total Noncurrent Assets	$ 8,477,883.57	$ 8,897,401.96
TOTAL ASSETS	$ 26,545,876.64	$ 23,407,580.58
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 10)	$ 32,935,000.00	$ 743,000.00
Total Deferred Outflows of Resources	$ 32,935,000.00	$ 743,000.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 2,491,914.51	$ 4,840,428.69
Salaries and Benefits Payable	512,539.00	602,317.94
Retainage Payable (Note 6)	368,654.84	184,294.71
Unearned Revenue	669,501.36	399,427.00
Loans Payable (Note 7)	-	25,600.00
Compensated Absences Payable (Note 8)	242,035.57	223,156.03
Due to Other Funds (Note 11)	38,801.25	9,607.48
Total Current Liabilities	$ 4,323,446.53	$ 6,284,831.85
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 8)	$ 1,365,195.90	$ 1,358,496.30
Net OPEB Obligation (Note 9)	333,000.00	293,658.82
Net Pension Liability (Note 10)	47,032,000.00	5,813,000.00
Total Noncurrent Liabilities	$ 48,730,195.90	$ 7,465,155.12
TOTAL LIABILITIES	$ 53,053,642.43	$ 13,749,986.97
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 10)	$ 3,434,000.00	$ 6,147,000.00
Total Deferred Inflows of Resources	$ 3,434,000.00	$ 6,147,000.00
NET POSITION (Note 16)		
Net Investment in Capital Assets	$ 8,477,883.57	$ 8,897,401.96
Unrestricted Net Position	(5,484,649.36)	(4,643,808.35)
TOTAL NET POSITION	$ 2,993,234.21	$ 4,253,593.61

STATE OF MINNESOTA 2/23/2018
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	FY18 QTD	FY18 YTD	FY17 QTD	FY17 YTD
OPERATING REVENUES (Note 1)				
Leases	$ 18,261,223.69	$ 18,261,223.69	$ 16,990,125.11	$ 16,990,125.11
Repair and Other Jobs	32,225.34	32,225.34	32,364.93	32,364.93
Other Revenues	216,092.09	216,092.09	230,437.68	230,437.68
Minnesota Senate Garage Debt Service Pass Through (Note 3)	247,812.47	247,812.47	-	-
Total Operating Revenues	$ 18,757,353.59	$ 18,757,353.59	$ 17,252,927.72	$ 17,252,927.72
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	$ 4,231,021.98	$ 4,231,021.98	$ 3,938,341.35	$ 3,938,341.35
Utilities - Electric	1,613,906.17	1,613,906.17	1,601,174.57	1,601,174.57
Utilities - Water	159,805.58	159,805.58	166,310.66	166,310.66
Utilities - District Heat	323,935.38	323,935.38	315,548.40	315,548.40
Utilities - District Cooling	426,781.48	426,781.48	435,905.30	435,905.30
Utilities - Gas & Other	33,345.21	33,345.21	25,505.34	25,505.34
Repairs and Maintenance (Note 1)	384,878.98	384,878.98	1,425,374.58	1,425,374.58
Maintenance and Leasehold	739,059.16	739,059.16	1,357,647.61	1,357,647.61
Professional and Technical Services	40,458.08	40,458.08	200,835.97	200,835.97
Centralized IT Services	165,166.49	165,166.49	182,242.24	182,242.24
Vehicle Leases	61,721.60	61,721.60	44,371.26	44,371.26
Supplies and Materials	444,676.76	444,676.76	702,714.71	702,714.71
Purchased Services (Note 1)	136,227.97	136,227.97	423,141.02	423,141.02
Insurance	114,032.50	114,032.50	(143,401.25)	(143,401.25)
Indirect Costs	205,070.15	205,070.15	232,015.30	232,015.30
Depreciation	140,446.18	140,446.18	141,280.65	141,280.65
Other Expenses	172,537.42	172,537.42	119,622.09	119,622.09
Total Operating Expenses	$ 9,393,071.09	$ 9,393,071.09	$ 11,168,629.80	$ 11,168,629.80
OPERATING INCOME (LOSS)	$ 9,364,282.50	$ 9,364,282.50	$ 6,084,297.92	$ 6,084,297.92
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	$ 9,685.00	$ 9,685.00	$ 3,060.00	$ 3,060.00
Total Nonoperating Revenues (Expenses)	$ 9,685.00	$ 9,685.00	$ 3,060.00	$ 3,060.00
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 9,373,967.50	$ 9,373,967.50	$ 6,087,357.92	$ 6,087,357.92
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	$ -	$ -	$ -	$ -
Building Bond Interest Transfer Out (Note 12)	-	-	(841,006.75)	(841,006.75)
Building Depreciation Transfer Out (Note 12)	-	-	(2,533,350.75)	(2,533,350.75)
Debt Service Principal (Note 13)	(1,980,473.53)	(1,980,473.53)	(2,081,474.73)	(2,081,474.73)
Debt Service Interest (Note 13)	(1,193,955.56)	(1,193,955.56)	(1,099,083.51)	(1,099,083.51)
Building Replacement Fund Transfer Out (Note 14)	(149,264.50)	(149,264.50)	(149,264.77)	(149,264.77)
Minnesota Senate Garage Debt Service Pass Through (Note 3)	-	-	-	-
Total Transfers and Contributions	$ (3,323,693.59)	$ (3,323,693.59)	$ (6,704,180.51)	$ (6,704,180.51)
CHANGE IN NET POSITION	$ 6,050,273.91	$ 6,050,273.91	$ (616,822.59)	$ (616,822.59)
NET POSITION, BEGINNING	$ (3,751,540.69)	$ (3,751,540.69)	$ 4,786,776.30	$ 4,786,776.30
Adjustment to Net Position (Note 15)	694,500.99	694,500.99	83,639.90	83,639.90
NET POSITION, ENDING (Note 16)	$ 2,993,234.21	$ 2,993,234.21	$ 4,253,593.61	$ 4,253,593.61

STATE OF MINNESOTA 2/23/2018
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	16,670,469.87
Receipts from Other Revenues		509,810.08
Payments to Claimants		(1,500.00)
Payments to Suppliers for Goods and Services		(5,515,258.87)
Payments to Employees		(4,886,649.51)
Net Cash Flows from Operating Activities	$	6,776,871.57
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating Transfers In (Out) Building Bond Interest	$	-
Operating Transfers In (Out) Building Depreciation		-
Debt Service Principal		(1,980,473.53)
Debt Service Interest		(1,193,955.56)
Operating Transfers In (Out) Building Replacement Fund		(149,264.50)
Minnesota Senate Garage Debt Service Pass Through		-
Rent Rebate Payments		-
Net Cash Flows from Noncapital Financing Activities	$	(3,323,693.59)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investment in Capital Assets	$	(446,426.15)
Proceeds from Disposal of Capital Assets		9,685.00
Repayment of Loan Principal		-
Capital Contributions		-
Net Cash Flows from Capital and Related Financing Activities	$	(436,741.15)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	-
Net Cash Flows from Investing Activities	$	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	3,016,436.83
Cash and Cash Equivalents, Beginning, as Reported		6,973,710.41
Cash and Cash Equivalents, Ending	$	9,990,147.24
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	9,364,282.50
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation		140,446.18
(Increase) Decrease in Accounts Receivable		(2,301,004.97)
(Increase) Decrease in Due from Other Funds		(66,731.79)
(Increase) Decrease in Inventory		(38,353.99)
(Increase) Decrease in Prepaid Insurance & Expenses		(736,440.78)
(Increase) Decrease in Deferred Pension Outflows		-
Increase (Decrease) in Accounts Payable		61,438.80
Increase (Decrease) in Salaries and Benefits Payable		(324,595.53)
Increase (Decrease) in Unearned Revenue		664,342.42
Increase (Decrease) in Due To Other Funds		38,801.25
Increase (Decrease) in Compensated Absences		-
Increase (Decrease) in OPEB Obligation		-
Increase (Decrease) in Other Current Liabilities		(25,312.52)
Increase (Decrease) in Net Pension Liability		-
Increase (Decrease) in Deferred Pension Inflows		-
Net Reconciling Items to be Added to (Deducted from) Operating Income	$	(2,587,410.93)
Net Cash Flows from Operating Activities	$	6,776,871.57
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 AND ACTUAL COMPARISON
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

2/23/2018
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	$ 18,266,166.25	$ 18,266,166.25	$ 18,261,223.69	$ 18,261,223.69	$ (4,942.56)	$ (4,942.56)
Repair and Other Jobs	46,680.75	46,680.75	32,225.34	32,225.34	(14,455.41)	(14,455.41)
Other Revenues	228,313.25	228,313.25	216,092.09	216,092.09	(12,221.16)	(12,221.16)
Minnesota Senate Garage Debt Service Pass Through	247,812.50	247,812.50	247,812.47	247,812.47	(0.03)	(0.03)
Total Operating Revenues	$ 18,788,972.75	$ 18,788,972.75	$ 18,757,353.59	$ 18,757,353.59	$ (31,619.16)	$ (31,619.16)
OPERATING EXPENSES						
Salaries and Benefits	$ 4,471,629.25	$ 4,471,629.25	$ 4,231,021.98	$ 4,231,021.98	$ (240,607.27)	$ (240,607.27)
Utilities - Electric	1,611,546.50	1,611,546.50	1,613,906.17	1,613,906.17	2,359.67	2,359.67
Utilities - Water	133,072.50	133,072.50	159,805.58	159,805.58	26,733.08	26,733.08
Utilities - District Heat	504,983.50	504,983.50	323,935.38	323,935.38	(181,048.12)	(181,048.12)
Utilities - District Cooling	329,839.00	329,839.00	426,781.48	426,781.48	96,942.48	96,942.48
Utilities - Gas & Other	104,053.00	104,053.00	33,345.21	33,345.21	(70,707.79)	(70,707.79)
Repairs and Maintenance	857,764.50	857,764.50	384,878.98	384,878.98	(472,885.52)	(472,885.52)
Maintenance and Leasehold	775,000.00	775,000.00	739,059.16	739,059.16	(35,940.84)	(35,940.84)
Professional and Technical Services	170,938.00	170,938.00	40,458.08	40,458.08	(130,479.92)	(130,479.92)
Centralized IT Services	217,630.50	217,630.50	165,166.49	165,166.49	(52,464.01)	(52,464.01)
Vehicle Leases	58,491.75	58,491.75	61,721.60	61,721.60	3,229.85	3,229.85
Supplies and Materials	507,618.00	507,618.00	444,676.76	444,676.76	(62,941.24)	(62,941.24)
Purchased Services	259,918.25	259,918.25	136,227.97	136,227.97	(123,690.28)	(123,690.28)
Insurance	68,435.50	68,435.50	114,032.50	114,032.50	45,597.00	45,597.00
Indirect Costs	227,518.50	227,518.50	205,070.15	205,070.15	(22,448.35)	(22,448.35)
Depreciation	153,236.00	153,236.00	140,446.18	140,446.18	(12,789.82)	(12,789.82)
Other Expenses	149,622.50	149,622.50	172,537.42	172,537.42	22,914.92	22,914.92
Total Operating Expenses	$ 10,601,297.25	$ 10,601,297.25	$ 9,393,071.09	$ 9,393,071.09	$ (1,208,226.16)	$ (1,208,226.16)
OPERATING INCOME (LOSS)	$ 8,187,675.50	$ 8,187,675.50	$ 9,364,282.50	$ 9,364,282.50	$ 1,176,607.00	$ 1,176,607.00
NONOPERATING REVENUES (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	$ -	$ -	$ 9,685.00	$ 9,685.00	$ 9,685.00	$ 9,685.00
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ 9,685.00	$ 9,685.00	$ 9,685.00	$ 9,685.00
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 8,187,675.50	$ 8,187,675.50	$ 9,373,967.50	$ 9,373,967.50	$ 1,186,292.00	$ 1,186,292.00
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	$ -	$ -	$ -	$ -	$ -	$ -
Building Bond Interest Transfer Out	(891,961.50)	(891,961.50)	-	-	891,961.50	891,961.50
Building Depreciation Transfer Out	(2,763,495.50)	(2,763,495.50)	-	-	2,763,495.50	2,763,495.50
Debt Service Principal	(2,224,426.00)	(2,224,426.00)	(1,980,473.53)	(1,980,473.53)	243,952.47	243,952.47
Debt Service Interest	(947,719.00)	(947,719.00)	(1,193,955.56)	(1,193,955.56)	(246,236.56)	(246,236.56)
Building Replacement Fund Transfer Out	(149,264.50)	(149,264.50)	(149,264.50)	(149,264.50)	-	-
Minnesota Senate Garage Debt Service Pass Through	-	-	-	-	-	-
Total Transfers and Contributions	$ (6,976,866.50)	$ (6,976,866.50)	$ (3,323,693.59)	$ (3,323,693.59)	$ 3,653,172.91	$ 3,653,172.91
CHANGE IN NET POSITION	$ 1,210,809.00	$ 1,210,809.00	$ 6,050,273.91	$ 6,050,273.91	$ 4,839,464.91	$ 4,839,464.91

STATE OF MINNESOTA 2/23/2018
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

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 FY18.

The Leases activity is supported by various public and private entity rent payments for office 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:
Building maintenance services are reported as Puchased Services starting FY18. They were reported as Repairs and Maintenance in previous years.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS
FMD 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 revenues related to Resource Recovery activities, July 5, 2012
FY13 State Employee Group Insurance Plan Reduction		(16,900.00)	Returned to General Fund, August 2012
Total General Fund Contributions	$	149,214.00	

3. ACCOUNTS RECEIVABLE - NON TRADE / MINNESOTA SENATE GARAGE DEBT SERVICE PASS THROUGH
Pursuant to Minnesota Laws of 2015, Chapter 77, Section 78, the Minnesota Senate Garage debt service is scheduled to be paid off over 24 years beginning FY16. The total FY18 amount is $991,250.00.

Department of Administration (Admin) bills Minnesota Senate monthly through FMD Leases and ROJ Fund for the Minnesota Senate Garage Debt Service Pass Through based on the debt service payment schedule. The pass through receipts from Senate are used to pay the debt service in November and May each fiscal year.

Accounts Receivable - Non Trade reflects the balance due from MN Senate for the MN Senate Garage Debt Service Pass Through.

4. DUE FROM OTHER FUNDS

FY18 - As of September 30, 2017, the total Due from Other Funds is $66,731.79.
$26,167.36 is due from Parking Fund 2000 for Parking non-salary expenses paid by Leases.
$40,461.76 is due from Fund 2001 for Facility Repair and Replacement (FR&R) non-salary expenses paid by Leases.
$102.67 is due from Fund 6000 for Leases accounts receivable on-account balance deposited to Miscellaneous Agency Fund.

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 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.

5. CAPITAL ASSETS

	Balance 7/1/2017	Additions	Deletions	Balance 9/30/2017
Building Improvements	$ 11,472,267.21	$ 715,413.36	$ -	$ 12,187,680.57
Infrastructure	556,936.64	322,596.36	-	879,533.00
Equipment	1,553,006.56	16,480.95	(23,695.00)	1,545,792.51
Art and Historical Treasures	260,866.50	-	-	260,866.50
Total Capital Assets	$ 13,843,076.91	$ 1,054,490.67	$ (23,695.00)	$ 14,873,872.58
Accumulated Depreciation for:				
Building Improvements	$ (5,102,431.41)	$ (98,510.29)	$ -	$ (5,200,941.70)
Infrastructure	(320,238.57)	(17,086.13)	-	(337,324.70)
Equipment	(853,572.23)	(27,845.38)	23,695.00	(857,722.61)
Total Accumulated Depreciation	$ (6,276,242.21)	$ (143,441.80)	$ 23,695.00	$ (6,395,989.01)

6. RETAINAGE PAYABLE

FY18 - As of September 30, 2017, the total retainage payable is $368,654.84. Of this amount, $112,157.62 is for Leases operating expenses; $256,497.22 is for Leases Maintenance and Leasehold expenses. The retainage of these projects is 5% of the value of completed work to date in accordance with M.S. 337.10.

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 in accordance with M.S. 337.10.

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 was paid off through semi-annual payments to Commerce over the term of the loan. The loan was paid in full on October 12, 2016.

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 7/1/2017	$ 242,035.57	$ 1,365,195.90
Increase	-	-
Decrease	-	-
Ending Balance 9/30/2017	$ 242,035.57	$ 1,365,195.90

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 7/1/2017	$ 333,000.00
Increase	-
Decrease	-
Ending Balance 9/30/2017	$ 333,000.00

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, 2017 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2016 actuarial report as the June 30, 2017 information 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.

The net pension liability for the State of Minnesota as a whole increased from $3.5 billion in FY16 to $14.5 billion in FY17. This increase is reflected in the individual fund allocations made by Minnesota Management and Budget. The increase is due to actuarial assumption changes – notably, the discount rate for the State Employees Retirement Fund changed from 7.9% to 4.17% as a result of low investment returns for the measurement period and lowered expected returns in future periods.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2017	$ 32,935,000.00	$ 47,032,000.00	$ 3,434,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 9/30/2017	$ 32,935,000.00	$ 47,032,000.00	$ 3,434,000.00

11. DUE TO OTHER FUNDS

FY18 - As of September 30, 2017, the total Due to Other Funds balance is $38,801.25.
$37,601.25 is due to Parking Fund 2000 for Leases non-salary expenses paid by Parking.
$1,200.00 is State Capitol Building after-hours events fees deposited to Leases. The fees collected will be moved to a special revenue fund when the new appropriation is set up in SWIFT.

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.

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 Facilities Repair and Replacement Fund.

15. ADJUSTMENTS TO NET POSITION

In FY18, as of September 30, 2017, the total prior period adjustments are $694,500.99. These adjustments include:
$396,865.50 is due to the understatement of Capital Asset - Building Improvement.
$319,105.11 is due to the understatement of Capital Asset - Infrastructure.
($5,552.00) is due to the understatement of Repairs and Maintenance expense - Leases.
($8,013.00) is due to the understatement of Professional and Technical Services expense - Leases.
(4,909.00) is due to the understatement of Maintenance and Leasehold expense - Leases.
($2,995.62) is due to the understatmnt of Depreciation - Equipment.

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 expense - 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.

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, 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 position and the retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	$	8,477,883.57
Unrestricted Net Position		(5,484,649.36)
Total Net Position	$	2,993,234.21

Schedule of Retained Earnings

		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	$	(3,900,754.69)			
Net Income (Loss)		6,050,273.91			
Adjustments to Net Position (Note 15)		694,500.99			
Ending Retained Earnings	$	2,844,020.21			
Add: Capital Contributions (Note 2)	$	149,214.00			
Reconciliation to Total Net Position	$	2,993,234.21			

The implementation of GASB 68, "Accounting and Financial Reporting for Pensions," which required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions, has caused many funds to end the fiscal year in a deficit net position.The actuarially determined amounts are likely to vary significantly from year to year and are managed by the retirement systems and state Legislature to ensure the defined benefit plans are adequately funded to pay plan benefits to employees participating as they become due. For these reasons, the state does not include the pension-related liabilities or deferred inflow and outflows of resources in the rate-setting process for managing these funds as long as the funds are contributing the statutory required contributions. The amounts will continue to be monitored by the retirement systems administering these plans and the state Legislature.

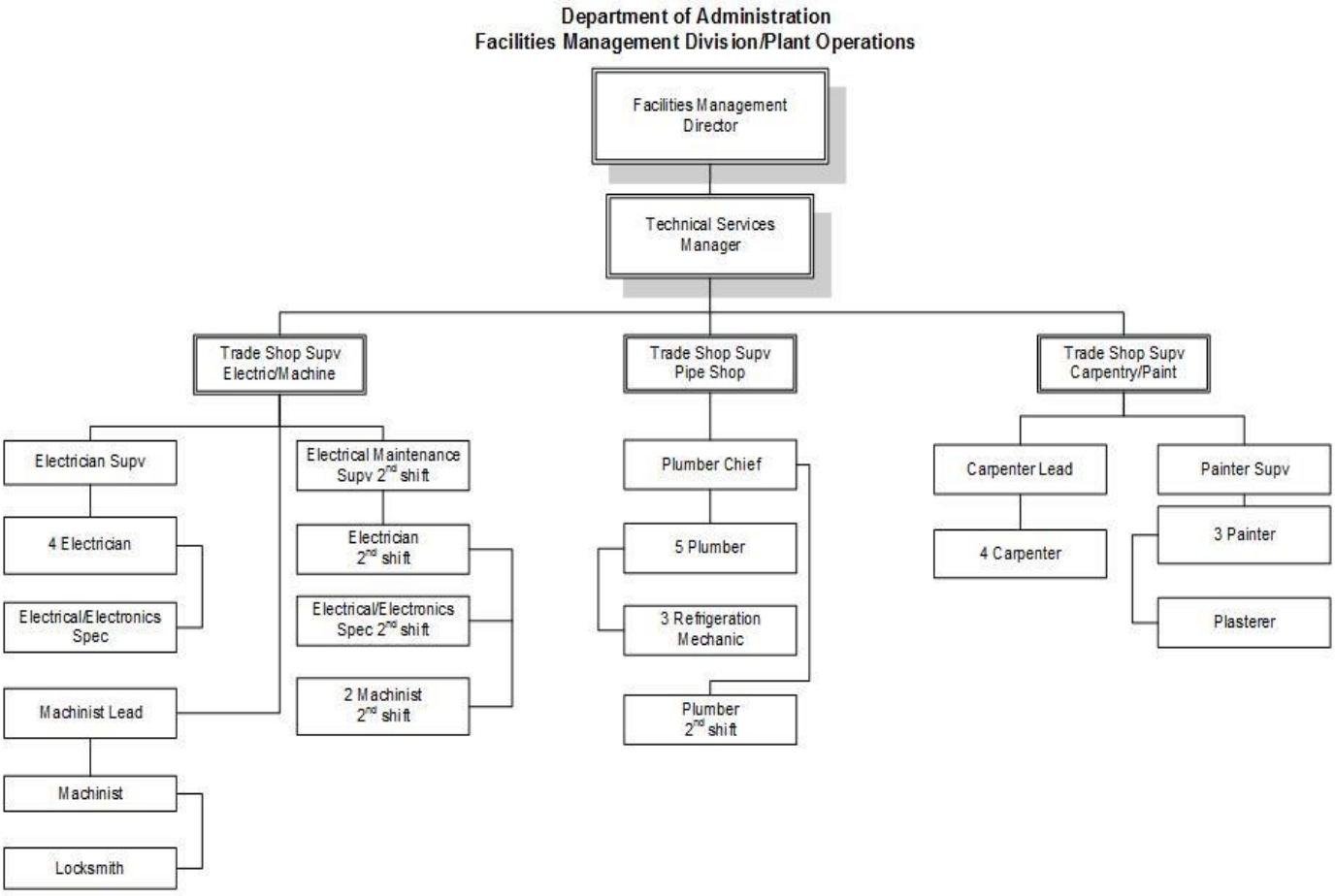
STATE OF MINNESOTA 2/23/2018
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
FOR THE QUARTER ENDED SEPTEMBER 30, 2017

	Fund Total	Leases	Repair and Other Jobs	MN Senate Garage Debt Service Pass Through
OPERATING REVENUES				
Leases	$ 18,261,223.69	$ 18,261,223.69	$ -	$ -
Repair and Other Jobs	32,225.34	-	32,225.34	-
Other Revenues	216,092.09	216,092.09	-	-
Minnesota Senate Garage Debt Service Pass Through	247,812.47	-	-	247,812.47
Total Operating Revenues	$ 18,757,353.59	$ 18,477,315.78	$ 32,225.34	$ 247,812.47
OPERATING EXPENSES				
Salaries and Benefits	$ 4,231,021.98	$ 4,205,084.44	$ 25,937.54	$ -
Utilities - Electric	1,613,906.17	1,613,906.17	-	-
Utilities - Water	159,805.58	159,805.58	-	-
Utilities - District Heat	323,935.38	323,935.38	-	-
Utilities - District Cooling	426,781.48	426,781.48	-	-
Utilities - Gas & Other	33,345.21	33,345.21	-	-
Repairs and Maintenance	384,878.98	384,878.98	-	-
Maintenance and Leasehold	739,059.16	739,059.16	-	-
Professional and Technical Services	40,458.08	40,458.08	-	-
Centralized IT Services	165,166.49	165,166.49	-	-
Vehicle Leases	61,721.60	61,721.60	-	-
Supplies and Materials	444,676.76	440,303.27	4,373.49	-
Purchased Services	136,227.97	136,227.97	-	-
Insurance	114,032.50	114,032.50	-	-
Indirect Costs	205,070.15	202,845.15	2,225.00	-
Depreciation	140,446.18	140,446.18	-	-
Other Expenses	172,537.42	172,537.42	-	-
Total Operating Expenses	$ 9,393,071.09	$ 9,360,535.06	$ 32,536.03	$ -
OPERATING INCOME (LOSS)	$ 9,364,282.50	$ 9,116,780.72	$ (310.69)	$ 247,812.47
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	$ 9,685.00	$ 9,685.00	$ -	$ -
Total Nonoperating Revenues (Expenses)	$ 9,685.00	$ 9,685.00	$ -	$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 9,373,967.50	$ 9,126,465.72	$ (310.69)	$ 247,812.47
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	$ -	$ -	$ -	$ -
Building Bond Interest Transfer Out	-	-	-	-
Building Depreciation Transfer Out	-	-	-	-
Debt Service Principal	(1,980,473.53)	(1,980,473.53)	-	-
Debt Service Interest	(1,193,955.56)	(1,193,955.56)	-	-
Building Replacement Fund Transfer Out	(149,264.50)	(149,264.50)	-	-
Minnesota Senate Garage Debt Service Pass Through	-	-	-	-
Total Transfers and Contributions	$ (3,323,693.59)	$ (3,323,693.59)	$ -	$ -
Adjustments for Intrafund Transactions (see below)	$ -	$ (36.00)	$ 36.00	$ -
CHANGE IN NET POSITION	$ 6,050,273.91	$ 5,802,736.13	$ (274.69)	$ 247,812.47
NET POSITION, BEGINNING	$ (3,751,540.69)	$ (3,737,649.85)	$ (13,890.84)	$ -
Adjustment to Net Position (Note 16)	694,500.99	694,500.99	-	-
Change in Accounting Principle (Note 9)	-	-	-	
NET POSITION, ENDING (Note 17)	$ 2,993,234.21	$ 2,759,587.27	$ (14,165.53)	$ 247,812.47
To account for Intrafund transactions, sales and expenses have been reduced as listed below:				
Sales	$ 166,475.61	$ 166,439.61	$ 36.00	$ -
Expenses	$ 166,475.61	$ 166,475.61	$ -	$ -

Supporting Information

- Organization Chart
- Licensure Requirements

The budgeted FTE for FY 2019 is 1.54 compared to 1.74 in FY 2018. The slight decrease is related to changes in allocation of employees' time. All staff are primarily funded from FMD's Leases activity.



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	1st Class “C” Operating Engineer

Appendix

The 20 tenant occupied facilities under FMD's custodial control or management are:

- 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

DEPARTMENT OF ADMINISTRATION
FACILITIES MANAGEMENT

Repair and Other Jobs
Business Plan Addendum Fiscal Year 2019
October 5, 2018

This addendum reflects a change in Admin's FY 2019 Repair and Other Jobs (ROJ) plan dated April 2, 2018. This change is being requested to reduce retained earnings.

Revenues/Expenditures

FY 2018 has been updated to reflect actual revenues and expenses. Projections for FY 2019 have also been updated.

FY 2019 total revenues are projected at $209,004 compared to $190,752 in the original request; increase of $18,252 (10%).

FY 2019 expenditures are now projected at $222,759 compared to $192,711 in the original request; increase of $30,048 (16%).

Rebates

Upon approval of this business plan, ROJ will issue $100,000 in rebates. Distribution of rebates by customer were determined based on:

- FY 2017 and FY 2018 revenues by customer
- Nine customers with revenues under $250 were excluded
- 32 customers will receive rebates ranging from $84 to $17,976

Retained Earnings

Ending FY 2019 retained earnings is projected to be $76,170 compared to $150,777 in the original plan. This is a reduction of $74,608.

Expansion of Service Area

To assist other state agencies, FMD will offer ROJ services to agencies that have custodial control of state-owned buildings in the Twin Cities area such as the Department of Public Safety Driver and Vehicle Centers in Arden Hills and Eagan. Our staff will continue to focus on preventative maintenance in the Leases activity, so the hours available for ROJ will be limited.

History and Proforma

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2019

	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 UPDATED	$ CHANGE FY19-FY18	% CHANGE $ Change/FY18
Operating Revenue								
Gross Sales	227,036	145,578	269,996	303,846	223,516	211,294	(12,222)	-5.5%
Less Intrafund Sales	(350)	(4,123)	(3,756)	(2,697)	(2,289)	(2,289)	0	0.0%
Net Sales	226,686	141,455	266,240	301,148	221,226	209,004	(12,222)	-5.5%
Operating Expenses								
Salaries and Benefits	117,108	128,031	151,948	154,113	136,953	136,303	(650)	-0.5%
Rent - Equipment	13,781	9,000	10,716	11,600	11,214	11,427	213	1.9%
Repairs & Maintenance	18,955	8,318	21,990	55,639	19,029	19,391	362	1.9%
Purchased Services	4,720	3,019	210	538	3,695	3,765	70	1.9%
Supplies	20,482	23,358	38,667	26,822	14,045	24,675	10,630	75.7%
Statewide Indirect Costs	21,049	96,042	28,509	772	6,326	27,197	20,871	329.9%
Rebates	0	0	0	0	0	100,000	100,000	
Other Operating Expenses	0	0	0	0	0	0	0	
Total Operating Expenses	**196,095**	**267,768**	**252,041**	**249,484**	**191,262**	**322,759**	**131,497**	68.8%
Net Income (Loss)	30,591	(126,313)	14,199	51,664	29,964	(113,754)	(143,718)	
Adjustments for Intrafund Transactions	350	4,123	3,756	2,697	2,289	2,289	0	
Increase (Decrease) in Retained Earnings	30,941	(122,190)	17,955	54,361	32,253	(111,465)	(143,718)	
Beginning Retained Earnings	176,794	207,367	87,537	103,588	151,767	187,635	35,869	
Adjustment to Retained Earnings	(368)	2,360	(1,904)	(6,182)	14,489	0	(14,489)	
Change in Accounting Principle					(10,873)			
Ending Retained Earnings	**207,367**	**87,537**	**103,588**	**151,767**	**187,635**	**76,170**	**(122,338)**	

Rate Matrix

Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2019

	FY 2019 UPDATED	FY 2018 ACTUAL	CHANGE FY19-FY18	% CHANGE $ Change/FY18
Salaries and Benefits	136,303	136,953	(650)	-0.5%
Rent - Equipment	11,427	11,214	213	1.9%
Repairs & Maintenance	19,391	19,029	362	1.9%
Purchased Services	3,765	3,695	70	1.9%
Supplies	24,675	14,045	10,630	75.7%
Statewide Indirect Costs	27,197	6,326	20,871	329.9%
Rebates	100,000	0		
Subtotal	322,759	191,262	31,497	16.5%
Excluded from Rates				
Miscellaneous Revenue	(50,777)	(62,999)	12,222	-19.4%
Basis for Rates before Adjustment	271,982	128,263	143,718	
Retained Earnings Adjustment	(111,465)	32,253	(143,718)	
Basis for Rates after Adjustment	160,517	160,517	0	

Billable Units	Regular	Premium	Signature Keys	Other Keys	Misc Revenue	Total Revenue
Billable Units	2,185	37	83	122		
Prior Year (Actual)	2,185	37	83	122		
Change in Billable Units	0	0	0	0		
Rates						
Break even Rates before adjustment	122.00	146.40				
Breakeven at Prior Year billable hours	122.00	146.40				
Change in Break even Rates	0.00	0.00				
Break even Rates before adjustment	122.00	146.40				
Requested Rates	72.00	86.40	36.00	2.00		
Current Rates	72.00	86.40	36.00	2.00		
Requested VS Break Even Rates						
Requested Rates	72.00	86.40	36.00	2.00		
Break even Rates before adjustment	122.00	146.40				
Variance	(50.00)	(60.00)				
Revenues at Requested Rates	157,320	3,197	2,988	244		
Revenues at Break even Rates before Adjustment	266,565	5,417				
Revenue Variance	(109,245)	(2,220)				
Requested VS Current Rates						
Requested Rates	72.00	86.40	36.00	2.00		
Current Rates	72.00	86.40	36.00	2.00		
Change in Rates	0.00	0.00	0.00	0.00		
% Change in Rates	0.0%	0.0%	0.0%	0.0%		
Revenues at Requested Rates	157,320	3,197	2,988	244	47,545	211,294
Revenues at Current Rates	157,320	3,197	2,988	244	47,545	211,294
Change in Revenues	0	0	0	0	0	0
Overall Change in Rates - %	0.0%					

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 FY2018

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
FY18 PRELIMINARY PRODUCT LINE PERFORMANCE
MN.IT SERVICES
UPDATED 3/14/19
(In Thousands)

RATE CATEGORY	BEG. FUND BALANCE @ 06/30/2017	ADJUST BEG. BAL. FOR PRIOR YEAR EXCESS FUND BALANCE	ADJUSTED BEG. FUND BALANCE @ 06/30/2017	ACTUAL BILLED REVENUE FROM CUSTOMERS	NON-OP REVENUE	LESS: REBATE	ADJUSTED REVENUE	DIRECT COST BY SERVICE	ALLOCATED (INDIRECT) EXPENSES	O/H EXPENSES	ALLOCATED PENSION/OPEB	NON - OPERATING EXPENSES	TOTAL COST	UNALLOWABLE PENSION/OPEB	UNALLOWABLE EXPENDITURES	ADJUSTED COST	NET CHANGE IN ASSETS	END. FUND BALANCE @ 06/30/2018	IMPUTED INTEREST ON AVG MONTHLY CASH BALANCE	END. FUND BALANCE @ 06/30/18 INCLUDING IMPUTED INTEREST	ALLOWABLE RESERVE (60 DAY W/C)	06/30/2018 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION AND AGENCY IT SERVICES TRANSFERS FY18
			(COL. 1)	(COL. 2)	(COL. 3)		(COL. 5) (COL. 2+3-4)	(COL. 6)	(COL. 7)	(COL. 8)		(COL. 9)	(COL. 10) (COL. 6+7+8+9)		(COL. 11)	(COL. 12) (COL. 10-11)	(COL. 13) (COL. 5-12)	(COL. 14) (COL. 1+13)	(COL. 15)	(COL. 16) (COL. 14+15)	(COL. 17) (COL. 12-19)/6	(COL. 18) (COL. 16-17)	(COL. 19)
MANAGED SERVICES																							
Hosting Services	$11,151	($5,476)	$5,675	$51,413	$45	($3,120)	$48,339	$38,830	$2,480	$5,895	$6,987	$2,501	$56,693	$6,987	$2,361	$47,345	$993	$6,669	$0	$6,669	$7,605	($936)	$1,714
Data Management (Storage)	$5,405	($4,437)	$968	$11,997	$6	($3,761)	$8,243	$6,580	$0	$962	$954	$1,594	$10,089	$954	$1,574	$7,562	$681	$1,649	$0	$1,649	$1,190	$459	$425
TELECOMMUNICATIONS																							
WAN Services	$1,700	$0	$1,700	$34,408	$109	($512)	$34,005	$26,614	$808	$3,933	$3,954	$234	$35,543	$3,954	$66	$31,523	$2,482	$4,182	$0	$4,182	$4,738	($556)	$3,092
Contracted Telecom Services	$268	$0	$268	$9,864	$0	$36	$9,901	$8,417	$130	$1,243	$88	$24	$9,902	$88	$19	$9,795	$105	$374	$0	$374	$1,630	($1,256)	$17
IP Services	$0	$0	$0	$13,423	$5	($27)	$13,401	$9,773	$609	$1,300	$853	$44	$12,579	$853	$26	$11,700	$1,700	$1,700	$0	$1,700	$1,917	($217)	$198
ENTERPRISE APPLICATIONS																							
Workplace Services	$0	$0	$0	$35,299	$3	($758)	$34,543	$24,918	$1,492	$3,845	$3,618	$121	$33,994	$3,618	$68	$30,308	$4,236	$4,236	$0	$4,236	$5,041	($805)	$62
Business Process Management	$0	$0	$0	$500	$0	$1	$501	$354	$68	$62	$101	$2	$586	$101	$1	$484	$17	$17	$0	$17	$81	($64)	$0
BUSINESS SERVICES																							
Customer Project Services	$0	$0	$0	$16,158	$0	$1	$16,159	$15,892	$126	$184	$357	$35	$16,594	$357	$31	$16,206	($47)	($47)	$0	($47)	$2,701	($2,748)	$2
MNIT Admin Chrgs	$0	$0	$0	$11,242	$2	$0	$11,245	$10,039	$0	$0	$3,050	$57	$13,146	$3,050	$22	$10,075	$1,170	$1,170	$0	$1,170	$1,668	($498)	$68
Agency IT Services	$42,333	$0	$42,333	$274,649	$0	$0	$274,649	$275,028	$0	$0	$65,792	$48,587	$389,407	$65,792	$528	$323,087	($48,438)	($6,105)	$0	($6,105)	$44,656	($50,761)	$55,150
GRAND TOTAL	**$60,857**	**($9,913)**	**$50,944**	**$458,955**	**$171**	**($8,140)**	**$450,986**	**$416,447**	**$5,712**	**$17,422**	**$85,753**	**$53,200**	**$578,534**	**$85,753**	**$4,695**	**$488,086**	**($37,100)**	**$13,844**	**$0**	**$13,844**	**$71,226**	**($57,383)**	**$60,727**
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(g)	(g)	(g)	(h)		(i)	(i)				(j)		(k)		

COMMENTS/FOOTNOTES:

(a) Beginning Fund Balance @ 6/30/17 - FY17 SWCAP ending balance (COL. 16) where balances are positive. Negative balances are zeroed out
(b) Adjusted beginning fund balance @ 6/30/17 after excluding FY17 excess fund balance
(c) Actual Billed Revenue
(d) Non-Operating Revenues - Includes Interest Revenue of $171,000
(e) This is the Actual Rebate Amount. CAFR Accrued Rebate was greater than Actual Rebate by $113,000
(f) Operating and Non-Operating CAFR revenue adjusted for difference in accrued and actual rebate by $113,000
(g) Operating Expenses - Total
(h) Non-Operating Expenses - FY16/17 Federal refund with interest of $3,813,000, Cash Flow Assistance Interest of $882,000, Master Lease Loan Interest of $190,000, SEGIP Insurance Opt Out of $257,000, and transfer of WIP Assets of $48,058,000.
(i) Unallowable Expenditures - Pension accrual, OPEB accrual, FY16/17 Federal payback with interest of $3,813,000 and Cash Flow Assistance Interest of 882,000.
(j) Imputed Interest Earnings on Monthly Avg. Cash Balance at State's Treasury Avg. Rate of Return (1.516%)
(k) Cost basis for calculating the Allowable reserve is Adjusted Total Cost of $488,836,000 less Depreciation & Amortization of $12,669,000 and Agency IT Services Transfers of $48,058,000.

MINNESOTA IT SERVICES

Enterprise Rates

for MNIT Services

FY2018-19 Rates | Approved November 23, 2016 | Effective July 2017

MINNESOTA IT SERVICES

Internal Memo

Date: 09/15/2016

To: Margaret Kelly, State Budget Director

From: Tom Baden, State CIO TB

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 area 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)**
Info Only: *Agency cost contribution to enterprise rates; previously budgeted as pass through.*	$(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.

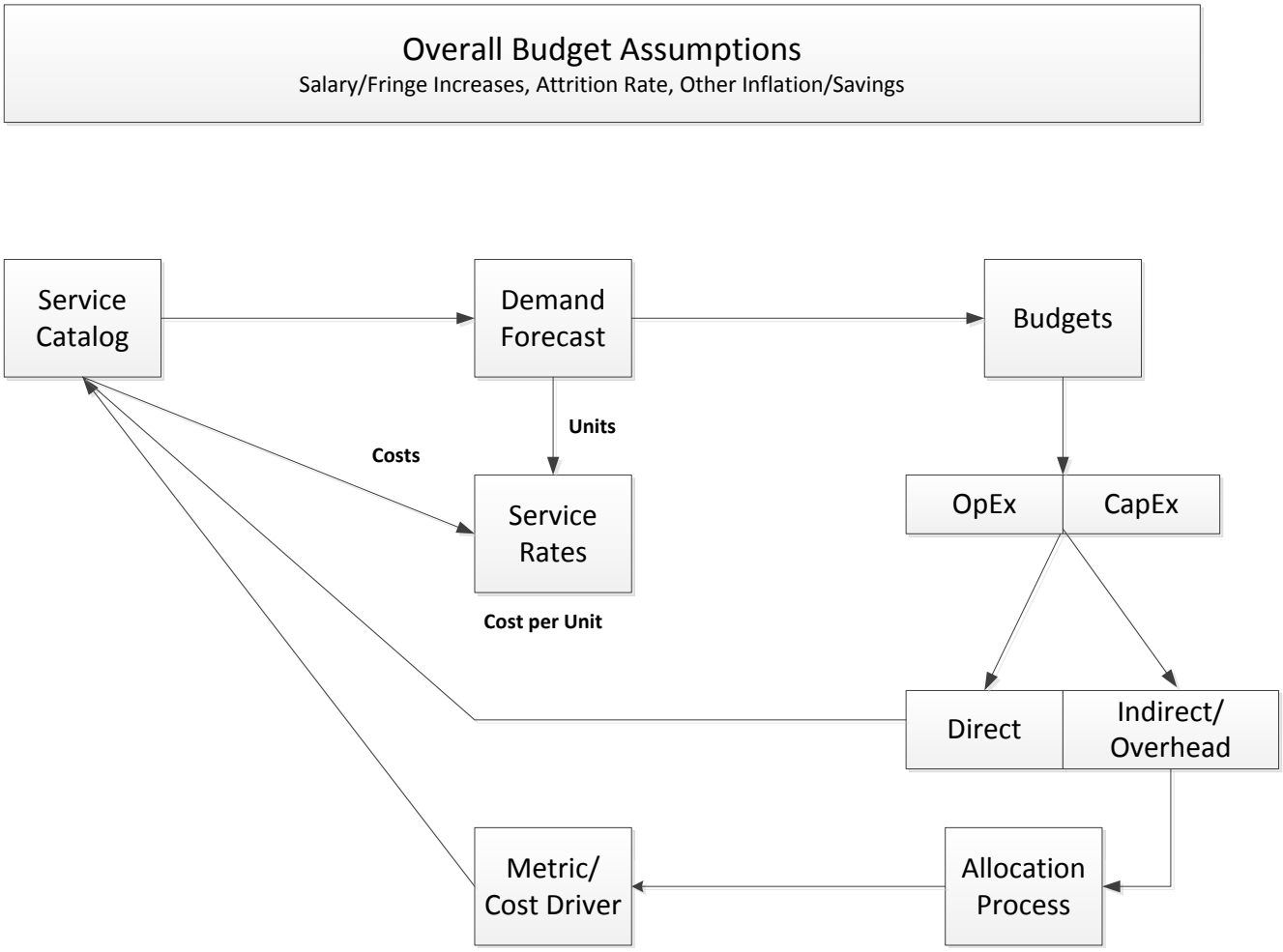
Description of Rate Computation

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



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 steo-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.

	This Rate Package			
Service Type	**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

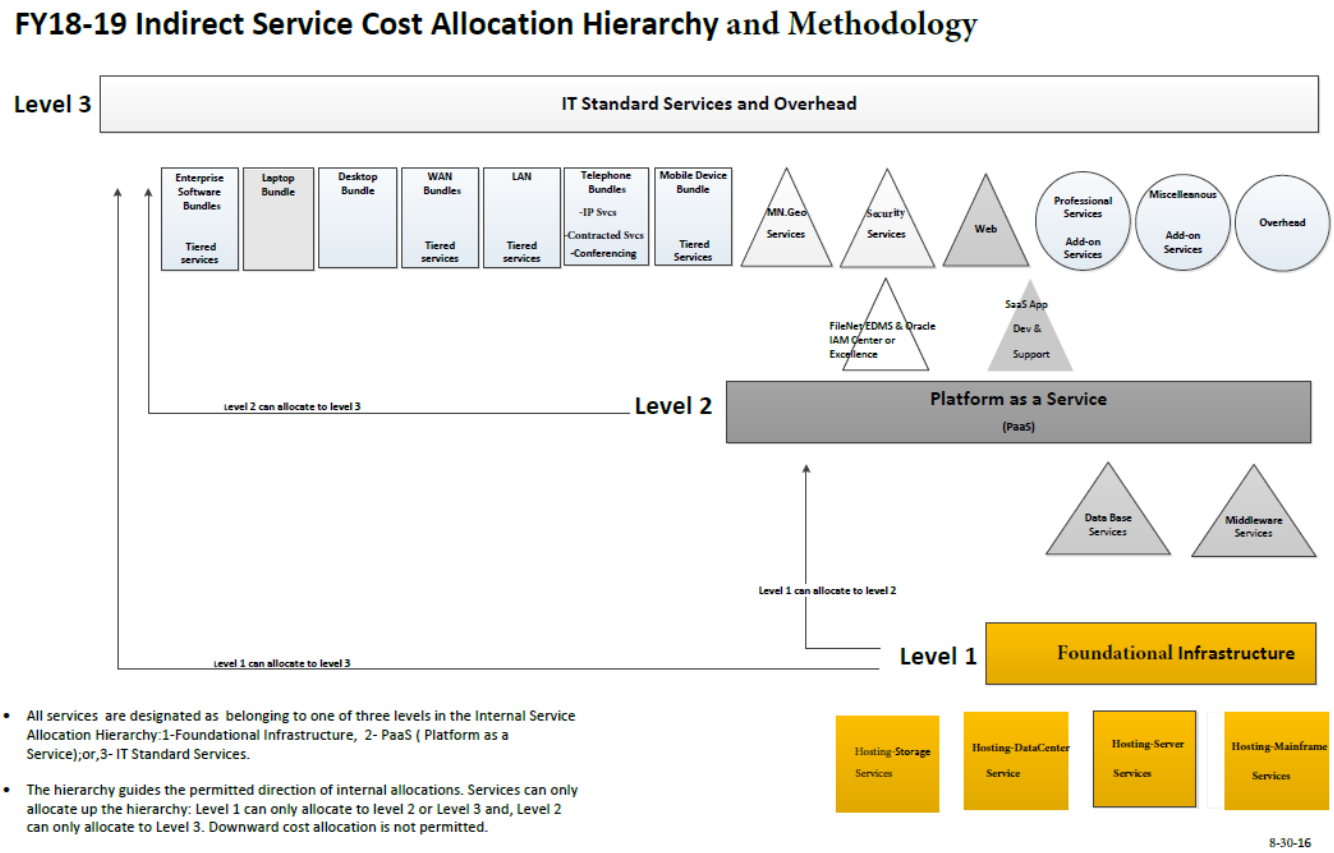
Direct Cost Allocation (FinDept to Services)

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:



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

Product Line	Service	Metric
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.

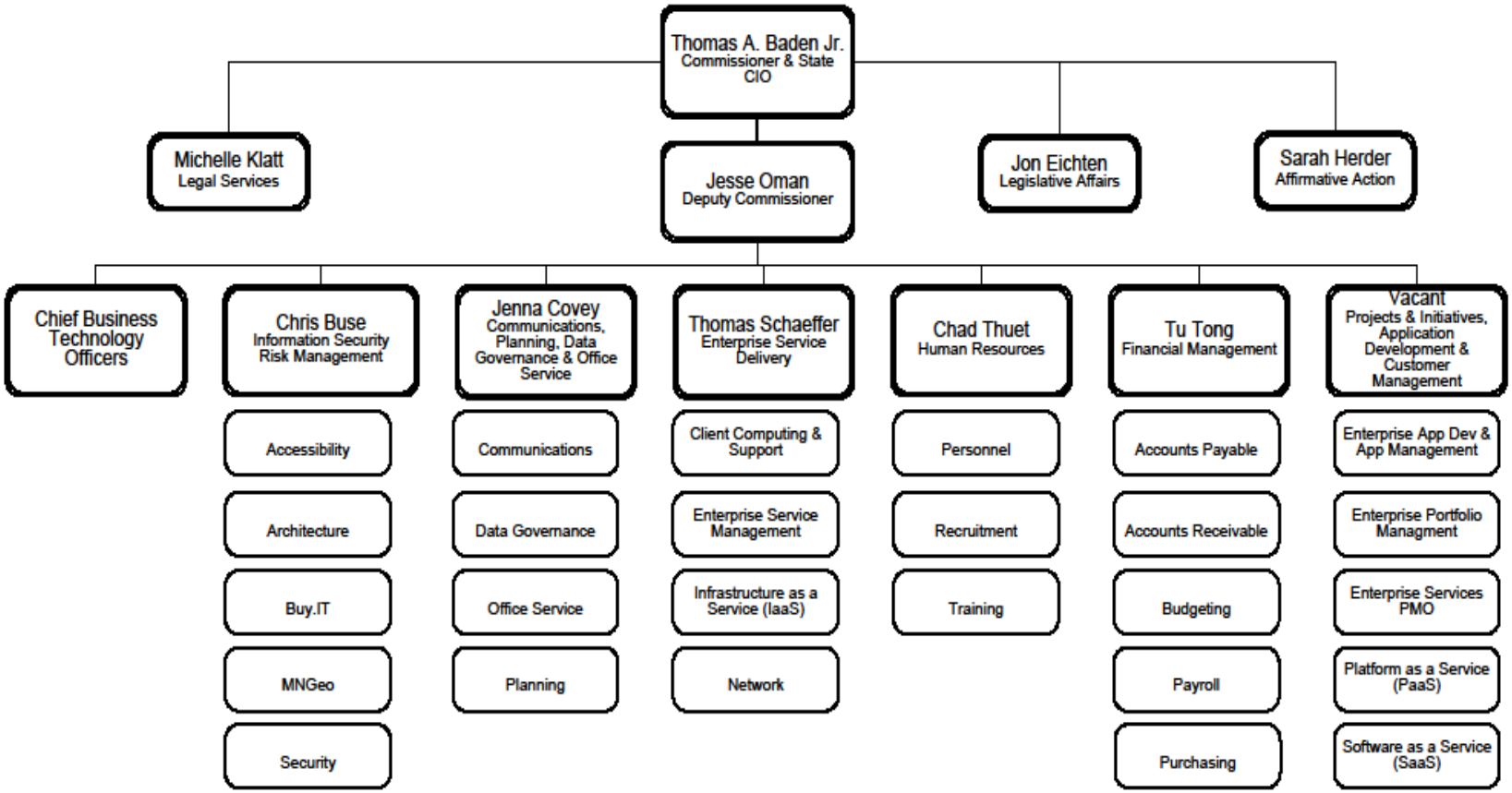
The total loan payments (principal and interest) for capital assets financed with loans through the State of Minnesota Master Lease Loan program total roughly $2.9 and $1.9 million dollars in FY2018 and FY2019, respectively..

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.

Enterprise – Executive Central Office

8/30/2016



MN IT SERVICES
INFORMATION TECHNOLOGY FOR MINNESOTA GOVERNMENT

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

				FY18-FY17 Var Inc(Dec)		
		FY17 Budget	FY18 Budget	$	%	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 ENGINNERING 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 MEDICING 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

Statement of Revenues, Expenses, Changes in Net Position	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)**		**$11,753**

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 Amount	FY19 Total Amount	Financing Terms
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
		Video Adv H.323 Subs Tier 5	VAS0005/MS0004	400	400	433	481		Inactivated
	LAN Services	LAN 24	719					158.00	New
		LAN Core Medium	721					1,283.00	New
		LAN 48	723					296.00	New
	WAN Services	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
		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
Platform as a Service (PaaS)	**Database**	Dedicated Oracle - Tier 1 Instance	8151	0	1170	1311	1518		Inactivated
Foundational Infrastructure	**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
				801-Fed Fees - Standard Charge (FEDFEES)	Item	Month	$ 6.7000	$ 6.7600	Increase
			Long Distance	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 Recogntn (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 (5500)
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 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 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 **FY18 Plan Volumes x FY18 Rates + Agcy Pass Through** **vs** **FY17 Plan Volumes x FY17 Rates + Agcy Pass Through** **($000s)**	**9/6/2016** **Wave 1 Total** **Wave 1**	**Wave 2 Total** **Wave 2**	**Future Wave Total** **Future Wave**	**Total Consol**	**Non-Consol** **Non-Consolidated Customers** **Non-Consol**	**Total MN.IT**
IT Spend Category	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**
FY17 Agency-Based Budget + Central Purchases	**$ 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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	*$ (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 Adminstrative 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 FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through ($000s)	B04 AGRICULTURE Wave 1	B11 BARBER & COSMETOLOGY EXAMINERS BOARD Wave 1	B14 ANIMAL HEALTH BOARD Wave 1	B15 BOARD OF BARBER EXAMINERS Wave 1	B20 EXPLORE MINNESOTA TOURISM Wave 1	B41 WORKERS COMP COURT OF APPEALS Wave 1	B42 LABOR & INDUSTRY Wave 1	B9D AMATEUR SPORTS COMMISSION Wave 1	E25 CENTER FOR ARTS EDUCATION Wave 1	E50 ARTS BOARD Wave 1	G02 ADMINISTRATION Wave 1	G05 RACING COMMISSION Wave 1
IT Spend Category	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**
FY17 Agency-Based Budget + Central Purchases	**$ 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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through ($000s)	G09 GAMBLING CONTROL BOARD Wave 1	G10 MINNESOTA MANAGEMENT & BUDGET Wave 1	G17 HUMAN RIGHTS DEPT Wave 1	G19 INDIAN AFFAIRS COUNCIL Wave 1	G45 MEDIATION SERVICES BUREAU Wave 1	G47 PUBLIC EMPLOYMENT RELATIONS BOARD Wave 1	G9K ADMINISTRATIVE HEARINGS Wave 1	G92 OMBUDSPERSON FOR FAMILIES Wave 1	G9L BLACK MINNESOTANS COUNCIL Wave 1	G9M CHICANO LATINO AFFAIRS COUNCIL Wave 1	G9N ASIAN-PACIFIC COUNCIL Wave 1	G9X CAPITOL AREA ARCHITECTURAL & PLANNING BOARD Wave 1
IT Spend Category	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**
FY17 Agency-Based Budget + Central Purchases	**$ 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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through	G9Y DISABILITY COUNCIL	H75 VETERANS AFFAIRS DEPT	H7B MEDICAL PRACTICE BOARD	H7C NURSING BOARD	H7D PHARMACY BOARD	H7F DENTISTRY BOARD	H7H CHIROPRACTORS EXAMINERS BOARD	H7J OPTOMETRY BOARD	H7K NURSING HOME ADMIN BOARD	H7L SOCIAL WORK BOARD	H7M MARRIAGE & FAMILY THERAPY BOARD	H7Q 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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 **FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through** **($000s)**	**H7R** **VETERINARY MEDICINE BOARD** **Wave 1**	**H7S** **EMERGENCY MEDICAL SERVICES BOARD** **Wave 1**	**H7U** **DIETETICS & NUTRITION PRACTICE BOARD** **Wave 1**	**H7V** **PSYCHOLOGY BOARD** **Wave 1**	**H7W** **PHYSICAL THERAPY BOARD** **Wave 1**	**H7X** **BEHAVORIAL HEALTH AND THERAPY BOARD** **Wave 1**	**H9G** **OMBUDSMAN MH/MR** **Wave 1**	**J68** **TAX COURT** **Wave 1**	**P78** **CORRECTIONS** **Wave 1**	**P7T** **PEACE OFFICERS BOARD** **Wave 1**	**P9E** **SENTENCING GUIDELINES COMMISSION** **Wave 1**	**Wave 1 Total** **Wave 1**
IT Spend Category	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**
FY17 Agency-Based Budget + Central Purchases	**$ 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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through ($000s)	B22 EMPLOYMENT & ECONOMIC DEVELOPMENT Wave 2	H55 HUMAN SERVICES/MNSURE Wave 2	R32 POLLUTION CONTROL Wave 2	R9P WATER & SOIL RESOURCES BOARDS Wave 2	Wave 2 Total Wave 2	B13 COMMERCE Future Wave	B7E ARCHITECTURE ENGINEERING BOARD Future Wave	B7P ACCOUNTANCY BOARD Future Wave	B82 PUBLIC UTILITIES COMMISSION Future Wave	E37 MN DEPARTMENT OF EDUCATION Future Wave	E44 MN STATE ACADEMIES Future Wave	E60 HIGHER EDUCATION SERVICES OFFICE Future Wave
IT Spend Category	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**
FY17 Agency-Based Budget + Central Purchases	**$ 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)**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through ($000s)	E77 ZOOLOGICAL BOARD Future Wave	G67 REVENUE Future Wave	H12 HEALTH Future Wave	P07 PUBLIC SAFETY Future Wave	R29 NATURAL RESOURCES Future Wave	T79 TRANSPORTATION Future Wave	Future Wave Total Future Wave	Total Consol	Non-Consol Non-Consolidated Customers Non-Consol	Total MN.IT
IT Spend Category	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**
FY17 Agency-Based Budget + Central Purchases	**$ 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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ -	$ (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 Adminstrative 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		Zooological 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		
Ommbudsman 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 (5500)
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 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
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 FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through ($000s)	9/6/2016 Wave 1 Total Wave 1	Wave 2 Total Wave 2	Future Wave Total Future Wave	Total Consol	Non-Consol Non-Consolidated Customers Non-Consol	Total MN.IT
IT Spend Category	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**
FY17 Agency-Based Budget + Central Purchases	**$ 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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	*$ (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 Adminstrative 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 FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through ($000s)	B04 AGRICULTURE Wave 1	B11 BARBER & COSMETOLOGY EXAMINERS BOARD Wave 1	B14 ANIMAL HEALTH BOARD Wave 1	B15 BOARD OF BARBER EXAMINERS Wave 1	B20 EXPLORE MINNESOTA TOURISM Wave 1	B41 WORKERS COMP COURT OF APPEALS Wave 1	B42 LABOR & INDUSTRY Wave 1	B9D AMATEUR SPORTS COMMISSION Wave 1	E25 CENTER FOR ARTS EDUCATION Wave 1	E50 ARTS BOARD Wave 1	G02 ADMINISTRATION Wave 1	G05 RACING COMMISSION Wave 1
IT Spend Category	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**	**FY18 Plan vs FY17 Plan**
FY17 Agency-Based Budget + Central Purchases	**$ 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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 **FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through**	**G09** **GAMBLING CONTROL BOARD**	**G10** **MINNESOTA MANAGEMENT & BUDGET**	**G17** **HUMAN RIGHTS DEPT**	**G19** **INDIAN AFFAIRS COUNCIL**	**G45** **MEDIATION SERVICES BUREAU**	**G47** **PUBLIC EMPLOYMENT RELATIONS BOARD**	**G9K** **ADMINISTRATIVE HEARINGS**	**G92** **OMBUDSPERSON FOR FAMILIES**	**G9L** **BLACK MINNESOTANS COUNCIL**	**G9M** **CHICANO LATINO AFFAIRS COUNCIL**	**G9N** **ASIAN-PACIFIC COUNCIL**	**G9X** **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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 **FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through**	**G9Y**	**H75**	**H7B**	**H7C**	**H7D**	**H7F**	**H7H**	**H7J**	**H7K**	**H7L**	**H7M**	**H7Q**
	DISABILITY COUNCIL	**VETERANS AFFAIRS DEPT**	**MEDICAL PRACTICE BOARD**	**NURSING BOARD**	**PHARMACY BOARD**	**DENTISTRY BOARD**	**CHIROPRACTORS 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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 **FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through**	**H7R** **VETERINARY MEDICINE BOARD**	**H7S** **EMERGENCY MEDICAL SERVICES BOARD**	**H7U** **DIETETICS & NUTRITION PRACTICE BOARD**	**H7V** **PSYCHOLOGY BOARD**	**H7W** **PHYSICAL THERAPY BOARD**	**H7X** **BEHAVORIAL HEALTH AND THERAPY BOARD**	**H9G** **OMBUDSMAN MH/MR**	**J68** **TAX COURT**	**P78** **CORRECTIONS**	**P7T** **PEACE OFFICERS BOARD**	**P9E** **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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 **FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through**	**B22**	**H55**	**R32**	**R9P**		**B13**	**B7E**	**B7P**	**B82**	**E37**	**E44**	**E60**
	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)**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ (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 Adminstrative 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 **FY18 Plan Volumes x FY18 Rates + Agcy Pass Through vs FY17 Plan Volumes x FY17 Rates + Agcy Pass Through**	**E77** **ZOOLOGICAL BOARD**	**G67** **REVENUE**	**H12** **HEALTH**	**P07** **PUBLIC SAFETY**	**R29** **NATURAL RESOURCES**	**T79** **TRANSPORTATION**	**Future Wave Total**	**Total Consol**	**Non-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**
Agency cost contribution to enterprise rates; previously budgeted as pass through. This line is informational only and not included in any totals.	$ -	$ (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 Adminstrative 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)		
		Budget	Adjustments	Adj Total	Roll-up	Adjustments	Adj Total	$	%	Notes
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		
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		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		
29	47060 Equipment Capital	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										
36										
37	**Non-Operating Revenues (Expenses)**									
38	Investment Income	0	0	0	0	0	0	0		
39	Federal Grants	0	0	0	0	0	0	0		
40	Other Non-Operating Revenues (Expenses)	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 $2.0M in '19
43	Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0	0	0		
44	**Sub Totals Non-Operating Rev (Exp)**	**(5,355)**	**1,293**	**(4,062)**	**(3,151)**	**0**	**(3,151)**	**911**	-22%	
45	**TOTAL EXPENSES**	**118,555**	**3,009**	**122,088**	**127,394**	**0**	**127,394**	**5,306**	**4%**	
47										
48	**Income(Loss) Before Transfers and Contributions**	**$(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 $737Kfor 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 4/22	NICUS Budget Updates 4/22	MMB Salary Projection 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 Ofice 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	Vulnerablity 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 allocatior 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**

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 for Rate Matrix "Break-Even Rate" Calc	IT Spend Based Volumes as of 08-09-16 for Rate Matrix "Break-Even Rate" Calc	Total Volumes as of 08-09-16 for Rate Matrix "Break-Even Rate" Calc	FTE-Based FY18 Plan Cost Allocated to Each Agcy for Direct Bill	IT Spend-Based FY18 Plan Cost Allocated to Each Agcy for Direct Bill	Total Cost FY18 Plan 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
G46-MN.IT Services Central	$	113,555,281.49
Total All MN.IT FY17 Plan IT Spend	**$**	**470,739,463.15**

75.88% This percentage of cost allocations to Finance, Security, and Communications goes to the new billable Administrative Charges-IT Spend-based service 864

24.12% This percentage of cost allocations to Finance, Security, and Communications is allocated as overhead on service rates.

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 to Calculate FY18 Plan Volumes		**$ 310,349,287**		**7,778,001.01**
				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 Axelina 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.

	Per FTE FY18/19 Annual Cost (Salary + Fringe + Overhead Estimate * 2088 hours	Cost for All FTEs in Rate Class FY18/19 (=Per FTE Annual Cost times FTEs by Position Class Below)	
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 Pr(	$ 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
A. Standard Bundle	• 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.

B. Options
(***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.)***
	• Performance upgraded desktop
	• Monitor(s)
	• Memory upgrade
	• Headset
	• Camera
	• Local printer
	• Ergonomic or wireless bundle
	  o Ergonomic keyboard & mouse
	  o 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 ***(Core Service)***	• Microsoft Office 365, Word, Excel, PowerPoint, Outlook, OneNote, Access • SharePoint Access License • Skype for Business • Security awareness training • Access oversight and audit o Physical and Logical o 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 ***(Core Service)***	• Microsoft Office 365, Word, Excel, PowerPoint, Outlook, OneNote, Access • SharePoint Access License • Skype for Business • Security awareness training • Access oversight and audit o Physical and Logical o 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	• Microsoft Office 365, Word, Excel, PowerPoint, Outlook, OneNote, Access

Group	Description

(Core Service) This option is only available to future-wave agencies.	• SharePoint Access License
	• Skype for Business
	• Security awareness training
	• Access oversight and audit
	  o Physical and Logical
	  o Data access monitoring

D. Desktop and Mobile for the Department of Education ***(Core Service)***	• Microsoft Office 365, Word, Excel, PowerPoint, Outlook, OneNote, Access
	• SharePoint Access License
	• Skype for Business
	• Security awareness training
	• Access oversight and audit
	  o Physical and Logical
	  o Data access monitoring
	• Service Desk (Support not specific to Desktop & Laptop bundles) – Tier 1 or Tier 2 hours will be determined.

E. Kiosk Worker with tier 1 support **(*Rarely use PCs as part of normal work)***	• Microsoft Office 365, Kiosk user Office Online
	• Security awareness training
	• SharePoint access license
	• Access oversight and audit
	  o Physical and Logical
	  o Data access monitoring
	• Service Desk (Support not specific to Desktop & Laptop bundles) – Normal business hours (7am-5pm Monday – Friday)

F. Kiosk Worker with tier 2 support **(*Rarely use PCs as part of normal work)***	• Microsoft Office 365, Kiosk user Office Online
	• Security awareness training
	• SharePoint access license
	• Access oversight and audit
	  o Physical and Logical
	  o Data access monitoring
	• Service Desk (Support not specific to Desktop & Laptop bundles) – 24x7 support (includes weekends and holidays)

G. Kiosk Worker with no support **(*Rarely use PCs as part of normal work) This option is only available to future-wave agencies.***	• Microsoft Office 365, Kiosk user Office Online
	• Security awareness training
	• SharePoint access license
	• Access oversight and audit
	  o Physical and Logical
	  o 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 it 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.

Service	*Billing Metric*
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	• Basic capability to connect to email and calendars • Remote wipe – all user files are removed

Group	Description
BYOD – Advanced MDM **Standard Phone – Advanced MDM** **Standard Tablet – Advanced MDM**	• 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
A. Standard Bundle	• 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.

B. Options
(***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.)***
	• Performance upgraded laptop
	• Monitor(s)
	• Memory upgrade
	• Headset
	• Camera
	• Local printer
	• Ergonomic or wireless bundle
	  o Ergonomic keyboard & mouse
	  o 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

Effective Date: July 1, 2017

Business Summary

- 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.

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:

Mainframe Services	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.

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
A. Dedicated database host(s) Oracle Tier 1 and Tier 2 Instances SQL Tier 1 and Tier 2 Database DB2 Instances	For databases that fit one or more of these criteria: large, complex, high volume workloads or dictated by compliance requirements. • Chargeable costs: Database instance charges (monthly) Database license and software costs (one-time) Server/VM charges (monthly see Hosting) Annual software maintenance
B. Shared database hosting environments Oracle Instances SQL Database	Hosting of databases that fit all of the following criteria: small, simple, and low volume workloads • Instance rate includes: Database instance charges Database license and software costs Server/VM charges Annual software maintenance ***Dedicated hosts can be specified even if the database fits the criteria for shared hosting***

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

Middleware Shared Services

Effective Date: July 1, 2017 Business Summary

- Revision Date: August 25, 2016

Purpose

Middleware software connects applications together and provides the services required for concurrency, transaction management, threading and messaging. Middleware sits between the operating system and applications on different servers and simplifies the development of applications that leverage services from other applications and databases.

Overview

Middleware Shared Services support includes installation, administration, backup configuration and recovery assistance, performance tuning of web servers and/or application server's middleware instance(s). Middleware Shared Services support also includes Middleware technical support, software license, annual software maintenance, routine software upgrades, maintenance, patching, service coordination, and role based access security.

Middleware Shared Services support provides product life cycle management, environment management, capacity management and 24x7support for the middleware infrastructure.

This summary table shows the Middleware Service options and tiers.

Standard Middleware Tiers	Description
A. Dedicated Middleware host(s) Tier 1 instance Tier 2 instance	Middleware Instances that fit one or more of these criteria: large, complex, high volume workloads or segregation is dictated by compliance requirements. **Tier 1** represents complex Middleware instances which may have one or more of the following: • An application server to process complex business transactions • Advanced message queue systems (MQS) to mainly interchange asynchronous messages between applications • Enterprise service bus (ESB) to integrate services between multiple transaction systems to guarantee data consistency involved in the same business operation, such as database management systems. Included with Tier 1 Middleware instance: Middleware instance support Middleware software license Shared platforms for Apache Web Request services Annual software maintenance Examples: WebSphere, JBoss and WebLogic servers

	Tier 2 represents a simple Middleware instance which consists of a stand-alone Web server Examples: This type of Middleware instance is commonly used to present a website or web based application to users. Industry examples are Apache webservers and IIS web servers.
B. Middleware Shared Application Hosting Hosted Application	Hosting of Middleware instances for applications that fit all of the following criteria: small, simple, and low volume workloads Included with the Middleware Shared Hosting rate: 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**	• User licenses for Salesforce administrators, developers, customers, and end users.
861 **SaaS App Dev & Support – Storage**	• 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**	• 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**	• 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**	• 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**	• 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.

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 (MMB) staff administer state employee insurance benefits and manage the Employee Insurance Trust Fund. The managers of this fund represent the state in relationships with private insurance carriers and administrators, and they manage the employer and employee contributions collected to pay for insurance benefits. The employee insurance benefits include the self-insured medical and dental plans as well as the fully insured life and disability plans.

Rate Setting

MMB staff base rates for the fully self-insured insurance benefits on generally accepted actuarial principles, using historical experience, reasonable assumptions on projected trend, and reserve needs.

Plan Year 2018 medical rates increased 2.85% based on a projected 7.5% medical trend increase (provided by MMB's actuarial consultant) and a decrease in the Contingency Reserve. A copy of the consultant's projected medical trend increase has been included. Plan Year 2018 dental rates represented an increase of 2%. Rates for the fully insured life and disability benefits are set through MMB negotiations with the carrier.

The premium contribution split between employee and employer is determined through collective bargaining agreements. Employer and employee contributions are collected through individual employee payroll records, with a small number paying through an invoice. All insurance contributions are deposited into the trust fund with the completion of each payroll cycle are held in trust for the benefit of state employees.

An administration fee is paid by participating agencies for each participating employee. Those funds are used by MMB to administer the state's employee insurance benefit programs.

To: Travis Creel,General Accounting
Minnesota Management and Budget

From: Ed Keimig
Employee Insurance Division

Date: October 30, 2018

RE: Statewide Cost Allocation Plan (SWCAP), Fiscal Year 2018
Required Reserve Calculations for Federal Auditor.

Attached is the following information, related to the StateWide Cost Allocation Plan (SWCAP)

Page 1	2018 Financial Statement related to the Self Insured Medical and Dental Plans
Page 2 and 3	Required Reserve Calculations for the Self Insured Medical and Dental Plans
Page 4 and 5	Additional financial data related to the Required Reserves.
Pages 6 to 12	Supporting documentation related to IBNR estimates.
Pages 13	Trend Information from Consultant related to projected premium rates for 2018.
Page 14	Employee Insurance Trust Fund Narrative.

Let me know if you have any questions.

Thanks

cc: Galen Benshoof and Lorna Smith

EMPLOYEE INSURANCE DIVISION
STATE EMPLOYEE GROUP INSURANCE PROGRAM
STATEMENTS OF REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

(file-Segp18 w/s 19)

	Self Insured Medical & Dental	Fully Insured Life & Disability	Adminis-trative	Total Per CAFR (Rounded)
Revenue				
Premiums charged	$914,581,450	$38,137,635	$4,000	$952,723,000
Administrative fees and other Income	0	0	7,815,251	7,815,000
Total Revenue	914,581,450	38,137,635	7,819,251	960,538,000
Expenses				
Purchased Services	32,058,030	38,103,469	4,023,935	74,185,000
Salaries and Benefits	-	-	5,567,851	5,568,000
Claims	844,549,023	-	-	844,550,000
Depreciation	-	-	0	-
Repairs			2,538	3,000
Supplies			9,955	10,000
Indirect Costs	-	-	8,988	9,000
Other Expenses	322,971	-	92,112	415,000
Total Expenses	876,930,024	38,103,469	9,705,380	924,740,000
Operating Income (Loss)	37,651,426	34,166	(1,886,129)	35,798,000
Investment Income	4,189,658	76,003	108,746	4,374,000
Total Non Operating Revenue	4,189,658	76,003	108,746	4,374,000
Net Change in Reserves for Claims	41,841,084	110,169	(1,777,383)	40,172,000
Internal Transfer	(900,000)	0	900,000	0
Transfer To General Fund	0	0	(20,550)	(20,000)
Reserve for Claims - Beginning of Year	167,333,382	2,912,791	(2,044,163)	168,202,000
Change in Accounting Principal	0	0	(234,000)	(234,000)
Reserve for Claims - End of Year	$208,274,466	$3,022,960	($3,176,096)	$208,120,000

SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2018

(file-Segp18 w/s 19)

Reserve For Unpaid Claims (Medical)

1) Unpaid administrative fees	$0	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	$807,200,000	
Performance incentive factor	0.50%	
Retention Reserve Required	4,036,000	
Total Reserve for Unpaid Retention Costs		4,036,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	$807,200,000	
Percentage per Carrier estimates	9.18%	
Total Reserve for Unpaid Claims		74,117,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2018 is 33 % of total Claims.
The 33 % figure is made up of the following three components:

1) The 2018 contract year was funded at the expected claim level plus retention.
   The 2018 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 2018 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	$807,200,000	
Percentage per established reserve policy	33%	
Total Reserve For Claim Fluctuations		266,376,000
Total Required Health Plan Reserve as of June 30, 2018		344,529,000

SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2018

(file-Segp18 w/s 19)

Reserve For Unpaid Claims (Dental)

1) Unpaid administrative fees	-	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	$54,340,000	
Performance incentive factor	1.00%	
Retention Reserve Required	543,400	
Total Reserve for Unpaid Retention Costs		543,400

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	$54,340,000	
Percentage per Carrier estimates	2.23%	
Total Reserve for Unpaid Claims		1,211,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2018 is 10 % of total Claims.
The 10 % figure is made up of the following three components:

1) The 2018 contract year was funded at the expected claim level plus retention.
   The 2018 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 2018 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	$54,340,000	
Percentage per established reserve policy	10%	
Total Reserve For Claim Fluctuations		5,434,000
Total Required Dental Plan Reserve as of June 30, 2018		7,188,400

STATE EMPLOYEE GROUP INSURANCE PROGRAM
RESERVE ANALYSIS
AS OF JUNE 30, 2018
(file-Segp18 w/s 19)

DETAIL OF CLAIMS PAYABLE IN THE SEGIP FY 2018 FINANCIAL STATEMENTS AS REPORTED TO THE LEGISLATURE

Medical IBNR	74,117,000
Dental IBNR	1,211,000
Subtotal - Medical & Dental	75,328,000
Reserve for MML	1,776,000
Total Claims Payable	**77,104,000**

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2018

	Health Plans (Page 2)	**Dental Plan** (Page 3)	**Total**
Reserve for unpaid retention costs	4,036,000	543,400	4,579,400
Reserve for unpaid claims	74,117,000	1,211,000	75,328,000
Reserve for claim fluctuations			
Reserve margin	201,800,000	3,260,400	205,060,400
PSR	40,360,000	2,717,000	43,077,000
Overlapping of fiscal years	24,216,000	815,100	25,031,100
Total Required Reserves	**344,529,000**	**8,546,900**	**353,075,900**

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	4,579,400	(4,579,400)
Reserve for unpaid claims	77,104,000	77,104,000	-
Reserve for claim fluctuations			
Reserve margin	-	205,060,400	(205,060,400)
PSR	-	43,077,000	(43,077,000)
Overlapping of fiscal years	-	25,031,100	(25,031,100)
Total	77,104,000	354,851,900	(277,747,900)

Per Page 1 - Reserve for claims - End of Year 208,274,466

STATE EMPLOYEE GROUP INSURANCE PROGRAM
IBNR for Health and Dental Plans
As of June 30, 2018
(file-Segp18 w/s 19)

Self Funded Medical Plans		**IBNR Medical Claims**		**IBNR Pharmacy Claims**	**Total IBNR**
Blue Cross	Pg. 6	44,300,000	Pg. 9	3,654,000	47,954,000
Health Partners	Pg. 7	12,900,000	Pg. 9	2,302,000	15,202,000
Preferred One	Pg. 8	9,870,000	Pg. 9	1,091,000	10,961,000
Total Medical Plans		67,070,000		7,047,000	74,117,000
Self Funded Dental Plans					
Delta Dental	Pg. 10	815,000			815,000
Health Partner Dental	Pg. 11	396,000			396,000
Total Dental Plans		1,211,000			1,211,000
				Mn Life (Page 12)	1,776,000
				Total IBNR	77,104,000

State of MN Actives - Total
Reserve Key: 10110
201807

Incurred Month	12 mo. C.F.	Paid Claims	Ultimate Liability	Required Reserves	Participants	Cumulative Reserves	Claims Paid Over Limit
		No Run Out	30 Day Run Out				
201701	0.9996	$ 26,342,484	$ 26,363,774	$ 21,290	70,697	$ 50,573	$ -
201702	0.9995	$ 26,663,028	$ 26,679,605	$ 16,577	70,844	$ 67,150	$ -
201703	0.9983	$ 31,175,313	$ 31,177,792	$ 2,479	70,990	$ 69,629	$ -
201704	0.9979	$ 28,504,217	$ 28,572,146	$ 67,929	71,012	$ 137,558	$ -
201705	0.9972	$ 32,019,040	$ 32,089,212	$ 70,173	71,106	$ 207,731	$ -
201706	0.9972	$ 31,122,402	$ 31,233,024	$ 110,621	70,971	$ 318,352	$ -
201707	0.9972	$ 31,223,897	$ 31,297,620	$ 73,723	70,845	$ 392,075	$ -
201708	0.9971	$ 34,865,849	$ 34,994,334	$ 128,485	70,746	$ 520,559	$ -
201709	0.9962	$ 29,116,956	$ 29,218,331	$ 101,375	70,721	$ 621,935	$ -
201710	0.9948	$ 32,493,761	$ 32,698,068	$ 204,307	71,234	$ 826,242	$ -
201711	0.9934	$ 35,005,760	$ 35,288,532	$ 282,772	71,312	$ 1,109,014	$ -
201712	0.9921	$ 35,888,635	$ 36,417,160	$ 528,525	71,295	$ 1,637,539	$ -
201801	0.9876	$ 28,224,776	$ 28,792,673	$ 567,898	68,370	$ 2,205,437	$ -
201802	0.9824	$ 27,745,492	$ 28,652,064	$ 906,572	68,360	$ 3,112,010	$ -
201803	0.9743	$ 29,162,893	$ 30,420,434	$ 1,257,541	68,394	$ 4,369,551	$ -
201804	0.9512	$ 28,719,018	$ 31,175,549	$ 2,456,531	68,429	$ 6,826,082	$ -
201805	0.9061	$ 26,632,880	$ 34,517,355	$ 7,884,476	68,428	$ 14,710,557	$ -
201806	0.7909	$ 11,488,065	$ 33,351,534	$ 21,863,469	68,358	$ 36,574,027	$ -
Total		$ 1,003,959,092	$ 1,040,533,119	$ 36,574,027			$ -

Plan Yr						Rounded Amt (30 Day)	Unpaid Aligned Incentive Provider Settlements	Total	Est Settlements
2015		$ 147,502,077	$ 147,507,253	$ 5,176					
2016		$ 330,062,552	$ 330,086,658	$ 24,106			2,600,000	$2,600,000	(See Attached)
2017		$ 374,421,341	$ 376,029,597	$ 1,608,257	1,637,539	1,600,000	2,700,000	$4,300,000	(See Attached)
2018	6 Mths	$ 151,973,123	$ 186,909,610	$ 34,936,487		35,000,000	2,400,000	$37,400,000	1.25 % of Claims
		$ 1,003,959,092	$ 1,040,533,119	$ 36,574,027		$ 36,600,000	$ 7,700,000	$ 44,300,000	

J.E. 9B

Carrier HealthPartners

IBNR Estimate at end of Quarter

2nd Quarter ending 06/30/18

Service Dates	Paid Claims	Est. of Ultimate Liability 30 Day run Out	IBNR Estimate	
Prior to July of 2017	$178,830,912	$178,838,186	$7,274	
Jul-17	$13,175,236	$13,186,747	$11,511	
Aug-17	$16,636,118	$16,639,895	$3,777	
Sep-17	$14,859,177	$14,868,402	$9,225	
Oct-17	$15,384,331	$15,439,207	$54,876	
Nov-17	$15,344,780	$15,379,620	$34,840	
Dec-17	$17,315,381	$17,348,747	$33,366	$154,869
Jan-18	$16,698,050	$16,752,917	$54,867	
Feb-18	$14,547,647	$14,651,003	$103,356	
Mar-18	$17,527,048	$18,036,372	$509,324	
Apr-18	$15,300,796	$16,145,862	$845,066	
May-18	$16,071,853	$17,666,191	$1,594,338	
Jun-18	$6,302,133	$15,856,133	$9,554,000	$12,660,950
Subtotal - Jul '17 to Jun '18	$179,162,550	$191,971,095	$12,808,545	
Total	$357,993,462	$370,809,281	$12,815,819	

Rounded Amount	**2017 Plan Year**	**$200,000**
	2018 Plan Year	**$12,700,000**
		$12,900,000

Preferred One
IBNR Worksheet - Including Pharmacy
12 Months Ending 12/31/17 - Run Out thru 06/30/18

	As of 06/30/18 Total Paid Claims	As of 06/30/18 Total Paid RX Claims	As of 06/30/18 Total Paid Medical Claims	As of 06/30/18 Total Projected Claims	As of 06/30/18 Total Projected Medical Claims	IBNR
January - 17	8,785,467	1,703,497	7,081,970	8,785,467	7,081,970	0
February	8,020,465	1,614,635	6,405,830	8,020,465	6,405,830	0
March	9,207,661	1,734,723	7,472,938	9,207,661	7,472,938	0
April	8,580,775	1,582,153	6,998,622	8,580,775	6,998,622	0
May	8,999,787	1,755,948	7,243,839	8,999,787	7,243,839	0
June	9,827,687	1,768,406	8,059,281	9,828,493	8,060,087	806
July	10,137,065	1,635,333	8,501,732	10,139,616	8,504,283	2,551
August	10,759,955	1,951,834	8,808,121	10,769,655	8,817,821	9,700
September	9,490,030	1,705,963	7,784,067	9,505,629	7,799,666	15,599
October	9,999,171	1,799,114	8,200,057	10,035,410	8,236,296	36,239
Nov	8,979,413	1,736,184	7,243,229	9,020,203	7,284,019	40,790
December	10,405,772	2,028,767	8,377,005	10,468,224	8,439,457	62,452
	113,193,248	21,016,557	92,176,691	113,361,385	92,344,828	168,137
			2017	**Rounded IBNR**		**170,000**

Preferred One
IBNR Worksheet - Including Pharmacy
6 Months Ending 06/30/18 - 30 Day Run Out

	As of 06/30/18 Total Paid Claims	As of 06/30/18 Total Paid RX Claims	As of 06/30/18 Total Paid Medical Claims	30 Day 7/31/2018 Total Projected Claims	30 Day 7/31/2018 Total Projected Medical Claims	IBNR
January - 17	9,462,357	1,820,420	7,641,937	9,594,781	7,774,361	132,424
February	8,956,164	1,661,308	7,294,856	9,152,120	7,490,812	195,956
March	10,221,661	1,903,460	8,318,201	10,737,199	8,833,739	515,538
April	8,660,463	1,980,755	6,679,708	9,327,201	7,346,446	666,738
May	9,178,771	2,102,117	7,076,654	11,101,317	8,999,200	1,922,546
June	4,842,738	2,001,284	2,841,454	11,078,901	9,077,617	6,236,163
	51,322,154	11,469,344	39,852,810	60,991,519	49,522,175	9,669,365
			2018	**Rounded IBNR**		**9,700,000**
					Total:	**9,870,000**

EFT

VENDOR: **CVS Pharmacy Claims**
Vendor # 0000264461-005-5
1 CVS Drive
Woonsocket, RI 02895-0988

ACCT # Pharmacy Claims Account

FY19

TOTAL AMOUNT OF EFT: $7,015,809.64 ✓ DM

INVOICE NUMBER: 52217882

SERVICE DATES: 06/16/2018 - 06/30/2018

PAYMENT VOUCHER #: G1001 - 00024332 DM 7.2.18

INVOICE REC'D DATE: 07/02/2018

CUSTOMER NUMBER: ASEGIP

w/2%

Rounded

2018 BCBS Claims -- 412004	3,582,205.39	3,653,849	3,654,000
	Fund: 5600 FinDeptID: G1036618 Appr: G100048		
2018 BCBS Admin Fees -- 411327	56,562.90		
	Fund: 5600 FinDeptID: G1036618 Appr: G100048		
2018 HP Claims -- 412004	2,256,260.01	2,301,385	2,302,000
	Fund: 5600 FinDeptID: G1036618 Appr: G100047		
2018 HP Admin Fees -- 411327	36,614.80		
	Fund: 5600 FinDeptID: G1036618 Appr: G100047		
2018 P1 Claims -- 412004	1,069,210.34	1,090,594	1,091,000
	Fund: 5600 FinDeptID: G1036618 Appr: G100051		
2018 P1 Admin Fees -- 411327	14,956.20		
	Fund: 5600 FinDeptID: G1036618 Appr: G100051		

7,047,000 ✗

Authorized Signature & Date: Tracy Faille 7/3/2018

CALENDAR YEAR (JAN - DEC)

	Claims	Admin	DMR Clms	DMR Admin	HD Claims	HD Admin	TOTAL
BCBS	3,302,897.75	54,978.30	278,581.74	1,511.10	725.90	73.50	3,638,768.29
Health Partners	2,094,127.08	35,738.50	161,937.81	808.40	195.12	67.90	2,292,874.81
Preferred One	1,019,147.41	14,721.80	50,058.72	217.60	4.21	16.80	1,084,166.54
	6,416,172.24	105,438.60	490,578.27	2,537.10	925.23	158.20	7,015,809.64

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29-Aug-18

Month	Totals	Incurred Month ----------> 0	1	2	3	4	5	6
JUL	2,590,703	1,933,370	585,135	32,416	17,743	5,235	7,250	4,636
AUG	3,020,764	2,456,492	461,761	54,755	17,188	8,638	6,376	3,416
SEP	2,373,172	1,766,458	521,926	41,801	17,638	3,996	5,582	4,232
OCT	2,579,081	2,166,697	315,574	47,797	20,964	10,992	2,785	2,769
NOV	2,531,159	2,081,463	383,947	24,599	16,300	7,523	2,548	4,365
DEC	2,556,146	2,093,633	410,156	20,533	11,579	13,212	5,403	2,060
JAN'18	3,398,208	2,775,641	522,508	60,141	19,972	7,377	5,222	(584)
FEB	2,731,127	2,173,883	489,529	26,985	17,458	6,106	1,445	2,138
MAR	3,005,192	2,403,668	504,032	56,491	6,690	8,453	2,685	2,773
APR	2,820,971	2,322,051	415,861	34,018	19,785	6,992	5,912	4,391
MAY	3,086,082	2,589,849	433,019	36,708	13,423	3,044	1,927	2,548
JUN	2,829,049	2,289,294	471,839	29,932	17,119	5,630	5,416	2,775

$815,000 IBNR as of June 30, 2018*

* The IBNR figure includes a 10% margin

Carrier HealthPartners

Dental IBNR Estimate for Fiscal Year-End

All Packages ending June 2018

Service Dates	Paid Claims	Est. of Ultimate Liability	IBNR Estimate
JUL 2017	$1,167,094	$1,167,094	$0
AUG 2017	$1,434,353	$1,434,519	$166
SEP 2017	$1,060,569	$1,060,815	$246
OCT 2017	$1,254,839	$1,255,348	$509
NOV 2017	$1,194,001	$1,194,693	$692
DEC 2017	$1,298,712	$1,299,841	$1,129
JAN 2018	$1,649,969	$1,652,266	$2,298
FEB 2018	$1,364,141	$1,367,154	$3,012
MAR 2018	$1,398,160	$1,403,046	$4,886
APR 2018	$1,375,475	$1,383,518	$8,043
MAY 2018	$1,432,090	$1,447,372	$15,282
JUN 2018	$1,312,597	$1,341,465	$28,868
Total - Jul. '17 to Jun. '18	$15,942,000	$16,007,131	$65,131

* **July 2018 run-out included in paid claims**	$330,246		**IBNR with July** $395,378
		Rounded	**396,000**

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, 2018	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 2018 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 2018 unpaid claims reserve:

Expected 2018 death claims per 2019 rate renewal	7,255,200	A	
Expected 2018 AD&D claims per 2019 rate renewal	369,400	B	
Total expected claims for 2018	7,624,600		
Reserve policy ratio	1/12		
Estimated unreported claims			635,383

2. Calculation of unpaid claims associated with waiver of premium disability

Expected 2018 waiver of premium for disability per 2019 renewal	-304,600	C	
Estimated reserve percentage	67.00%		
Estimated unpaid claims on waiver of premium for disability claims			-204,082

Total Unpaid Claims Reserve Needed June 30, 2018	431,301

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2018 is 19% of expected premium.
The 19% figure is made up of three components and is calculated as follows:

1. For 2018 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 2018 attachment point is 100% of expected claims plus expenses less interest credits.
   The reserve margin is the 10% difference.
2. The premium stabilization reserve is 8% of expected premiums per the established reserve policy.
3. The reserve for the overlapping of fiscal years is 1% of expected premiums per the established reserve policy.

Calculation of 2018 claims fluctuation reserve:

Total Expected Premium for 2018	7,079,200	D	
Percentage per established reserve policy	19.00%		
Total Claims Fluctuation Reserve Needed June 30, 2018			1,345,048
Total June 30, 2018 Basic Life Trust Reserve			**1,776,349**
		Rounded:	**1,776,000**

All Plans Combined - Projected MMB Trends

	16-17 Trends		
Type	Cost	Util	Total
IP	6.1%	0.6%	6.7%
OP	4.7%	2.2%	7.0%
PH	3.5%	1.5%	5.1%
RX	5.3%	1.7%	7.2%
Total	6.2%	0.0%	**6.2%**

	17-18 Trends		
Type	Cost	Util	Total
IP	7.4%	0.7%	8.1%
OP	6.2%	2.5%	8.9%
PH	4.8%	1.5%	6.4%
RX	5.6%	1.8%	7.5%
Total	7.5%	0.0%	**7.5%**

	16-18 Trends		
Type	Cost	Util	Total
IP	13.9%	1.3%	15.4%
OP	11.2%	4.7%	16.5%
PH	8.5%	3.1%	11.8%
RX	11.2%	3.7%	15.2%
Total	14.2%	0.0%	**14.2%**

MINNESOTA Management & Budget

As required by Minnesota Statutes 16A.126, I have reviewed the proposed premium rate changes for insurance benefits that are part of the employee insurance trust fund established in Minnesota Statutes 43A.30.

The following monthly rates are approved and will be effective January 1, 2017:

Insurance Type	Employee	Family	Percent change from 2016
Minnesota Advantage Health Plan	$613.32	$1,803.56	8.7%
ACDHP	$546.66	$1,670.24	9.9%/9.5%
Dental	$33.70	$99.70	13.5%
Basic life insurance and accidental death and dismemberment	Managers (2x): $54.36 Managers (1.5x): $37.28 Non-Managers: $9.98	N/A	-1.8% -1.9% -1.8%

Rates for optional life insurance coverage, spouse life, child life, voluntary accidental death and dismemberment, short-term disability, and long-term disability insurance will be unchanged from the 2016 rates.

Myron Frans, Commissioner

8/12/16
Date

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An Equal Opportunity Employer

Employee Insurance Fund

Plan Year 2017 (January 1, 2017 – December 31, 2017)

Proposed Premium Rates

August 2, 2016

Contact:
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Employee Insurance Division
651 259-3732
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Executive Summary

The State Employee Group Insurance Program (SEGIP) provides health insurance and other benefits to over 127,000 State of Minnesota employees, retirees, and dependents.

State agencies contribute to the cost of health insurance, dental insurance, basic life insurance, and the manager's income protection program (IPP). Employees can purchase several types of optional coverages at their own expense, including additional life insurance coverage, life insurance for spouse and/or children, short-term disability, long-term disability, and long-term care insurance (closed to new enrollment).

SEGIP's health insurance and dental insurance plans are self-insured, which means that SEGIP bears the full financial risk of claims in these plans and also has control over the level of premiums. The other insurance coverages available are fully-insured products, which means that the insurance company sets premiums and is responsible for financial risk.

The table below summarizes proposed premium changes as of January 1, 2017 for insurance benefits that are part of the Employee Insurance Trust Fund.

Insurance Type	Percent Change in Premium
Health: - Minnesota Advantage Health Plan - Advantage Consumer Directed Health Plan	 8.7% 9.9% single/9.5% family
Dental	13.5%
Basic Life/AD&D	-1.8%
Optional life, spouse life, child life	0%
Voluntary AD&D	0%
Disability (short-term and long-term)	0%

SEGIP Overview

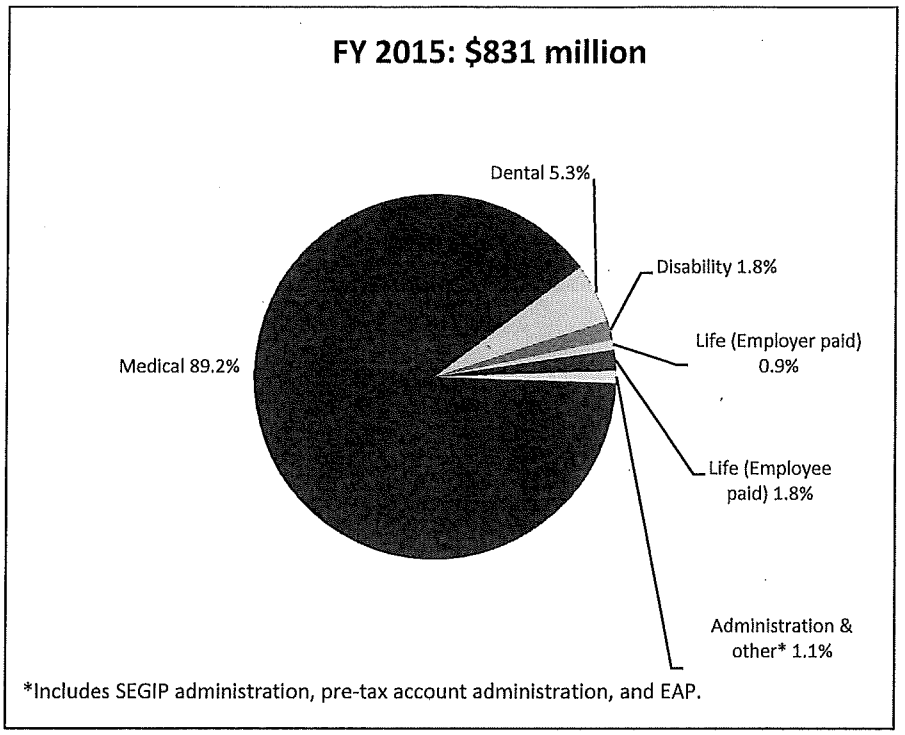
The State Employee Group Insurance Program (SEGIP) provides insurance benefits to over 127,000 State of Minnesota employees, retirees and dependents. SEGIP is the largest employer purchaser of health care in Minnesota, which gives it significant purchasing power and a unique role as a leader in health care purchasing. SEGIP covers state employees and dependents in all three branches of government, the Minnesota State Colleges and Universities system, and a number of quasi-state agencies such as the Minnesota Historical Society and the Minnesota State Fair.

SEGIP is housed in the Employee Insurance Division (EID) at Minnesota Management and Budget. The benefits offered through SEGIP include a self-insured medical plan, a self-insured dental plan, basic life insurance coverage, and optional coverages including additional life insurance, disability insurance and long-term care insurance[1], as well as pre-tax plans to cover medical expenses, dependent care expenses, and transit expenses. SEGIP also provides a variety of innovative wellness programs that seek to ensure and improve the ongoing health of its members.

Insurance benefits are collectively bargained, typically on a 2-year cycle that matches the state's biennial budget. The benefits are largely uniform across the different labor contracts and compensation plans, and they are bargained with a coalition of 11 labor unions. The labor contracts and plans must be approved by the Legislature.

In state fiscal year 2015, SEGIP's expenditures were approximately $831 million, as shown in the figure below. The vast majority of SEGIP's costs (nearly 90%) were for health insurance.

[1] As of February 1, 2016 long-term care insurance is closed to new enrollment.



Insurance Benefits

The table below summarizes the insurance benefits available through SEGIP, and the manner in which each is financed. For self-insured benefits, the state assumes financial risk and also has control over premium-setting. For fully-insured benefits, rates are determined by outside vendors.

	Fully-insured or self-insured	State contribution	Employee contribution
Health insurance[2]	Self-insured	95% single; 85% dependent	5% single; 15% dependent
Dental insurance	Self-insured	90% single; 50% dependent	10% single ($5.00 per month minimum); 50% dependent
Basic life insurance	Fully-insured	100%	0%
Managers' income protection program (life and disability combo)	Fully-insured	100%	0%, with option to purchase shorter elimination period

[2] The vast majority (over 99%) of SEGIP health insurance enrollees are in the Minnesota Advantage Health Plan, but a small number of employees in the managerial and commissioner's plan are enrolled in a high-deductible plan (the Advantage Consumer Directed Health Plan). The plan is not large enough to set premiums independently; instead, the premiums are calculated based on the Minnesota Advantage Health Plan rates as described later in this document.

	Fully-insured or self-insured	State contribution	Employee contribution
Optional life insurance (employee, spouse, children)	Fully-insured	0%	100%
Short-term disability	Fully-insured	0%	100%
Long-term disability	Fully-insured	0%	100%
Accidental death and dismemberment (employee, spouse)	Fully-insured	0%	100%
Long-term care (closed to new enrollment)	Fully-insured	0%	100%
Retiree health plans[3]	Fully-insured	0%	100%

Health Insurance

SEGIP's medical plan, known as the Minnesota Advantage Health Plan, is a self-insured plan. This means that the state is financially at risk for the cost of medical claims. SEGIP contracts with three health plan administrators—Blue Cross Blue Shield of Minnesota, HealthPartners, and PreferredOne — and one pharmacy benefit manager (Navitus) to administer health benefits, which includes activities like claims processing, case management, and negotiating network participation and payment rates with health care providers.

Elements of the health insurance benefit design that are collectively bargained include deductibles, copayments/coinsurance, out of pocket limits, and covered services (e.g., coverage for palliative care services was added as a result of the 2015 collective bargaining agreements). In addition, the percentage of premium that is contributed by employees for single and dependent coverage (currently 5% and 15%, respectively) is also bargained. The dollar amount of premiums is not bargained – this is administratively set at the level necessary to pay for projected claims and administrative costs, while maintaining an appropriate contingency reserve for unexpectedly high claims costs (the reserve level is targeted at two months' worth of claims, or 16.7% of expected annual claims).

SEGIP's self-funded medical plan must maintain a contingency reserve to cover unexpectedly high medical claims costs. There is a great deal of uncertainty involved in projecting medical costs, and this uncertainty is increased by the fact that we set premiums well in advance. For example, in the summer of 2015 we set premiums for 2016 based on the best information available at that time – which included claims experience for 2014, and some very early estimates from the first part of 2015. If actual cost growth varies from projections, it can be a long time until appropriate adjustments can be made to premiums. In the late 1980s, SEGIP's self-funded plan experienced a $50 million shortfall that required a

[3] The retiree health plans are not part of the Employee Insurance Trust Fund – retirees pay premiums directly to the health carriers and the state has no financial involvement.

special appropriation from the legislature. The contingency reserve target of 16.7%, or two months' worth of claims, is intended to avoid the need for any such infusions of funds in the future.

Premium setting process

SEGIP medical premiums are set at a level estimated to be sufficient to pay medical claims costs, administrative fees paid to our three health plan administrators and the pharmacy benefit manager, and amounts necessary to maintain adequate financial reserves. Because health care claims typically increase each year, the amount of the target reserve also increases over time. For example, in 2012 the target level of the reserve was $105.7 million; because of rising health care costs, the target reserve had increased to $132.5 million by 2016.

Each year at the end of March, SEGIP receives detailed projections of health care price and utilization trends for the next two calendar years from its plan administrators and its actuarial consultant. These estimates are used to project costs for the next two years. Estimated costs associated with changes to benefits that are required as a result of the collective bargaining process or legislation are also taken into account. Premiums for the upcoming calendar year are set in the summer – for example, premiums for 2017 are determined by August of 2016. In addition to the projections from plan administrators, and the impacts of benefit changes, SEGIP also considers data on claims experience for the first half of the current plan year in determining premiums for the next year. For example, the proposed premiums for 2017 include preliminary data on claims cost growth for the first six months of 2016.

From the perspective of state agencies and employees that pay insurance premiums, it is frustrating when premium growth is volatile from year to year, because it is more difficult to plan for these expenses. Therefore, beginning with the 2017 plan year SEGIP is taking a 2-year phased approach for premium adjustments needed to bring the contingency reserve into line with the target level, in order to smooth out volatility in premium growth. For example, at the end of 2016 the contingency reserve is anticipated to be $20.2 million below the target level of $132.5 million. Instead of raising premiums all at once in 2017 to make up for this shortfall, we have calculated the amount of the premium increase that would be needed in each of the next two years in order to ensure that reserves meet the target by the end of 2018.

ACDHP Premiums: For the high-deductible plan available to employees in the managerial and commissioner's plans (also known as ACDHP), premium increases are not the same as for the Advantage Health Plan. Premiums for this plan are calculated using the Advantage Health Plan premium as a starting point, but also account for other contributions that the state makes to employees who select this plan. The objective of the rate development for the ACDHP is to equalize the total cost between the Advantage Plan and the ACDHP; the total cost includes premiums and state contributions to an employee's Health Savings Account (HSA). The total cost calculation assumes that employees take advantage of the opportunity to earn additional state contributions to their HSA by participating in biometric testing and wellness programs. For single coverage, an employee gets an automatic HSA contribution of $500, with potential for an additional $300 for participating in the biometric testing, health risk assessment, and health coaching for those who qualify; for family coverage, the HSA

contribution is $1,000 with an additional $600 incentive. Thus, compared to the Advantage Plan the premium rates for the ACDHP are set at a level that is $800 lower on an annual basis for single coverage, and $1,600 lower for family coverage. This premium setting process results in an annual change in premiums that is different from the percentage change for the Advantage Plan.

Proposed Rates

The proposed premium increase for 2017 in the Minnesota Advantage Health Plan is 8.7%. For the ACDHP, the premium increase is 9.9% for employee-only coverage, and 9.5% for family coverage. Premiums for the Minnesota Advantage Health Plan and ACDHP are summarized below. Based on the results of systems testing, the final premium rates sometimes need to be adjusted by a few cents.

	Employee-only coverage (Monthly rate)		Family coverage (Monthly rate)	
	2016	2017	2016	2017
Minnesota Advantage Health Plan	$564.22	$613.32	$1,659.20	$1,803.56
ACDHP	$497.56	$546.66	$1,525.88	$1,670.24

Assumptions and Supporting Data

Attachment 1 provides detailed information on the Advantage Plan's financial experience for 2012 through 2015, with projections for 2016 to 2019. The financial projections rely on three main assumptions: 1) the number of members in the plan; 2) growth in allowed claims per person; and 3) changes in the enrollee's share of allowed claims.

The projections were made using the following key assumptions:

- Membership will be stable. The estimate of member months in 2016 is based on actual membership in the plan as of January 1, 2016; we project this level of membership forward to 2017 and beyond.
- Allowed claims will grow by 3.8% per member per month in 2016, followed by growth of 6.3% per year for 2017-2019. The 3.8% for 2016 is based on actual results for the first half of 2016 projected for the remainder of the year, and the 6.3% for 2017 and future years is based on detailed projections supplied by our health plan administrators in March 2016. We assumed that the 2017 growth estimate would continue into 2018 and 2019; this is also consistent with national health care cost growth projections, such as those from the CMS Office of the Actuary.
- Enrollee cost sharing will increase in 2016 due to changes that were agreed to in collective bargaining agreements and compensation plans; the impact of these changes was estimated by Deloitte Consulting at the time the agreements were reached in summer 2015. Enrollee cost sharing is estimated to increase from 7.1% to 8.3% in 2016 as a result of the benefit design changes implemented this year. However, because the plan design generally does not automatically increase enrollee cost sharing as total health care costs increase, enrollee cost sharing as a percentage of allowed claim is projected to gradually decline in 2017 and future

years (without additional changes to plan design that would need to be agreed to in the collective bargaining process). Under the status quo plan design, we anticipate that enrollee cost sharing as a percentage of allowed claims will have declined back to 7.1%.

Attachment 2 illustrates the Minnesota Advantage Health Plan's historical and projected balance sheet and cash flow statements.

Dental Insurance

Beginning in 2016, coverage for several types of dental services increased from 60% to 80% of allowed claims amounts.

During the collective bargaining process in 2016, SEGIP agreed to absorb the cost of this enhanced benefit in 2016, and to phase in the impact on premiums by absorbing 50% of it in 2017. In 2018, all of the additional cost associated with the expanded benefit will be fully reflected in dental premiums.

Because dental benefits are capped at $1,500 per year (excluding orthodontia, which has a separate lifetime benefit limit), there are no catastrophic claims in the dental plan and spending is more predictable. As a result, the target level of the financial contingency reserve is also lower, at 10% of estimated claims for the following year. Premiums are calculated as the amount needed to pay for projected claims and administrative fees and to maintain the contingency reserve at its target level.

Proposed Rates

The proposed dental rates for 2017 represent an increase of 13.5% over 2016 levels. As described above, this proposed 2017 premium includes half of the extra cost associated with improved benefit coverage that was implemented in 2016. Without this phase-in of the extra cost associated with the expanded coverage in 2017, the premium increase would have been 18.7%.

The monthly rates for employee-only and family dental coverage are illustrated in the table below. As with the rates for health insurance, based on the results of systems testing, the final premium rates sometimes need to be adjusted by a few cents.

	2016	2017
Employee only	$29.70	$33.70
Family	$87.84	$99.70

Assumptions and Supporting Data

Attachment 3 illustrates key financial trends and projections for the self-funded dental plan for 2012 through 2019. Key assumptions in forecasting financial experience for the dental plan include the following:

- Stable membership: Like the medical plan, we use actual membership as of January 1, 2016 to project member months for this year, and project the same level of membership forward to future years.
- Claims increases: due to the expanded benefits in 2016, we expect claims increases to be substantially higher than they would be in a normal year. For 2016, we have projected growth in plan-paid claims at 19.5% per member, declining to a more normal level of 3% for 2017 and future years.

Attachment 4 presents the historical and projected balance sheet and statement of cash flows for the dental plan.

Other Insurance Types

As noted earlier, SEGIP does not directly control premium rates for the insurance benefits we offer that are provided on a fully-insured basis. The 2017 premium rate increases for the fully-insured products are summarized below. Attachments 5 and 6 provide documentation of the 2017 rates that have been confirmed with the insurance carriers.

Insurance type	Category	2016 rate	2017 rate	Percent change
Basic life insurance and accidental death and disability	Managers (2x) Managers (1.5x) Non-Managers	$55.38 $38.00 $10.16	$54.36 $37.28 $9.98	-1.8% -1.9% -1.8%
Optional and spouse life (rates per $1,000 of coverage)	Age <30 30-34 35-39 40-44 45-49 50-54 55-59 60-64 65-69	$0.06 $0.08 $0.09 $0.11 $0.19 $0.35 $0.55 $0.90 $1.45	No change	0%
Child life ($10,000 coverage for all children in family)	N/A	$0.84	No change	0%
Voluntary AD&D (rates per $5,000)	N/A	$0.16	No change	0%
Disability insurance	30 day elimination 60 day elimination 90 day elimination 120 day elimination 150 day elimination STD LTD	$0.32 $0.29 $0.26 $0.24 $0.22 $1.24 $0.54	No change	0%

Special note on long-term care insurance: The rates for the long-term care insurance product that SEGIP makes available to state employees have not increased since the program was first implemented in January 2001. However, MMB is aware that the insurance carrier, CNA, has filed a rate increase request with the Minnesota Department of Commerce. As of this writing, MMB is not aware that any rate increase has been approved. If the Commerce Department does approve a rate increase, premium costs will increase for State of Minnesota participants in this plan. MMB will not have any discretion over the amount or timing of the increase, but anticipates continuing to collect premiums through payroll deduction and transmit them to the insurance carrier in the same way that it currently does.

Attachment 1
State Employees' Group Insurance Program (SEGIP)
Self funded Medical Plans - Plan Year Basis - 2012 to 2019
Interim 2015 Plan Year Results - 180 Day Run Out
Allowed Claim Increase , 2016 - 3.8%, 2017 and Future - 6.3%.

	Actual '12 Plan Yr	Actual '13 Plan Yr	Actual '14 Plan Yr	07/20/16 Interim '15 Plan Yr	07/20/16 Forecast '16 Plan Yr	07/20/16 Forecast '17 Plan Yr	07/20/16 Forecast '18 Plan Yr	07/20/16 Forecast '19 Plan Yr
Premium Increase Current Forecast	0.0%	12.5%	4.4%	0.0%	7.40%	8.70%	8.70%	4.30%
Income (Premiums) Health Insurance	601,247,640	683,351,333	719,615,385	718,783,094	772,144,721	839,321,312	912,342,266	951,572,983
Expenditures								
Allowed Claims	677,037,944	687,315,643	721,317,238	777,427,674	810,123,577	861,161,362	915,414,528	973,085,643
Less : Deductibles, Co-Pays and other Cost Sharing Provisions	(49,627,636)	(54,280,496)	(53,355,967)	(55,291,570)	(67,007,688)	(67,707,688)	(68,407,688)	(69,107,688)
Net - Allowed Claims Paid by SEGIP	627,410,308	633,035,147	667,961,271	722,136,104	743,115,889	793,453,674	847,006,840	903,977,955
Admin & Reinsurance (Paid to Carriers)	31,334,362	32,456,825	32,204,033	33,080,881	33,217,556	33,734,989	34,747,039	35,789,450
Total Expenditures	658,744,670	665,491,972	700,165,304	755,216,985	776,333,445	827,188,663	881,753,879	939,767,405
Contribution Margin	(57,497,030)	17,859,361	19,450,081	(36,433,891)	(4,188,724)	12,132,649	30,588,387	11,805,578
Other Expenses , Settlements, and Adjustments								
Transfer from Benefit Billing (Clearing Account)				5,763,000				
Federal Govt Fee - Transitional Reinsurance		0	(7,935,228)	(5,578,012)	(3,438,000)	0	0	0
Federal Govt Fee - PCORI	(122,506)	(248,000)	(262,646)	(275,228)	(289,000)	(302,000)	(315,000)	(327,000)
Other Expenses	(763,502)	(1,243,665)	(1,761,375)	(1,195,754)	(1,460,000)	(1,460,000)	(1,460,000)	(1,460,000)
Settlements - Prior Plan Years	(2,030,692)	(1,139,356)	(1,172,252)	(2,142,210)	(3,600,000)	(1,200,000)	(1,200,000)	(1,200,000)
Total Other Expenses and Settlements	(3,305,770)	4,493,183	(11,131,501)	(3,428,204)	(8,787,000)	(2,962,000)	(2,975,000)	(2,987,000)
Gain or Loss Before Interest Income	(60,802,800)	22,352,544	8,318,580	(39,862,095)	(12,975,724)	9,170,649	27,613,387	8,818,578
Interest Income	1,457,446	1,195,442	1,147,940	1,298,867	1,075,172	1,063,377	1,177,407	1,290,346
Gain or Loss After Interest Income	(59,345,354)	23,547,986	9,466,520	(38,563,228)	(11,900,552)	10,234,025	28,790,794	10,108,924
Contingency Reserves								
Contingency Reserves - End of Plan Year	129,714,378	153,262,371	162,728,891	124,165,663	112,265,111	122,499,137	151,289,931	161,398,855
Target Reserves - 16.7 %	105,716,870	111,549,532	120,596,729	124,100,353	132,506,764	141,450,142	150,964,319	161,085,253
Variance	23,997,508	41,712,839	42,132,162	65,310	(20,241,652)	(18,951,006)	325,612	313,603
Member Months	1,470,074	1,490,781	1,512,589	1,522,000	1,527,948	1,527,948	1,527,948	1,527,948
Ave # of Members Per Month	122,506	124,232	126,049	126,833	127,329	127,329	127,329	127,329
Premiums - PMPM Basis	409.0	458.4	475.8	472.3	505.3	549.3	597.1	622.8
Increase in Allowed Claims - PMPM	4.2%	0.1%	3.4%	7.1%	3.8%	6.3%	6.3%	6.3%
Cost Sharing Provisions -As % of Allowed Claims	7.3%	7.9%	7.4%	7.1%	8.3%	7.9%	7.5%	7.1%
Increase in Claims Paid by SEGIP - PMPM	4.4%	-0.5%	4.0%	7.4%	2.5%	6.8%	6.7%	6.7%

Note: The above Income Statement(s) have not been Independently Audited.

Attachment 2
STATE EMPLOYEES GROUP INSURANCE PROGRAM - FUND 550
Self Funded Medical
Allowed Claim Increase , 2016 - 3.8%, 2017 and Future - 6.3%. (Even Premium Increases in 2017 and 2018)

Balance Sheet - Calendar Year 12/31/11 to 12/31/19	12/31/11 Self Funded Medical	12/31/12 Self Funded Medical	12/31/13 Self Funded Medical	12/31/14 Self Funded Medical	7/20/16 Interim '15 Plan Yr Self Funded Medical	7/20/16 Forecast '16 Plan Yr Self Funded Medical	7/20/16 Forecast '17 Plan Yr Self Funded Medical	7/20/16 Forecast '18 Plan Yr Self Funded Medical	7/20/16 Forecast '19 Plan Yr Self Funded Medical
ASSETS									
Cash,Investments and Accrued Interest	236,527,861	173,615,516	199,534,997	219,716,722	179,902,749	168,872,634	182,596,532	215,064,122	229,975,560
Total Accounts Receivables	11,372,069	12,477,576	16,167,853	14,711,100	17,130,730	18,398,404	19,999,065	21,738,984	22,673,760
Total Assets	247,899,930	186,093,092	215,702,850	234,427,822	197,033,479	187,271,038	202,595,598	236,803,106	252,649,320
LIABILITIES									
Total -Accounts Payable	5,998,356	1,173,201	5,240,740	10,243,132	8,403,125	8,647,256	9,233,011	9,856,181	10,519,125
IBNR	52,163,392	54,619,577	56,607,623	60,981,799	63,994,691	65,853,890	70,314,754	75,060,561	80,109,261
Deferred Revenue	678,450	585,936	592,116	474,000	470,000	504,780	548,696	596,432	622,079
Total Liabilities	58,840,198	56,378,714	62,440,479	71,698,931	72,867,816	75,005,926	80,096,461	85,513,175	91,250,465
EQUITY/ NET ASSETS									
Contingency Reserves - Beginning	215,547,788	189,059,732	129,714,378	153,262,371	162,728,891	124,165,663	112,265,111	122,499,137	151,289,931
Income (Loss) - During fiscal Year (With Transfers)	(26,488,056)	(59,345,354)	23,547,986	9,466,520	(38,563,228)	(11,900,552)	10,234,025	28,790,794	10,108,924
Contingency Reserves - Ending	189,059,732	129,714,378	153,262,371	162,728,891	124,165,663	112,265,111	122,499,137	151,289,931	161,398,855
Total Liabilities and Reserves	247,899,930	186,093,092	215,702,850	234,427,822	197,033,479	187,271,038	202,595,598	236,803,106	252,649,320
Reserves Greater (Less than) Target (16.7 %)	84,282,211	23,997,508	41,712,839	42,132,162	65,310	(20,241,652)	(18,951,006)	325,612	313,603

Cash Flow Statement - Calendar Year 12/31/12 to 12/31/19	12/31/11 Self Funded Medical	12/31/12 Self Funded Medical	12/31/13 Self Funded Medical	12/31/14 Self Funded Medical	7/20/16 Interim '15 Plan Yr Self Funded Medical	7/20/16 Forecast '16 Plan Yr Self Funded Medical	7/20/16 Forecast '17 Plan Yr Self Funded Medical	7/20/16 Forecast '18 Plan Yr Self Funded Medical	7/20/16 Forecast '19 Plan Yr Self Funded Medical
Beginning Cash and Investments	267,130,606	236,527,861	173,615,516	199,534,997	219,716,722	179,902,749	168,872,634	182,596,532	215,064,122
Cash Flow From Operating Activities									
Operating Income (Loss)	(26,488,056)	(59,345,354)	23,547,986	9,466,520	(38,563,228)	(11,900,552)	10,234,025	28,790,794	10,108,924
Change in Assets and Liabilities									
Accounts Receivable	(2,895,123)	(1,105,507)	(3,690,277)	1,456,753	(2,419,630)	(1,267,674)	(1,600,661)	(1,739,919)	(934,776)
Accounts Payable	(8,730,009)	(4,825,155)	4,067,539	5,002,392	(1,840,007)	244,131	585,755	623,171	662,943
IBNR	7,482,132	2,456,185	1,988,046	4,374,176	3,012,892	1,859,199	4,460,864	4,745,807	5,048,701
Deferred Revenue	28,311	(92,514)	6,180	(118,116)	(4,000)	34,780	43,916	47,737	25,647
Increase or (Decrease) in Cash	(30,602,745)	(62,912,345)	25,919,474	20,181,725	(39,813,973)	(11,030,115)	13,723,899	32,467,589	14,911,439
Ending Cash and Investments	236,527,861	173,615,516	199,534,997	219,716,722	179,902,749	168,872,634	182,596,532	215,064,122	229,975,560

Attachment 3
State Employees' Group Insurance Program (SEGIP)
Self Funded Dental - Plan Year Basis
Plan Years 2011 to 2019

	Actual 12 Months 12/31/11	Actual 12 Months 12/31/12	Actual 12 Months 12/31/13	Actual 12 Months 12/31/14	Interim 12 Months 12/31/15	Forecast 12 Months 12/31/16	Forecast 12 Months 12/31/17	Forecast 12 Months 12/31/18	Forecast 12 Months 12/31/19
Income (Premiums)	38,337,676	38,719,409	39,494,583	44,750,445	45,513,042	45,246,256	51,354,501	56,387,242	58,078,859
Expenditures									
Claims Paid & Incurred	35,062,416	35,892,553	36,438,561	40,312,560	41,205,255	49,984,269	51,483,797	53,028,311	54,619,160
Admin & Reinsurance (Paid to Carriers)	2,746,353	2,767,133	2,859,215	2,963,406	3,018,407	3,041,789	3,102,625	3,164,677	3,227,971
Total Expenses	37,808,769	38,659,686	39,297,776	43,275,966	44,223,662	53,026,058	54,586,422	56,192,988	57,847,131
Gain or (Loss)	528,907	59,723	196,807	1,474,479	1,289,380	(7,779,802)	(3,231,921)	194,254	231,728
Gain (Loss) as % of Prem.	1.4%	0.2%	0.5%	3.3%	2.83%	-17.2%	-6.3%	0.3%	0.4%
Transfer From CLE - prior years Benefit Billing					319,000				
Interest Income	65,809	79,691	66,399	70,072	91,167	60,000	44,000	41,000	41,000
Gain or Loss After Interest Income	594,716	139,414	263,206	1,544,551	1,699,547	(7,719,802)	(3,187,921)	235,254	272,728
	594,716	139,414	263,206	1,544,551	1,699,547	(7,719,802)	(3,187,921)	235,254	272,728
Contingency Reserves - End of Plan Year	12,684,711	12,824,123	13,087,329	14,631,880	16,331,427	8,611,625	5,423,704	5,658,958	5,931,686
Target Reserves - 10 % of Next Year Claims	3,589,255	3,643,856	4,031,256	4,120,526	4,998,427	5,148,380	5,302,831	5,461,916	5,625,773
Variance	9,095,456	9,180,267	9,056,073	10,511,355	11,333,000	3,463,246	120,873	197,042	305,912
Members and Contracts									
Average Members Per Month	123,661	127,982	131,358	134,572	134,921	136,919	136,919	136,919	136,919
PMPM Amounts									
Premiums	25.84	25.21	25.06	27.71	28.11	27.54	31.26	34.32	35.35
Claims	23.63	23.37	23.12	24.96	25.45	30.42	31.33	32.27	33.24
Admin	1.85	1.80	1.81	1.84	1.86	1.85	1.89	1.93	1.96
Change in Premiums and Expenses									
Premiums	2.5%	0.00%	0.0%	10.6%	1.4%	-2.0%	13.5%	9.8%	3.0%
Claims	1.5%	-1.1%	-1.1%	8.0%	2.0%	19.5%	3.0%	3.0%	3.0%
Admin	0.3%	-2.6%	0.7%	1.2%	1.6%	-0.7%	2.0%	2.0%	2.0%

Attachment 4
STATE EMPLOYEES GROUP INSURANCE PROGRAM - FUND 550
Self Funded Dental - Delta and Hlth Partners

Balance Sheet Plan Years 2011 to 2019	12/31/11	12/31/12	12/31/13	12/31/14	Interim 12/31/15	Forecast 12 Months 12/31/16	Forecast 12 Months 12/31/17	Forecast 12 Months 12/31/18	Forecast 12 Months 12/31/19
ASSETS									
Cash,Investments and Accrued Interest									
Per Appropriation Fund Balance	13,524,754	13,700,459	14,001,284	15,512,423	17,274,252				
One month Accrued Interest Income	5,489	6,034	5,220	6,400	8,734				
Cash,Investments and Accrued Interest	13,530,243	13,706,493	14,006,504	15,518,823	17,282,986	9,853,432	6,563,964	6,726,556	7,013,100
Accounts Receivables - From Carriers - Direct Pays	708,262	723,200	766,605	886,000	996,000	979,338	1,111,549	1,220,481	1,257,095
Accounts Receivables - Ben Billing	221,677	265,284	214,367	205,000	173,000	169,879	192,813	211,708	218,060
Misc - to Balance	11	0	0	0	0	0	0	0	0
Total Accounts Receivables	929,950	988,484	980,972	1,091,000	1,169,000	1,149,217	1,304,362	1,432,189	1,475,155
Total Assets	14,460,193	14,694,977	14,987,476	16,609,823	18,451,986	11,002,649	7,868,325	8,158,745	8,488,255
LIABILITIES									
Total -Accounts Payable	905,474	810,854	975,147	912,095	1,070,559	1,136,274	1,152,229	1,168,623	1,185,470
IBNR	870,000	1,060,000	925,000	1,065,849	1,050,000	1,254,750	1,292,393	1,331,164	1,371,099
Deferred Revenue	-	-	-	-	-	-	-	-	-
Total Liabilities	1,775,474	1,870,854	1,900,147	1,977,944	2,120,559	2,391,024	2,444,621	2,499,787	2,556,569
EQUITY/ NET ASSETS									
Contingency Reserves - Beginning	12,090,003	12,684,711	12,824,123	13,087,329	14,631,880	16,331,427	8,611,625	5,423,704	5,658,958
Income (Loss) - During Period	594,716	139,414	263,206	1,544,551	1,699,547	(7,719,802)	(3,187,921)	235,254	272,728
Contingency Reserves - Ending	12,684,711	12,824,123	13,087,329	14,631,880	16,331,427	8,611,625	5,423,704	5,658,958	5,931,686
Total Liabilities and Reserves	14,460,193	14,694,977	14,987,476	16,609,823	18,451,986	11,002,649	7,868,325	8,158,745	8,488,255
	0	0	0	0	0	0	0	0	0
Reserves Greater (Less than) Target (10.0 %)	9,095,456	9,180,267	9,056,073	10,511,355	11,333,000	3,463,246	120,873	197,042	305,912

Cash Flow Statement - Calendar Year Plan Years 2011 to 2019	12/31/11	12/31/12	12/31/13	12/31/14	Interim 12 Months 12/31/15	Forecast 12 Months 12/31/16	Forecast 12 Months 12/31/17	Forecast 12 Months 12/31/18	Forecast 12 Months 12/31/19
Beginning Cash and Investments	13,909,521	13,530,243	13,706,493	14,006,504	15,518,823	17,282,986	9,853,432	6,563,964	6,726,556
Cash Flow From Operating Activities									
Operating Income (Loss)	594,716	139,414	263,206	1,544,551	1,699,547	(7,719,802)	(3,187,921)	235,254	272,728
Change in Assets and Liabilities									
Accounts Receivable	(535,031)	(58,534)	7,512	(110,028)	(78,000)	19,783	(155,144)	(127,827)	(42,966)
Accounts Payable	(385,668)	(94,620)	164,293	(63,052)	158,464	65,715	15,955	16,394	16,847
IBNR	(53,295)	190,000	(135,000)	140,849	(15,849)	204,750	37,643	38,772	39,935
Deferred Revenue	-	-	-	-	-	-	-	-	-
Increase or (Decrease) in Cash	(379,278)	176,260	300,011	1,512,320	1,764,162	(7,429,554)	(3,289,468)	162,592	286,544
Ending Cash and Investments	13,530,243	13,706,503	14,006,504	15,518,824	17,282,985	9,853,432	6,563,964	6,726,556	7,013,100

MINNESOTA Management & Budget

August 1, 2016

Mr. Michael L. Stewart, National Accounts Sales Director
The Hartford - Minneapolis Group Sales
5600 W. American Blvd.
Norman Pointe II
Bloomington, MN 55437

Dear Michael:

This letter is to confirm acceptance of the Short-Term and Long-Term Disability benefit programs and rates for the plan year 2017 offered by The Hartford for the State of Minnesota Employee Group Insurance Program.

Please sign a copy of this letter for verification by 3:00 p.m. Tuesday, August 2, 2016.

2017 Monthly Premium Rates: The following represents the final 2017 monthly premium rates:

	Plan	2017 Proposed Rates
Proposed 2017 Monthly Premium Rates		
• Unit 001	30 day E.P.	$0.32
	60 day E.P.	$0.29
	90 day E.P.	$0.26
	120 day E.P.	$0.24
	150 day E.P.	$0.22
• Unit 002, 003, & 004	STD	$1.24
	LTD	$0.54

Plan Design Changes
No plan design changes were accepted for the 2017 plan year.

Sincerely,

Authorized Signature_____

Date_____

Shari Horsman
Purchasing Manager, State Employee Group Insurance Program
Phone (651) 259-3712 FAX (651) 296-5445

cc: Kim Kallevig

MINNESOTA Management & Budget

August 1, 2016

Mr. Paul E. Rudeen, FSA, MAAA
Vice President and Actuary
Minnesota Life Insurance Company
400 Robert Street North
Saint Paul, MN 55101-2098

Dear Paul:

This letter is to confirm acceptance of the life insurance and AD&D benefit programs and rates for the plan year 2017 offered by Minnesota Life Insurance Company for the State of Minnesota Employee Group Insurance Program.

Please sign a copy of this letter for verification by 3:00 p.m. Tuesday, August 2, 2016.

2017 Monthly Premium Rates: The following represents the final 2017 monthly premium rates:

Plan		2017 Proposed Rates per $1,000
Proposed 2017 Monthly Premium Rates		
• Employer Paid Life	Managers	$0.240
	Non-Managers	$0.167
• Employer Paid AD&D	AD&D	$0.015
• Employee Paid (Life & AD&D)	Under age 30	$0.06
	Age 30-34	$0.08
	Age 35-39	$0.09
	Age 40-44	$0.11
	Age 45-49	$0.19
	Age 50-54	$0.35
	Age 55-59	$0.55
	Age 60-64	$0.90
	Age 65-69	$1.45
	Age 70-74	$2.35
	Age 75-79	$3.80
	Age 80-84	$6.15
	Age 85-89	$12.30
• Dependent Child Life	Dep. Child Life	$0.084
• Voluntary AD&D (Employee Paid)	AD&D	$0.030

Minnesota Life Insurance Company
2017 Rate Confirmation

August 1, 2016

The 2017 monthly attachment points per employee are as follows:

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	$58.78	$2.78	$61.56
Managers 1.5 times salary	$40.53	$1.71	$42.24
Non-Managers	$11.14	$0.20	$11.34

The 2017 monthly premium remittances per employee are as follows (before rate reduction):

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	$52.90	$2.78	$55.68
Managers 1.5 times salary	$36.48	$1.71	$38.19
Non-Managers	$10.03	$0.20	$10.23

The 2017 monthly premium remittances per employee are as follows (after rate reduction for lower attachment point):

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	$51.58	$2.78	$54.36
Managers 1.5 times salary	$35.57	$1.71	$37.28
Non-Managers	$ 9.78	$0.20	$9.98

Plan Design Changes:
There were no plan design changes for 2017.

Sincerely,

Authorized Signature_____

Date_____

Shari Horsman
Purchasing Manager, State Employee Group Insurance Program
Phone (651) 259-3712 FAX (651) 296-5445

MANAGEMENT AND BUDGET

Office Memorandum

Date: August 9, 2017

To: Galen Benshoof, Acting Director, SEGIP

From: Margaret Kelly, Assistant Commissioner

Subject: Approval of 2018 SEGIP Premium Rates and Administrative Fee

Pursuant to your request and Minnesota Statutes 16A.126, the MMB Budget Division has reviewed and approves the proposed plan year 2018 premium rates and the SEGIP administrative fee. The new rates will take effect January 1, 2018.

For the 2019 rate setting process, please continue to work with your Executive Budget Officer to provide briefings on interim financial results from the prior plan year, projected trends, and key decision points. In the 2019 submission please also provide estimated impacts of premium rate changes by agency.

Thank you for your and your staff's cooperation during the review process.

Sincerely,

Margaret Kelly

cc: Alisha Cowell, Minnesota Management and Budget
Laura Logsdon, Minnesota Management and Budget

MANAGEMENT AND BUDGET
STATE EMPLOYEE GROUP INSURANCE PROGRAM

Employee Insurance Fund

Plan Year 2018 (January 1, 2018 – December 31, 2018)
Proposed Premium Rates

July 21, 2017

Contact:
Galen Benshoof, Acting Director
Employee Insurance Division
651 259-3703
galen.benshoof@state.mn.us

Executive Summary

The State Employee Group Insurance Program (SEGIP) provides health insurance and other benefits to over 128,000 State of Minnesota employees, retirees, and dependents.

State agencies contribute to the cost of health insurance, dental insurance, basic life insurance, and the manager's income protection program (IPP). Employees can purchase several types of optional coverages at their own expense, including additional life insurance coverage, life insurance for spouse and/or children, short-term disability, long-term disability, and long-term care insurance (closed to new enrollment).

SEGIP's health insurance and dental insurance plans are self-insured, which means that SEGIP bears the full financial risk of claims in these plans and also has control over the level of premiums. The other insurance coverages available are fully-insured products, which means that the insurance company sets premiums and is responsible for financial risk.

The table below summarizes proposed premium changes as of January 1, 2018 for insurance benefits that are part of the Employee Insurance Trust Fund.

Insurance type	Percent change in overall premium	Percent change in agency-paid premium
Health: - Minnesota Advantage Health Plan - Advantage Consumer Directed Health Plan	2.85% 3.2% single/3.1% family	2.85%
Dental	18.1%	2.0%*
Basic Life/AD&D	-3.4%	-3.4%
Optional life, spouse life, child life	0%	N/A^
Voluntary AD&D	0%	N/A^
Disability (short-term)	12.1%	N/A^
Disability (long-term)	0%	N/A^

* The cost of benefit increases bargained in July 2017 were offset by an increase in the employee share of the single premium. Therefore the only dental premium increase borne by agencies stems from increased trend (2%).

^ Agencies contribute nothing toward all of the optional coverages. Therefore only employees bear the premium increases for those four.

SEGIP Overview

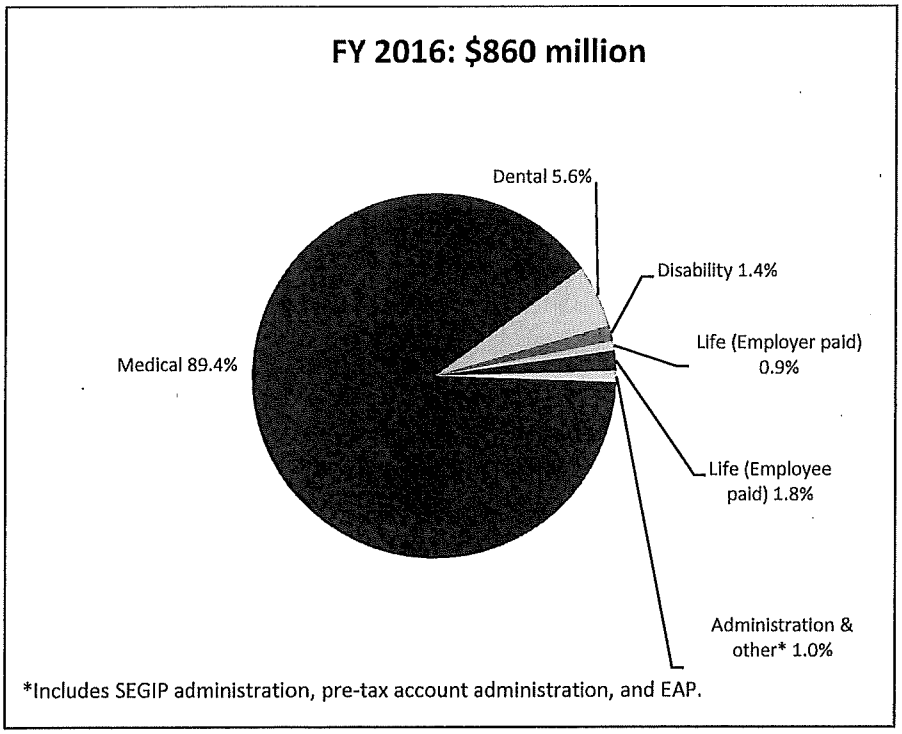
The State Employee Group Insurance Program (SEGIP) provides insurance benefits to over 128,000 State of Minnesota employees, retirees and dependents. SEGIP is the largest employer purchaser of health

care in Minnesota, which gives it significant purchasing power and a unique role as a leader in health care purchasing. SEGIP covers state employees and dependents in all three branches of government, the Minnesota State Colleges and Universities system, and a number of quasi-state agencies such as the Minnesota Historical Society and the Minnesota State Fair.

SEGIP is housed in the Employee Insurance Division (EID) at Minnesota Management and Budget. The benefits offered through SEGIP include a self-insured medical plan, a self-insured dental plan, basic life insurance coverage, and optional coverages including additional life insurance, disability insurance and long-term care insurance[1], as well as pre-tax plans to cover medical expenses, dependent care expenses, and transit expenses. SEGIP also provides a variety of innovative wellness programs that seek to ensure and improve the ongoing health of its members.

Insurance benefits are collectively bargained, typically on a 2-year cycle that matches the state's biennial budget. The benefits are largely uniform across the different labor contracts and compensation plans, and they are bargained with a coalition of 11 labor unions. The labor contracts and plans must be approved by the Legislature.

In state fiscal year 2016, SEGIP's expenditures were approximately $860 million, as shown in the figure below. The vast majority of SEGIP's costs (nearly 90%) were for health insurance.



[1] As of February 1, 2016 long-term care insurance is closed to new enrollment.

Insurance Benefits

The table below summarizes the insurance benefits available through SEGIP, and the manner in which each is financed. For self-insured benefits, the state assumes financial risk and also has control over premium-setting. For fully-insured benefits, rates are determined by outside vendors.

	Fully-insured or self-insured	State contribution	Employee contribution
Health insurance[2]	Self-insured	95% single; 85% dependent	5% single; 15% dependent
Dental insurance	Self-insured	90% single; 50% dependent	10% single ($13.50 per month minimum); 50% dependent
Basic life insurance	Fully-insured	100%	0%
Managers' income protection program (life and disability combo)	Fully-insured	100%	0%, with option to purchase shorter elimination period
Optional life insurance (employee, spouse, children)	Fully-insured	0%	100%
Short-term disability	Fully-insured	0%	100%
Long-term disability	Fully-insured	0%	100%
Accidental death and dismemberment (employee, spouse)	Fully-insured	0%	100%
Long-term care (closed to new enrollment)	Fully-insured	0%	100%
Retiree health plans[3]	Fully-insured	0%	100%

Health Insurance

SEGIP's medical plan, known as the Minnesota Advantage Health Plan, is a self-insured plan. This means that the state is financially at risk for the cost of medical claims. SEGIP contracts with three health plan administrators—Blue Cross Blue Shield of Minnesota, HealthPartners, and PreferredOne—and one pharmacy benefit manager (currently Navitus, soon to be CVS Caremark in 2018) to administer health benefits, which includes activities like claims processing, case management, and negotiating network participation and payment rates with health care providers.

[2] The vast majority (over 99%) of SEGIP health insurance enrollees are in the Minnesota Advantage Health Plan, but a small number of employees in the managerial and commissioner's plan are enrolled in a high-deductible plan (the Advantage Consumer Directed Health Plan). The plan is not large enough to set premiums independently; instead, the premiums are calculated based on the Minnesota Advantage Health Plan rates as described later in this document.

[3] The retiree health plans are not part of the Employee Insurance Trust Fund – retirees pay premiums directly to the health carriers and the state has no financial involvement.

Elements of the health insurance benefit design that are collectively bargained include deductibles, copayments/coinsurance, out of pocket limits, and covered services (e.g., coverage for palliative care services was added as a result of the 2015 collective bargaining agreements). In addition, the percentage of premium that is contributed by employees for single and dependent coverage (currently 5% and 15%, respectively) is also bargained. The dollar amount of premiums is not bargained – this is administratively set at the level necessary to pay for projected claims and administrative costs, while maintaining an appropriate contingency reserve for unexpectedly high claims costs (the reserve level is targeted at two months' worth of claims, or 16.7% of expected annual claims).

SEGIP's self-funded medical plan must maintain a contingency reserve to cover unexpectedly high medical claims costs. There is a great deal of uncertainty involved in projecting medical costs, and this uncertainty is increased by the fact that we set premiums well in advance. For example, in the summer of 2016 we set premiums for 2017 based on the best information available at that time – which included claims experience for 2015, and some very early estimates from the first part of 2016. If actual cost growth varies from projections, it can be a long time until appropriate adjustments can be made to premiums. In the late 1980s, SEGIP's self-funded plan experienced a $50 million shortfall that required a special appropriation from the legislature. The contingency reserve target of 16.7%, or two months' worth of claims, is intended to avoid the need for any such infusions of funds in the future.

Premium setting process

SEGIP medical premiums are set at a level estimated to be sufficient to pay medical claims costs, administrative fees paid to our three health plan administrators and the pharmacy benefit manager, and amounts necessary to maintain adequate financial reserves. Because health care claims typically increase each year, the amount of the target reserve also increases over time. For example, in 2012 the target level of the reserve was $105.7 million; because of rising health care costs, the target reserve had increased to $132.5 million by 2016.

Each year at the end of March, SEGIP receives detailed projections of health care price and utilization trends for the next two calendar years from its plan administrators and its actuarial consultant. These estimates are used to project costs for the next two years. Estimated costs associated with changes to benefits that are required as a result of the collective bargaining process or legislation are also taken into account. Premiums for the upcoming calendar year are set in the summer – for example, premiums for 2018 are determined by August of 2017. In addition to the projections from plan administrators, and the impacts of benefit changes, SEGIP also considers data on claims experience for the first half of the current plan year in determining premiums for the next year. For example, the proposed premiums for 2018 include preliminary data on claims cost growth for the first six months of 2017.

From the perspective of state agencies and employees that pay insurance premiums, it is frustrating when premium growth is volatile from year to year, because it is more difficult to plan for these expenses. Therefore, beginning with the 2017 plan year, SEGIP takes a 2-year phased approach for premium adjustments needed to bring the contingency reserve into line with the target level, in order to smooth out volatility in premium growth. For example, our projected trend increase for 2019 is currently

higher than it is for 2018, but we have calculated the amount of the same premium increase that would be needed in each of the next two years in order to ensure that our reserves meet the appropriate level by the end of 2019 (thus, 2.85% in 2018 and 2.85% in 2019).

ACDHP Premiums: For the high-deductible plan available to employees in the managerial and commissioner's plans (also known as ACDHP), premium increases are not the same as for the Advantage Health Plan. Premiums for this plan are calculated using the Advantage Health Plan premium as a starting point, but also account for other contributions that the state makes to employees who select this plan. The objective of the rate development for the ACDHP is to equalize the total cost between the Advantage Plan and the ACDHP; the total cost includes premiums and state contributions to an employee's Health Savings Account (HSA). The total cost calculation assumes that employees take advantage of the opportunity to earn additional state contributions to their HSA by participating in biometric testing and wellness programs. For single coverage, an employee gets an automatic HSA contribution of $500, with potential for an additional $300 for participating in the biometric testing, health risk assessment, and health coaching for those who qualify; for family coverage, the HSA contribution is $1,000 with an additional $600 incentive. Thus, compared to the Advantage Plan the premium rates for the ACDHP are set at a level that is $800 lower on an annual basis for single coverage, and $1,600 lower for family coverage. This premium setting process results in an annual change in premiums that is different from the percentage change for the Advantage Plan.

Proposed Rates

The proposed premium increase for 2018 in the Minnesota Advantage Health Plan is 2.85%. For the ACDHP, the premium increase is 3.2% for employee-only coverage, and 3.1% for family coverage. Premiums for the Minnesota Advantage Health Plan and ACDHP are summarized below. Based on the results of systems testing, the final premium rates sometimes need to be adjusted by a few cents.

	Employee-only coverage (Monthly rate)		Family coverage (Monthly rate)	
	2017	2018	2017	2018
Minnesota Advantage Health Plan	$613.32	$630.80	$1,803.56	$1,854.96
ACDHP	$546.66	$564.14	$1,670.24	$1,721.64

Attachment 1 shows the rates for each of our insurance products over the past five years.

Below is a 5-year private sector annual premium comparison for medical, the only coverage type for which such data is publicly available. We offer two caveats on this data: 1) SEGIP has much more comprehensive benefits than the average employer plan, meaning it is not possible to do an apples-to-apples comparison of the cost of the same benefits across employers. However, the data do show that even with a much richer benefit set than average, SEGIP's premiums are not much higher than the average employer's. 2) The most recent data available in the Kaiser Family Foundation employer survey is 2016, but for clarity we included 2017 and proposed 2018 SEGIP rates as well.

Type of medical coverage	2013	2014	2015	2016	2017	2018 (proposed)
SEGIP - single	$503.20	$525.34	$525.34	$564.22	$613.32	$630.80
SEGIP - family	$1,479.76	$1,544.88	$1,544.88	$1,659.20	$1,803.56	$1,854.96
Employer average - single	$490.33	$502.08	$520.92	$536.25	N/A	N/A
Employer average - family	$1,362.58	$1,402.83	$1,462.08	$1,511.83	N/A	N/A

Source: http://www.kff.org/report-section/ehbs-2016-section-one-cost-of-health-insurance/

Assumptions and Supporting Data

Attachment 2 provides detailed information on the Advantage Plan's financial experience for 2013 through 2016, with projections for 2017 to 2020. The financial projections rely on three main assumptions: 1) the number of members in the plan; 2) growth in allowed claims per person; and 3) changes in the enrollee's share of allowed claims.

The projections were made using the following key assumptions:

- Membership will be stable. The estimate of member months in 2017 is based on actual membership in the plan as of January 1, 2017; we project this level of membership forward to 2018 and beyond.
- Allowed claims will grow by 2.5% per member per month in 2017, followed by growth of 5.1% in 2018 and then 7.5% per year from 2019-2021. The 2.5% is based on actual results for the first half of 2017 projected for the remainder of the year, and the 5.1% for 2018 and 7.5% for future years is based on detailed projections supplied by our health plan administrators in March 2017 (and is consistent with national health care cost growth projections).
- Enrollee cost sharing will decrease slightly in 2018 due to the fact that benefit design was largely untouched during collective bargaining yet health care costs increase each year. In other words, because the plan design generally does not automatically increase enrollee cost sharing as total health care costs increase, enrollee cost sharing as a percentage of allowed claim is projected to gradually decline in 2018 and future years (without additional changes to plan design that would need to be agreed to in the collective bargaining process). We project enrollee cost-sharing to decrease from 7.9% in 2017 to about 7.4% in 2018.

Attachment 3 illustrates the Minnesota Advantage Health Plan's historical and projected balance sheet and cash flow statements.

Dental Insurance

Beginning back in 2016, coverage for several types of dental services increased from 60% to 80% of allowed claims amounts. Other coverage increases to 80% were recently bargained in July 2017 to be

effective in 2018. Employees will bear the entirety of the cost of the newer benefit changes through an increase in the employee share of the single dental premium (from $5/month to $13.50/month).

During the collective bargaining process in 2015, SEGIP agreed to absorb the cost of the enhanced benefits in 2016, and to phase in the impact on premiums by absorbing 50% of it in 2017. In 2018, all of the additional cost associated with the benefits expanded in 2015 will be fully reflected in dental premiums.

Because annual dental benefits are capped at $1,500 ($2,000 beginning in 2018) excluding orthodontia, which has a separate lifetime benefit limit, there are no catastrophic claims in the dental plan and spending is more predictable. As a result, the target level of the financial contingency reserve is also lower, at 10% of estimated claims for the following year. Premiums are calculated as the amount needed to pay for projected claims and administrative fees and to maintain the contingency reserve at its target level.

Proposed Rates

The proposed employer dental rates for 2018 represent an increase of 18.1% over 2017 levels. It should be noted that while premiums are increasing by more than 18%, the additional cost of new benefits (approximately 16%) will be paid by the increase in the employee contribution for single coverage. The employee contribution will increase from a minimum of $5 per month to a minimum of $13.50 per month. Therefore, agencies will only pay a 2% increase in dental premium in 2018 versus 2017.

The monthly rates for employee-only and family dental coverage are illustrated in the table below. As with the rates for health insurance, based on the results of systems testing, the final premium rates sometimes need to be adjusted by a few cents (these amounts are shared between the employer and the employee).

	2017	2018
Employee only	$33.70	$39.80
Family	$99.70	$117.76

Assumptions and Supporting Data

Attachment 4 illustrates key financial trends and projections for the self-funded dental plan for 2013 through 2020. Key assumptions in forecasting financial experience for the dental plan include the following:

- Stable membership: Like the medical plan, we use actual membership as of January 1, 2017 to project member months for this year, and project the same level of membership forward to future years.
- Claims increases: For 2017, we have projected growth in claims at 3.6% per member, increasing by 19% in 2018 due to the bargained benefit increase, and then declining to a more normal level of 2.6% for 2019 and future years.

- Due to an increase in dental benefits beginning in 2018, overall premiums are going up much more than normal, but agency-paid dental benefit increases will be much lower, at 2%, a more typical rate increase. This is due to the cost of the benefit being paid for by an increase in the employee share of the single dental premium.

Attachment 5 presents the historical and projected balance sheet and statement of cash flows for the dental plan.

Other Insurance Types

As noted earlier, SEGIP does not directly control premium rates for the insurance benefits we offer that are provided on a fully-insured basis. The 2018 premium rate increases for the fully-insured products are summarized below. Attachments 6 and 7 provide documentation of the 2018 rates that have been confirmed with the insurance carriers.

Insurance type	Category	2017 rate	2018 rate	Percent change
Basic life insurance and accidental death and disability	Managers (2x)	$54.36	$52.48	-3.5%
	Managers (1.5x)	$37.28	$36.02	-3.4%
	Non-Managers	$9.98	$9.64	-3.4%
Optional and spouse life (rates per $1,000 of coverage)	Age <30	$0.06	No change	0%
	30-34	$0.08		
	35-39	$0.09		
	40-44	$0.11		
	45-49	$0.19		
	50-54	$0.35		
	55-59	$0.55		
	60-64	$0.90		
	65-69	$1.45		
	70-74	$2.35		
	75-79	$3.80		
	80-84	$6.15		
	85-89	$12.30		
	90	$17.10		
	91	$18.81		
	92	$20.69		
	93	$22.76		
	94	$25.04		
	95	$27.54		
	96	$30.30		
	97	$33.33		
	98	$36.66		
	99	$40.33		
	100	$44.36		

Insurance type	Category	2017 rate	2018 rate	Percent change
Child life ($10,000 coverage for all children in family)	N/A	$0.84	No change	0%
Voluntary AD&D (rates per $5,000)	N/A	$0.16	No change	0%
Disability insurance	30 day elimination	$0.32	$0.32	0%
	60 day elimination	$0.29	$0.29	0%
	90 day elimination	$0.26	$0.26	0%
	120 day elimination	$0.24	$0.24	0%
	150 day elimination	$0.22	$0.22	0%
	STD	$1.24	$1.39	12.1%
	LTD	$0.54	$0.54	0%

Special note on long-term care insurance: The rates for the long-term care insurance product that SEGIP makes available to state employees increased last year for the first time since the program was implemented in January 2001. Last year, the Minnesota Department of Commerce approved a rate increase request by CNA, the insurance carrier, effective May 2017. Premiums for current enrollees will go up by a total of 45.475%, with the increase phased in over three years. In the first year, premiums increased by 15%, will go up by an additional 15% in the second year, and then another 10% in the third year. MMB had no discretion over the amount or timing of the increase, but still collects premiums through payroll deduction and transmits them to the insurance carrier in the same way that it did before.

Attachment 1

Insurance type	Category	2014 rate	2015 rate	2016 rate	2017 rate	2018 rate (proposed)	Percent change
Medical	Employee	$525.34	$525.34	$564.22	$613.32	$630.80	2.85%
	Family	$1,544.88	$1,544.88	$1,659.20	$1,803.56	$1,854.96	2.85%
Medical - ADCHP	Employee	$458.68	$458.68	$497.56	$546.66	$564.14	3.20%
	Family	$1,411.56	$1,411.56	$1,525.88	$1,670.24	$1,721.64	3.08%
Dental - Delta	Employee	$29.66	$30.18	$29.70	$33.70	$39.80	18.10%
	Family	$87.70	$89.24	$87.84	$99.70	$117.76	18.11%
Dental - HealthPartners	Employee	$30.20	$30.38	$29.70	$33.70	$39.80	18.10%
	Family	$89.38	$89.92	$87.84	$99.70	$117.76	18.11%
Basic life insurance and accidental death and disability	Managers (2x)	$50.14	$53.08	$55.38	$54.36	$52.48	-3.50%
	Managers (1.5x)	$34.42	$36.44	$38.00	$37.28	$36.02	-3.40%
	Non-Managers	$9.20	$9.74	$10.16	$9.98	$9.64	-3.40%
Optional and spouse life (rates per $1,000 of coverage)	Age <30	$0.06	No change	No change	No change	No change	0%
	30-34	$0.08					
	35-39	$0.09					
	40-44	$0.11					
	45-49	$0.19					
	50-54	$0.35					
	55-59	$0.55					
	60-64	$0.90					
	65-69	$1.45					
	70-74	$2.35					
	75-79	$3.80					
	80-84	$6.15					
	85-89	$12.30					
	90	$17.10					
	91	$18.81					
	92	$20.69					
	93	$22.76					
	94	$25.04					
	95	$27.54					
	96	$30.30					
	97	$33.33					
	98	$36.66					
	99	$40.33					
	100	$44.36					
Child life ($10,000 coverage for all children in family)	N/A	$0.84	No change	No change	No change	No change	0%
Voluntary AD&D (rates per $5,000)	N/A	$0.16	No change	No change	No change	No change	0%
Disability insurance	30 day elimination	$0.32	$0.32	$0.32	$0.32	$0.32	0%
	60 day elimination	$0.29	$0.29	$0.29	$0.29	$0.29	0%
	90 day elimination	$0.26	$0.26	$0.26	$0.26	$0.26	0%
	120 day elimination	$0.24	$0.24	$0.24	$0.24	$0.24	0%
	150 day elimination	$0.22	$0.22	$0.22	$0.22	$0.22	0%
	STD	$1.56	$1.18	$1.24	$1.24	$1.39	12.10%
	LTD	$0.68	$0.68	$0.54	$0.54	$0.54	0%

Attachment 2
State Employees' Group Insurance Program (SEGIP)
Self funded Medical Plans - Plan Year Basis - 2013 to 2020
Interim 2016 Plan Year Results - 120 Day
Allowed Claim Increase , 2017 - 2.5 %, 2018 7.5%, reduced by 19.8 Million for Rx Savings, 2019 and future - 7.5 %
Contingency Reserves Target of 16.7% met at end of 2019

	Actual '13 Plan Yr	Actual '14 Plan Yr	Actual '15 Plan Yr	06/19/17 Interim '16 Plan Yr	06/19/17 Forecast '17 Plan Yr	06/19/17 Forecast '18 Plan Yr	06/19/17 Forecast '19 Plan Yr	06/19/17 Forecast '20 Plan Yr
Premium Increase Current Forecast	12.5%	4.4%	0.0%	7.40%	8.70%	2.85%	2.85%	11.50%
Income (Premiums) Health Insurance	683,351,333	719,615,385	718,783,095	773,418,000	847,651,766	871,809,841	896,656,422	999,771,910
Expenditures								
Allowed Claims	687,315,643	721,317,238	777,296,040	808,599,728	837,925,275	880,969,671	947,042,396	1,018,070,576
Less : Deductibles, Co-Pays and other Cost Sharing Provisions	(54,280,496)	(53,355,967)	(55,258,656)	(66,813,178)	(65,926,822)	(66,626,822)	(67,326,822)	(68,026,822)
Net - Allowed Claims Paid by SEGIP	633,035,147	667,961,271	722,037,384	741,786,550	771,998,453	814,342,849	879,715,574	950,043,754
Admin & Reinsurance (Paid to Carriers)	32,456,825	32,204,033	33,080,881	33,130,311	33,773,512	34,786,717	35,830,319	36,905,228
Total Expenditures	665,491,972	700,165,304	755,118,265	774,916,861	805,771,965	849,129,566	915,545,893	986,948,983
Contribution Margin	17,859,361	19,450,081	(36,335,170)	(1,498,861)	41,879,801	22,680,275	(18,889,471)	12,822,928
Other Expenses , Settlements, and Adjustments								
Transfer from Benefit Billing (Clearing Account)			5,763,000					
Federal Govt Fee - Transitional Reinsurance	0	(7,935,228)	(5,578,012)	(3,436,776)	0	0	0	0
Federal Govt Fee - PCORI	(248,000)	(262,646)	(275,228)	(288,344)	(305,000)	(318,000)	(330,000)	(343,000)
Other Expenses	(1,243,665)	(1,761,375)	(1,211,494)	(933,142)	(1,460,000)	(1,460,000)	(1,460,000)	(1,460,000)
Settlements - Prior Plan Years	(1,139,356)	(1,172,252)	(2,142,210)	(2,836,520)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)
Total Other Expenses and Settlements	4,493,183	(11,131,501)	(3,443,944)	(7,494,782)	(2,965,000)	(2,978,000)	(2,990,000)	(3,003,000)
Gain or Loss Before Interest Income	22,352,544	8,318,580	(39,779,114)	(8,993,643)	38,914,801	19,702,275	(21,879,471)	9,819,928
Interest Income	1,195,442	1,147,940	1,298,867	1,864,272	1,818,612	2,082,389	2,072,592	2,018,324
Gain or Loss After Interest Income	23,547,986	9,466,520	(38,480,247)	(7,129,371)	40,733,413	21,784,664	(19,806,880)	11,838,252
Contingency Reserves								
Contingency Reserves - End of Plan Year	153,262,371	162,728,891	124,248,644	117,119,273	157,852,686	179,637,350	159,830,471	171,668,722
Target Reserves - 16.7 %	111,549,532	120,580,243	123,878,354	128,923,742	135,995,256	146,912,501	158,657,307	171,291,741
Variance	41,712,839	42,148,648	370,290	(11,804,469)	21,857,430	32,724,849	1,173,164	376,981
Member Months	1,490,781	1,512,589	1,522,000	1,530,881	1,547,256	1,547,256	1,547,256	1,547,256
Ave # of Members Per Month	124,232	126,049	126,833	127,573	128,938	128,938	128,938	128,938
Increase in Allowed Claims - PMPM	0.1%	3.4%	7.1%	3.4%	2.5%	5.1%	7.5%	7.5%
Cost Sharing Provisions -As % of Allowed Claims	7.9%	7.4%	7.1%	8.3%	7.9%	7.6%	7.1%	6.7%
Plan share of claims	**92.1%**	**92.6%**	**92.9%**	**91.7%**	**92.1%**	**92.4%**	**92.9%**	**93.3%**
Increase in Claims Paid by SEGIP - PMPM	-0.5%	4.0%	7.4%	2.1%	3.0%	5.5%	8.0%	8.0%

Note: The above Income Statement(s) have not been Independently Audited.

Attachment 3
STATE EMPLOYEES GROUP INSURANCE PROGRAM - FUND 550
Self Funded Medical
Balance Sheet - Calendar Year
12/31/13 to 12/31/20

	12/31/13 Self Funded Medical	12/31/14 Self Funded Medical	'15 Plan Yr Self Funded Medical	06/19/17 Interim '16 Plan Yr Self Funded Medical	06/19/17 Forecast '17 Plan Yr Self Funded Medical	06/19/17 Forecast '18 Plan Yr Self Funded Medical	06/19/17 Forecast '19 Plan Yr Self Funded Medical	06/19/17 Forecast 20 Plan Yr Self Funded Medical
ASSETS								
Cash,Investments and Accrued Interest	199,534,997	219,716,722	179,902,749	182,610,640	224,225,715	249,464,462	235,253,031	251,497,729
Total Accounts Receivables	16,167,853	14,711,100	17,130,730	17,161,458	18,654,505	19,186,158	19,732,964	22,002,255
Total Assets	215,702,850	234,427,822	197,033,479	199,772,098	242,880,220	268,650,620	254,985,995	273,499,984
LIABILITIES								
Total -Accounts Payable	5,240,740	10,243,132	8,403,125	7,813,671	10,384,620	10,954,220	11,833,588	12,779,615
IBNR	56,607,623	60,981,799	63,911,710	74,146,154	73,889,622	77,284,290	82,525,095	88,163,169
Deferred Revenue	592,116	474,000	470,000	693,000	753,291	774,760	796,840	888,477
Total Liabilities	62,440,479	71,698,931	72,784,835	82,652,825	85,027,533	89,013,270	95,155,523	101,831,261
EQUITY/ NET ASSETS								
Contingency Reserves - Beginning	129,714,378	153,262,371	162,728,891	124,248,644	117,119,273	157,852,686	179,637,350	159,830,471
Income (Loss) - During fiscal Year (With Transfers)	23,547,986	9,466,520	(38,480,247)	(7,129,371)	40,733,413	21,784,664	(19,806,880)	11,838,252
Contingency Reserves - Ending	153,262,371	162,728,891	124,248,644	117,119,273	157,852,686	179,637,350	159,830,471	171,668,722
Total Liabilities and Reserves	215,702,850	234,427,822	197,033,479	199,772,098	242,880,220	268,650,620	254,985,995	273,499,984
Reserves Greater (Less than) Target (16.7 %)	41,712,839	42,148,648	165,470	(11,804,469)	21,857,430	32,724,849	1,173,164	376,981

Cash Flow Statement - Calendar Year
12/31/12 to 12/31/20

	12/31/13 Self Funded Medical	12/31/14 Self Funded Medical	'15 Plan Yr Self Funded Medical	06/19/17 Forecast '16 Plan Yr Self Funded Medical	06/19/17 Forecast '17 Plan Yr Self Funded Medical	06/19/17 Forecast '18 Plan Yr Self Funded Medical	06/19/17 Forecast '19 Plan Yr Self Funded Medical	06/19/17 Forecast '19 Plan Yr Self Funded Medical
Beginning Cash and Investments	173,615,516	199,534,997	219,716,722	179,902,749	182,610,640	224,225,715	249,464,462	235,253,031
Cash Flow From Operating Activities								
Operating Income (Loss)	23,547,986	9,466,520	(38,480,247)	(7,129,371)	40,733,413	21,784,664	(19,806,880)	11,838,252
Change in Assets and Liabilities								
Accounts Receivable	(3,690,277)	1,456,753	(2,419,630)	(30,728)	(1,493,047)	(531,653)	(546,806)	(2,269,291)
Accounts Payable	4,067,539	5,002,392	(1,840,007)	(589,454)	2,570,949	569,600	879,368	946,027
IBNR	1,988,046	4,374,176	2,929,911	10,234,444	(256,532)	3,394,668	5,240,805	5,638,074
Deferred Revenue	6,180	(118,116)	(4,000)	223,000	60,291	21,469	22,080	91,637
Increase or (Decrease) in Cash	25,919,474	20,181,725	(39,813,973)	2,707,891	41,615,074	25,238,748	(14,211,433)	16,244,699
Ending Cash and Investments	199,534,997	219,716,722	179,902,749	182,610,640	224,225,715	249,464,462	235,253,031	251,497,729

Attachment 4
State Employees' Group Insurance Program (SEGIP)
Self Funded Dental - Plan Year Basis
Plan Years 2013 to 2020

	Actual 12 Months 12/31/13	Actual 12 Months 12/31/14	Actual 12 Months 12/31/15	Interim 12 Months 12/31/16	Forecast 12 Months 12/31/17	Forecast 12 Months 12/31/18	Forecast 12 Months 12/31/19	Forecast 12 Months 12/31/20
Income (Premiums)	39,494,583	44,750,445	45,513,042	45,480,237	51,712,310	60,917,101	62,135,443	66,919,872
Expenditures								
Claims Paid & Incurred	36,438,561	40,312,560	41,099,569	48,242,045	50,067,824	59,569,587	61,118,397	62,707,475
Admin & Reinsurance (Paid to Carriers)	2,859,215	2,963,406	3,018,407	3,049,628	3,109,696	3,171,890	3,235,328	3,300,034
Total Expenses	39,297,776	43,275,966	44,117,976	51,291,673	53,177,520	62,741,477	64,353,724	66,007,509
Gain or (Loss)	196,807	1,474,479	1,395,066	(5,811,436)	(1,465,210)	(1,824,376)	(2,218,281)	912,363
Gain (Loss) as % of Prem.	0.5%	3.3%	3.07%	-12.8%	-2.8%	-3.0%	-3.6%	1.4%
Transfer From CLE - prior years Benefit Billing			319,000	70,292				
Interest Income	66,399	70,072	91,167	125,924	90,804	76,818	59,317	53,974
Gain or Loss After Interest Income	263,206	1,544,551	**1,805,233**	**(5,615,220)**	**(1,374,406)**	**(1,747,558)**	**(2,158,964)**	**966,337**
Contingency Reserves - End of Plan Year	13,087,329	14,631,880	16,437,113	10,821,893	9,447,487	7,699,928	5,540,964	6,507,302
Target Reserves - 10 % of Next Year Claims	4,031,256	4,109,957	4,824,205	5,006,782	5,956,959	6,111,840	6,295,195	6,458,870
Variance	9,056,073	10,521,923	11,612,909	5,815,111	3,490,528	1,588,089	(754,230)	48,432
Members and Contracts								
Average Members Per Month	131,358	134,572	134,921	138,238	138,486	138,486	138,486	138,486
PMPM Amounts								
Premiums	25.06	27.71	28.11	27.42	31.12	36.66	37.39	40.27
Claims	23.12	24.96	25.39	29.08	30.13	35.85	36.78	37.73
Admin	1.81	1.84	1.86	1.84	1.87	1.91	1.95	1.99
Change in Premiums and Expenses								
Premiums	0.0%	10.6%	1.4%	-2.5%	13.5%	17.8%	2.0%	7.7%
Claims	-1.1%	8.0%	1.7%	14.6%	3.6%	19.0%	2.6%	2.6%
Admin	0.7%	1.2%	1.6%	-1.4%	1.8%	2.0%	2.0%	2.0%

Attachment 5
STATE EMPLOYEES GROUP INSURANCE PROGRAM - FUND 5600
Self Funded Dental
Balance Sheet
Plan Years 2013 to 2020

	12/31/13	12/31/14	12/31/15	Interim 12 Months 12/31/16	Forecast 12 Months 12/31/17	Forecast 12 Months 12/31/18	Forecast 12 Months 12/31/19	Forecast 12 Months 12/31/20
ASSETS								
Cash,Investments and Accrued Interest	14,006,504	15,518,823	17,282,986	12,066,730	10,598,223	8,672,985	6,533,002	7,432,293
Accounts Receivables - From Carriers - Direct Pays	766,605	886,000	996,000	949,000	1,077,115	1,268,841	1,294,218	1,393,873
Accounts Receivables - Ben Billing	214,367	205,000	173,000	166,000	188,410	221,947	226,386	243,818
Misc - to Balance	0	0	0	0	0	0	0	0
Total Accounts Receivables	980,972	1,091,000	1,169,000	1,115,000	1,265,525	1,490,788	1,520,604	1,637,691
Total Assets	14,987,476	16,609,823	18,451,986	13,181,730	11,863,748	10,163,773	8,053,606	9,069,984
LIABILITIES								
Total -Accounts Payable	975,147	912,095	977,347	1,180,009	1,193,961	1,209,765	1,225,956	1,242,543
IBNR	925,000	1,065,849	1,037,526	1,179,826	1,222,300	1,254,080	1,286,686	1,320,139
Deferred Revenue	-	-	-	-	-	-	-	-
Total Liabilities	1,900,147	1,977,944	2,014,873	2,359,835	2,416,261	2,463,845	2,512,641	2,562,682
EQUITY/ NET ASSETS								
Contingency Reserves - Beginning	12,824,123	13,087,329	14,631,880	16,437,113	10,821,893	9,447,487	7,699,928	5,540,964
Income (Loss) - During Period	263,206	1,544,551	1,805,233	(5,615,220)	(1,374,406)	(1,747,558)	(2,158,964)	966,337
Contingency Reserves - Ending	13,087,329	14,631,880	16,437,113	10,821,893	9,447,487	7,699,928	5,540,964	6,507,302
Total Liabilities and Reserves	14,987,476	16,609,823	18,451,986	13,181,730	11,863,748	10,163,773	8,053,606	9,069,984
Reserves Greater (Less than) Target (10.0 %)	9,056,073	10,521,923	11,612,909	5,815,111	3,490,528	1,588,089	(754,230)	48,432

Cash Flow Statement - Calendar Year
Plan Years 2013 to 2020

	12/31/13	12/31/14	12/31/15	Interim 12 Months 12/31/16	Forecast 12 Months 12/31/17	Forecast 12 Months 12/31/18	Forecast 12 Months 12/31/19	Forecast 12 Months 12/31/20
Beginning Cash and Investments	13,706,493	14,006,504	15,518,823	17,282,986	12,066,730	10,598,223	8,672,985	6,533,002
Cash Flow From Operating Activities								
Operating Income (Loss)	263,206	1,544,551	1,805,233	(5,615,220)	(1,374,406)	(1,747,558)	(2,158,964)	966,337
Change in Assets and Liabilities								
Accounts Receivable	7,512	(110,028)	(78,000)	54,000	(150,525)	(225,263)	(29,816)	(117,087)
Accounts Payable	164,293	(63,052)	65,252	202,662	13,952	15,804	16,191	16,587
IBNR	(135,000)	140,849	(28,323)	142,300	42,474	31,780	32,606	33,454
Deferred Revenue	-	-	-	-	-	-	-	-
Increase or (Decrease) in Cash	300,011	1,512,320	1,764,162	(5,216,258)	(1,468,505)	(1,925,238)	(2,139,983)	899,292
Ending Cash and Investments	14,006,504	15,518,823	17,282,986	12,066,730	10,598,223	8,672,985	6,533,002	7,432,293
	0	0	0	0	0	0	0	0

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MANAGEMENT AND BUDGET

July 13, 2017

Mr. Michael L. Stewart, National Accounts Sales Director
The Hartford - Minneapolis Group Sales
5600 W. American Blvd., Suite 100
Bloomington, MN 55437

Dear Michael:

This letter is to confirm acceptance of the Short-Term and Long-Term Disability benefit programs and rates for the plan year 2018 offered by The Hartford for the State of Minnesota Employee Group Insurance Program.

Please sign a copy of this letter for verification by 3:00 p.m. Friday, July 14, 2017.

2018 Monthly Premium Rates: The following represents the final 2018 monthly premium rates:

	Plan	2018 Proposed Rates
Proposed 2018 Monthly Premium Rates		
• Unit 001	30 day E.P.	$0.32
	60 day E.P.	$0.29
	90 day E.P.	$0.26
	120 day E.P.	$0.24
	150 day E.P.	$0.22
• Unit 002, 003, & 004	STD	$1.39
	LTD	$0.54

Plan Design Changes
No plan design changes were accepted for the 2018 plan year.

Authorized Signature DocuSigned by: David Kryzanski 1F013A972C4744E...

Date 7/14/2017

Sincerely,

Shari Horsman
Manager Contracts & Networks, State Employee Group Insurance Program
Phone (651) 259-3712
E-mail: shari.horsman@state.mn.us

cc: Joanne Roff, GBDS

MANAGEMENT AND BUDGET

July 13, 2017

Mr. Paul E. Rudeen, FSA, MAAA
Vice President and Actuary
Minnesota Life Insurance Company
400 Robert Street North
Saint Paul, MN 55101-2098

Dear Paul:

This letter is to confirm acceptance of the life insurance and AD&D benefit programs and rates for the plan year 2018 offered by Minnesota Life Insurance Company for the State of Minnesota Employee Group Insurance Program.

Please sign a copy of this letter for verification by 3:00 p.m. Friday, July 14, 2017.

2018 Monthly Premium Rates: The following represents the final 2018 monthly premium rates:

Proposed 2018 Monthly Premium Rates

	Plan	2018 Proposed Rates per $1,000
• Employer Paid Life	Managers	$0.222
	Non-Managers	$0.155
• Employer Paid AD&D	AD&D	$0.015
• Employee Paid (Life & AD&D)	Under age 30	$0.06
	Age 30-34	$0.08
	Age 35-39	$0.09
	Age 40-44	$0.11
	Age 45-49	$0.19
	Age 50-54	$0.35
	Age 55-59	$0.55
	Age 60-64	$0.90
	Age 65-69	$1.45
	Age 70-74	$2.35
	Age 75-79	$3.80
	Age 80-84	$6.15
	Age 85-89	$12.30
	Age 90	$17.10
	Age 91	$18.81
	Age 92	$20.69
	Age 93	$22.76

	Age 94	$25.04
	Age 95	$27.54
	Age 96	$30.30
	Age 97	$33.33
	Age 98	$36.66
	Age 99	$40.33
	Age 100	$44.36
• Dependent Child Life	Dep. Child Life	$0.084
• Voluntary AD&D (Employee Paid)	AD&D	$0.030

The 2018 monthly attachment points per employee are as follows:

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	$56.52	$2.88	$59.40
Managers 1.5 times salary	$38.98	$1.82	$40.80
Non-Managers	$10.75	$0.22	$10.97

The 2018 monthly premium remittances per employee are as follows (before rate reduction):

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	$50.88	$2.88	$53.76
Managers 1.5 times salary	$35.09	$1.82	$36.91
Non-Managers	$9.67	$0.22	$9.89

The 2018 monthly premium remittances per employee are as follows (after rate reduction for lower attachment point):

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	$49.60	$2.88	$52.48
Managers 1.5 times salary	$34.20	$1.82	$36.02
Non-Managers	$ 9.42	$0.22	$9.64

Plan Design Changes:
There were no plan design changes for 2018.

Authorized Signature

Date 7/13/17

Sincerely,

Shari Horsman
Manager Contracts & Networks, State Employee Group Insurance Program
Phone (651) 259-3712
E-mail: shari.horsman@state.mn.us

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 2018 Summary

Appropriation Unit		**Administration** G021221		**Premiums** G021222		**Claims Paid** G021223		**Summary**
Revenue:								
Receipts	$57,305		$5,752,239		$25,019,090		$30,828,634	
		$57,305		$5,752,239		$25,019,090		$30,828,634
Expenses:								
Expenditures	3,587,526		4,921,652		21,440,028		29,949,207	
Encumbrances	27,285		33,326		2,832		30,117	
		3,614,812		4,954,979		21,442,859		29,979,324
Operating Income/(Loss)		(3,557,507)		797,260		3,576,231		849,310
Other Sources or Uses								
Transfers In/ (Out)		3,831,605		(863,526)		(2,974,440)		(6,362)
Net Income or (Loss)		274,098		(66,267)		601,790		809,622
Prior Balance Forward Out (Beginning Account Balance)	136,348		4,919,579		1,664,675		6,720,601	
Adjustments to Prior Period reciepts	-		-		-		-	
Current Balance Forward In		136,348		4,919,579		1,664,675		6,720,601
Balance Forward Out (Ending Account Balance)		410,445		4,853,312		2,266,466		7,530,223
Less: Original Appropriated Balance				-		3,437,690	*	3,437,690
Accumulated Account Balance		$ 410,445		$ 4,853,312		$ (1,171,224)		$ 4,092,533

	$25,027,554	Expenditures in "Administration" & "Claims Paid"
	4,171,259	"Administration" & "Claims Paid" Allowable reserves (60 days operating costs
**	3,800,000	"Premiums" recommended reserves
	7,971,259	Allowable Reserves
	$ (3,878,726)	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 Acturial 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	2018
LEDGER	ACTUALS
FUND_CODE	2001

Sum of SumOfMONETARY_AMOUNT CHARTFIELD3	agency	CUST_NAME	Total
G021221	-	-	(8,689.66)
	000	CONSERVATION CORPS MINNESOTA	(60.00)
	B04	AGRICULTURE DEPT	(50.00)
	B13	COMMERCE DEPT	(1,125.00)
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	(170.00)
	B41	WORKERS COMP COURT OF APPEALS	(50.00)
	B42	LABOR AND INDUSTRY DEPT	(160.00)
	B43	IRON RANGE RESOURCES	(1,550.00)
	E25	PERPICH CENTER FOR ARTS EDUCATION	(50.00)
	E26	MN STATE COLLEGES/UNIVERSITIES	(3,370.00)
	E37	EDUCATION DEPARTMENT	(150.00)
	E40	HISTORICAL SOCIETY	(100.00)
	E44	MN STATE ACADEMIES	(50.00)
	E60	OFFICE OF HIGHER EDUCATION	(60.00)
	E77	ZOOLOGICAL BOARD	(575.00)
	G02	ADMINISTRATION DEPT	(3,520.00)
	G03	LOTTERY	(110.00)
	G06	ATTORNEY GENERAL	(60.00)
	G17	HUMAN RIGHTS DEPT	(200.00)
	G46	MN.IT Services	(50.00)
	G62	MINN STATE RETIREMENT SYSTEM	(170.00)
	G67	REVENUE DEPT	(50.00)
	H12	HEALTH DEPT	(375.00)
	H55	HUMAN SERVICES DEPT	(3,780.00)
	H75	VETERANS AFFAIRS DEPT	(2,200.00)
	J58	COURT OF APPEALS	0.00
	L10	LEGISLATIVE COORDINATING COMMISSION	(240.00)
	L12	MN HOUSE	(120.00)
	P01	MILITARY AFFAIRS DEPT	(425.00)
	P07	PUBLIC SAFETY DEPT	(955.00)
	P78	CORRECTIONS DEPT	(11,670.00)
	R29	NATURAL RESOURCES DEPT	(9,780.00)
	R32	POLLUTION CONTROL AGENCY	(110.00)
	T79	TRANSPORTATION DEPT	(7,280.00)
G021221 Total			**(57,304.66)**

G021222	**-**	-	(283,895.75)
	000	MN STATE FAIR	(135,630.00)
	B04	AGRICULTURE DEPT	(162,179.00)
	B11	COSMETOLOGIST EXAMINERS BOARD	(14,015.00)
	B13	COMMERCE DEPT	(98,394.00)
	B14	ANIMAL HEALTH BOARD	(5,321.00)
	B15	BARBER EXAMINERS BOARD	(611.00)
	B20	EXPLORE MINNESOTA TOURISM	(19,619.00)
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	(352,415.00)
	B24	PUBLIC FACILITIES AUTHORITY	(389.00)
	B34	HOUSING FINANCE AGENCY	(59,690.00)
	B41	WORKERS COMP COURT OF APPEALS	(9,275.00)
	B42	LABOR AND INDUSTRY DEPT	(310,651.77)
	B43	IRON RANGE RESOURCES	(70,949.00)
	B7E	ARCHITECTURE, ENGINEERING BD	(303.00)
	B7P	ACCOUNTANCY BOARD	(261.00)
	B7S	PRIVATE DETECTIVES BOARD	(170.00)
	B82	PUBLIC UTILITIES COMM	(2,204.00)
	B9D	AMATEUR SPORTS COMM	(170.00)
	E25	PERPICH CENTER FOR ARTS EDUCATION	(8,468.00)
	E37	EDUCATION DEPARTMENT	(90,241.00)
	E44	MN STATE ACADEMIES	(240,143.00)
	E50	ARTS BOARD	(778.00)
	E60	OFFICE OF HIGHER EDUCATION	(2,679.00)
	E77	ZOOLOGICAL BOARD	(231,278.00)
	E9W	HIGHER ED FACILITIES AUTHORITY	(170.00)
	G02	ADMINISTRATION DEPT	(498,517.00)
	G03	LOTTERY	(44,977.00)
	G05	RACING COMMISSION	(735.00)
	G09	GAMBLING CONTROL BOARD	(786.00)
	G10	MINNESOTA MANAGEMENT & BUDGET	(45,013.00)
	G17	HUMAN RIGHTS DEPT	(29,168.00)
	G19	INDIAN AFFAIRS COUNCIL	(455.00)
	G38	INVESTMENT BOARD	(1,145.00)
	G39	GOVERNORS OFFICE	(6,282.00)
	G45	MEDIATION SERVICES DEPT	(7,576.00)
	G46	MN.IT Services	(179,183.00)
	G53	SECRETARY OF STATE	(4,860.00)
	G61	OFFICE OF THE STATE AUDITOR	(11,858.00)
	G67	REVENUE DEPT	(297,709.00)
	G69	TEACHERS RETIREMENT ASSOC	(5,003.00)

G92	OMBUDSPERSON FOR FAMILIES	(216.00)
G9J	CAMPAIGN FINANCE BOARD	(389.00)
G9K	ADMINISTRATIVE HEARINGS	(7,836.00)
G9L	COUNCIL FOR MINNESOTANS OF AFRICAN HERIT	(774.00)
G9M	MINNESOTA COUNCIL ON LATINO AFFAIRS	(170.00)
G9N	ASIAN-PACIFIC COUNCIL	(170.00)
G9X	CAPITOL AREA ARCHITECT	(170.00)
G9Y	DISABILITY COUNCIL	(432.00)
H12	HEALTH DEPT	(230,215.00)
H60	MNSure	(6,826.00)
H75	VETERANS AFFAIRS DEPT	(28,960.00)
H7B	MEDICAL PRACTICE BOARD	(778.00)
H7C	NURSING BOARD	(2,828.00)
H7D	PHARMACY BOARD	(866.00)
H7F	DENTISTRY BOARD	(432.00)
H7H	CHIROPRACTIC EXAMINERS BOARD	(1,627.00)
H7J	OPTOMETRY BOARD	(170.00)
H7K	NURSING HOME ADMIN BOARD	(389.00)
H7L	SOCIAL WORK BOARD	(860.00)
H7M	MARRIAGE & FAMILY THERAPY BD	(170.00)
H7Q	PODIATRIC MEDICINE	(170.00)
H7R	VETERINARY MEDICINE BOARD	(170.00)
H7S	EMERGENCY MEDICAL SERVICES BD	(8,195.00)
H7U	DIETETICS & NUTRITION PRACTICE	(170.00)
H7V	PSYCHOLOGY BOARD	(417.00)
H7W	PHYSICAL THERAPY BOARD	(475.00)
H7X	BEHAVIORAL HEALTH & THERAPY BD	(216.00)
H9G	OMBUDSMAN MH/DD	(735.00)
J33	TRIAL COURTS	(352,272.00)
J50	GUARDIAN AD LITEM BOARD	(53,918.00)
J52	PUBLIC DEFENSE BOARD	(80,542.00)
J58	COURT OF APPEALS	(4,258.00)
J65	SUPREME COURT	(45,222.00)
J68	TAX COURT	(389.00)
L10	LEGISLATIVE COORDINATING COMMISSION	(3,953.00)
L11	SENATE	(40,601.00)
L12	MN HOUSE	(19,311.00)
L49	LEGISLATIVE AUDITOR	(2,463.00)
P01	MILITARY AFFAIRS DEPT	(296,924.00)
P07	PUBLIC SAFETY DEPT	(1,239,698.00)
P7T	PEACE OFFICERS BOARD (POST)	(389.00)

G021222	**P9E**	SENTENCING GUIDELINES COMM	(259.00)
	R32	POLLUTION CONTROL AGENCY	(76,016.00)
	R9P	WATER & SOIL RESOURCES BOARD	(8,031.00)
G021222 Total			**(5,752,238.52)**
G021223	**-**	-	(933,806.04)
	B42	LABOR AND INDUSTRY DEPT	(442,778.95)
	E26	MN STATE COLLEGES/UNIVERSITIES	(3,598,817.81)
	E40	HISTORICAL SOCIETY	(99,152.74)
	G06	ATTORNEY GENERAL	(19,063.42)
	G62	MINN STATE RETIREMENT SYSTEM	(5,040.06)
	G63	PUBLIC EMPLOYEES RETIREMENT ASSOC	(19,487.05)
	H55	HUMAN SERVICES DEPT	(9,145,523.10)
	H75	VETERANS AFFAIRS DEPT	(2,091,651.28)
	J70	JUDICIAL STANDARDS BOARD	(137.63)
	P78	CORRECTIONS DEPT	(2,823,318.11)
	R29	NATURAL RESOURCES DEPT	(1,470,641.92)
	T79	TRANSPORTATION DEPT	(4,369,672.25)
G021223 Total			**(25,019,090.36)**
Grand Total			**(30,828,633.54)**

RISK MANAGEMENT DIVISION
Workers' Compensation
Fund 2001

FISCAL YEAR 2019
Business Plan

May 11, 2018

Gary Westman, Director
Department of Administration
Risk Management Division/Workers' Compensation
658 Cedar Street
St. Paul, MN 55155
Phone: 651/201-3030
Fax: 651/297-5471
E-mail address: gary.westman@state.mn.us
Web site: www.mn.gov/admin/risk/

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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
- Conduct second statewide safety perception survey.
- Sustain and promote Minnesota Safety Accountability from Everyone (MnSAFE) initiative
- Explore implementing an advocacy-based claims management model

Our proposed rates

The rate for managed care services will be increasing from $2.28 to $2.72 for FY19. The rate is increasing following a Request for Proposal process that added additional services, with the primary additional service being a 24/7 nurse triage service as a point of first contact for employees who are injured on the job. Agency customers were involved in the decision to add this service. Should the state not realize a return on its investment with the 24/7 nurse triage services, the state can opt out of this service lowering the managed care services rate by $.20.

We are proposing a 2.5% increase to the Workers' Compensation Program's administrative fee. This amounts to $83,683, bringing the fee total to $3,430,988. 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	2019
Program Admin Fees	$2,936,000	$2,496,000		$2,620,800	$2,819,873	$3,070,922	$3,347,305	$3,430,988

Our successes, challenges, and economic and legislative impacts

Successes

- Achieved a 97.3% prompt first action score from the Minnesota Department of Labor and Industry (DLI) surpassing the 94.8% score for self-insured employers and the overall score of 90.5%
- Achieved nearly a 34% reduction in the workers' compensation claim incident rate since MnSAFE's inception in FY12
- Achieved a premium pool surplus of $1,055,337 that will be applied to FY19 premiums for participants in the premium pool
- Completed first statewide safety perception survey involving 48 agencies and had over 19,000 employees participate

Challenges

- Continuing to control workers' compensation benefit costs
- Aging workforce and potential staff retirements
- Challenges in hiring experienced claim/insurance professionals

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 FY19 financial activities

Revenue	$31,094,010
Expenses	$30,288,617
Year-end Retained Earnings	$13,204,568
Working Capital	$5,037,702
Full Time Equivalents	27.4
Overall Rate Change	3%

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

- 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 (SLC) was formally recognized
- 2003 – Premium pool offered to provide a more stable, predictable method of funding workers' compensation costs for state agencies
- 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 (AG),

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 provides participating state agencies with predictable and stable workers' compensation costs. 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. In addition, agencies do not have to use other 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 interest 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. The Program is responsible for paying annual reinsurance premiums from an open appropriation, per M.S. 79.34 Subd. 1 (2).
    2. The premium for FY18 is anticipated to be $675,000, $24,000 less than for FY17.
    3. Currently, the WCRA offers four retention limits, or deductibles, and the state has selected the super retention level, currently $2,000,000. The state chose not to elect the highest retention level of $5,000,000, which became available January 1, 2018, primarily due to the potential adverse cost impact this decision could have in the event of a catastrophic loss.
    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 are based on indemnity and medical inflation, benefit changes, amount of risk transferred, rate impacts, etc. The WCRA Board of Directors make recommendations for changes to retention limits that require approval by the Commissioner of DLI.

- **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 18.9% of wage loss benefits paid (i.e. indemnity benefits).
    3. We anticipate paying $1,368,735 in special assessments in FY18.
    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 SLC coordinates an Interagency Safety and Health Committee that meets every other month 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 triage and other services to help injured state employees seek care regardless of the time and place of the injury.
- **AG's Office:** The AG'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, which now include advocacy-based nurse triage services
- Sponsorship of a highly valued annual conference

Weaknesses

- Challenges in hiring experienced claim/insurance professionals
- 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 expanding the advocacy-based claims management model beyond the nurse triage services
- Participate in the department's document management system initiative

Threats

- Changes to workers' compensation laws and changes brought about by the interpretation of those laws can impact workload and have increased cost impact for state government.
- Competitive insurance market for recruiting and retaining personnel

Major Accomplishments

- Achieved a 97.3% prompt first action score from DLI surpassing the 88.9% score for insurance companies, the 94.8% score for self-insured employers and the overall score of 90.5%
- Achieved nearly a 34% reduction in the workers' compensation claim incident rate since MnSAFE's inception in FY12
- Achieved a premium pool surplus of $1,055,337 that will be applied to FY19 premiums for participants in the premium pool
- Completed first statewide safety perception involving 48 state agencies and we had over 19,000 state employees participate

Cost Saving Measures

- Increased timely initial reporting of claims which has been proven to reduce overall claim costs

- Continuing lower costs in FY19 for pharmacy benefit management services provided by our managed care partner
- Reducing both employee time missed from work and medical costs associated with initial health care treatment due to 24/7 nurse triage service being able to better direct injured employees to more efficient health care

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. While the Program continues to manage its controllable expenses and leverages technology to improve efficiencies, we project operating costs to slightly increase.

We are proposing a 2.5% increase to the Workers' Compensation Program's administrative fee. This amounts to $83,683 bringing the fee total to $3,430,988. 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	2019
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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 Triage Services:** The managed care program provides a 24/7 nurse triage service. Registered nurses are available to receive calls from injured employees, supervisors, and workers' compensation coordinators. Employees are encouraged to call the nurse triage service to receiver first-aid recommendations, or to answer questions that they have about their injury or medical care, or if they need a referral to a medical provider
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 $2.72 for FY19. The rate is increasing following a Request for Proposal process that added additional services, with the primary additional service being a 24/7 nurse triage service as a point of first contact for employees who are injured on the job. The 24/7 nurse triage service will offer first-aid and other medical advice to employees. The 24/7 nurse triage service will also be able to offer employees the choice of receiving their initial medical care through telemedicine, which if employees agree to, connects employees with a health care provider for medical consultation and treatment. Agency customers were involved in the decision to add this service. Because the 24/7 nurse triage

service can better direct injured employees to more efficient health care, it is anticipated that there will be a reduction in both employee time missed from work and medical costs associated with initial health care treatment. Should the state not realize a return on its investment with the 24/7 nurse triage services, the state can opt out of this service lowering the managed care services rate by $.20. 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, and a statewide safety perception survey.
- 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:

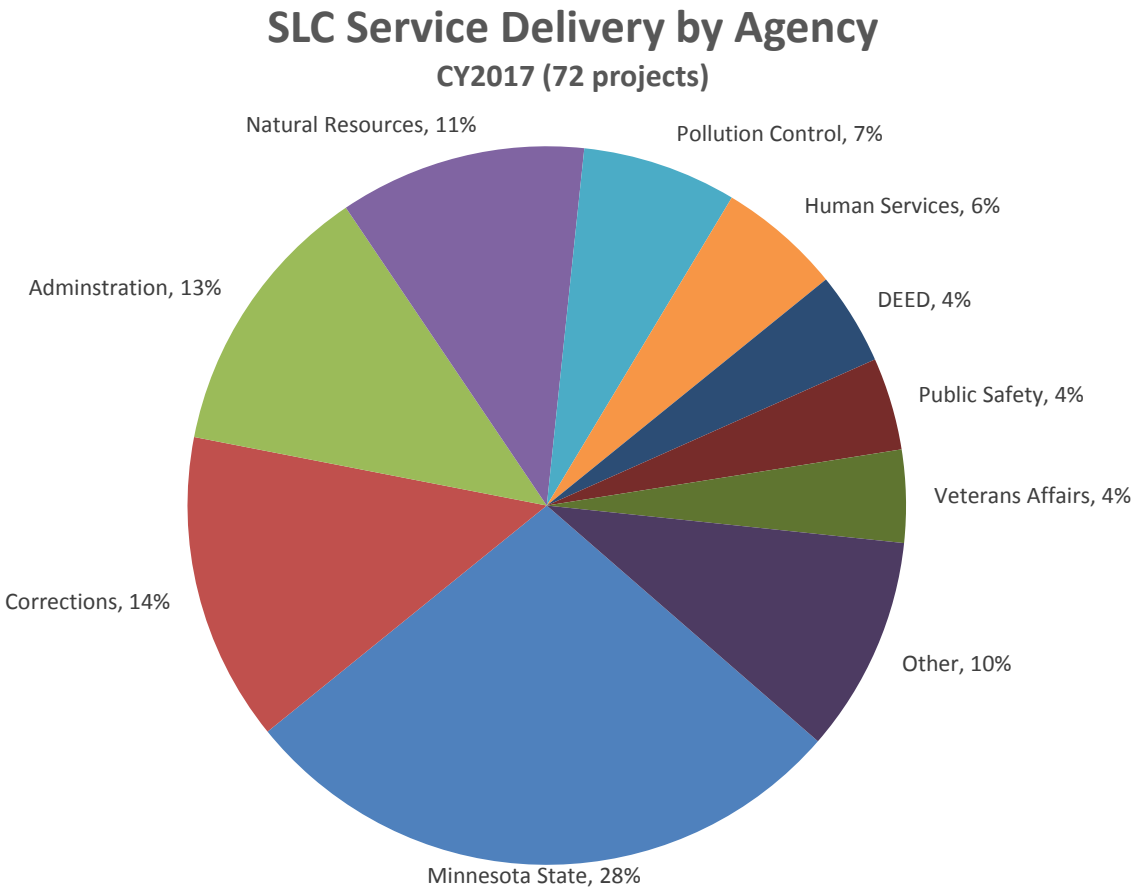
- Indoor air quality investigations
- Employee exposure monitoring
- Hazard identification
- Safety compliance consultation
- Control measure recommendations
- Loss data reporting

Enterprise-wide activities include:

- Safety consultation for labor negotiations
- Product and service procurement consultation
- Space leasing recommendations
- Building construction and maintenance guidelines

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) 17 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 AG 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 AG'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.

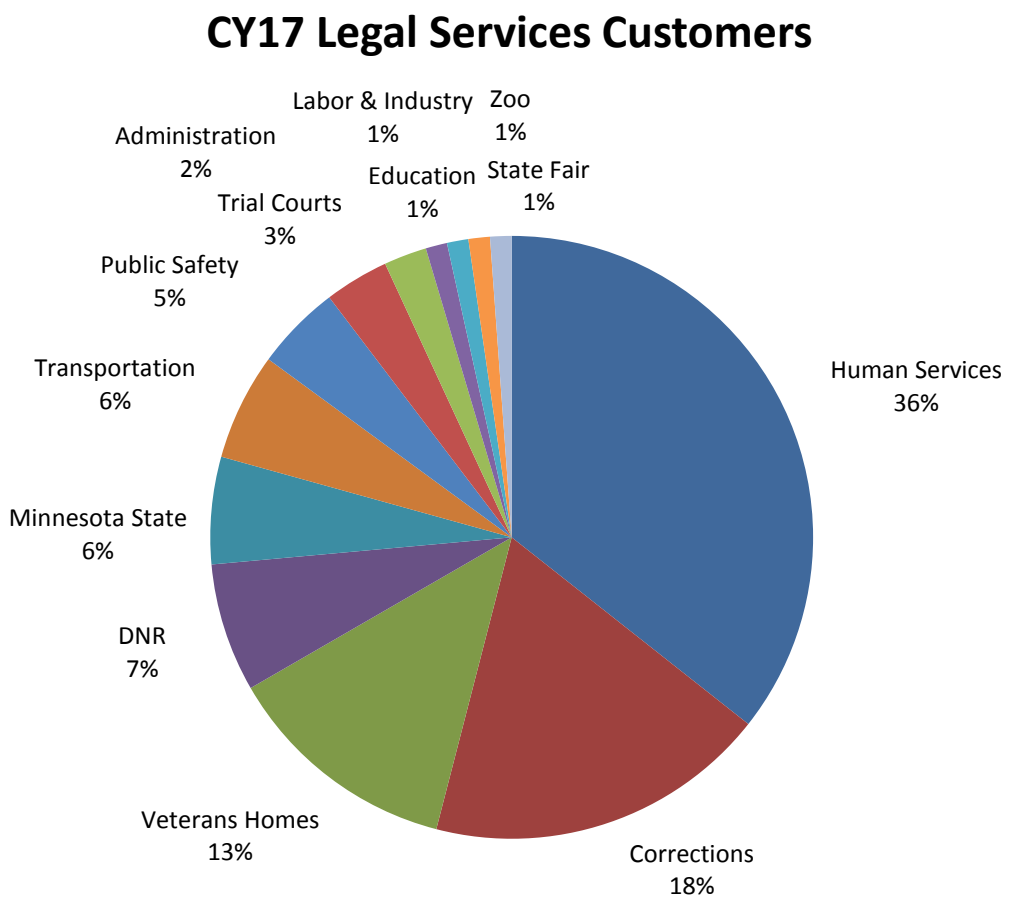
The Legal Services Unit consists of two attorneys and two legal assistants. Legal services are billed on an hourly rate basis to the claim file and the cost for the services is either collected directly from the pay-as-you-go agencies or from the premium pool.

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 the rates will remain for FY19. The AG's Office rates for attorney fees is $131.00 and the paralegal rate is $83.00.

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 CY17, 77 new cases were handled by the two attorneys in the Legal Services Unit, with 35 new cases referred to private defense firms. Additionally, 20 new cases were referred for legal representation on subrogation activities. The two staff attorneys have an active caseload of 48 and 39 cases respectively with one of the attorneys being hired in March 2017, to replace a retired attorney.

The following chart indicates distribution of legal services for CY17 by agency.



Our major changes for this year

The rate for managed care services will be increasing from $2.28 to $2.72 for FY19. The rate is increasing following a Request for Proposal process that added additional services, with the primary additional service being a 24/7 nurse triage service as a point of first contact for employees who are injured on the job.

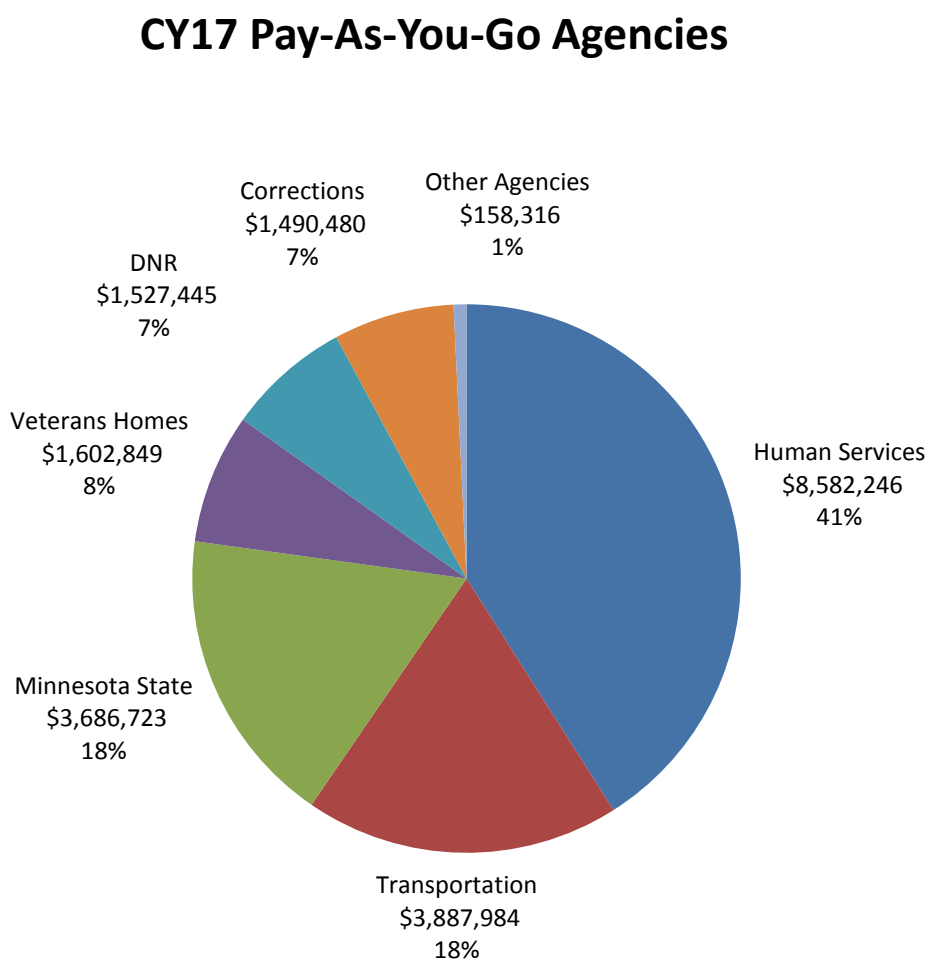
We are proposing a 2.5% increase to our administrative fee to continue to provide the level of services that we have been providing, and to achieve the performance results specified in this plan.

Marketing

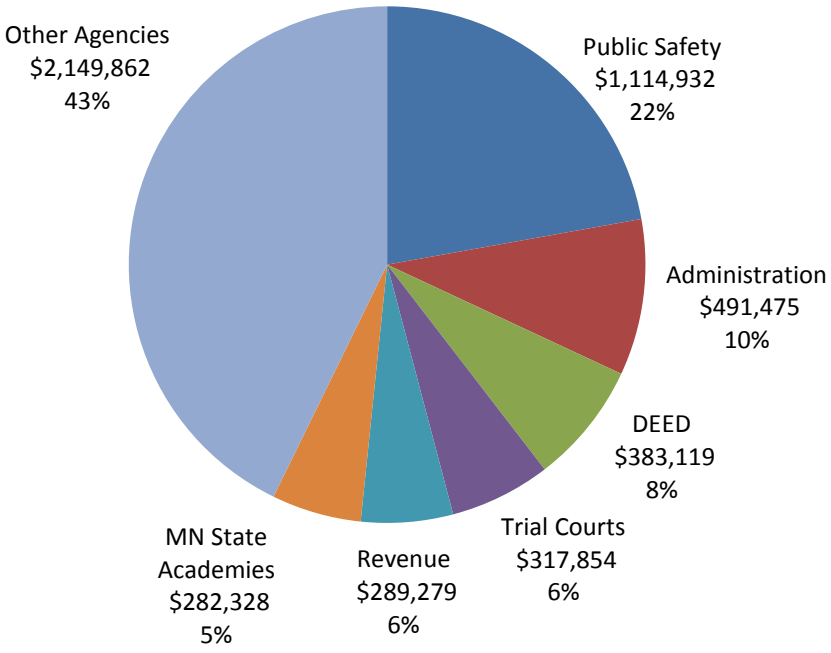
Our target audiences/customers

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



CY17 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.

- 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

Employee Surveys

In FY14, we began surveying all employees 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?"

95.7% of the employees surveyed during FY17 answered "yes" to the question. During the first three quarters of FY18, we continued with 96.6% 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
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
2016	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
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	4.2
2016	1.0	3.0	4.0

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
2012	$0.88	$1.05	$1.27
2013	$0.83	$1.06	$1.25
2014	$0.85	$1.05	$1.25
2015	$0.80	$1.02	$1.23
2016	$0.80	$1.02	$1.24

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 (%)
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**	41.9	17.4	40.1	100
	State Agencies	58.7	11.1	30.2	100
2016	**All MN Employers**	42.1	16.8	41.0	100
	State Agencies	53.9	14.6	31.4	100
2017	**All MN Employers**	42.2	16.9	40.9	100
	State Agencies	49.6	15.7	34.7	100
Average 2012-2017	**All MN Employers**	**41.8**	**17.2**	**41.0**	100
	State Agencies	**56.0**	**12.4**	**31.7**	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. The proposed 2.5% will cover our costs.

A variety of economic and business challenges impact our costs. For example,

- Frequency and severity of claims impacts total costs
- 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

The rate for managed care services will be $2.72 for FY19. The rate is increasing following a Request for Proposal process that added additional services, with the primary additional service being a 24/7 nurse triage service as a point of first contact for employees who are injured on the job. Agency customers were involved in the decision to add this service. Should the state not realize a return on its investment with the 24/7 nurse triage services, the state can opt out of this service lowering the managed care services rate by $.20.

We are proposing a 2.5% increase to the Workers' Compensation Program's administrative fee. This amounts to $83,683 bringing the fee total to $3,430,988. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses
- 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 2.5% Increase in Administrative Fees
Human Services	$ 19,275
Minnesota State	14,595
Transportation	11,251
Corrections	7,724
DNR	4,777
Veterans Affairs	4,470
Other Agencies	1,168
Total	**$ 63,260**

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 2.5% Increase in Administrative Fees
Public Safety	$ 3,849
Trial Courts	1,713
Mn.IT Services	1,549
Revenue	1,362
DEED	1,293
Health	1,208
Other Agencies	9,449
Total	**$20,423**

Financial Data

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2019
OPERATING REVENUES/EXPENSES

SWIFT

Account 513304	**REVENUE (Safety Training)** Change = 18.1% or $9,850 Increased attendance at the safety council conference.
41100	**RENT** Change = (9.9%) or ($11,600) Decrease is a result of reducing RMD's office space.
41400	**RENT - EQUIPMENT** Change = 15.4% or $1,000 Increase is due to replacing multifunctional copiers that will be up for renewal.
41500	**REPAIRS** Change = 12.1% or $700 Increase is due to anticipated repairs to safety equipment.
41110	**PRINTING/ADVERTISING** Change = 10.0% or $300 Increase is due to advertising for vacant positions.
41130/41145	**PROFESSIONAL TECHNICAL SERVICES** Change = 16.5% or $257,400 Increase is a result of the 2nd safety perception survey, speakers for safety training and conferences, and increase in the managed care rate.
41150	**COMPUTER AND SYSTEM SERVICES** Change = 36.9% or $590 Increase is due to online subscriptions, 'Go-to-meeting' and JJ Keller.
41170	**TRAVEL-IN STATE** Change = 19.3% or $1,350 Increase is due to anticipated travel costs for the attorneys and loss control staff.
41170	**TRAVEL-OUT STATE** Change = 100.0% or $1,000 Increase is due to attendance at conferences.
41300	**SUPPLIES AND MATERIALS** Change = 25.6% or $5,250 Increase is due in part to replacing old computer monitors.
41180	**EMPLOYEE DEVELOPMENT/MEMBERSHIPS** Change = 33.0% or $15,620 Increase is due to greater participation at the MN Safety Council Conference and registration fees for various conferences.
43000	**INSURANCE** Change = 12.7% or $174,365 Increase is due to special assessment paid to DLI.
42020	**ATTORNEY GENERAL** Change = 100.0% or $1,000 Increase is due to additional attorney fees to represent the Program.
42010	**STATEWIDE INDIRECTS** Change = 15.2% or $42,202 Increase is due to higher statewide indirects.
42010	**OTHER OPERATING COSTS** Change = (100.0%) or ($15,000) Costs were higher in FY18 due to reducing our office space.

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 2019

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You-Go	Total
Claim Expense	-	4,400,000	18,600,000	23,000,000
Special Assessment	-	358,500	1,184,600	1,543,100
Managed Care Fee	-	643,900	1,188,100	1,832,000
Estimated Salary Expense	-	598,660	2,394,640	2,993,300
Estimated Statewide Indirects/Agency Allocation	-	76,800	243,200	320,000
Miscellaneous Expenses	64,350	160,760	375,107	600,217
TOTAL BASE REVENUE	64,350	6,238,620	23,985,647	30,288,617
Less: Surplus Distribution	-	1,055,337	-	1,055,337
TOTAL NET BASE REVENUE	**64,350**	**5,183,283**	**23,985,647**	**29,233,280**

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	19,726
Rate/average number of employees	$42.45

Pay-As-You-Go

Average number of employees	40,724
Rate/average number of employees	$63.69

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2019

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 transcations 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 2019

Rate	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Administrative Fee/Avg number of covered employees) *	44.62	43.42	47.34	51.90	55.94	56.76
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						
FY19 - Admin Fee is $3,430.988						
Premium Pool	37.49	32.48	36.26	37.86	40.74	42.45
Pay-As-You-Go	46.99	48.35	52.58	58.59	63.32	63.69
Legal Services						
Attorney	123.00	123.00	123.00	129.00	129.00	129.00
Paralegal	68.00	68.00	68.00	71.00	71.00	71.00
Rehabilitation Services						
QRC's	70.00	70.00	70.00	0.00	0.00	0.00
Managed Care Fee						
(rate/employee/month)	2.17	2.17	2.23	2.23	2.28	2.72
*** 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 2019

	Obj class RSRC*	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 EST/ACTUAL	FY 2019 PROPOSED	$ CHANGE FY18/FY19	% CHANGE FY18/FY19
Operating Revenues									
Premium Pool Revenue	**553078**	5,368,081	4,192,908	3,616,332	4,222,112	4,536,652	4,380,472	(156,180)	-3.4%
Workers' Comp Revolving Revenue (PAYG)	**553078**	17,829,383	18,680,113	17,051,419	18,415,769	20,120,100	20,972,700	852,600	4.2%
Administrative Fees *		3,132,225	2,620,798	2,819,873	3,070,922	3,347,305	3,430,988	83,683	2.5%
Qualified Rehabilitation Counselors		84,631	93,007	41,917	-	-	-	-	0.0%
Legal Services Unit		426,800	412,566	316,484	417,085	433,000	444,500	11,500	2.7%
Other Revenue	**514213**	2,824,598	3,886,040	2,607,704	3,925,231	1,750,000	1,801,000	51,000	2.9%
Safety Training	**513304**	28,820	46,845	39,050	52,400	54,500	64,350	9,850	18.1%
Total Operating Revenue		29,694,537	29,932,278	26,492,778	30,103,519	30,241,557	31,094,010	852,453	2.8%
Operating Expenses									
Claims Expense	**41200**	21,790,440	23,514,991	21,848,962	23,112,855	22,800,000	23,000,000	200,000	0.9%
Salaries and Benefits	**41000/41070**	2,617,481	2,748,252	2,873,285	2,778,750	2,875,000	2,993,300	118,300	4.1%
Rent	**41100**	114,377	114,445	114,292	114,483	117,600	106,000	(11,600)	-9.9%
Rent - Equipment	**41400**	10,497	6,833	5,840	6,087	6,500	7,500	1,000	15.4%
Repairs and Maintenance	**41500**	6,155	4,355	4,541	4,648	5,800	6,500	700	12.1%
Printing/Advertising	**41110**	1,725	1,802	2,952	2,686	3,000	3,300	300	10.0%
Professional Technical Services	**41130/41145**	1,597,548	1,496,574	1,523,892	1,470,207	1,563,100	1,820,500	257,400	16.5%
Computer and Systems Services	**41150**	1,208	1,088	192	953	1,600	2,190	590	36.9%
Centralized IT Services	**41196**	152,312	209,954	201,128	219,719	286,000	300,000	14,000	4.9%
Communications	**41155**	24,922	24,607	22,686	19,634	16,000	16,200	200	1.3%
Travel - In State	**41160**	14,847	15,619	10,101	5,756	7,000	8,350	1,350	19.3%
Travel - Out State	**41170**	626	2,670	-	142	-	1,000	1,000	100.0%
Supplies and Materials	**41300**	17,788	12,488	14,075	13,951	20,500	25,750	5,250	25.6%
Employee Development/Memberships	**41180**	36,375	50,029	41,207	50,275	47,400	63,020	15,620	33.0%
Purchased Services	**43000**	1,564	4,030	1,457	899	8,200	8,500	300	3.7%
Insurance	**43000**	1,479,683	1,396,569	1,314,063	1,228,341	1,368,735	1,543,100	174,365	12.7%
Attorney General Cost	**42020**	-	1,799	348	-	-	1,000	1,000	100.0%
Indirect Costs	**42010**	346,207	240,123	220,536	313,305	277,798	320,000	42,202	15.2%
Amortization	**49005**	62,407	62,407	62,407	62,407	62,407	62,407	-	0.0%
Other Operating Costs	**43000/42020**	-	1,225	-	7,988	15,000	-	(15,000)	-100.0%
Total Operating Expenses		28,276,162	29,909,860	28,261,964	29,413,088	29,481,640	30,288,617	806,977	2.7%
Operating Income (Losses)		1,418,375	22,418	(1,769,186)	690,431	759,917	805,393	45,476	6.0%
Nonoperating Revenues (Expenses)									
Interest Revenue	**512001**	53,078	57,828	62,228	96,124	129,100	131,000	1,900	1.5%
Total Nonoperating Revenue (Expenses)		53,078	57,828	62,228	96,124	129,100	131,000	1,900	1.5%
Income (Losee) before Contributions and Transfers									
Transfers		-	-	-	-	-	-	-	0.0%
Change in Net Position		1,471,454	80,246	(1,706,958)	786,556	889,017	936,393	47,376	5.3%
Retained Earnings, Beginning Period		10,684,025	12,181,201	12,270,877	10,592,530	11,379,158	12,268,175	889,017	7.8%
Adjustment to Retained Earnings		25,722	9,430	28,611	72	-	-	-	0.0%
Retained Earnings, Ending Period		12,181,201	12,270,877	10,592,530	11,379,158	12,268,175	13,204,568	936,393	7.6%

* The admin fee revenue is collected from:	FY14	FY15	FY16	FY17	FY18	FY19
Premium Pool	631,423	608,451	692,880	722,760	796,416	837,283
Pay-As-You-Go	1,989,377	2,012,347	2,126,993	2,348,162	2,550,889	2,593,705

SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2019

Fund 2001

		Dept ID	G0246701	G0246702	G0246703	G0246704	G0246708	G0246705	G0246706
			Office	Disability	Legal	Consultant	Safety	Claims	Indirect
	SWIFT	Total	Support	Mgmt	Services	Serv	Training	Mgmt	Support
Revenue Description*	Account								
Premium/Revolving/Admin Fee	553078	29,228,660			444,500				
Safety Training	513304	64,350					64,350		
Copy fees	553090	1,000	1,000						
Claim Reimbursements	514213	1,800,000							
Interest	512001	131,000	8,000						
	Total	31,225,010	9,000	-	444,500	-	64,350	-	-
Expense Description*	Object Code								
Salaries	41000	2,854,000	391,000	100,100	432,400	353,600		1,289,200	287,700
Part-time/Seasonal	41030	92,300						92,300	
Overtime	41050	-							
Premium Pay	41050	-							
Other Benefits	41070	47,000	18,000					29,000	
Space Rent	41100	106,000	106,000						
Repairs	41500	6,500	1,300			5,200			
Printing/Advertising	41110	3,300	3,000				300		
Prof/Tech Services	41130	1,883,800	15,000			20,000	16,800		
Prof/Tech Services	41145	-							
Centralized IT Services	41196	300,000	300,000						
Computer Services	41150	2,190				2,190			
Communications	41155	16,200	15,000		600	600			
Travel - In-state	41160	8,350		200	5,000	2,650		500	
Travel - Out-of-state	41170	1,000	1,000						
Supplies	41300	25,750	12,000		4,500	6,500	250	2,500	
Equipment Rental	41400	7,500	7,500						
Employee Development	41180	63,020	4,000	500	2,000	4,520	47,000	5,000	
Claims & Insurance	43000	24,543,100							
Other Purchased Services	43000	8,500	1,000			7,500			
Statewide Indirects	42010	320,000							320,000
Agency Provided Prof/Tech	41190	-							
Attorney General	42020	1,000	1,000						
	Total	30,289,510	875,800	100,800	444,500	402,760	64,350	1,418,500	607,700
Adjustments									
Plus:									
Amortization	49005	62,407	62,407	-	-	-	-	-	-
Total		62,407	62,407	-	-	-	-	-	-
Minus:									
New System		-							
Total		-	-	-	-	-	-	-	-
Rate Matrix Amount		30,351,917	938,207	100,800	444,500	402,760	64,350	1,418,500	607,700

SWIFT Spending Plan (continued)

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2019

Fund 2001

		G0246801	G0246802	G0246803	G0246811	G0246812	G0246813
	SWIFT	Premium Pool Claims	Premium Pool Special Assess	Premium Pool Managed Care	Pay-As-You-Go Claims	Pay-As-You-Go Special Assess	Pay-As-You-Go Managed Care
Revenue Description*	Account						
Premium/Revolving/Admin Fee	553078	5,217,755			23,566,405		
Safety Training	513304						
Copy fees	553090						
Claim Reimbursements	514213	400,000			1,400,000		
Interest	512001	90,000			33,000		
	Total	5,707,755	-	-	24,999,405	-	-
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			643,900			1,188,100
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	4,400,000	358,500		18,600,000	1,184,600	
Other Purchased Services	43000						
Statewide Indirects	42010						
Agency Provided Prof/Tech	41190						
Attorney General	42020						
	Total	4,400,000	358,500	643,900	18,600,000	1,184,600	1,188,100
Adjustments							
Plus:							
Amortization	49005	-	-	-	-	-	-
Total		-	-	-	-	-	-
Minus:							
New System							
Total		-	-	-	-	-	-
Rate Matrix Amount		4,400,000	358,500	643,900	18,600,000	1,184,600	1,188,100

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2019

	Estimate Jul 18	Estimate Aug 18	Estimate Sep 18	Estimate Oct 18	Estimate Nov 18	Estimate Dec 18	Estimate Jan 19	Estimate Feb 19	Estimate Mar 19	Estimate Apr 19	Estimate May 19	Estimate Jun 19
Projected Beginning Cash Balance	**9,325,500**	**8,545,842**	**11,780,879**	**12,409,082**	**12,079,696**	**12,758,613**	**12,371,815**	**11,249,798**	**10,943,000**	**10,944,884**	**10,604,415**	**10,335,403**
Receipts - operating	2,351,201	5,675,803	3,033,843	2,029,926	3,026,457	2,018,842	2,018,842	2,018,842	2,522,650	2,018,842	2,056,628	2,322,134
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,917	10,913
Total Cash Receipt	**2,362,118**	**5,686,720**	**3,044,760**	**2,040,843**	**3,037,374**	**2,029,759**	**2,029,759**	**2,029,759**	**2,533,567**	**2,029,759**	**2,067,545**	**2,333,047**
Expenses												
Salaries & Benefits	230,254	345,380	230,254	230,254	230,254	230,254	230,254	230,254	345,380	230,254	230,254	230,254
Indirect Costs	-	-	80,000	-	-	80,000	-	-	80,000	-	-	80,000
Claim & Insurance Expense	2,688,215	1,916,667	1,916,667	1,916,667	1,916,667	1,916,667	2,688,215	1,916,667	1,916,667	1,916,667	1,916,667	1,916,667
Other Operating Expenses	223,307	189,636	189,636	223,308	211,536	189,636	233,307	189,636	189,636	223,307	189,636	189,636
Dividends/Rebates, if applicable	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	**3,141,776**	**2,451,683**	**2,416,557**	**2,370,229**	**2,358,457**	**2,416,557**	**3,151,776**	**2,336,557**	**2,531,683**	**2,370,228**	**2,336,557**	**2,416,557**
Projected Ending Cash Balance	**8,545,842**	**11,780,879**	**12,409,082**	**12,079,696**	**12,758,613**	**12,371,815**	**11,249,798**	**10,943,000**	**10,944,884**	**10,604,415**	**10,335,403**	**10,251,893**

Financial Statement

For Internal Use Only

STATE OF MINNESOTA 4/13/2018
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
STATEMENT OF NET POSITION
DECEMBER 31, 2017

	FY18	FY17
ASSETS		
CURRENT ASSETS		
Cash	$ 10,950,056.94	$ 11,221,723.70
Accounts Receivable	2,016,697.61	2,022,183.62
Accounts Receivable - Supplementary Benefits	2,610,495.48	2,592,810.28
Prepaid Expenses	4,239.47	4,072.50
Prepaid Insurance	322.50	343.00
Total Current Assets	$ 15,581,812.00	$ 15,841,133.10
NONCURRENT ASSETS		
Recoverable (Note 3)	$ 82,833,982.66	$ 86,568,650.55
Software (Note 4)	334,347.10	334,347.10
Accumulated Amortization - Software	(175,532.25)	(142,097.59)
Internally Generated Computer Software (IGCS) (Note 4)	289,722.46	289,722.46
Accumulated Amortization - IGCS	(152,104.27)	(123,131.98)
Total Noncurrent Assets	$ 83,130,415.70	$ 86,927,490.54
TOTAL ASSETS	$ 98,712,227.70	$ 102,768,623.64
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 8)	$ 2,520,417.00	$ 372,634.00
Total Deferred Outflows of Resources	$ 2,520,417.00	$ 372,634.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable (Note 1)	$ 1,593,829.70	$ 1,101,636.75
Salaries and Benefits Payable	106,133.08	137,946.83
Claims Payable (Note 5)	12,425,097.40	12,985,297.58
Compensated Absences Payable (Note 6)	37,254.78	39,908.58
Unearned Revenue	398,205.96	-
Unearned Premiums	2,666,534.00	2,514,424.50
Total Current Liabilities	$ 17,227,054.92	$ 16,779,214.24
NONCURRENT LIABILITIES		
Claims Payable (Note 5)	$ 70,408,885.26	$ 73,583,352.97
Compensated Absences Payable (Note 6)	278,520.29	305,262.32
Other Postemployement Benefits (Note 7)	45,961.47	44,548.74
Net Pension Liability (Note 8)	3,599,257.39	1,122,365.00
Total Noncurrent Liabilities	$ 74,332,624.41	$ 75,055,529.03
TOTAL LIABILITIES	$ 91,559,679.33	$ 91,834,743.27
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 8)	$ 262,749.56	$ 1,415,964.00
Total Deferred Inflows of Resources	$ 262,749.56	$ 1,415,964.00
NET POSITION (Note 10)		
Net Investment in Capital Assets	$ 296,433.04	$ 358,839.99
Unrestricted Net Position	9,113,782.77	9,531,710.38
TOTAL NET POSITION	$ 9,410,215.81	$ 9,890,550.37

STATE OF MINNESOTA 4/13/2018
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE QUARTER ENDED DECEMBER 31, 2017

	FY18 QTD	FY18 YTD	FY17 QTD	FY17 YTD
OPERATING REVENUES				
Premium Pool	$ 1,318,070.10	$ 1,841,136.91	$ 1,062,108.49	$ 2,125,597.51
Pay-As-You-Go	4,616,846.14	9,072,186.63	4,271,731.55	8,809,503.64
Administrative Fees	836,828.16	1,673,656.41	767,730.57	1,535,461.14
Legal Services Unit	124,503.28	243,725.73	106,470.36	210,040.29
Safety Training	7,940.00	7,940.00	5,700.00	5,700.00
Other Revenues	1,015,024.48	1,231,763.74	696,419.13	2,472,242.89
Total Operating Revenues	$ 7,919,212.16	$14,070,409.42	$ 6,910,160.10	$15,158,545.47
OPERATING EXPENSES				
Claims	$ 5,586,022.86	$10,899,108.82	$ 5,145,976.24	$10,633,641.76
Salaries and Benefits	670,322.40	1,358,570.76	672,148.28	1,374,415.87
Rent	29,361.09	58,762.08	28,774.72	57,377.17
Rent - Equipment	1,487.06	2,974.12	1,459.88	2,919.76
Repairs and Maintenance	480.00	2,109.00	470.00	1,862.00
Printing	572.88	1,497.75	571.93	1,396.55
Professional and Technical Services	424,133.81	798,652.45	362,673.99	731,409.08
Computer and Systems Services	296.10	544.86	236.25	480.98
Centralized IT Services	164,420.04	203,279.96	82,182.18	95,580.80
Communications	6,582.40	10,293.61	5,774.05	9,330.74
Travel - In State	1,914.87	3,358.43	1,784.56	2,572.64
Travel - Out State	-	-	120.94	120.94
Supplies and Materials	4,864.30	7,173.82	1,516.75	4,955.36
Employee Development	2,185.00	2,731.00	2,053.99	2,330.26
Purchased Services	(280.25)	166.78	479.93	677.93
Insurance	298,627.74	597,384.50	315,241.00	630,807.00
Attorney General Cost	-	-	-	-
Indirect Costs	69,449.50	138,899.00	78,326.25	156,652.50
Amortization	15,601.74	31,203.48	15,601.74	31,203.48
Other Expenses	2,570.00	4,370.00	1,800.00	3,620.00
Total Operating Expenses	$ 7,278,611.54	$14,121,080.42	$ 6,717,192.68	$13,741,354.82
OPERATING INCOME (LOSS)	$ 640,600.62	$ (50,671.00)	$ 192,967.42	$ 1,417,190.65
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 36,833.77	$ 60,968.05	$ 28,832.95	$ 46,523.89
Total Nonoperating Revenues (Expenses)	$ 36,833.77	$ 60,968.05	$ 28,832.95	$ 46,523.89
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 677,434.39	$ 10,297.05	$ 221,800.37	$ 1,463,714.54
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 677,434.39	$ 10,297.05	$ 221,800.37	$ 1,463,714.54
NET POSITION, BEGINNING	$ 8,732,781.42	$10,036,155.18	$ 9,668,750.00	$ 8,426,835.83
Adjustment to Net Position (Note 9)	-	(636,236.42)	-	-
NET POSITION, ENDING	$ 9,410,215.81	$ 9,410,215.81	$ 9,890,550.37	$ 9,890,550.37

STATE OF MINNESOTA 4/13/2018
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED DECEMBER 31, 2017

		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	15,811,621.26
Receipts from Other Revenues		1,231,763.74
Payments to Claimants		(10,899,108.82)
Payments to Suppliers for Goods and Services		(1,559,529.05)
Payments to Employees		(1,392,685.03)
Payments to Others		-
Net Cash Flows from Operating Activities	$	3,192,062.10
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Net Cash Flows from Noncapital Financing Activities	$	-
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	$	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	60,968.05
Net Cash Flows from Investing Activities	$	60,968.05
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	3,253,030.15
Cash and Cash Equivalents, Beginning, as Reported		7,697,026.79
Cash and Cash Equivalents, Ending	$	10,950,056.94
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	(50,671.00)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Amortization	$	31,203.48
(Increase) Decrease in Accounts Receivable		212,882.16
(Increase) Decrease in Accounts Receivable - Supplementary Benefits		(304,646.54)
(Increase) Decrease in Prepaid Expenses		(4,239.47)
(Increase) Decrease in Prepaid Insurance		(322.50)
(Increase) Decrease in Recoverable		2,618,865.24
(Increase) Decrease in Deferred Pension Outflows		-
Increase (Decrease) in Accounts Payable		277,230.28
Increase (Decrease) in Salaries and Benefits Payable		(34,114.27)
Increase (Decrease) in Claims Payable		(2,618,865.24)
Increase (Decrease) in Unearned Revenue		398,205.96
Increase (Decrease) in Unearned Premiums		2,666,534.00
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	$	3,242,733.10
Net Cash Flows from Operating Activities	$	3,192,062.10
Noncash Investing, Capital and Financing Activities		
	$	-

STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
STATEMENT OF BUDGET AND ACTUAL COMPARISON
FOR THE QUARTER ENDED DECEMBER 31, 2017

4/13/2018
unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Premium Pool	$ 1,333,267.00	$ 2,666,534.00	$ 1,318,070.10	$ 1,841,136.91	$ (15,196.90)	$ (825,397.09)
Pay-As-You-Go	5,811,647.25	11,623,294.50	4,616,846.14	9,072,186.63	(1,194,801.11)	(2,551,107.87)
Administrative Fees	836,826.25	1,673,652.50	836,828.16	1,673,656.41	1.91	3.91
Legal Services Unit	107,000.00	214,000.00	124,503.28	243,725.73	17,503.28	29,725.73
Safety Training	12,837.50	25,675.00	7,940.00	7,940.00	(4,897.50)	(17,735.00)
Other Revenues	450,250.00	900,500.00	1,015,024.48	1,231,763.74	564,774.48	331,263.74
Total Operating Revenues	$ 8,551,828.00	$ 17,103,656.00	$ 7,919,212.16	$14,070,409.42	$ (632,615.84)	$(3,033,246.58)
OPERATING EXPENSES						
Claims	$ 5,751,800.00	$ 11,503,600.00	$ 5,586,022.86	$10,899,108.82	$ (165,777.14)	$ (604,491.18)
Salaries and Benefits	727,375.00	1,454,750.00	670,322.40	1,358,570.76	(57,052.60)	(96,179.24)
Rent	30,750.00	61,500.00	29,361.09	58,762.08	(1,388.91)	(2,737.92)
Rent - Equipment	1,500.00	3,000.00	1,487.06	2,974.12	(12.94)	(25.88)
Repairs and Maintenance	1,375.00	2,750.00	480.00	2,109.00	(895.00)	(641.00)
Printing	637.50	1,275.00	572.88	1,497.75	(64.62)	222.75
Professional and Technical Services	422,550.00	845,100.00	424,133.81	798,652.45	1,583.81	(46,447.55)
Computer and Systems Services	250.00	500.00	296.10	544.86	46.10	44.86
Centralized IT Services	55,000.00	110,000.00	164,420.04	203,279.96	109,420.04	93,279.96
Communications	4,050.00	8,100.00	6,582.40	10,293.61	2,532.40	2,193.61
Travel - In State	1,925.00	3,850.00	1,914.87	3,358.43	(10.13)	(491.57)
Travel - Out State	250.00	500.00	-	-	(250.00)	(500.00)
Supplies and Materials	5,125.00	10,250.00	4,864.30	7,173.82	(260.70)	(3,076.18)
Employee Development	11,675.00	23,350.00	2,185.00	2,731.00	(9,490.00)	(20,619.00)
Purchased Services	50.00	100.00	(280.25)	166.78	(330.25)	66.78
Insurance	304,187.50	608,375.00	298,627.74	597,384.50	(5,559.76)	(10,990.50)
Attorney General Cost	250.00	500.00	-	-	(250.00)	(500.00)
Indirect Costs	85,625.00	171,250.00	69,449.50	138,899.00	(16,175.50)	(32,351.00)
Amortization	15,601.75	31,203.50	15,601.74	31,203.48	(0.01)	(0.02)
Other Expenses	4,300.00	8,600.00	2,570.00	4,370.00	(1,730.00)	(4,230.00)
Total Operating Expenses	$ 7,424,276.75	$ 14,848,553.50	$ 7,278,611.54	$14,121,080.42	$ (145,665.21)	$ (727,473.08)
OPERATING INCOME (LOSS)	$ 1,127,551.25	$ 2,255,102.50	$ 640,600.62	$ (50,671.00)	$ (486,950.63)	$(2,305,773.50)
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	$ 21,750.00	$ 43,500.00	$ 36,833.77	$ 60,968.05	$ 15,083.77	$ 17,468.05
Total Nonoperating Revenues (Expenses)	$ 21,750.00	$ 43,500.00	$ 36,833.77	$ 60,968.05	$ 15,083.77	$ 17,468.05
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 1,149,301.25	$ 2,298,602.50	$ 677,434.39	$ 10,297.05	$ (471,866.86)	$(2,288,305.45)
TRANSFERS AND CONTRIBUTIONS						
Total Transfers and Contributions	$ -	$ -	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 1,149,301.25	$ 2,298,602.50	$ 677,434.39	$ 10,297.05	$ (471,866.86)	$(2,288,305.45)

STATE OF MINNESOTA 4/13/2018
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED DECEMBER 31, 2017

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. The capital asset amounts are based upon historical records along with acquisitions and dispositions in FY18.

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 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: 10 years for software and Internally Generated Computer Software (IGCS).

This financial statement includes claims information known as of December 31, 2017 for claims incurred prior to January 1, 2018.

2. **LEGISLATION, AUTHORITY, AND CONTRIBUTIONS**

The Workers' Compensation program for state employees was specified in 1927 legislation as part of the former Industrial Commission, now Department of Labor and Industry (DLI). The legislation for the program can be found in M.S. 176.5401 through M.S. 176.611. The State Compensation Revolving Fund was created in 1934.

The General Fund and other funds have contributed a total of $3,437,690 to the program. These contributions are used to make workers' compensation payments for the pay-as-you-go agencies until they are reimbursed by the injured employee's state agency, the Special Compensation Fund, the Workers' Compensation Reinsurance Association, or recovered from a subrogation claim.

The Premium Pool was given $1 million during the 1997 Legislative Session from the General Fund.

3. **RECOVERABLE**

Due to the nature of workers' compensation benefits, and the fact that claims may take decades to mature, the reserves are relatively large when viewed in context of the financial statements covering a 12 month period. Agencies are obligated to pay their actual claims cost. Therefore, Claims Payable are offset by Recoverable noncurrent assets.

4. CAPITAL ASSETS

	Balance 7/1/2017	Additions	Deletions	Balance 12/31/17
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	$ (158,814.87)	$ (16,717.38)	$ -	$ (175,532.25)
Internally Generated Computer Software (IGCS)	(137,618.17)	(14,486.10)	-	(152,104.27)
Total Accumulated Depreciation/Amortization	$ (296,433.04)	$ (31,203.48)	$ -	$ (327,636.52)

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 7/1/2017	$ 37,254.78	$ 278,520.29
Increase	-	-
Decrease	-	-
Ending Balance 12/31/17	$ 37,254.78	$ 278,520.29

7. OTHER POSTEMPLOYMENT BENEFITS

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 7/1/2017	$ 45,961.47
Increase	-
Decrease	-
Ending Balance 12/31/2017	$ 45,961.47

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, 2017 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2016 actuarial report as the June 30, 2017 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.

The net pension liability for the State of Minnesota as a whole increased from $3.5 billion in FY16 to $14.5 billion in FY17. This increase is reflected in the individual fund allocations made by Minnesota Management and Budget. The increase is due to actuarial assumption changes – notably, the discount rate for the State Employees Retirement Fund changed from 7.9% to 4.17% as a result of low investment returns for the measurement period and lowered expected returns in future periods.

	Deferred Outflows	Net Pension Liability	Deferred Inflows
Beginning Balance 7/1/2017	$ 2,520,417.00	$ 3,599,257.39	$ 262,749.56
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2017	$ 2,520,417.00	$ 3,599,257.39	$ 262,749.56

9. ADJUSTMENTS TO NET POSITION

In FY18, the total prior period adjustments are ($636,236.42). These adjustments include:
($290,625.60) overstatement of Accounts Receivable - Supplemental Benefits for Premium Pool
($345,610.82) overstatement of Accounts Receivable - Supplemental Benefits for Pay-As-You-Go

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, 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 retained earnings have been reconciled as shown below.

Net Investment in Capital Assets	$ 296,433.04
Unrestricted Net Position	9,113,782.77
Total Net Position	$ 9,410,215.81

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	$ 10,036,155.18	$ 8,732,781.42	$ -	$ -
Net Income (Loss)	(667,137.34)	677,434.39	-	-
Adjustments to Net Position (Note 9)	(636,236.42)	-	-	-
Ending Retained Earnings	$ 8,732,781.42	$ 9,410,215.81	$ -	$ -
Add: Capital Contributions	$ -	$ -	$ -	$ -
Reconciliation to Total Net Position	$ 8,732,781.42	$ 9,410,215.81	$ -	$ -

The implementation of GASB 68, "Accounting and Financial Reporting for Pensions," which required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions, has caused many funds to end the fiscal year in a deficit net position.The actuarially determined amounts are likely to vary significantly from year to year and are managed by the retirement systems and state Legislature to ensure the defined benefit plans are adequately funded to pay plan benefits to employees participating as they become due.For these reasons, the state does not include the pension-related liabilities or deferred inflow and outflows of resources in the rate-setting process for managing these funds as long as the funds are contributing the statutory required contributions. The amounts will continue to bemonitored by the retirement systems administering these plans and the state Legislature.

STATE OF MINNESOTA 4/13/2018
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED
FOR THE QUARTER ENDED DECEMBER 31, 2017

	Combined	Administration Fees	Premium Pool	Pay-As-You-Go
OPERATING REVENUES				
Premium Pool	$ 1,841,136.91	$ -	$ 1,841,136.91	$ -
Pay-As-You-Go	9,072,186.63	-	-	9,072,186.63
Administrative Fees	1,673,656.41	1,673,656.41	-	-
Legal Services Unit	243,725.73	243,725.73	-	-
Safety Training	7,940.00	7,940.00	-	-
Other Revenues	1,231,763.74	168.75	313,273.33	918,321.66
Total Operating Revenues	$14,070,409.42	$ 1,925,490.89	$ 2,154,410.24	$ 9,990,508.29
OPERATING EXPENSES				
Claims	$10,899,108.82	$ -	$ 2,117,857.81	$ 8,781,251.01
Salaries and Benefits	1,358,570.76	1,358,570.76	-	-
Rent	58,762.08	58,762.08	-	-
Rent - Equipment	2,974.12	2,974.12	-	-
Repairs and Maintenance	2,109.00	2,109.00	-	-
Printing	1,497.75	1,497.75	-	-
Professional and Technical Services	798,652.45	124,043.31	258,724.19	415,884.95
Computer and Systems Services	544.86	544.86	-	-
Centralized IT Services	203,279.96	203,279.96	-	-
Communications	10,293.61	10,293.61	-	-
Travel - In State	3,358.43	3,358.43	-	-
Travel - Out State	-	-	-	-
Supplies and Materials	7,173.82	7,173.82	-	-
Employee Development	2,731.00	2,731.00	-	-
Purchased Services	166.78	166.78	-	-
Insurance	597,384.50	193.50	93,782.62	503,408.38
Attorney General Costs	-	-	-	-
Indirect Costs	138,899.00	138,899.00	-	-
Amortization	31,203.48	31,203.48	-	-
Other Expenses	4,370.00	4,370.00	-	-
Total Operating Expenses	$14,121,080.42	$ 1,950,171.46	$ 2,470,364.62	$ 9,700,544.34
OPERATING INCOME (LOSS)	$ (50,671.00)	$ (24,680.57)	$ (315,954.38)	$ 289,963.95
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 60,968.05	$ 3,970.65	$ 40,990.53	$ 16,006.87
Total Nonoperating Revenues (Expenses)	$ 60,968.05	$ 3,970.65	$ 40,990.53	$ 16,006.87
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 10,297.05	$ (20,709.92)	$ (274,963.85)	$ 305,970.82
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 10,297.05	$ (20,709.92)	$ (274,963.85)	$ 305,970.82

STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
WITHOUT NET PENSION LIABILITIES ADJUSTMENTS
FOR THE QUARTER ENDED DECEMBER 31, 2017

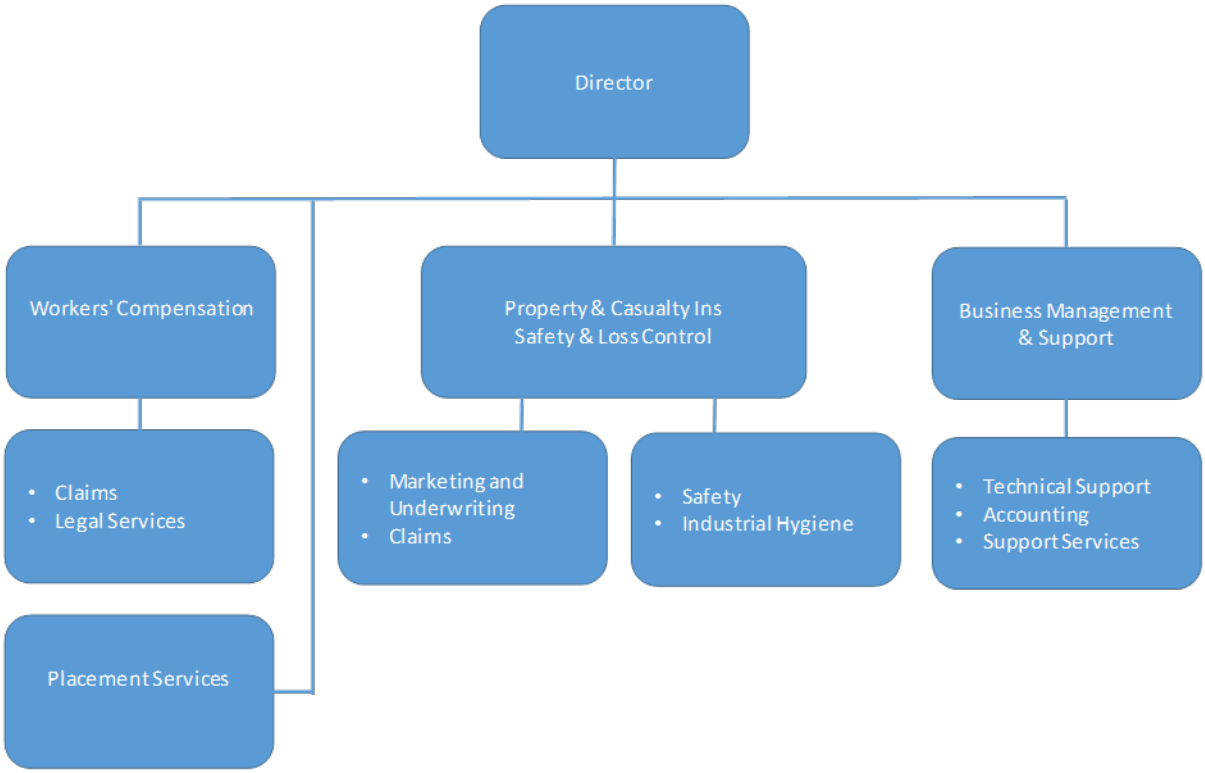
4/13/2018
unaudited

	FY18 QTD	FY18 YTD	FY17 QTD	FY17 YTD
OPERATING REVENUES				
Premium Pool	$ 1,318,070.10	$ 1,841,136.91	$ 1,062,108.49	$ 2,125,597.51
Pay-As-You-Go	4,616,846.14	9,072,186.63	4,271,731.55	8,809,503.64
Administratitive Fees	836,828.16	1,673,656.41	767,730.57	1,535,461.14
Legal Services Unit	124,503.28	243,725.73	106,470.36	210,040.29
Safety Training	7,940.00	7,940.00	5,700.00	5,700.00
Other	1,015,024.48	1,231,763.74	696,419.13	2,472,242.89
Total Operating Revenues	7,919,212.16	$14,070,409.42	$ 6,910,160.10	$15,158,545.47
OPERATING EXPENSES				
Claims	$ 5,586,022.86	$10,899,108.82	$ 5,145,976.24	$10,633,641.76
Salaries and Benefits	670,322.40	1,358,570.76	672,148.28	1,374,415.87
Less NPL Adjustments	-	-	-	-
Net Pension Expense	-	-	-	-
Less NPL Adjustments	-	-	-	-
Rent	29,361.09	58,762.08	28,774.72	57,377.17
Rent - Equipment	1,487.06	2,974.12	1,459.88	2,919.76
Repairs and Maintenance	480.00	2,109.00	470.00	1,862.00
Printing	572.88	1,497.75	571.93	1,396.55
Professional and Technical Services	424,133.81	798,652.45	362,673.99	731,409.08
Computer and Systems Services	296.10	544.86	236.25	480.98
Centralized IT Services	164,420.04	203,279.96	82,182.18	95,580.80
Communications	6,582.40	10,293.61	5,774.05	9,330.74
Travel - In State	1,914.87	3,358.43	1,784.56	2,572.64
Travel - Out State	-	-	120.94	120.94
Supplies and Materials	4,864.30	7,173.82	1,516.75	4,955.36
Employee Development	2,185.00	2,731.00	2,053.99	2,330.26
Purchased Services	(280.25)	166.78	479.93	677.93
Insurance	298,627.74	597,384.50	315,241.00	630,807.00
Attorney General Cost	-	-	-	-
Indirect Costs	69,449.50	138,899.00	78,326.25	156,652.50
Amortization	15,601.74	31,203.48	15,601.74	31,203.48
Other Operating Costs	2,570.00	4,370.00	1,800.00	3,620.00
Total Operating Expenses (Less NPL Adjustments)	$ 7,278,611.54	$14,121,080.42	$ 6,717,192.68	$13,741,354.82
OPERATING INCOME (LOSS) (Less NPL Adjustments)	$ 640,600.62	$ (50,671.00)	$ 192,967.42	$ 1,417,190.65
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 36,833.77	$ 60,968.05	$ 28,832.95	$ 46,523.89
Total Nonoperating Revenues (Expenses)	$ 36,833.77	$ 60,968.05	$ 28,832.95	$ 46,523.89
CHANGE IN NET POSITION (Less NPL Adjustments)	$ 677,434.39	$ 10,297.05	$ 221,800.37	$ 1,463,714.54
NET POSITION, BEGINNING Before NPL ADJUSTMENTS	$10,075,785.10	$11,379,158.86	$11,834,445.00	$10,592,530.83
Adjustment to Net Position	-	(636,236.42)	-	-
Net Position before Change in Accounting Principle (NPL Adjustments)	**$10,753,219.49**	**$10,753,219.49**	**$12,056,245.37**	**$12,056,245.37**
Change in Accounting Principle - Previous Fiscal Years	(2,436,664.30)	(2,436,664.30)	(2,436,664.30)	(2,436,664.30)
Change in Accounting Principle - Current Fiscal Year	-	-	-	-
NPL adjustments to Operating Expenses - Previous Fiscal Years	1,093,660.62	1,093,660.62	270,969.30	270,969.30
NPL adjustments to Operating Expenses - Current Fiscal Years	-	-	-	-
NET POSITION, ENDING	$ 9,410,215.81	$ 9,410,215.81	$ 9,890,550.37	$ 9,890,550.37
SCHEDULE OF RETAINED EARNINGS				
Beginning Retained Earnings before NPL Adjustments	$10,075,785.10	$11,379,158.86	$11,834,445.00	$10,592,530.83
Change in Net Position (Less NPL Adjustments)	677,434.39	10,297.05	221,800.37	1,463,714.54
Adjustment to Net Position	-	(636,236.42)	-	-
Retained Earnings before Change in Accounting Principle (NPL Adjustments)	**$10,753,219.49**	**$10,753,219.49**	**$12,056,245.37**	**$12,056,245.37**
Change in Accounting Principle - Previous Fiscal Years	(2,436,664.30)	(2,436,664.30)	(2,436,664.30)	(2,436,664.30)
Change in Accounting Principle - Current Fiscal Year	-	-	-	-
NPL adjustments to Operating Expenses - Previous Fiscal Years	1,093,660.62	1,093,660.62	270,969.30	270,969.30
NPL adjustments to Operating Expenses - Current Fiscal Years	-	-	-	-
Ending Retained Earnings	$ 9,410,215.81	$ 9,410,215.81	$ 9,890,550.37	$ 9,890,550.37
Add: Capital Contributions	-	-	-	-
Reconciliation to Total Net Position	$ 9,410,215.81	$ 9,410,215.81	$ 9,890,550.37	$ 9,890,550.37

Supporting Information

Staffing and Organizational Chart

The FY18 business plan had 27.1 FTEs. The FY19 business plan has 27.4 FTEs.



Administrative Fees

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2019

iRISK Loc #	Department Name	FY18 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/18	% of Open Claims	FY18 #of Trans	% of Trans	Avg %	FY2019 Work Comp Admin Fee	FY2019 **MONTHLY** Managed Care Fee
01A	Military Affairs	345	0.571%	16	1.066%	115	0.784%	0.807%	$27,680	$938.40
02 (All)	Administration	513	0.849%	18	1.199%	94	0.641%	0.896%	$30,746	$1,395.36
03A	State Lottery	150	0.248%	3	0.200%	23	0.157%	0.202%	$6,916	$408.00
04A	Agriculture	501	0.829%	8	0.533%	135	0.920%	0.761%	$26,095	$1,362.72
05A	Racing Commission	19	0.031%	2	0.133%	0	0.000%	0.055%	$1,883	$51.68
06A	Attorney General	332	0.549%	3	0.200%	5	0.034%	0.261%	$8,957	$903.04
07A	Public Safety - Fiscal and Administrative Serv	37	0.061%	1	0.067%	0	0.000%	0.043%	$1,462	$100.64
07B	Public Safety - Commissioner's Office	13	0.022%	0	0.000%	0	0.000%	0.007%	$246	$35.36
07C	Public Safety - BCA Training	321	0.531%	6	0.400%	75	0.511%	0.481%	$16,490	$873.12
07D	Public Safety - DVS	501	0.829%	12	0.799%	109	0.743%	0.790%	$27,116	$1,362.72
07E	Public Safety - Homeland Security & Emerg Mgmt	67	0.111%	1	0.067%	0	0.000%	0.059%	$2,030	$182.24
07F	Public Safety - Fire Marshal	57	0.094%	2	0.133%	5	0.034%	0.087%	$2,992	$155.04
07G	Public Safety - Public Educ & Media Rel	12	0.020%	0	0.000%	0	0.000%	0.007%	$227	$32.64
07H	Public Safety - Human Resources	12	0.020%	0	0.000%	0	0.000%	0.007%	$227	$32.64
07J	Public Safety - Office of Justice Programs	36	0.060%	0	0.000%	0	0.000%	0.020%	$681	$97.92
07K	Public Safety - 911 Emergency Service	11	0.018%	0	0.000%	0	0.000%	0.006%	$208	$29.92
07M	Public Safety - Pipeline Safety	19	0.031%	0	0.000%	0	0.000%	0.010%	$359	$51.68
07P	Public Safety - Patrol	774	1.280%	60	3.997%	437	2.978%	2.752%	$94,416	$2,105.28
07Q	Public Safety - Gambling & Alcohol	18	0.030%	2	0.133%	0	0.000%	0.054%	$1,864	$48.96
07S	Public Safety - Capitol Security	85	0.141%	3	0.200%	67	0.457%	0.266%	$9,115	$231.20
07T	Public Safety - Traffic Safety	20	0.033%	0	0.000%	0	0.000%	0.011%	$378	$54.40
09A	Gambling Control Board	34	0.056%	0	0.000%	0	0.000%	0.019%	$643	$92.48
10A	Minnesota Management & Budget (MMB)	245	0.405%	6	0.400%	3	0.020%	0.275%	$9,441	$666.40
15B	Board of Barbers	3	0.005%	0	0.000%	0	0.000%	0.002%	$57	$8.16
11B	Board of Cosmetologist	23	0.038%	1	0.067%	0	0.000%	0.035%	$1,197	$62.56
7HH	Board of Chiropractors	5	0.008%	0	0.000%	0	0.000%	0.003%	$95	$13.60
7FH	Board of Dentistry	10	0.017%	0	0.000%	0	0.000%	0.006%	$189	$27.20
7TP	Board of Peace Officers	9	0.015%	1	0.067%	0	0.000%	0.027%	$932	$24.48
7KH	Board of Nursing Home Admin	11	0.018%	0	0.000%	0	0.000%	0.006%	$208	$29.92
7LH	Board of Social Work	12	0.020%	0	0.000%	2	0.014%	0.011%	$383	$32.64
7MH	Board of Marriage & Family Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	$57	$8.16
7BH	Board of Medical Practice	25	0.041%	0	0.000%	0	0.000%	0.014%	$473	$68.00
7CH	Board of Nursing	30	0.050%	0	0.000%	0	0.000%	0.017%	$568	$81.60
7DH	Board of Pharmacy	20	0.033%	0	0.000%	0	0.000%	0.011%	$378	$54.40
7EB	Board of Architects	7	0.012%	0	0.000%	0	0.000%	0.004%	$132	$19.04
7VH	Board of Psychology	8	0.013%	0	0.000%	0	0.000%	0.004%	$151	$21.76
7JH	Board of Optometry	1	0.002%	0	0.000%	0	0.000%	0.001%	$19	$2.72
7PB	Board of Accountancy	5	0.008%	0	0.000%	0	0.000%	0.003%	$95	$13.60
7RH	Board of Vet Medicine	2	0.003%	0	0.000%	0	0.000%	0.001%	$38	$5.44
7QH	Board of Podiatry	1	0.002%	0	0.000%	0	0.000%	0.001%	$19	$2.72
7SB	Private Detective Board	2	0.003%	0	0.000%	0	0.000%	0.001%	$38	$5.44
7GB	Combative Sports Commission	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
7WH	Board of Physical Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	$57	$8.16
7SH	Emergency Medical Svs Reg Bd	8	0.013%	1	0.067%	5	0.034%	0.038%	$1,303	$21.76
7UH	Dietetics & Nutrition Practice Bd	2	0.003%	0	0.000%	0	0.000%	0.001%	$38	$5.44
7XH	Behavioral Health & Therapy Bd	5	0.008%	0	0.000%	0	0.000%	0.003%	$95	$13.60
12A	Health	1,549	2.562%	15	0.999%	113	0.770%	1.444%	$49,541	$4,213.28
13A	Commerce	353	0.584%	2	0.133%	12	0.082%	0.266%	$9,138	$960.16
80A	Commerce-Weights & Measures	-	0.000%	1	0.067%	6	0.041%	0.036%	$1,230	$0.00
14A	Animal Health Board	40	0.066%	1	0.067%	0	0.000%	0.044%	$1,519	$108.80
17A	Human Rights	45	0.074%	1	0.067%	0	0.000%	0.047%	$1,613	$122.40
19A	Indian Affairs Council	5	0.008%	0	0.000%	0	0.000%	0.003%	$95	$13.60
20B	Explore MN Tourism	53	0.088%	0	0.000%	0	0.000%	0.029%	$1,003	$144.16
22A	Employment & Economic Development	1,338	2.213%	17	1.133%	189	1.288%	1.545%	$52,996	$3,639.36
24B	Public Facilities Authority	9	0.015%	0	0.000%	0	0.000%	0.005%	$170	$24.48
25A	Perpich Center for Arts Education	58	0.096%	3	0.200%	13	0.089%	0.128%	$4,396	$157.76
X00	Minnesota State-Systems Office	369	0.610%	2	0.133%	19	0.129%	0.291%	$9,986	$1,003.68
X01	Minnesota State-Bemidji State Univ	555	0.918%	6	0.400%	22	0.150%	0.489%	$16,786	$1,509.60
X02	Minnesota State-MSU Mankato	1,514	2.505%	20	1.332%	127	0.865%	1.567%	$53,780	$4,118.08
X03	Minnesota State-MSU Moorhead	710	1.175%	8	0.533%	67	0.457%	0.721%	$24,750	$1,931.20
X04	Minnesota State-St Cloud State Univ	1,291	2.136%	16	1.066%	172	1.172%	1.458%	$50,020	$3,511.52
X05	Minnesota State-Southwest MN State Univ	396	0.655%	7	0.466%	13	0.089%	0.403%	$13,839	$1,077.12
X06	Minnesota State-Winona State Univ	967	1.600%	11	0.733%	84	0.572%	0.968%	$33,222	$2,630.24
X07	Minnesota State-Metro State Univ	898	1.486%	10	0.666%	93	0.634%	0.928%	$31,856	$2,442.56

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2019

iRISK Loc #	Department Name	FY18 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/18	% of Open Claims	FY18 #of Trans	% of Trans	Avg %	FY2019 Work Comp Admin Fee	FY2019 **MONTHLY** Managed Care Fee
X20	Minnesota State-Riverland CC - Austin	215	0.356%	3	0.200%	24	0.164%	0.240%	$8,224	$584.80
X21	Minnesota State-Central Lks College-Brainerd	210	0.347%	3	0.200%	15	0.102%	0.216%	$7,428	$571.20
X22	Minnesota State-Anoka/Ramsey CC-Cambridge	98	0.162%	0	0.000%	0	0.000%	0.054%	$1,854	$266.56
X23	Minnesota State-C & T College-Fergus Falls	111	0.184%	3	0.200%	13	0.089%	0.157%	$5,399	$301.92
X24	Minnesota State-Hibbing Community College	146	0.242%	0	0.000%	2	0.014%	0.085%	$2,918	$397.12
X25	Minnesota State-Itasca Community College	120	0.199%	0	0.000%	0	0.000%	0.066%	$2,270	$326.40
X27	Minnesota State-MN West C&T - Worthington	95	0.157%	0	0.000%	0	0.000%	0.052%	$1,797	$258.40
X28	Minnesota State-Vermillion Community College	66	0.109%	3	0.200%	22	0.150%	0.153%	$5,249	$179.52
X29	Minnesota State-Rochester Community College	408	0.675% 0.000%	3	0.200%	17	0.116%	0.330%	$11,330	$1,109.76
X30	Minnesota State-Northland C&T - Thief River Fls	146	0.242%	1	0.067%	0	0.000%	0.103%	$3,524	$397.12
X31	Minnesota State-Mesabi Range C&T -Virgina	66	0.109%	1	0.067%	1	0.007%	0.061%	$2,089	$179.52
X32	Minnesota State-Minneapolis C&T College	560	0.926%	2	0.133%	9	0.061%	0.374%	$12,820	$1,523.20
X33	Minnesota State-Anoka/Ramsey Comm College	382	0.632%	3	0.200%	4	0.027%	0.286%	$9,825	$1,039.04
X34	Minnesota State-N Hennepin Comm College	368	0.609%	6	0.400%	97	0.661%	0.556%	$19,093	$1,000.96
X35	Minnesota State-Century College	643	1.064%	7	0.466%	112	0.763%	0.764%	$26,227	$1,748.96
X36	Minnesota State-Rainy River Comm College	43	0.071%	0	0.000%	15	0.102%	0.058%	$1,983	$116.96
X37	Minnesota State-Normandale Comm College	587	0.971%	2	0.133%	37	0.252%	0.452%	$15,513	$1,596.64
X38	Minnesota State-Inver Hills Comm College	297	0.491%	4	0.266%	8	0.055%	0.271%	$9,290	$807.84
X39	Minnesota State-NE Higher Education District	31	0.051%	0	0.000%	0	0.000%	0.017%	$586	$84.32
X40	MNSC-Mpls C&T College Law Enforce	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
X41	Minnesota State-Fond du Lac Tribal & Comm Coll	127	0.210%	2	0.133%	20	0.136%	0.160%	$5,485	$345.44
X51	Minnesota State-Anoka Tech College	142	0.235%	1	0.067%	0	0.000%	0.101%	$3,448	$386.24
X52	Minnesota State-Alexandria Tech College	200	0.331%	3	0.200%	21	0.143%	0.225%	$7,706	$544.00
X53	Minnesota State-Hennepin Tech Coll-Plymouth	7	0.012%	0	0.000%	0	0.000%	0.004%	$132	$19.04
X54	Minnesota State-Pine Tech College	119	0.197%	0	0.000%	2	0.014%	0.070%	$2,407	$323.68
X55	Minnesota State-St Paul College	383	0.634%	5	0.333%	50	0.341%	0.436%	$14,952	$1,041.76
X56	Minnesota State-Lake Superior College	360	0.596%	4	0.266%	28	0.191%	0.351%	$12,041	$979.20
X57	Minnesota State-St. Cloud Tech College	313	0.518%	3	0.200%	6	0.041%	0.253%	$8,675	$851.36
X59	Minnesota State-Dakota County Tech College	246	0.407%	3	0.200%	66	0.450%	0.352%	$12,083	$669.12
X60	Minnesota State-Hennepin TC-Brooklyn Prk	306	0.506%	2	0.133%	7	0.048%	0.229%	$7,859	$832.32
X61	Minnesota State-Hennepin TC-Eden Prairie	120	0.199%	4	0.266%	6	0.041%	0.169%	$5,786	$326.40
X62	Minnesota State-MN West C&T - Canby	50	0.083%	1	0.067%	0	0.000%	0.050%	$1,708	$136.00
X63	Minnesota State-MN West C&T - Granite Falls	22	0.036%	1	0.067%	1	0.007%	0.037%	$1,256	$59.84
X64	Minnesota State-MN West C&T - Jackson	38	0.063%	0	0.000%	0	0.000%	0.021%	$719	$103.36
X65	Minnesota State-MN West C&T - Pipestone	38	0.063%	0	0.000%	0	0.000%	0.021%	$719	$103.36
X66	Minnesota State-Mesabi Range C&T- Eveleth	28	0.046%	0	0.000%	0	0.000%	0.015%	$530	$76.16
X68	Minnesota State-SE Tech College-Red Wing	54	0.089%	0	0.000%	1	0.007%	0.032%	$1,100	$146.88
X69	Minnesota State-SE Tech College-Winona	105	0.174%	1	0.067%	0	0.000%	0.080%	$2,748	$285.60
X71	Minnesota State-Central Lks College-Staples	45	0.074%	0	0.000%	0	0.000%	0.025%	$851	$122.40
X72	Minnesota State-Northwest Tech College	69	0.114%	1	0.067%	4	0.027%	0.069%	$2,379	$187.68
X73	Minnesota State-C&T College-Detroit Lakes	74	0.122%	0	0.000%	0	0.000%	0.041%	$1,400	$201.28
X74	Minnesota State-Northland C&T-E.Grand Forks	102	0.169%	0	0.000%	0	0.000%	0.056%	$1,930	$277.44
X75	Minnesota State-C&T College-Moorhead	199	0.329%	3	0.200%	14	0.095%	0.208%	$7,142	$541.28
X77	Minnesota State-C&T College-Wadena	56	0.093%	0	0.000%	2	0.014%	0.035%	$1,215	$152.32
X78	Minnesota State-Riverland Comm Coll-Albert Lea	33	0.055%	1	0.067%	2	0.014%	0.045%	$1,542	$89.76
X79	Minnesota State-S Central Tech Coll-Mankato	246	0.407%	4	0.266%	5	0.034%	0.236%	$8,092	$669.12
X80	Minnesota State-Ridgewater College-Hutchinson	108	0.179%	1	0.067%	0	0.000%	0.082%	$2,805	$293.76
X81	Minnesota State-Ridgewater College-Willmar	236	0.390%	3	0.200%	9	0.061%	0.217%	$7,452	$641.92
X83	Minnesota State-S Central Tech Coll-Faribault	42	0.069%	0	0.000%	0	0.000%	0.023%	$795	$114.24
X99	Minnesota State-Student Workers	4,326	7.156%	11	0.733%	20	0.136%	2.675%	$91,784	EXEMPT
28A	State Senate	258	0.427%	1	0.067%	1	0.007%	0.167%	$5,721	$701.76
29 (All)	DNR (All regions)	2,582	4.271%	101	6.729%	899	6.126%	5.709%	$195,866	$7,023.04
CC (All)	Conservation Corp Minnesota	272	0.450%	7	0.466%	26	0.177%	0.364%	$12,506	$739.84
31A	House of Representatives	363	0.600%	2	0.133%	3	0.020%	0.251%	$8,625	$987.36
32A	Pollution Control Agency	854	1.413%	5	0.333%	5	0.034%	0.593%	$20,356	$2,322.88
33A	Trial Courts	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
33L	Trial Courts - District 1	291	0.481%	3	0.200%	10	0.068%	0.250%	$8,571	$791.52
33K	Trial Courts - District 10	369	0.610%	0	0.000%	12	0.082%	0.231%	$7,916	$1,003.68
33B	Trial Courts - District 2	270	0.447%	1	0.067%	0	0.000%	0.171%	$5,870	$734.40
33C	Trial Courts - District 3	203	0.336%	1	0.067%	0	0.000%	0.134%	$4,603	$552.16
33D	Trial Courts - District 4	621	1.027%	3	0.200%	21	0.143%	0.457%	$15,671	$1,689.12
33E	Trial Courts - District 5	137	0.227%	0	0.000%	0	0.000%	0.076%	$2,592	$372.64
33F	Trial Courts - District 6	144	0.238%	1	0.067%	23	0.157%	0.154%	$5,279	$391.68
33G	Trial Courts - District 7	225	0.372%	4	0.266%	16	0.109%	0.249%	$8,551	$612.00
33H	Trial Courts - District 8	78	0.129%	0	0.000%	0	0.000%	0.043%	$1,476	$212.16
33J	Trial Courts - District 9	203	0.336%	3	0.200%	46	0.313%	0.283%	$9,711	$552.16

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2019

iRISK Loc #	Department Name	FY18 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/18	% of Open Claims	FY18 #of Trans	% of Trans	Avg %	FY2019 Work Comp Admin Fee	FY2019 **MONTHLY** Managed Care Fee
J50	State Guardian ad Litem Board	232	0.384%	5	0.333%	51	0.348%	0.355%	$12,173	$631.04
34A	Housing Finance	249	0.412%	2	0.133%	12	0.082%	0.209%	$7,170	$677.28
37A	Education	384	0.635%	5	0.333%	104	0.709%	0.559%	$19,180	$1,044.48
38A	Investment Board	24	0.040%	0	0.000%	0	0.000%	0.013%	$454	$65.28
39A	Governor's Office	49	0.081%	0	0.000%	0	0.000%	0.027%	$927	$133.28
40A	Historical Society	520	0.860%	7	0.466%	44	0.300%	0.542%	$18,601	$1,414.40
41A	Work Comp Court of Appeals	11	0.018%	1	0.067%	47	0.320%	0.135%	$4,633	$29.92
42 (All)	Labor & Industry	441	0.730%	14	0.933%	117	0.797%	0.820%	$28,129	$1,199.52
43A	IRRRB	45	0.074%	2	0.133%	71	0.484%	0.231%	$7,908	$122.40
44 (All)	Minnesota State Academies	217	0.359%	13	0.866%	79	0.538%	0.588%	$20,167	$590.24
45A	Mediation Services	13	0.022%	1	0.067%	6	0.041%	0.043%	$1,475	$35.36
46A	MN.IT Services	2,271	3.757%	10	0.666%	166	1.131%	1.851%	$63,522	$6,177.12
49A	Legislative Auditor	61	0.101%	1	0.067%	1	0.007%	0.058%	$1,994	$165.92
50A	State Arts Board	19	0.031%	0	0.000%	0	0.000%	0.010%	$359	$51.68
5DA	Leg. Coord Committee/Rev of Statutes	86	0.142%	0	0.000%	3	0.020%	0.054%	$1,861	$233.92
52A	Public Defense Board	713	1.179%	5	0.333%	27	0.184%	0.566%	$19,403	$1,939.36
53A	Secretary of State	82	0.136%	0	0.000%	2	0.014%	0.050%	$1,707	$223.04
55A	Human Svs-Anoka RTC	832	1.376%	60	3.997%	754	5.138%	3.504%	$120,218	$2,263.04
55B	Human Svs-Brainerd RTC	-	0.000%	12	0.799%	146	0.995%	0.598%	$20,521	$0.00
552	Human Svs-CARE	171	0.283%	7	0.466%	71	0.484%	0.411%	$14,102	$465.12
553	Human Svs-Brainerd Group Homes	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
554	Human Svs-Child	40	0.066%	9	0.600%	92	0.627%	0.431%	$14,784	$108.80
55C	Human Svs-Cambridge RTC (closed)	-	0.000%	10	0.666%	294	2.003%	0.890%	$30,532	$0.00
55D	Human Svs-Central Office	1,996	3.302%	21	1.399%	145	0.988%	1.896%	$65,063	$5,429.12
55E	Human Svs-Fergus Falls RTC	-	0.000%	5	0.333%	61	0.416%	0.250%	$8,564	$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%	9	0.600%	252	1.717%	0.772%	$26,496	$0.00
55G	Human Svs-AhGwahChing RTC	-	0.000%	10	0.666%	235	1.601%	0.756%	$25,934	$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	66	0.109%	12	0.799%	83	0.566%	0.491%	$16,860	$179.52
555	Human Svs-MSOCS Group Homes	1,452	2.402%	122	8.128%	1,388	9.458%	6.663%	$228,597	$3,949.44
55L	Human Svs-NNE SOS-Liberalis	-	0.000%	0	0.000%		0.000%	0.000%	$0	$0.00
55M	Human Svs-Moose Lake RTC (closed)	-	0.000%	3	0.200%	87	0.593%	0.264%	$9,066	$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	864	1.429%	22	1.466%	234	1.595%	1.497%	$51,345	$2,350.08
55O	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	909	1.504%	50	3.331%	668	4.552%	3.129%	$107,353	$2,472.48
55R	Human Svs-Rochester (closed)	-	0.000%	0	0.000%	2	0.014%	0.005%	$156	$0.00
55S	Human Svs-St Peter RTC (closed)	-	0.000%	5	0.333%	12	0.082%	0.138%	$4,745	$0.00
55T	Human Svs-Oak Terrace RTC (closed)	-	0.000%	3	0.200%	47	0.320%	0.173%	$5,949	$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	50	0.083%	2	0.133%	14	0.095%	0.104%	$3,561	$136.00
55W	Human Svs-Willmar RTC	3	0.005%	3	0.200%	44	0.300%	0.168%	$5,772	$8.16
558	Human Svs-MNS		0.000%	1	0.067%	12	0.082%	0.049%	$1,697	$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	439	0.726%	18	1.199%	89	0.606%	0.844%	$28,956	$1,194.08
H60	MNSure	178	0.294%	0	0.000%	6	0.041%	0.112%	$3,835	$484.16
58A	Court of Appeals	86	0.142%	0	0.000%	0	0.000%	0.047%	$1,627	$233.92
60A	Higher Educ Services Office	62	0.103%	1	0.067%	0	0.000%	0.056%	$1,935	$168.64
61A	State Auditor	82	0.136%	0	0.000%	43	0.293%	0.143%	$4,902	$223.04
62A	MN State Retirement	121	0.200%	0	0.000%	1	0.007%	0.069%	$2,367	$329.12
63A	Public EE Retirement Assoc.	96	0.159%	3	0.200%	17	0.116%	0.158%	$5,427	$261.12
65 (All)A	Judicial	397	0.657%	1	0.067%	0	0.000%	0.241%	$8,273	$1,079.84
67A	Revenue	1,410	2.333%	21	1.399%	169	1.152%	1.628%	$55,847	$3,835.20
68A	Tax Court	8	0.013%	0	0.000%	0	0.000%	0.004%	$151	$21.76
69A	Teachers Retirement Assoc.	85	0.141%	1	0.067%	13	0.089%	0.099%	$3,383	$231.20
70J	Judicial Standards Board	3	0.005%	0	0.000%	0	0.000%	0.002%	$57	$8.16
75C	Veterans' Affairs	164	0.271%	4	0.266%	7	0.048%	0.195%	$6,696	$446.08
75A	Veterans Home Board	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
75B	Veterans Home Silver Bay	148	0.245%	19	1.266%	252	1.717%	1.076%	$36,916	$402.56
75F	Veterans Home Fergus Falls	176	0.291%	10	0.666%	105	0.716%	0.558%	$19,132	$478.72
75H	Veterans Home Hastings	89	0.147%	6	0.400%	73	0.497%	0.348%	$11,944	$242.08
75L	Veterans Home Luverne	168	0.278%	14	0.933%	78	0.532%	0.581%	$19,924	$456.96
75M	Veterans Home Minneapolis	582	0.963%	61	4.064%	486	3.312%	2.779%	$95,364	$1,583.04
77 (All)	Minnesota Zoo	283	0.468%	22	1.466%	195	1.329%	1.088%	$37,314	$769.76

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2019

iRISK Loc #	Department Name	FY18 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/18	% of Open Claims	FY18 #of Trans	% of Trans	Avg %	FY2019 Work Comp Admin Fee	FY2019 **MONTHLY** Managed Care Fee
78A	MCF-Central Office	710	1.175%	18	1.199%	146	0.995%	1.123%	$38,526	$1,931.20
78B	MCF-St. Cloud	403	0.667%	12	0.799%	207	1.411%	0.959%	$32,900	$1,096.16
78C	MCF-Sauk Center (closed)	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
78F	MCF-Faribault	622	1.029%	16	1.066%	143	0.974%	1.023%	$35,103	$1,691.84
78H	MCF-Shakopee	270	0.447%	2	0.133%	28	0.191%	0.257%	$8,814	$734.40
78L	MCF-Lino Lakes	459	0.759%	14	0.933%	151	1.029%	0.907%	$31,119	$1,248.48
78P	MCF-Oak Park Heights	352	0.582%	25	1.666%	175	1.193%	1.147%	$39,346	$957.44
78R	MCF-Red Wing	183	0.303%	11	0.733%	73	0.497%	0.511%	$17,533	$497.76
78S	MCF-Stillwater	533	0.882%	29	1.932%	320	2.181%	1.665%	$57,118	$1,449.76
78T	MCF-Togo	61	0.101%	1	0.067%	30	0.204%	0.124%	$4,254	$165.92
78U	MCF-Rush City	352	0.582%	15	0.999%	124	0.845%	0.809%	$27,752	$957.44
78W	MCF-Willow River/Mooselake	433	0.716%	11	0.733%	98	0.668%	0.706%	$24,211	$1,177.76
790	DOT-Central Office	1,413	2.337%	20	1.332%	321	2.187%	1.952%	$66,988	$3,843.36
791	DOT-District 1-Duluth/Virginia	389	0.644%	33	2.199%	315	2.147%	1.663%	$57,052	$1,058.08
792	DOT-District 2-BemidjiCrookston	245	0.405%	7	0.466%	71	0.484%	0.452%	$15,502	$666.40
793	DOT-District 3-Baxter/St. Cloud	406	0.672%	23	1.532%	123	0.838%	1.014%	$34,791	$1,104.32
794	DOT-District 4-Detroit Lakes/Morris	256	0.423%	11	0.733%	143	0.974%	0.710%	$24,369	$696.32
796	DOT-District 6-Rochester/Owatonna	416	0.688%	27	1.799%	155	1.056%	1.181%	$40,522	$1,131.52
797	DOT-District 7-Mankato/Windom	317	0.524%	19	1.266%	193	1.315%	1.035%	$35,515	$862.24
798	DOT-District 8-Willmar	212	0.351%	16	1.066%	184	1.254%	0.890%	$30,541	$576.64
799	DOT-District 9-Metro	1,295	2.142%	78	5.197%	925	6.303%	4.547%	$156,019	$3,522.40
82A	Public Utilities Commission	52	0.086%	0	0.000%	0	0.000%	0.029%	$984	$141.44
90A	State Fair	320	0.529%	5	0.333%	103	0.702%	0.521%	$17,891	$870.40
92G	Ombudsperson for Families	5	0.008%	1	0.067%	32	0.218%	0.098%	$3,350	$13.60
9KG	Office of Administrative Hearings	65	0.108%	1	0.067%	3	0.020%	0.065%	$2,225	$176.80
9GH	Ombudsman - Mental Health	18	0.030%	0	0.000%	0	0.000%	0.010%	$341	$48.96
9XG	Capitol Area Architect	5	0.008%	0	0.000%	0	0.000%	0.003%	$95	$13.60
9YG	Disability Council	10	0.017%	0	0.000%	0	0.000%	0.006%	$189	$27.20
9JG	Campaign Financing & Public Dis. Bd	8	0.013%	0	0.000%	0	0.000%	0.004%	$151	$21.76
9WE	Higher Education Facility	2	0.003%	0	0.000%	0	0.000%	0.001%	$38	$5.44
9EP	Sentencing Guidelines	6	0.010%	0	0.000%	0	0.000%	0.003%	$114	$16.32
9LG	Council for Minnesotans of African Heritage	2	0.003%	0	0.000%	0	0.000%	0.001%	$38	$5.44
9PR	Water & Soil Resources Board	118	0.195%	0	0.000%	0	0.000%	0.065%	$2,232	$320.96
9NG	Asian-Pacific Council	5	0.008%	0	0.000%	0	0.000%	0.003%	$95	$13.60
9MG	Chicano/Latino Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%	$76	$10.88
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%	$57	$8.16
	TOTALS	**60,450**	**100.000%**	**1,501**	**100.000%**	**14,675**	**100.000%**	**100.00%**	**$3,430,988**	**$152,657**

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 proceedings ……may 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 2018

Agency	Payments per Agreement	Services Provided per Agreement
Administration-Risk Management	133,620.30	133,620.30
Agricultural Utilization Research Institute	1,454.10	1,454.10
Corrections	435,556.15	435,556.15
Education, Department of	229,722.10	229,722.10
Environmental Quality Board (EQB)	18,575.80	18,575.80
Gambling Control Board	10,964.70	10,964.70
Health	391,964.50	391,964.50
Housing Finance Agency	6,864.40	6,864.40
Human Services	3,832,852.00	3,832,852.00
Iron Range Resources Rehabilitation Agency (IRRRA)	20,789.70	20,789.70
Labor and Industry Department	360,935.30	360,935.30
Lottery	275.10	275.10
Board of Medical Practice	622,447.00	520,862.30
Minnesota Racing Commission	42,260.60	42,260.60
Minnesota State	828,810.80	859,189.70
Minnesota State Retirement Association (MSRS)	53,640.00	53,640.00
MnSure	956.30	956.30
Natural Resources	688,010.70	688,010.70
Petro Tank Release Board	4,650.50	4,650.50
Pollution Control Agency	825,976.50	825,976.50
Public Employees Retirement Association (PERA)	27,431.40	27,431.40
Public Safety	824,417.50	824,417.50
Revenue	580,500.00	596,893.10
Teachers Retirement Association (TRA)	41,828.30	41,828.30
Transportation	1,252,331.90	1,252,331.90
Total	**11,236,835.65**	**11,182,022.95**

STATE OF MINNESOTA
Labor Distribution Report by Expense Budget
Fiscal Year 2018

Section	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
Govt Legal Services - Admin Salaries	0.00	173,614.90	0.00	0.00	83,956.92	0.00	0.00	0.00	257,571.82
Govt Legal Services - Operation Salaries	395,898.52	312,577.36	3,602,971.64	761,564.12	0.00	145,704.64	0.00	0.00	5,218,716.28
Reg Law/Professions - Admin Salaries	0.00	173,446.52	0.00	0.00	179,764.17	0.00	0.00	0.00	353,210.69
Reg Law/Professions - Operation Salaries	41,649.27	295,029.62	1,455,667.97	405,348.01	0.00	1,168,930.82	0.00	0.00	3,366,625.69
Health & Licensing	824,841.83	164,281.63	783,998.11	475,917.88	0.00	0.00	0.00	0.00	2,249,039.45
Criminal Environment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Remediation Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State Govt Services - Admin Salaries	0.00	173,487.09	0.00	0.00	149,703.66	0.00	0.00	0.00	323,190.75
State Govt Services - Operation Salaries	2,448,131.45	628,952.95	3,154,803.84	2,301,193.17	0.00	0.00	0.00	0.00	8,533,081.41
Vulnerable Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Med Fraud Grant - FFY17	0.00	0.00	0.00	0.00	0.00	0.00	399,670.53	0.00	399,670.53
Med Fraud Grant - FFY18	0.00	0.00	0.00	0.00	0.00	0.00	1,190,835.62	0.00	1,190,835.62
Med Fraud Match-FFY17	0.00	0.00	0.00	0.00	0.00	0.00	133,185.20	0.00	133,185.20
Med Fraud Match-FFY18	0.00	0.00	0.00	0.00	0.00	0.00	396,841.40	0.00	396,841.40
False Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Civil Law - Admin Salaries	0.00	179,754.81	0.00	0.00	62,345.21	0.00	0.00	0.00	242,100.02
Civil Law -Operations Salaries	1,257,026.34	327,569.35	1,953,814.65	737,853.97	0.00	0.00	0.00	0.00	4,276,264.31
Civil Litigation - Admin Salaires	0.00	172,697.95	0.00	0.00	253,226.07	0.00	0.00	0.00	425,924.02
Civil Litigation - Operation Salaires	252,747.95	179,919.98	1,172,127.84	166,065.23	0.00	0.00	0.00	0.00	1,770,861.00
Administration Salaries	0.00	0.00	0.00	0.00	0.00	991,782.05	0.00	0.00	991,782.05
Executive Office Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	652,884.63	652,884.63
Employee Benefits	0.00	0.00	35,850.19	11,303.52	0.00	0.00	0.00	0.00	47,153.71
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summer Law Clerks	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Indirect Costs	0.00	0.00	0.00	0.00	0.00	344,377.64	0.00	0.00	344,377.64
Grand Total	**5,220,295.36**	**2,781,332.16**	**12,159,234.24**	**4,859,245.90**	**728,996.03**	**2,650,795.15**	**2,120,532.75**	**652,884.63**	**31,173,316.22**

Total - per OBIEE (Labor Distribution Report) $31,173,316.22

Unemployment Compensation - G0639111				6,378.62					6,378.62
Workers Compensation - G0639111				19,305.69					19,305.69
Miscellaneous Benefits (Account Code 410714)			1,721.28	1,721.28			1,266.46		4,709.02
Agency TOTAL Payroll	**5,220,295.36**	**2,781,332.16**	**12,160,955.52**	**4,886,651.49**	**728,996.03**	**2,650,795.15**	**2,121,799.21**	**652,884.63**	**31,203,709.55**

Total - per SWIFT MFR $ 31,203,709.55

STATE OF MINNESOTA
Labor Distribution Report by Expense Budget
Fiscal Year 2018

	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
	5,220,295.36	**2,781,332.16**	**12,160,955.52**	**4,886,651.49**	**728,996.03**	**2,650,795.15**	**2,121,799.21**	**652,884.63**	**31,203,709.55**
Allocation of 25% of Manager Attorney Supervisory Hours									
Percentage based on subtotal	0.30		0.70						
Amount of Recharge	208,836.74	(695,333.04)	486,496.30						0.00
SUBTOTAL	5,429,132.10	2,085,999.12	12,647,451.82	4,886,651.49	728,996.03	2,650,795.15	2,121,799.21	652,884.63	**31,203,709.55**
Percentage based on subtotal	0.27	0.10	0.63						
Redistribution of Clerical Support	1,315,817.35	505,567.70	3,065,266.45	(4,886,651.49)					0.00
SUBTOTAL	6,744,949.45	2,591,566.82	15,712,718.26	0.00	728,996.03	2,650,795.15	2,121,799.21	652,884.63	**31,203,709.55**
Redistribute Overhead Salaries	0.27	0.10	0.63						
(Admin and Section Admin Salaries)	910,068.55	349,669.55	2,120,053.07		(728,996.03)	(2,650,795.15)			0.00
SUBTOTAL	**7,655,018.00**	**2,941,236.37**	**17,832,771.33**	**0.00**	**0.00**	**0.00**	**2,121,799.21**	**652,884.63**	**31,203,709.55**
	0.27	0.10	0.63						
Operating Expenses	448,308.44	172,250.55	1,044,358.34						1,664,917.33
TOTAL - Agency Expenditures - without Rent	**8,103,326.44**	**3,113,486.93**	**18,877,129.67**	**0.00**	**0.00**	**0.00**	**2,121,799.21**	**652,884.63**	**32,868,626.88**
Total Billable Hours (per docketing)	96,799.70		212,453.90						
Estimated Cost Per Hour - without Rent	**83.71**		**103.51**						
	0.27	0.10	0.63						
Rent	641,102.49	246,326.52	1,493,482.32						2,380,911.33
TOTAL - Agency Expenditures - with Rent	**8,744,428.93**	**3,359,813.45**	**20,370,611.99**				**0.00**	**0.00**	**32,474,854.37**
Total Billable Hours (per docketing)	96,799.70		212,453.90						
Estimated Cost Per Hour - with Rent	**90.34**		**111.70**						

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Cost Pools
Comprehensive Annual Financial Report (CAFR) -
https://mn.gov/mmb/accounting/reports/comprehensive-annual.jsp

Exhibit C - Central Service Costs Step-Down Calculations

	SCHEDULE NUMBER 1st STEP	2nd 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 & CITZEN 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
1st STEP 2nd STEP

ADMINISTRATION - GOVERNMENT & CITZEN SERVICES (cont'd.)

Allocation: Office of State Procurement (fmrly Materials Mgmt) ..... 4.8 ..... 22.8
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Nature and Extent of Services ..... 6.0 ..... 24.0
Schedule of Costs to be Allocated by Function ..... 6.1 ..... 24.1
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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
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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

	SCHEDULE NUMBER 1st STEP	2nd STEP
MMB - BUDGET DIVISION		
Nature and Extent of Services	10.0	28.0
Schedule of Costs to be Allocated by Function	10.1	28.1
Allocation: General Support	10.2	28.2
Allocation: Analysis and Control (EBO's)	10.3	28.3
Allocation: Budget Operations and Planning	10.4	28.4
Non-Allocable: Budget division - Non Allocable	10.5	28.5
MMB - ACCOUNTING DIVISION		
Nature and Extent of Services	11.0	29.0
Schedule of Costs to be Allocated by Function	11.1	29.1
Allocation: General Support	11.2	29.2
Allocation: Central Payroll	11.3	29.3
Allocation: Accounting Services	11.4	29.4
Allocation: Financial Reporting	11.5	29.5
Allocation: Financial Reporting-Single Audit	11.6	29.6
Non-Allocable: Accounting Services - Non Allocable	11.7	29.7
MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION		
Nature and Extent of Services	12.0	30.0
Schedule of Costs to be Allocated by Function	12.1	30.1
Allocation: General Support	12.2	30.2
Allocation: Accounting & Procurement Operations & System Support	12.4	30.4
Allocation: Personnel Operations and System Support	12.5	30.5
Allocation: Budget Service-Computer Operations	12.6	30.6
Allocation: Personnel Operations-Special Billing	12.7	30.7
Allocation: Accounting & Procurement Operations-Special Billing	12.8	30.8
Non-Allocable: MMB Other - Non-allocable	12.9	30.9
MMB - STATE HR, BENEFITS & LABOR RELATIONS		
Nature and Extent of Services	13.0	31.0
Schedule of Costs to be Allocated by Function	13.1	31.1
Allocation: General Support	13.2	31.2
Allocation: Personnel Administration	13.3	31.3
Non-Allocable: Employee Relations - Non Allocable	13.5	31.5

	SCHEDULE NUMBER 1st STEP	2nd STEP
MEDIATION SERVICES		
Nature and Extent of Services	14.0	32.0
Schedule of Costs to be Allocated by Function	14.1	32.1
Allocation: General Support	14.2	32.2
Allocation: State Agencies	14.3	32.3
Non-Allocable: Mediation/Representation - General	14.4	32.4
LEGISLATIVE AUDITOR		
Nature and Extent of Services	15.0	33.0
Schedule of Costs to be Allocated by Function	15.1	33.1
Allocation: General Support	15.2	33.2
Allocation: Finance Audits	15.3	33.3
Allocation: Program Audits	15.4	33.4
Allocation: Single Audits	15.5	33.5
Allocation: Financial Audit - Outdoors	15.7	33.7
Allocation: Financial Audit - Art	15.8	33.8
Allocation: Financial Audit - Clean Water	15.9	33.9
Allocation: Financial Audit - Parks & Trails	15.10	33.10
Allocation: Program Audit - Outdoors	15.11	33.11
Allocation: Program Audit - Art	15.12	33.12
Allocation: Program audit - Clean Water	15.13	33.13
Allocation: Program Audit - Parks &Trails	15.14	33.14
Non-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 2020
Exhibit A - General Support Allocations
Federal Version

		B04	B13	B14	B22	B42	E26	E37
		AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELPMT	LABOR AND INDUSTRY DEPT	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	19,693	5,371	3,581	41,177	7,161	1,790	-
4.7	Real Property	234	91	-	762	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	44,327	20,592	1,352	253,769	18,787	-	17,508
4.10	Central Mail	6,502	10,941	242	-	9,591	601	1,748
4.11	Office of Enterprise Continuous Improvement	5,063	3,165	349	10,840	3,021	97,976	3,123
4.12	Grants Management	1,158	4,825	-	19,115	151	-	15,108
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	21,860	15,195	1,905	109,796	21,417	28,522	38,306
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	8,341	10,322	359	97,549	16,601	169,443	17,551
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	6,731	-	-	-	-	5,610	77,199
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	9,183	11,364	396	107,396	18,277	186,549	19,323
10.4	Budget Operations and Planning	21,190	3,429	571	10,398	3,228	9,784	8,158
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	24,327	15,209	1,679	52,087	14,516	470,792	15,005
11.4	Accounting Services	12,222	15,124	527	142,928	24,324	248,268	25,716
11.5	Financial Reporting	20,524	25,397	884	240,022	40,848	416,921	43,186
11.6	Financial Reporting - Single Audit	39	373	2	2,674	18	2,299	2,166
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	19,614	24,271	845	229,377	39,036	398,432	41,271
12.5	Personnel Operations and System Support	14,818	9,264	1,022	31,726	8,841	286,760	9,139
12.6	Budget Service - Computer Operations	30,319	4,906	816	14,878	4,619	13,999	11,673
12.7	Personnel Operations Special Billing	64,333	40,220	4,439	137,743	38,386	1,245,004	39,680
12.8	Accounting & Procurement Operations Special Billing	31,643	39,157	1,363	370,063	62,979	642,805	66,584
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	80,407	50,269	5,548	172,158	47,977	1,556,074	49,594
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	2,669	1,669	184	5,715	1,593	51,655	1,646
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	97,002	37,013	-	140,420	2,424	94,081	71,949
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	24,853	-	29,119	-	-	64,840
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	54	516	3	3,701	25	3,182	2,998
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning*	39,118	48,406	1,685	457,475	77,855	794,641	82,311
20	*Administration*	-	-	-	-	-	-	-
	Total Budget	581,371	421,941	27,754	2,680,886	461,678	6,725,190	725,783
	Rollforward Adjustment	(89,900)	(69,558)	58,964	(397,972)	(66,163)	(1,275,378)	174,513
	Final Plan Allocation	491,471	352,384	86,719	2,282,914	395,514	5,449,811	900,296

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2020
Exhibit A - General Support Allocations
Federal Version

		E50	E77	G02	G06	G9R	H12	H55	H55b
		ARTS BOARD	ZOOLOGICAL BOARD	ADMINISTRATION	ATTORNEY GENERAL	MMB NON-OPERATING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	614,544	-	-	-	-	-
3.4	Human Resources	-	-	397,536	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	894,769	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	14,322	1,790	-	12,532	94,886	-
4.7	Real Property	-	18,260	-	-	-	-	95,724	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	6,851	14,336	32,779	6,187	69	75,217	51,173	21,010
4.10	Central Mail	115	-	4,283	4,968	-	25,098	34,266	-
4.11	Office of Enterprise Continuous Improvement	189	2,224	4,536	2,122	0	12,012	32,984	15,227
4.12	Grants Management	3,448	-	1,396	-	-	21,808	15,901	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	923	3,949	21,263	1,160	-	114,808	766,341	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	894	2,777	17,536	1,184	176,985	16,779	248,980	14,749
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	7,822	-	-	-	2,963	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	984	3,058	19,306	1,303	194,852	18,472	274,115	16,238
10.4	Budget Operations and Planning	503	1,369	4,272	1,644	1,546	20,537	12,286	12,523
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	910	10,686	21,797	10,195	1	57,718	158,496	73,170
11.4	Accounting Services	1,309	4,070	25,694	1,735	259,318	24,584	364,805	21,610
11.5	Financial Reporting	2,199	6,834	43,148	2,913	435,478	41,284	612,624	36,290
11.6	Financial Reporting - Single Audit	2	0	8	6	20	729	26,401	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,101	6,531	41,234	2,784	416,166	39,454	585,456	34,681
12.5	Personnel Operations and System Support	554	6,509	13,277	6,210	1	35,156	96,540	44,568
12.6	Budget Service - Computer Operations	719	1,958	6,112	2,352	2,212	29,385	17,579	17,918
12.7	Personnel Operations Special Billing	2,407	28,258	57,643	26,960	3	152,634	419,141	193,498
12.8	Accounting & Procurement Operations Special Billing	3,390	10,537	66,525	4,491	671,416	63,652	944,538	55,951
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	3,009	35,318	72,045	33,697	4	190,770	523,865	241,844
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	100	1,172	2,392	1,119	0	6,333	17,390	8,028
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,861	58,662	13,656	89,469	-	100,638	448,621	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	82,311	292,183	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	3	0	12	8	28	1,008	36,542	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	4,191	13,026	82,239	5,552	830,009	78,687	1,167,645	69,168
20	*Administration*	-	-	154,747	-	-	-	-	-
	Total Budget	36,663	229,533	2,634,893	207,847	2,988,108	1,221,607	7,341,445	876,472
	Rollforward Adjustment	92,635	1,805	(246,025)	(5,130)	(201,273)	140,535	(80,559)	(152,544)
	Final Plan Allocation	129,298	231,338	2,388,868	202,717	2,786,834	1,362,143	7,260,886	723,928

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2020
Exhibit A - General Support Allocations
Federal Version

		H55c	H60	H75	H7D	H7S	J33	J65	P01
		HUMAN SERVICES MSOP	MNSURE	VETERANS AFFAIRS DEPT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES BD	TRIAL COURTS	SUPREME COURT	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	-	3,581	-	-	-	-	1,790	-
4.7	Real Property	-	-	35,015	-	-	-	-	156,293
4.8	Office of State Procurement (fmrly Materials Mgmt)	3,344	920	37,191	807	1,072	27,438	9,261	83,716
4.10	Central Mail	-	7,977	411	4,323	133	1,331	1,277	12
4.11	Office of Enterprise Continuous Improvement	2,822	1,302	10,501	131	66	15,416	2,963	2,995
4.12	Grants Management	-	454	89	-	1	-	240	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	5,755	23,631	1,872	813	681	8,562	5,194
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1,782	736	6,498	399	214	35,153	2,041	10,602
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,962	810	7,154	439	236	38,702	2,247	11,672
10.4	Budget Operations and Planning	581	450	9,176	271	316	10,314	2,070	1,127
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	13,561	6,257	50,458	630	318	74,076	14,239	14,389
11.4	Accounting Services	2,611	1,078	9,520	585	314	51,507	2,991	15,534
11.5	Financial Reporting	4,385	1,810	15,988	982	528	86,496	5,023	26,087
11.6	Financial Reporting - Single Audit	-	15	49	0	0	8	1	175
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	4,191	1,729	15,279	938	504	82,660	4,800	24,930
12.5	Personnel Operations and System Support	8,260	3,811	30,734	383	194	45,120	8,673	8,764
12.6	Budget Service - Computer Operations	831	644	13,129	388	452	14,757	2,962	1,613
12.7	Personnel Operations Special Billing	35,861	16,545	133,435	1,665	841	195,893	37,656	38,052
12.8	Accounting & Procurement Operations Special Billing	6,761	2,790	24,650	1,514	814	133,359	7,744	40,221
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	44,821	20,679	166,774	2,081	1,051	244,837	47,064	47,559
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,488	686	5,536	69	35	8,128	1,562	1,579
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	2,733	210,556	6,244	-	67,599	-	498
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	17,995	-	-	-	-	-	25,696
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	-	21	68	1	1	11	2	242
17	*SWIFT (Internally Developed Software Amortized over 10 years*	8,358	3,449	30,472	1,871	1,006	164,859	9,574	49,721
20	*Administration*	-	-	-	-	-	-	-	-
	Total Budget	141,621	102,225	836,314	25,592	8,911	1,298,344	172,745	566,670
	Rollforward Adjustment	(38,100)	(34,654)	(108,518)	(4,498)	(3,557)	(207,579)	(27,245)	(10,532)
	Final Plan Allocation	103,521	67,571	727,797	21,095	5,354	1,090,765	145,500	556,138

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		P07	P78	R29	R32	R9P	T79		
		PUBLIC SAFETY DEPT	CORRECTIONS DEPT	NATURAL RESOURCES DEPT	POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	Federal Invoices Subtotal	Non Federal Invoices Subtotal
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	614,544	-
3.4	Human Resources	-	-	-	-	-	-	397,536	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	894,769	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	57,290	25,064	41,177	7,161	14,322	5,371	358,060	162,917
4.7	Real Property	573	210,003	82,420	710	-	186,515	786,599	143,830
4.8	Office of State Procurement (fmrly Materials Mgmt)	70,727	154,473	262,474	18,349	12,246	623,934	1,869,910	146,402
4.10	Central Mail	132,738	1,110	18,836	3,368	144	5,630	275,647	184,031
4.11	Office of Enterprise Continuous Improvement	15,626	31,031	37,321	7,664	2,159	62,729	385,557	49,742
4.12	Grants Management	12,226	943	10,643	2,324	5,132	10,494	125,456	10,508
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	259,194	91,163	93,044	49,205	7,062	221,813	1,913,434	232,678
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	63,868	15,962	62,938	8,009	1,583	321,117	1,330,953	132,031
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	3,829	-	53	-	-	142,309	246,517	422,028
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	70,316	17,573	69,291	8,818	1,743	353,533	1,465,314	145,359
10.4	Budget Operations and Planning	35,508	15,065	49,593	9,357	4,961	35,120	285,349	45,260
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	75,085	149,109	179,336	36,829	10,377	301,426	1,852,674	239,022
11.4	Accounting Services	93,579	23,387	92,216	11,735	2,320	470,499	1,950,110	193,451
11.5	Financial Reporting	157,150	39,274	154,861	19,708	3,896	790,118	3,274,857	324,866
11.6	Financial Reporting - Single Audit	271	4	147	54	5	2,065	37,533	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	150,181	37,532	147,993	18,834	3,723	755,079	3,129,626	310,459
12.5	Personnel Operations and System Support	45,734	90,822	109,234	22,433	6,320	183,599	1,128,468	145,589
12.6	Budget Service - Computer Operations	50,806	21,555	70,958	13,389	7,098	50,250	408,278	64,759
12.7	Personnel Operations Special Billing	198,561	394,316	474,252	97,394	27,441	797,119	4,899,380	632,091
12.8	Accounting & Procurement Operations Special Billing	242,292	60,553	238,763	30,385	6,007	1,218,197	5,049,142	500,875
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	248,173	492,838	592,746	121,728	34,297	996,282	6,123,510	790,022
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	8,238	16,360	19,677	4,041	1,139	33,073	203,276	26,226
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	129,926	99,512	185,997	21,730	99,390	133,940	2,113,921	1,800,811
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	536,997	-
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	375	6	204	75	7	2,858	51,950	-
17	*SWIFT (Internally Developed Software Amortized over 10 years*	299,523	74,855	295,160	37,562	7,425	1,505,944	6,241,787	619,185
20	*Administration*	-	-	-	-	-	-	154,747	-
	Total Budget	2,421,787	2,062,510	3,289,334	550,861	258,798	9,209,015	48,105,900	7,322,142
	Rollforward Adjustment	(280,649)	(292,560)	(949,316)	(126,925)	67,609	(590,654)	(4,723,229)	(189,088)
	Final Plan Allocation	2,141,138	1,769,950	2,340,018	423,936	326,407	8,618,362	43,382,671	7,133,054

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		Total
3.2	ADMIN MANAGEMENT SERVICES	-
3.3	COMMISSIONER'S OFFICE	614,544
3.4	Human Resources	397,536
3.5	Financial Management and Reporting	894,769
4.2	Government & Citizen Services	-
4.5	Real Estate and Construction Services - Leasing	520,977
4.7	Real Property	930,428
4.8	Office of State Procurement (fmrly Materials Mgmt)	2,016,312
4.10	Central Mail	459,678
4.11	Office of Enterprise Continuous Improvement	435,299
4.12	Grants Management	135,964
6.2	Minnesota Information Technology	-
6.3	IT Spend	-
6.4	Enterprise IT Security	2,146,111
8.2	MINNESOTA MANAGEMENT & BUDGET	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1,462,984
9.2	Debt Management Division	-
9.3	Debt Management	668,545
10.2	MMB - BUDGET DIVISION	-
10.3	Analysis & Control (EBO's)	1,610,673
10.4	Budget Operations and Planning	330,610
11.2	MMB-ACCOUNTING DIVISION	-
11.3	Central Payroll	2,091,696
11.4	Accounting Services	2,143,560
11.5	Financial Reporting	3,599,722
11.6	Financial Reporting - Single Audit	37,533
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-
12.4	Accounting & Procurement Operations and System Support	3,440,085
12.5	Personnel Operations and System Support	1,274,057
12.6	Budget Service - Computer Operations	473,037
12.7	Personnel Operations Special Billing	5,531,471
12.8	Accounting & Procurement Operations Special Billing	5,550,017
13.2	State HR, Benefits & Labor Relations	-
13.3	Personnel Administration	6,913,532
14.2	MEDIATION SERVICES	-
14.3	Mediation Services	229,502
15.2	LEGISLATIVE AUDITOR	-
15.3	Financial Audits	3,914,732
15.4	Program Audits	-
15.5	Single Audits	536,997
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	51,950
17	*SWIFT (Internally Developed Software Amortized over 10 years*	6,860,972
20	*Administration*	154,747
	Total Budget	55,428,042
	Rollforward Adjustment	(4,912,317)
	Final Plan Allocation	50,515,725

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State Version (shows all agencies)

		B04	B11	B13	B14	B15	B20	B22
		AGRICULTURE DEPT	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELPMT
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	19,693	5,371	5,371	3,581	-	-	41,177
4.7	Real Property	234	-	91	-	-	-	762
4.8	Office of State Procurement (fmrly Materials Mgmt)	44,327	664	20,592	1,352	216	3,325	253,769
4.10	Central Mail	6,502	844	10,941	242	220	1,141	-
4.11	Office of Enterprise Continuous Improvement	5,063	141	3,165	349	19	336	10,840
4.12	Grants Management	1,158	-	4,825	-	-	85	19,115
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	21,860	1,740	15,195	1,905	59	2,133	109,796
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	8,341	477	10,322	359	103	439	97,549
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	6,731	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	9,183	526	11,364	396	114	483	107,396
10.4	Budget Operations and Planning	21,190	117	3,429	571	81	930	10,398
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	24,327	679	15,209	1,679	90	1,616	52,087
11.4	Accounting Services	12,222	699	15,124	527	151	643	142,928
11.5	Financial Reporting	20,524	1,174	25,397	884	254	1,080	240,022
11.6	Financial Reporting - Single Audit	39	-	373	2	-	-	2,674
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	19,614	1,122	24,271	845	243	1,032	229,377
12.5	Personnel Operations and System Support	14,818	414	9,264	1,022	55	984	31,726
12.6	Budget Service - Computer Operations	30,319	167	4,906	816	116	1,331	14,878
12.7	Personnel Operations Special Billing	64,333	1,797	40,220	4,439	238	4,272	137,743
12.8	Accounting & Procurement Operations Special Billing	31,643	1,811	39,157	1,363	392	1,665	370,063
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	80,407	2,246	50,269	5,548	298	5,340	172,158
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	2,669	75	1,669	184	10	177	5,715
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	97,002	-	37,013	-	-	2,093	140,420
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	24,853	-	-	-	29,119
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	54	-	516	3	-	-	3,701
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to	39,118	2,238	48,406	1,685	484	2,058	457,475
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	581,371	22,304	421,941	27,754	3,141	31,163	2,680,886
	Rollforward Adjustment	(89,900)	4,296	(69,558)	58,964	(799)	(36,434)	(397,972)
	Final Plan Allocation	491,471	26,600	352,384	86,719	2,342	(5,271)	2,282,914

State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations
State Version (shows all agencies)

		B24	B25	B34	B41	B42	B43	B7E	B7G
		PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	HOUSING FINANCE AGENCY	WORKERS COMP COURT OF APPEALS	LABOR AND INDUSTRY DEPT	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS 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	-	-	8,951	-	7,161	-	1,790	-
4.7	Real Property	-	-	-	-	-	8,191	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,903	-	7,825	143	18,787	4,008	831	-
4.10	Central Mail	-	-	1,290	66	9,591	-	696	-
4.11	Office of Enterprise Continuous Improvement	86	-	2,131	70	3,021	331	51	-
4.12	Grants Management	6,483	-	-	-	151	2,658	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	81	-	1,464	94	21,417	770	178	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	310	-	2,606	43	16,601	861	252	0
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	3,547	-	40,125	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	341	-	2,869	47	18,277	947	277	0
10.4	Budget Operations and Planning	1,493	-	1,234	42	3,228	722	62	4
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	413	-	10,238	335	14,516	1,590	244	-
11.4	Accounting Services	454	-	3,818	63	24,324	1,261	369	0
11.5	Financial Reporting	762	-	6,412	106	40,848	2,117	620	0
11.6	Financial Reporting - Single Audit	-	-	-	-	18	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	729	-	6,127	101	39,036	2,024	592	0
12.5	Personnel Operations and System Support	251	-	6,236	204	8,841	969	148	-
12.6	Budget Service - Computer Operations	2,137	-	1,765	61	4,619	1,033	88	6
12.7	Personnel Operations Special Billing	1,092	-	27,075	885	38,386	4,206	644	-
12.8	Accounting & Procurement Operations Special Billing	1,175	-	9,885	163	62,979	3,265	955	0
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,365	-	33,840	1,106	47,977	5,257	805	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	45	-	1,123	37	1,593	175	27	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,067	-	1,304	-	2,424	3,362	-	-
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	-	-	-	-	25	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	1,453	-	12,220	201	77,855	4,036	1,181	0
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	25,188	-	188,537	3,767	461,678	47,782	9,811	10
	Rollforward Adjustment	66,196	(15)	49,311	(2,580)	(66,163)	(27,288)	(3,597)	(989)
	Final Plan Allocation	91,384	(15)	237,848	1,187	395,514	20,495	6,214	(979)

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State Version (shows all agencies)

		B7P	B7S	B82	B9D	B9V	E25	E26	E37
		ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMM	AMATEUR SPORTS COMM	AGRICULTURE UTILIZATION RESRCH	CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	1,790	-
4.7	Real Property	-	-	-	22,727	-	4,966	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	280	39	767	-	5	4,293	-	17,508
4.10	Central Mail	947	-	174	-	-	-	601	1,748
4.11	Office of Enterprise Continuous Improvement	28	17	1,185	18	-	521	97,976	3,123
4.12	Grants Management	-	-	-	-	-	-	-	15,108
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	247	-	2,174	-	-	1,670	28,522	38,306
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	220	27	2,168	20	0	728	169,443	17,551
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	5,610	77,199
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	242	30	2,387	22	0	801	186,549	19,323
10.4	Budget Operations and Planning	44	84	320	39	1	1,916	9,784	8,158
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	133	83	5,696	86	-	2,502	470,792	15,005
11.4	Accounting Services	322	40	3,177	30	0	1,067	248,268	25,716
11.5	Financial Reporting	541	67	5,335	50	0	1,791	416,921	43,186
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	2,299	2,166
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	517	64	5,098	47	0	1,712	398,432	41,271
12.5	Personnel Operations and System Support	81	51	3,469	52	-	1,524	286,760	9,139
12.6	Budget Service - Computer Operations	63	120	458	55	2	2,742	13,999	11,673
12.7	Personnel Operations Special Billing	352	220	15,062	226	-	6,616	1,245,004	39,680
12.8	Accounting & Procurement Operations Special Billing	835	103	8,225	77	1	2,762	642,805	66,584
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	440	275	18,825	283	-	8,270	1,556,074	49,594
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	15	9	625	9	-	275	51,655	1,646
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	43,051	129,901	94,081	71,949
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	64,840
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	-	-	-	-	-	-	3,182	2,998
17	SWIFT (Internally Developed Software Amortized over 10 years,	1,032	128	10,168	95	1	3,414	794,641	82,311
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	6,340	1,356	85,312	23,835	43,063	177,470	6,725,190	725,783
	Rollforward Adjustment	(1,410)	(139)	(14,495)	(9,265)	(7,043)	(17,568)	(1,275,378)	174,513
	Final Plan Allocation	4,930	1,217	70,817	14,569	36,020	159,902	5,449,811	900,296

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State Version (shows all agencies)

		E39	E40	E44	E50	E60	E77	E81	E95
		BOARD OF TEACHING	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD	UNIVERSITY OF MINNESOTA	HUMANITIES 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	-	-	-	-	1,790	-	-	-
4.7	Real Property	-	50,735	11,203	-	-	18,260	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	885	123	8,543	6,851	4,682	14,336	418	118
4.10	Central Mail	146	-	-	115	3,363	-	-	-
4.11	Office of Enterprise Continuous Improvement	102	-	1,621	189	576	2,224	-	-
4.12	Grants Management	-	-	-	3,448	1,163	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	2,657	781	2,115	923	8,055	3,949	2,894	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	158	19	1,190	894	1,437	2,777	160	13
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	705	-	17,831	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	174	20	1,310	984	1,582	3,058	176	14
10.4	Budget Operations and Planning	94	194	2,513	503	1,965	1,369	442	138
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	489	-	7,790	910	2,767	10,686	-	-
11.4	Accounting Services	231	27	1,743	1,309	2,105	4,070	235	18
11.5	Financial Reporting	388	46	2,928	2,199	3,536	6,834	394	31
11.6	Financial Reporting - Single Audit	-	-	-	2	-	0	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	371	44	2,798	2,101	3,379	6,531	377	29
12.5	Personnel Operations and System Support	298	-	4,745	554	1,685	6,509	-	-
12.6	Budget Service - Computer Operations	134	278	3,595	719	2,812	1,958	633	197
12.7	Personnel Operations Special Billing	1,294	-	20,599	2,407	7,316	28,258	-	-
12.8	Accounting & Procurement Operations Special Billing	599	70	4,514	3,390	5,451	10,537	608	47
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,617	-	25,746	3,009	9,144	35,318	-	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	54	-	855	100	304	1,172	-	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	1,336	-	1,861	1,067	58,662	4,093	1,335
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	3	-	0	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	740	87	5,580	4,191	6,739	13,026	751	59
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	10,429	53,759	109,387	36,663	71,621	229,533	29,012	1,998
	Rollforward Adjustment	8,296	9,118	(80,534)	92,635	(18,139)	1,805	(8,589)	(90)
	Final Plan Allocation	18,725	62,877	28,853	129,298	53,481	231,338	20,424	1,908

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		E97	E9W	G02	G03	G05	G06	G09	G10
		SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	ADMINISTRATION	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	614,544	-	-	-	-	-
3.4	Human Resources	-	-	397,536	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	894,769	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	14,322	14,322	-	1,790	5,371	5,371
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	15	-	32,779	-	1,677	6,187	497	3,221
4.10	Central Mail	-	-	4,283	122	-	4,968	-	6,381
4.11	Office of Enterprise Continuous Improvement	-	10	4,536	1,017	288	2,122	215	1,168
4.12	Grants Management	-	-	1,396	-	5	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	18	21,263	725	292	1,160	268	47,454
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1	4	17,536	197	528	1,184	157	2,087
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	7,822	-	-	-	-	602
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	2	5	19,306	217	582	1,303	173	2,297
10.4	Budget Operations and Planning	17	5	4,272	350	571	1,644	159	1,510
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	49	21,797	4,887	1,384	10,195	1,033	5,615
11.4	Accounting Services	2	6	25,694	289	774	1,735	231	3,057
11.5	Financial Reporting	3	10	43,148	485	1,300	2,913	387	5,134
11.6	Financial Reporting - Single Audit	-	-	8	-	-	6	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3	10	41,234	463	1,243	2,784	370	4,906
12.5	Personnel Operations and System Support	-	30	13,277	2,976	843	6,210	629	3,420
12.6	Budget Service - Computer Operations	24	7	6,112	500	816	2,352	228	2,161
12.7	Personnel Operations Special Billing	-	129	57,643	12,922	3,661	26,960	2,731	14,848
12.8	Accounting & Procurement Operations Special Billing	5	16	66,525	747	2,005	4,491	597	7,916
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	161	72,045	16,151	4,576	33,697	3,413	18,558
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	5	2,392	536	152	1,119	113	616
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	13,656	239,117	54,217	89,469	-	29,707
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	12	-	-	8	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	7	20	82,239	924	2,478	5,552	738	9,786
20	ADMINISTRATION	-	-	154,747	-	-	-	-	-
	Total Budget	79	485	2,634,893	296,947	77,393	207,847	17,311	175,814
	Rollforward Adjustment	(104)	(312)	(246,025)	(17,269)	(34,619)	(5,130)	(388)	(43,352)
	Final Plan Allocation	(25)	174	2,388,868	279,678	42,774	202,717	16,923	132,462

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		G17	G19	G38	G39	G45	G46	G53	G61
		HUMAN RIGHTS DEPT	**INDIAN AFFAIRS COUNCIL**	**INVESTMENT BOARD**	**GOVERNORS OFFICE**	**MEDIATION SERVICES DEPT**	**MN.IT**	**SECRETARY OF STATE**	**OFFICE OF THE STATE AUDITOR**
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	1,790	-	-	-	1,790	7,161	1,790	12,532
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,151	821	374	477	305	55,643	4,515	2,302
4.10	Central Mail	1,331	5	96	215	83	68	1,930	96
4.11	Office of Enterprise Continuous Improvement	352	33	139	345	80	17,195	645	577
4.12	Grants Management	-	61	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,744	92	161	949	579	2,366	1,609	240
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	279	118	184	168	90	12,798	1,006	308
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	845	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	307	130	203	185	99	14,090	1,107	339
10.4	Budget Operations and Planning	365	231	76	265	46	7,950	613	321
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	1,692	157	667	1,657	386	82,624	3,099	2,774
11.4	Accounting Services	409	173	270	246	132	18,751	1,474	451
11.5	Financial Reporting	686	291	453	413	222	31,490	2,475	758
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	656	278	433	395	212	30,093	2,365	725
12.5	Personnel Operations and System Support	1,030	96	406	1,009	235	50,326	1,888	1,690
12.6	Budget Service - Computer Operations	522	331	108	379	66	11,375	877	460
12.7	Personnel Operations Special Billing	4,474	415	1,763	4,381	1,020	218,498	8,196	7,337
12.8	Accounting & Procurement Operations Special Billing	1,058	449	698	637	342	48,550	3,816	1,169
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	5,591	519	2,203	5,476	1,275	273,090	10,243	9,170
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	186	17	73	182	42	9,066	340	304
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	332	-	312,987	36,461	47	222,036	61,874	64,245
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	1,308	555	863	788	422	60,018	4,717	1,445
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	25,261	4,773	322,156	54,627	7,473	1,174,034	114,579	107,245
	Rollforward Adjustment	(39,557)	(4,266)	(44,220)	(27,625)	(225)	(77,122)	268,369	(3,110)
	Final Plan Allocation	(14,296)	507	277,936	27,001	7,248	1,096,912	382,948	104,134

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		G62	G63	G67	G69	G90	G92	G96	G9J
		MINN STATE RETIREMENT SYSTEM	**PUBLIC EMPLOYEES RETIRE ASSOC**	**REVENUE DEPT**	**TEACHERS RETIREMENT ASSOC**	**REVENUE INTERGOVT PAYMENTS**	**OMBUDSPERSON FOR FAMILIES**	**UNIFORM LAWS COMMISSION**	**CAMPAIGN FINANCE BOARD**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,790	-	16,113	-	-	-	-	-
4.7	Real Property	4,087	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,702	782	11,135	2,828	-	354	5	261
4.10	Central Mail	13,011	23,245	105,833	5,095	-	17	-	473
4.11	Office of Enterprise Continuous Improvement	808	596	9,669	535	-	30	-	57
4.12	Grants Management	-	-	43	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	53	599	95,870	680	-	86	-	56
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	3,422	5,242	2,591	4,823	77,676	50	3	77
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	233	309	-	305	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	3,767	5,771	2,852	5,310	85,518	56	3	85
10.4	Budget Operations and Planning	191	256	9,095	85	1,523	109	12	208
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	3,884	2,866	46,461	2,570	-	143	-	272
11.4	Accounting Services	5,014	7,680	3,796	7,067	113,811	74	4	113
11.5	Financial Reporting	8,420	12,897	6,374	11,867	191,125	124	6	189
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	8,046	12,325	6,092	11,341	182,649	119	6	181
12.5	Personnel Operations and System Support	2,366	1,745	28,299	1,565	-	87	-	165
12.6	Budget Service - Computer Operations	274	366	13,014	121	2,179	156	17	298
12.7	Personnel Operations Special Billing	10,271	7,578	122,865	6,796	-	379	-	718
12.8	Accounting & Procurement Operations Special Billing	12,981	19,884	9,828	18,297	294,674	192	10	292
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	12,838	9,471	153,563	8,494	-	474	-	897
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	426	314	5,098	282	-	16	-	30
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	139,489	126,247	33,776	102,388	-	-	-	-
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,	16,048	24,581	12,150	22,619	364,279	237	12	361
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	249,121	262,754	694,514	213,069	1,313,433	2,702	76	4,732
	Rollforward Adjustment	(63,473)	(30,582)	(226,287)	(18,969)	(74,238)	(3,205)	(36)	(1,512)
	Final Plan Allocation	185,648	232,172	468,227	194,100	1,239,195	(503)	40	3,220

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		G9K	G9L	G9M	G9N	G9Q	G9R	G9X	G9Y
		ADMINISTRATIVE HEARINGS	BLACK MINNESOTANS COUNCIL	CHICANO LATINO AFFAIRS COUNCIL	ASIAN-PACIFIC COUNCIL	MMB DEBT SERVICE	MMB NON-OPERATING	CAPITOL AREA ARCHITECT	DISABILITY COUNCIL
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	5,371	-	-	-	-	-	5,371	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	2,312	334	384	359	-	69	177	482
4.10	Central Mail	4,808	-	6	20	-	-	10	83
4.11	Office of Enterprise Continuous Improvement	470	16	35	27	-	0	26	67
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	2,726	84	139	60	-	-	58	148
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	789	51	51	71	171	176,985	39	73
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	869	56	56	78	188	194,852	43	80
10.4	Budget Operations and Planning	496	62	81	117	1,504	1,546	78	145
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	2,256	77	167	129	-	1	123	322
11.4	Accounting Services	1,156	75	74	104	250	259,318	57	106
11.5	Financial Reporting	1,942	125	125	175	420	435,478	96	179
11.6	Financial Reporting - Single Audit	-	-	-	-	-	20	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,856	120	119	167	401	416,166	92	171
12.5	Personnel Operations and System Support	1,374	47	102	79	-	1	75	196
12.6	Budget Service - Computer Operations	710	88	116	167	2,151	2,212	112	208
12.7	Personnel Operations Special Billing	5,966	204	442	342	-	3	324	851
12.8	Accounting & Procurement Operations Special Billing	2,994	193	192	270	648	671,416	148	275
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	7,457	255	553	427	-	4	405	1,064
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	248	8	18	14	-	0	13	35
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	-	-	-	-	-	28	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	3,701	239	238	334	801	830,009	183	340
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	47,500	2,036	2,897	2,943	6,534	2,988,108	7,429	4,825
	Rollforward Adjustment	(2,790)	(12,879)	(4,357)	(1,888)	3,280	(201,273)	2,496	(7,674)
	Final Plan Allocation	44,710	(10,843)	(1,459)	1,055	9,814	2,786,834	9,925	(2,849)

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		GPR	H12	H55	H55b	H55c	H60	H75	H7B
		PAYROLL CLEARING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MNSURE	VETERANS AFFAIRS DEPT	MEDICAL PRACTICE 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	-	12,532	94,886	-	-	3,581	-	1,790
4.7	Real Property	-	-	95,724	-	-	-	35,015	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	-	75,217	51,173	21,010	3,344	920	37,191	1,279
4.10	Central Mail	-	25,098	34,266	-	-	7,977	411	2,641
4.11	Office of Enterprise Continuous Improvement	-	12,012	32,984	15,227	2,822	1,302	10,501	160
4.12	Grants Management	-	21,808	15,901	-	-	454	89	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	114,808	766,341	-	-	5,755	23,631	664
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	4	16,779	248,980	14,749	1,782	736	6,498	418
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	2,963	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	4	18,472	274,115	16,238	1,962	810	7,154	460
10.4	Budget Operations and Planning	-	20,537	12,286	12,523	581	450	9,176	195
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	57,718	158,496	73,170	13,561	6,257	50,458	771
11.4	Accounting Services	6	24,584	364,805	21,610	2,611	1,078	9,520	612
11.5	Financial Reporting	10	41,284	612,624	36,290	4,385	1,810	15,988	1,028
11.6	Financial Reporting - Single Audit	-	729	26,401	-	-	15	49	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	9	39,454	585,456	34,681	4,191	1,729	15,279	982
12.5	Personnel Operations and System Support	-	35,156	96,540	44,568	8,260	3,811	30,734	470
12.6	Budget Service - Computer Operations	-	29,385	17,579	17,918	831	644	13,129	280
12.7	Personnel Operations Special Billing	-	152,634	419,141	193,498	35,861	16,545	133,435	2,039
12.8	Accounting & Procurement Operations Special Billing	15	63,652	944,538	55,951	6,761	2,790	24,650	1,584
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	190,770	523,865	241,844	44,821	20,679	166,774	2,548
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	6,333	17,390	8,028	1,488	686	5,536	85
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	100,638	448,621	-	-	2,733	210,556	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	82,311	292,183	-	-	17,995	-	-
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	-	1,008	36,542	-	-	21	68	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	19	78,687	1,167,645	69,168	8,358	3,449	30,472	1,959
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	68	1,221,607	7,341,445	876,472	141,621	102,225	836,314	19,963
	Rollforward Adjustment	53	140,535	(80,559)	(152,544)	(38,100)	(34,654)	(108,518)	(28,629)
	Final Plan Allocation	121	1,362,143	7,260,886	723,928	103,521	67,571	727,797	(8,666)

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		H7C	H7D	H7F	H7H	H7J	H7K	H7L	H7M
		NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	NURSING HOME ADMIN BOARD	SOCIAL WORK BOARD	MARRIAGE & FAMILY THERAPY BD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,790	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	585	807	630	339	197	1,623	551	305
4.10	Central Mail	2,574	4,323	585	360	173	101	836	153
4.11	Office of Enterprise Continuous Improvement	188	131	64	31	5	70	73	16
4.12	Grants Management	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	872	1,872	431	184	48	4,417	392	58
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	479	399	325	142	64	175	359	112
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	527	439	358	156	70	192	395	123
10.4	Budget Operations and Planning	109	271	140	100	81	189	148	80
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	905	630	307	149	25	338	348	77
11.4	Accounting Services	702	585	477	208	94	256	526	164
11.5	Financial Reporting	1,178	982	801	349	157	430	884	275
11.6	Financial Reporting - Single Audit	-	0	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,126	938	765	334	150	410	844	263
12.5	Personnel Operations and System Support	551	383	187	91	15	206	212	47
12.6	Budget Service - Computer Operations	156	388	200	143	116	270	211	114
12.7	Personnel Operations Special Billing	2,392	1,665	812	394	66	894	921	204
12.8	Accounting & Procurement Operations Special Billing	1,817	1,514	1,234	538	242	662	1,362	424
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	2,990	2,081	1,015	492	83	1,118	1,152	255
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	99	69	34	16	3	37	38	8
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	3,053	6,244	956	17,262	-	183	857	1,592
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	1	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	2,246	1,871	1,526	666	300	819	1,684	524
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	24,340	25,592	10,847	21,955	1,888	12,391	11,794	4,793
	Rollforward Adjustment	(12,807)	(4,498)	(13,703)	(3,949)	(5,805)	(11,480)	(3,279)	(1,590)
	Final Plan Allocation	11,533	21,095	(2,856)	18,006	(3,917)	911	8,515	3,203

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		H7Q	H7R	H7S	H7U	H7V	H7W	H7X	H7Y
		PODIATRIC MEDICINE	**VETERINARY MEDICINE BOARD**	**EMERGENCY MEDICAL SERVICES BD**	**DIETETICS & NUTRITION PRACTICE**	**PSYCHOLOGY BOARD**	**PHYSICAL THERAPY BOARD**	**BEHAVIORAL HEALTH & THERAPY BD**	**OCCUPATIONAL THERAPY PRACT BD**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	231	231	1,072	172	438	241	330	320
4.10	Central Mail	63	172	133	77	106	568	386	18
4.11	Office of Enterprise Continuous Improvement	6	11	66	5	57	22	30	7
4.12	Grants Management	-	-	1	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	78	97	813	36	540	166	89	166
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	85	129	214	66	162	166	261	47
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	94	142	236	73	178	183	287	52
10.4	Budget Operations and Planning	108	76	316	80	77	112	112	147
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	28	53	318	22	276	107	142	35
11.4	Accounting Services	125	189	314	97	237	243	382	70
11.5	Financial Reporting	209	317	528	163	399	409	641	117
11.6	Financial Reporting - Single Audit	-	-	0	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	200	303	504	155	381	391	613	112
12.5	Personnel Operations and System Support	17	32	194	14	168	65	86	22
12.6	Budget Service - Computer Operations	154	108	452	114	110	160	160	210
12.7	Personnel Operations Special Billing	74	139	841	59	729	282	375	94
12.8	Accounting & Procurement Operations Special Billing	323	488	814	251	615	630	989	180
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	92	174	1,051	74	911	353	469	117
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	3	6	35	2	30	12	16	4
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	2,098	2,571	673	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	1	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	399	604	1,006	310	760	779	1,223	222
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	2,290	3,271	8,911	1,768	8,273	7,459	7,264	1,938
	Rollforward Adjustment	(5,469)	(1,770)	(3,557)	(10,966)	(10,218)	(3,957)	(7,734)	1,706
	Final Plan Allocation	(3,179)	1,501	5,354	(9,198)	(1,945)	3,502	(471)	3,644

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		H9G	J33	J50	J52	J58	J65	J68	J70
		OMBUDSMAN MH/DD	**TRIAL COURTS**	**GUARDIAN AD LITEM BOARD**	**PUBLIC DEFENSE BOARD**	**COURT OF APPEALS**	**SUPREME COURT**	**TAX COURT**	**JUDICIAL STANDARDS BOARD**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,790	-	-	-	-	1,790	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	502	27,438	1,215	4,780	162	9,261	152	162
4.10	Central Mail	60	1,331	8	-	332	1,277	59	-
4.11	Office of Enterprise Continuous Improvement	118	15,416	1,633	4,304	569	2,963	54	20
4.12	Grants Management	-	-	-	-	-	240	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	912	681	15	1,387	16	8,562	408	15
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	80	35,153	564	951	75	2,041	39	57
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	89	38,702	620	1,047	83	2,247	43	62
10.4	Budget Operations and Planning	42	10,314	1,042	1,459	68	2,070	32	202
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	569	74,076	7,848	20,683	2,735	14,239	262	95
11.4	Accounting Services	118	51,507	826	1,394	110	2,991	57	83
11.5	Financial Reporting	198	86,496	1,387	2,340	185	5,023	95	139
11.6	Financial Reporting - Single Audit	-	8	-	-	-	1	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	189	82,660	1,325	2,237	176	4,800	91	133
12.5	Personnel Operations and System Support	347	45,120	4,780	12,598	1,666	8,673	159	58
12.6	Budget Service - Computer Operations	61	14,757	1,491	2,087	97	2,962	46	289
12.7	Personnel Operations Special Billing	1,506	195,893	20,755	54,695	7,232	37,656	692	250
12.8	Accounting & Procurement Operations Special Billing	305	133,359	2,138	3,608	285	7,744	147	215
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,882	244,837	25,940	68,360	9,039	47,064	865	313
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	62	8,128	861	2,269	300	1,562	29	10
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	67,599	-	-	-	-	-	-
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	-	11	-	-	-	2	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	377	164,859	2,643	4,461	352	9,574	182	265
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	9,208	1,298,344	75,092	188,660	23,483	172,745	3,411	2,367
	Rollforward Adjustment	(2,987)	(207,579)	275,315	(37,254)	(4,144)	(27,245)	(783)	(1,467)
	Final Plan Allocation	6,221	1,090,765	350,408	151,406	19,339	145,500	2,629	900

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2020
Exhibit A - General Support Allocations
State Version (shows all agencies)

		L10	L11	L12	L49	P01	P07	P78	P7T
		LEGISLATURE	SENATE	HOUSE	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	-	-	-	-	-	57,290	25,064	-
4.7	Real Property	-	-	-	-	156,293	573	210,003	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	20	-	-	79	83,716	70,727	154,473	261
4.10	Central Mail	4	-	1,224	53	12	132,738	1,110	128
4.11	Office of Enterprise Continuous Improvement	542	-	-	31	2,995	15,626	31,031	59
4.12	Grants Management	-	-	-	-	-	12,226	943	10
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	641	-	-	-	5,194	259,194	91,163	75
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	602	23	37	15	10,602	63,868	15,962	159
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	3,829	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	663	26	40	17	11,672	70,316	17,573	175
10.4	Budget Operations and Planning	918	117	104	46	1,127	35,508	15,065	405
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	2,603	-	-	148	14,389	75,085	149,109	282
11.4	Accounting Services	882	34	54	22	15,534	93,579	23,387	233
11.5	Financial Reporting	1,481	57	90	38	26,087	157,150	39,274	391
11.6	Financial Reporting - Single Audit	-	-	-	-	175	271	4	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,416	55	86	36	24,930	150,181	37,532	374
12.5	Personnel Operations and System Support	1,586	-	-	90	8,764	45,734	90,822	172
12.6	Budget Service - Computer Operations	1,313	167	149	66	1,613	50,806	21,555	579
12.7	Personnel Operations Special Billing	6,885	-	-	392	38,052	198,561	394,316	746
12.8	Accounting & Procurement Operations Special Billing	2,284	88	139	58	40,221	242,292	60,553	603
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	8,605	-	-	490	47,559	248,173	492,838	932
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	286	-	-	16	1,579	8,238	16,360	31
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	498	129,926	99,512	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	25,696	-	-	-
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	-	-	-	-	242	375	6	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	2,824	109	172	72	49,721	299,523	74,855	745
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	33,553	677	2,095	1,670	566,670	2,421,787	2,062,510	6,359
	Rollforward Adjustment	(13,584)	597	1,955	(14,276)	(10,532)	(280,649)	(292,560)	(3,272)
	Final Plan Allocation	19,969	1,274	4,050	(12,606)	556,138	2,141,138	1,769,950	3,088

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2020
Exhibit A - General Support Allocations
State Version (shows all agencies)

		P9E	R28	R29	R32	R9P	T79	T9B	O
		SENTENCING GUIDELINES COMM	**MINN CONSERVATION CORPS**	**NATURAL RESOURCES DEPT**	**POLLUTION CONTROL AGENCY**	**WATER & SOIL RESOURCES BOARD**	**TRANSPORTATION DEPT**	**METROPOLITAN COUNCIL/TRANSPORT**	**OTHER**
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	-	-	41,177	7,161	14,322	5,371	-	60,870
4.7	Real Property	-	-	82,420	710	-	186,515	-	41,920
4.8	Office of State Procurement (fmrly Materials Mgmt)	275	-	262,474	18,349	12,246	623,934	143	-
4.10	Central Mail	29	-	18,836	3,368	144	5,630	0	1,505
4.11	Office of Enterprise Continuous Improvement	36	-	37,321	7,664	2,159	62,729	-	-
4.12	Grants Management	-	-	10,643	2,324	5,132	10,494	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	106	-	93,044	49,205	7,062	221,813	1,308	35,386
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	46	3	62,938	8,009	1,583	321,117	2,044	59
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	53	-	-	142,309	-	357,527
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	50	3	69,291	8,818	1,743	353,533	2,251	65
10.4	Budget Operations and Planning	33	44	49,593	9,357	4,961	35,120	120	-
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	174	-	179,336	36,829	10,377	301,426	-	-
11.4	Accounting Services	67	4	92,216	11,735	2,320	470,499	2,995	87
11.5	Financial Reporting	113	6	154,861	19,708	3,896	790,118	5,030	146
11.6	Financial Reporting - Single Audit	-	-	147	54	5	2,065	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	108	6	147,993	18,834	3,723	755,079	4,807	140
12.5	Personnel Operations and System Support	106	-	109,234	22,433	6,320	183,599	-	-
12.6	Budget Service - Computer Operations	48	63	70,958	13,389	7,098	50,250	171	-
12.7	Personnel Operations Special Billing	459	-	474,252	97,394	27,441	797,119	-	-
12.8	Accounting & Procurement Operations Special Billing	173	10	238,763	30,385	6,007	1,218,197	7,756	226
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	574	-	592,746	121,728	34,297	996,282	-	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	19	-	19,677	4,041	1,139	33,073	-	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	185,997	21,730	99,390	133,940	12,962	147,072
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	-	-	204	75	7	2,858	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years,	214	12	295,160	37,562	7,425	1,505,944	9,588	279
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	2,631	149	3,289,334	550,861	258,798	9,209,015	49,176	645,283
	Rollforward Adjustment	(2,273)	(329)	(949,316)	(126,925)	67,609	(590,654)	(17,756)	308,435
	Final Plan Allocation	358	(180)	2,340,018	423,936	326,407	8,618,362	31,419	953,718

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2020
Exhibit A - General Support Allocations
State Version (shows all agencies)

		Total
3.2	ADMIN MANAGEMENT SERVICES	-
3.3	COMMISSIONER'S OFFICE	614,544
3.4	Human Resources	397,536
3.5	Financial Management and Reporting	894,769
4.2	Government & Citizen Services	-
4.5	Real Estate and Construction Services - Leasing	520,977
4.7	Real Property	930,428
4.8	Office of State Procurement (fmrly Materials Mgmt)	2,016,312
4.10	Central Mail	459,678
4.11	Office of Enterprise Continuous Improvement	435,299
4.12	Grants Management	135,964
6.2	Minnesota Information Technology	-
6.3	IT Spend	-
6.4	Enterprise IT Security	2,146,111
8.2	MINNESOTA MANAGEMENT & BUDGET	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1,462,984
9.2	Debt Management Division	-
9.3	Debt Management	668,545
10.2	MMB - BUDGET DIVISION	-
10.3	Analysis & Control (EBO's)	1,610,673
10.4	Budget Operations and Planning	330,610
11.2	MMB-ACCOUNTING DIVISION	-
11.3	Central Payroll	2,091,696
11.4	Accounting Services	2,143,560
11.5	Financial Reporting	3,599,722
11.6	Financial Reporting - Single Audit	37,533
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-
12.4	Accounting & Procurement Operations and System Support	3,440,085
12.5	Personnel Operations and System Support	1,274,057
12.6	Budget Service - Computer Operations	473,037
12.7	Personnel Operations Special Billing	5,531,471
12.8	Accounting & Procurement Operations Special Billing	5,550,017
13.2	State HR, Benefits & Labor Relations	-
13.3	Personnel Administration	6,913,532
14.2	MEDIATION SERVICES	-
14.3	Mediation Services	229,502
15.2	LEGISLATIVE AUDITOR	-
15.3	Financial Audits	3,914,732
15.4	Program Audits	-
15.5	Single Audits	536,997
15.7	Financial Audit- Outdoors	-
15.8	Financial Audit- Art	-
15.9	Financial Audit- Clean Water	-
15.1	Financial Audit- Parks & Trails	-
15.11	Program Audit- Outdoors	-
15.12	Program Audit- Art	-
15.13	Program Audit- Clean Water	-
15.14	Program Audit- Parks & Trails	-
16.2	STATE AUDITOR	51,950
17	SWIFT (Internally Developed Software Amortized over 10 years,	6,860,972
20	ADMINISTRATION	154,747
	Total Budget	55,428,042
	Rollforward Adjustment	(4,912,317)
	Final Plan Allocation	50,515,725

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	2020 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
1.2	Fixed Asset Depreciation	1,446,337	(1,446,337)				
G02-3.0	Department of Administration	0	-				
G02-3.2	Admin Management Services	0	-	-			
G02-3.3	Commissioner's Office	703,081	-	-	(703,081)		
G02-3.4	Human Resources	456,400	-	-	-	(456,400)	
G02-3.5	Financial Management and Reporting	885,850	-	-	-	-	(885,850)
G02-3.6	Fiscal Agent - Non allocable	0	-	-	-	-	-
G02-4.2	Government & Citizen Services	0	-	-	80,881	52,503	10,483
G02-4.5	Real Estate and Construction Services - Leasing	530,423	-	-	-	-	-
G02-4.7	Real Property	1,002,112	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management	1,937,000	-	-	-	-	-
G02-4.10	Central Mail	439,000	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	419,000	-	-	-	-	-
G02-4.12	Grants Management	130,000	-	-	-	-	-
G46-6.2	Minnesota Information Technology	1,467,788	270,500	-	-	-	-
G46-6.3	IT Spend	0	-	-	-	-	-
G46-6.4	Enterprise IT Security	453,318	-	-	-	-	-
G46-6.5	MnIT - Non allocable	0	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	2,365,618	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,141,480	-	-	-	-	-
G10-9.2	Debt Management Division	0	-	-	-	-	-
G10-9.3	Debt Management	507,107	-	-	-	-	-
G10-9.4	Debt Management - Other	0	-	-	-	-	-
G10-10.2	MMB - Budget Division	0	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	1,248,217	-	-	-	-	-
G10-10.4	Budget Operations and Planning	256,986	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	0	-	-	-	-	-
G10-11.2	MMB - Accounting Division	0	-	-	-	-	-
G10-11.3	Central Payroll	1,420,048	-	-	-	-	-
G10-11.4	Accounting Services	1,511,551	-	-	-	-	-
G10-11.5	Financial Reporting	2,478,558	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	25,375	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	0	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	2,135,000	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	3,308,377	133,571	-	-	-	-
G10-12.5	Personnel Operations and System Support	386,377	346,451	-	-	-	-
G10-12.6	Budget Service - Computer Operations	256,200	83,333	-	-	-	-
G10-12.7	Personnel Operations Special Billing	5,553,023	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	5,553,023	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	0	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	0	-	-	-	-	-
G10-13.3	Personnel Administration	4,930,305	602,006	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	0	-	-	-	-	-
G45-14.2	Mediation Services	0	-	-	-	-	-
G45-14.3	Mediation Services	230,308	-	-	-	-	-
G45-14.4	Mediation/Representation	0	-	-	-	-	-
L49-15.2	Legislative Auditor	2,233,116	10,475	-	-	-	-
L49-15.3	Financial Audits	3,100,426	-	-	-	-	-
L49-15.4	Program Audits	0	-	-	-	-	-

	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	2020 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
			Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
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	51,950	-	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	6,864,688	-	-	-	-	-
0	0						
99YYY	Consumer Agencies						
G02-3.0	Department of Administration	0	-	-	-	-	-
G02-3.2	Admin Management Services	0	-	-	27,294	17,717	6,635
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	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	0	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	0	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	2020 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
			Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
G10-12.5	Personnel Operations and System Support	0	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	0	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	0	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	0	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	0	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	0	-	-	-	-	-
G10-13.3	Personnel Administration	0	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	0	-	-	-	-	-
G45-14.2	Mediation Services	0	-	-	-	-	-
G45-14.3	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						
99YYY	Consumer Agencies						
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 2020
(Budget)

DP#	Name	2020 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
			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	-	-	-	-	-
G02	ADMINISTRATION	0	-	-	594,906	386,179	868,732
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	MNSURE	0	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	2020 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
			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	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT 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	LEGISLATIVE COORDINATING COMMISSION	0	-	-	-	-	-
L11	SENATE	0	-	-	-	-	-
L12	HOUSE	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	55,428,042	(0)	0	(0)	0	(0)
0	Source	55,428,042					
0	Difference (Total - Source)	0					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
		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	(143,868)				
G02-4.5	Real Estate and Construction Services - Leasing	16,597	(547,020)			
G02-4.7	Real Property	31,659	-	(1,033,771)		
G02-4.8	Office of State Procurement (fmrly Materials Management	62,573	-	-	(1,999,573)	
G02-4.10	Central Mail	15,308	-	-	-	(454,308)
G02-4.11	Office of Enterprise Continuous Improvement	13,315	-	-	-	-
G02-4.12	Grants Management	4,415	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	482	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	1,649	-
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 Suppo	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	10	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	1,017	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	21,243	114,448	-	-
G02-3.2	Admin Management Services	-	-	-	657	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	10,622	-	1,362	-
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	-	-	-	-	-
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
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					
B04	AGRICULTURE DEPT	-	19,473	231	43,845	6,426
B11	COSMETOLOGIST EXAMINERS BOARD	-	5,311	-	657	834
B13	COMMERCE DEPT	-	5,311	89	20,368	10,814
B14	ANIMAL HEALTH BOARD	-	3,541	-	1,338	239
B15	BARBER EXAMINERS BOARD	-	-	-	214	217
B20	EXPLORE MINNESOTA TOURISM	-	-	-	3,288	1,128
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	40,717	753	251,011	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	1,883	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	8,851	-	7,740	1,275
B41	WORKERS COMP COURT OF APPEALS	-	-	-	141	65
B42	LABOR AND INDUSTRY DEPT	-	7,081	-	18,583	9,479
B43	IRON RANGE RESOURCES	-	-	8,093	3,965	-
B7E	ARCHITECTURE, ENGINEERING BD	-	1,770	-	822	688
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	277	936
B7S	PRIVATE DETECTIVES BOARD	-	-	-	39	-
B82	PUBLIC UTILITIES COMM	-	-	-	759	172
B9D	AMATEUR SPORTS COMM	-	-	22,456	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	5	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
		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	-	-	4,907	4,247	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,770	-	-	593
E37	EDUCATION DEPARTMENT	-	-	-	17,318	1,728
E39	BOARD OF TEACHING	-	-	-	876	144
E40	HISTORICAL SOCIETY	-	-	50,130	122	-
E44	MINNESOTA STATE ACADEMIES	-	-	11,069	8,450	-
E50	ARTS BOARD	-	-	-	6,776	114
E60	OFFICE OF HIGHER EDUCATION	-	1,770	-	4,631	3,324
E77	ZOOLOGICAL BOARD	-	-	18,042	14,180	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	413	-
E95	HUMANITIES COMMISSION	-	-	-	117	-
E97	SCIENCE MUSEUM	-	-	-	15	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION	-	14,162	-	32,423	4,233
G03	LOTTERY	-	14,162	-	-	121
G05	RACING COMMISSION	-	-	-	1,659	-
G06	ATTORNEY GENERAL	-	1,770	-	6,120	4,910
G09	GAMBLING CONTROL BOARD	-	5,311	-	491	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	5,311	-	3,186	6,306
G17	HUMAN RIGHTS DEPT	-	1,770	-	1,138	1,316
G19	INDIAN AFFAIRS COUNCIL	-	-	-	812	5
G38	INVESTMENT BOARD	-	-	-	370	95
G39	GOVERNORS OFFICE	-	-	-	472	213
G45	MEDIATION SERVICES DEPT	-	1,770	-	302	82
G46	MN.IT	-	7,081	-	55,039	67
G53	SECRETARY OF STATE	-	1,770	-	4,466	1,907
G61	OFFICE OF THE STATE AUDITOR	-	12,392	-	2,277	95
G62	MINN STATE RETIREMENT SYSTEM	-	1,770	4,039	1,683	12,859
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	773	22,973
G67	REVENUE DEPT	-	15,933	-	11,014	104,596
G69	TEACHERS RETIREMENT ASSOC	-	-	-	2,797	5,035
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	350	16
G96	UNIFORM LAWS COMMISSION	-	-	-	5	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	258	467
G9K	ADMINISTRATIVE HEARINGS	-	5,311	-	2,286	4,752
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	331	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	379	6
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	355	20
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	68	-
G9X	CAPITOL AREA ARCHITECT	-	5,311	-	175	10
G9Y	DISABILITY COUNCIL	-	-	-	477	82
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	12,392	-	74,400	24,805
H55	HUMAN SERVICES DEPT	-	93,825	94,581	50,617	33,865
H55b	HUMAN SERVICES SOS	-	-	-	20,782	-
H55c	HUMAN SERVICES MSOP	-	-	-	3,308	-
H60	MNSURE	-	3,541	-	910	7,884

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft and Acres of Agencies Using System 4.7	Purchase Order Transactions 4.8	Postage Revolving Fund Charges - FY (Actual) 4.1
		Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
H75	VETERANS AFFAIRS DEPT	-	-	34,597	36,786	406
H7B	MEDICAL PRACTICE BOARD	-	1,770	-	1,265	2,610
H7C	NURSING BOARD	-	1,770	-	579	2,544
H7D	PHARMACY BOARD	-	-	-	798	4,273
H7F	DENTISTRY BOARD	-	-	-	623	578
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	336	356
H7J	OPTOMETRY BOARD	-	-	-	195	171
H7K	NURSING HOME ADMIN BOARD	-	-	-	1,605	100
H7L	SOCIAL WORK BOARD	-	-	-	545	827
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	302	152
H7Q	PODIATRIC MEDICINE	-	-	-	229	63
H7R	VETERINARY MEDICINE BOARD	-	-	-	229	170
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	1,060	131
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	170	76
H7V	PSYCHOLOGY BOARD	-	-	-	433	105
H7W	PHYSICAL THERAPY BOARD	-	-	-	238	561
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	326	382
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	316	18
H9G	OMBUDSMAN MH/DD	-	1,770	-	496	59
J33	TRIAL COURTS	-	-	-	27,140	1,316
J50	GUARDIAN AD LITEM BOARD	-	-	-	1,202	8
J52	PUBLIC DEFENSE BOARD	-	-	-	4,728	-
J58	COURT OF APPEALS	-	-	-	161	328
J65	SUPREME COURT	-	1,770	-	9,160	1,262
J68	TAX COURT	-	-	-	151	58
J70	JUDICIAL STANDARDS BOARD	-	-	-	161	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	19	4
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	1,210
L49	LEGISLATIVE AUDITOR	-	-	-	78	53
P01	MILITARY AFFAIRS DEPT	-	-	154,427	82,806	11
P07	PUBLIC SAFETY DEPT	-	56,649	566	69,958	131,187
P78	CORRECTIONS DEPT	-	24,784	207,496	152,794	1,097
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	258	126
P9E	SENTENCING GUIDELINES COMM	-	-	-	272	29
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	40,717	81,437	259,621	18,616
R32	POLLUTION CONTROL AGENCY	-	7,081	701	18,150	3,328
R9P	WATER & SOIL RESOURCES BOARD	-	14,162	-	12,113	142
T79	TRANSPORTATION DEPT	-	5,311	184,289	617,153	5,564
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	141	0
0	OTHER	-	60,190	41,419	-	1,488
0	Total	(0)	0	(0)	(0)	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		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 (fmrly Materials Management					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement	(432,315)				
G02-4.12	Grants Management	-	(134,415)			
G46-6.2	Minnesota Information Technology	39	-	(1,738,808)		
G46-6.3	IT Spend	-	-	-	-	
G46-6.4	Enterprise IT Security	-	-	1,738,808	-	(2,192,126)
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	481	-	-	-	43,747
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 Suppo	-	-	-	-	-
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	-	-	-	-	21
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	342	-	-	-	266
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	206	-	-	-	518
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	610	-	-	-	4,144
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
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
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					
B04	AGRICULTURE DEPT	5,008	1,145	-	-	21,832
B11	COSMETOLOGIST EXAMINERS BOARD	140	-	-	-	1,738
B13	COMMERCE DEPT	3,131	4,770	-	-	15,176
B14	ANIMAL HEALTH BOARD	346	-	-	-	1,903
B15	BARBER EXAMINERS BOARD	19	-	-	-	59
B20	EXPLORE MINNESOTA TOURISM	333	84	-	-	2,130
B22	EMPLOYMENT & ECONOMIC DEVELPMT	10,724	18,897	-	-	109,655
B24	PUBLIC FACILITIES AUTHORITY	85	6,409	-	-	81
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	2,108	-	-	-	1,462
B41	WORKERS COMP COURT OF APPEALS	69	-	-	-	94
B42	LABOR AND INDUSTRY DEPT	2,988	149	-	-	21,389
B43	IRON RANGE RESOURCES	327	2,628	-	-	769
B7E	ARCHITECTURE, ENGINEERING BD	50	-	-	-	178
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	27	-	-	-	247
B7S	PRIVATE DETECTIVES BOARD	17	-	-	-	-
B82	PUBLIC UTILITIES COMM	1,173	-	-	-	2,172
B9D	AMATEUR SPORTS COMM	18	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
E25	CENTER FOR ARTS EDUCATION	515	-	-	-	1,668
E26	MN STATE COLLEGES/UNIVERSITIES	96,926	-	-	-	28,486
E37	EDUCATION DEPARTMENT	3,089	14,936	-	-	38,256
E39	BOARD OF TEACHING	101	-	-	-	2,653
E40	HISTORICAL SOCIETY	-	-	-	-	780
E44	MINNESOTA STATE ACADEMIES	1,604	-	-	-	2,112
E50	ARTS BOARD	187	3,408	-	-	922
E60	OFFICE OF HIGHER EDUCATION	570	1,150	-	-	8,045
E77	ZOOLOGICAL BOARD	2,200	-	-	-	3,944
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	2,891
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	10	-	-	-	18
G02	ADMINISTRATION	4,488	1,380	-	-	21,236
G03	LOTTERY	1,006	-	-	-	725
G05	RACING COMMISSION	285	5	-	-	292
G06	ATTORNEY GENERAL	2,099	-	-	-	1,159
G09	GAMBLING CONTROL BOARD	213	-	-	-	268
G10	MINNESOTA MANAGEMENT & BUDGET	1,156	-	-	-	47,393
G17	HUMAN RIGHTS DEPT	348	-	-	-	1,741
G19	INDIAN AFFAIRS COUNCIL	32	60	-	-	92
G38	INVESTMENT BOARD	137	-	-	-	161
G39	GOVERNORS OFFICE	341	-	-	-	948
G45	MEDIATION SERVICES DEPT	79	-	-	-	578
G46	MN.IT	17,011	-	-	-	2,363
G53	SECRETARY OF STATE	638	-	-	-	1,607
G61	OFFICE OF THE STATE AUDITOR	571	-	-	-	240
G62	MINN STATE RETIREMENT SYSTEM	800	-	-	-	53
G63	PUBLIC EMPLOYEES RETIRE ASSOC	590	-	-	-	598
G67	REVENUE DEPT	9,565	42	-	-	95,746
G69	TEACHERS RETIREMENT ASSOC	529	-	-	-	680
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	30	-	-	-	86
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	56	-	-	-	56
G9K	ADMINISTRATIVE HEARINGS	464	-	-	-	2,723
G9L	BLACK MINNESOTANS COUNCIL	16	-	-	-	84
G9M	CHICANO LATINO AFFAIRS COUNCIL	34	-	-	-	138
G9N	ASIAN-PACIFIC COUNCIL	27	-	-	-	60
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	0	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	25	-	-	-	57
G9Y	DISABILITY COUNCIL	66	-	-	-	147
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	11,883	21,560	-	-	114,660
H55	HUMAN SERVICES DEPT	32,631	15,720	-	-	765,358
H55b	HUMAN SERVICES SOS	15,064	-	-	-	-
H55c	HUMAN SERVICES MSOP	2,792	-	-	-	-
H60	MNSURE	1,288	449	-	-	5,748

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sum Percent 4.1	Dollars of Grants received 4.1	Net Administrative Expenditures by Division 6.2	IT Central Serv Revenue 6.3	IT Central Serv Revenue 6.4
		Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
H75	VETERANS AFFAIRS DEPT	10,388	88	-	-	23,601
H7B	MEDICAL PRACTICE BOARD	159	-	-	-	663
H7C	NURSING BOARD	186	-	-	-	871
H7D	PHARMACY BOARD	130	-	-	-	1,869
H7F	DENTISTRY BOARD	63	-	-	-	431
H7H	CHIROPRACTIC EXAMINERS BOARD	31	-	-	-	184
H7J	OPTOMETRY BOARD	5	-	-	-	48
H7K	NURSING HOME ADMIN BOARD	70	-	-	-	4,411
H7L	SOCIAL WORK BOARD	72	-	-	-	391
H7M	MARRIAGE & FAMILY THERAPY BD	16	-	-	-	58
H7Q	PODIATRIC MEDICINE	6	-	-	-	78
H7R	VETERINARY MEDICINE BOARD	11	-	-	-	97
H7S	EMERGENCY MEDICAL SERVICES BD	65	1	-	-	812
H7U	DIETETICS & NUTRITION PRACTICE	5	-	-	-	36
H7V	PSYCHOLOGY BOARD	57	-	-	-	539
H7W	PHYSICAL THERAPY BOARD	22	-	-	-	166
H7X	BEHAVIORAL HEALTH & THERAPY BD	29	-	-	-	89
H7Y	OCCUPATIONAL THERAPY PRACT BD	7	-	-	-	166
H9G	OMBUDSMAN MH/DD	117	-	-	-	911
J33	TRIAL COURTS	15,251	-	-	-	680
J50	GUARDIAN AD LITEM BOARD	1,616	-	-	-	15
J52	PUBLIC DEFENSE BOARD	4,258	-	-	-	1,385
J58	COURT OF APPEALS	563	-	-	-	16
J65	SUPREME COURT	2,932	238	-	-	8,551
J68	TAX COURT	54	-	-	-	407
J70	JUDICIAL STANDARDS BOARD	19	-	-	-	15
L10	LEGISLATIVE COORDINATING COMMISSION	536	-	-	-	640
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	31	-	-	-	-
P01	MILITARY AFFAIRS DEPT	2,962	-	-	-	5,187
P07	PUBLIC SAFETY DEPT	15,458	12,086	-	-	258,861
P78	CORRECTIONS DEPT	30,698	932	-	-	91,046
P7T	PEACE OFFICERS BOARD (POST)	58	10	-	-	75
P9E	SENTENCING GUIDELINES COMM	36	-	-	-	106
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	36,922	10,522	-	-	92,925
R32	POLLUTION CONTROL AGENCY	7,582	2,298	-	-	49,141
R9P	WATER & SOIL RESOURCES BOARD	2,136	5,074	-	-	7,053
T79	TRANSPORTATION DEPT	62,057	10,374	-	-	221,528
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	1,306
0	OTHER	-	-	-	-	35,341
0	Total	(0)	(0)	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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 (fmrly IC&A)	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 (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	(2,411,496)				
	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	158,794	(1,300,274)			
	G10-9.2	Debt Management Division	-	-	-		
	G10-9.3	Debt Management	79,558	-	-	(586,665)	
	G10-9.4	Debt Management - Other	-	-	-	-	
	G10-10.2	MMB - Budget Division	-	-	-	-	-
	G10-10.3	Analysis & Control (EBO's)	179,010	-	-	-	-
	G10-10.4	Budget Operations and Planning	36,855	-	-	-	-
	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
	G10-11.2	MMB - Accounting Division	-	-	-	-	-
	G10-11.3	Central Payroll	214,849	-	-	-	-
	G10-11.4	Accounting Services	200,474	-	-	-	-
	G10-11.5	Financial Reporting	355,599	-	-	-	-
	G10-11.6	Financial Reporting - Single Audit	3,851	-	-	-	-
	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
	G10-12.2	MMB I.T - Management and Administration	313,614	-	-	-	-
	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-
	G10-12.5	Personnel Operations and System Support	141,074	-	-	-	-
	G10-12.6	Budget Service - Computer Operations	34,951	-	-	-	-
	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	692,866	-	-	-	-
	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
	G45-14.2	Mediation Services	-	3	-	-	-
	G45-14.3	Mediation Services	-	-	-	-	-
	G45-14.4	Mediation/Representation	-	-	-	-	-
	L49-15.2	Legislative Auditor	-	104	-	-	-
	L49-15.3	Financial Audits	-	-	-	-	-
	L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	-	119	-	-	-
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	-	188	-	-	-
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	-	63	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	227	-	-	-
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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 (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
G10-12.5	Personnel Operations and System Support		-	-	-	-	-
G10-12.6	Budget Service - Computer Operations		-	-	-	-	-
G10-12.7	Personnel Operations Special Billing		-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing		-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable		-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations		-	-	-	-	-
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						
B04	AGRICULTURE DEPT		-	7,410	-	5,907	-
B11	COSMETOLOGIST EXAMINERS BOARD		-	424	-	-	-
B13	COMMERCE DEPT		-	9,169	-	-	-
B14	ANIMAL HEALTH BOARD		-	319	-	-	-
B15	BARBER EXAMINERS BOARD		-	92	-	-	-
B20	EXPLORE MINNESOTA TOURISM		-	390	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT		-	86,652	-	-	-
B24	PUBLIC FACILITIES AUTHORITY		-	275	-	3,113	-
B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-	-
B34	HOUSING FINANCE AGENCY		-	2,315	-	35,210	-
B41	WORKERS COMP COURT OF APPEALS		-	38	-	-	-
B42	LABOR AND INDUSTRY DEPT		-	14,747	-	-	-
B43	IRON RANGE RESOURCES		-	764	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD		-	224	-	-	-
B7G	COMBATIVE SPORTS COMMISSION		-	0	-	-	-
B7P	ACCOUNTANCY BOARD		-	195	-	-	-
B7S	PRIVATE DETECTIVES BOARD		-	24	-	-	-
B82	PUBLIC UTILITIES COMM		-	1,926	-	-	-
B9D	AMATEUR SPORTS COMM		-	18	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH		-	0	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
E25	CENTER FOR ARTS EDUCATION	-	647	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	150,517	-	4,923	-
E37	EDUCATION DEPARTMENT	-	15,591	-	67,744	-
E39	BOARD OF TEACHING	-	140	-	-	-
E40	HISTORICAL SOCIETY	-	16	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	1,057	-	-	-
E50	ARTS BOARD	-	794	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	1,276	-	618	-
E77	ZOOLOGICAL BOARD	-	2,467	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	142	-	15,647	-
E95	HUMANITIES COMMISSION	-	11	-	-	-
E97	SCIENCE MUSEUM	-	1	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	4	-	-	-
G02	ADMINISTRATION	-	15,577	-	6,864	-
G03	LOTTERY	-	175	-	-	-
G05	RACING COMMISSION	-	469	-	-	-
G06	ATTORNEY GENERAL	-	1,052	-	-	-
G09	GAMBLING CONTROL BOARD	-	140	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	1,854	-	528	-
G17	HUMAN RIGHTS DEPT	-	248	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	105	-	-	-
G38	INVESTMENT BOARD	-	164	-	-	-
G39	GOVERNORS OFFICE	-	149	-	-	-
G45	MEDIATION SERVICES DEPT	-	80	-	-	-
G46	MN.IT	-	11,368	-	742	-
G53	SECRETARY OF STATE	-	894	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	274	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	3,040	-	204	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	4,656	-	271	-
G67	REVENUE DEPT	-	2,301	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	4,284	-	268	-
G90	REVENUE INTERGOVT PAYMENTS	-	69,000	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	45	-	-	-
G96	UNIFORM LAWS COMMISSION	-	2	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	68	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	701	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	45	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	45	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	63	-	-	-
G9Q	MMB DEBT SERVICE	-	152	-	-	-
G9R	MMB NON-OPERATING	-	157,216	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	35	-	-	-
G9Y	DISABILITY COUNCIL	-	64	-	-	-
GPR	PAYROLL CLEARING	-	4	-	-	-
H12	HEALTH DEPT	-	14,905	-	-	-
H55	HUMAN SERVICES DEPT	-	221,169	-	2,600	-
H55b	HUMAN SERVICES SOS	-	13,101	-	-	-
H55c	HUMAN SERVICES MSOP	-	1,583	-	-	-
H60	MNSURE	-	653	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
H75	VETERANS AFFAIRS DEPT	-	5,772	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	371	-	-	-
H7C	NURSING BOARD	-	425	-	-	-
H7D	PHARMACY BOARD	-	354	-	-	-
H7F	DENTISTRY BOARD	-	289	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	126	-	-	-
H7J	OPTOMETRY BOARD	-	57	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	155	-	-	-
H7L	SOCIAL WORK BOARD	-	319	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	99	-	-	-
H7Q	PODIATRIC MEDICINE	-	76	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	114	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	191	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	59	-	-	-
H7V	PSYCHOLOGY BOARD	-	144	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	148	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	232	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	42	-	-	-
H9G	OMBUDSMAN MH/DD	-	71	-	-	-
J33	TRIAL COURTS	-	31,227	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	501	-	-	-
J52	PUBLIC DEFENSE BOARD	-	845	-	-	-
J58	COURT OF APPEALS	-	67	-	-	-
J65	SUPREME COURT	-	1,813	-	-	-
J68	TAX COURT	-	34	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	50	-	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	535	-	-	-
L11	SENATE	-	21	-	-	-
L12	HOUSE	-	33	-	-	-
L49	LEGISLATIVE AUDITOR	-	14	-	-	-
P01	MILITARY AFFAIRS DEPT	-	9,418	-	-	-
P07	PUBLIC SAFETY DEPT	-	56,734	-	3,360	-
P78	CORRECTIONS DEPT	-	14,179	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	141	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	41	-	-	-
R28	MINN CONSERVATION CORPS	-	2	-	-	-
R29	NATURAL RESOURCES DEPT	-	55,908	-	47	-
R32	POLLUTION CONTROL AGENCY	-	7,115	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	1,406	-	-	-
T79	TRANSPORTATION DEPT	-	285,248	-	124,880	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,816	-	-	-
0	OTHER	-	53	-	313,739	-
0	Total	0	(0)	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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)	(1,427,227)				
G10-10.4	Budget Operations and Planning	-	(293,841)			
G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	MMB - Accounting Division	-	-	-		
G10-11.3	Central Payroll	-	-	-	(1,634,897)	
G10-11.4	Accounting Services	-	-	-	-	(1,712,025)
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 Suppo	-	-	-	-	-
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	1	-	-	4
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	114	140	-	1,293	137
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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
L49-15.5		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	131	158	-	779	157
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	206	166	-	2,307	248
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	69	137	-	147	83
G46-6.3		IT Spend	-	-	-	-	-
G46-6.4		Enterprise IT Security	-	-	-	-	-
G46-6.5		MnIT - Non allocable	-	-	-	-	-
G10-8.2		Minnesota Management & Budget	249	542	-	1,820	299
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
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					
B04	AGRICULTURE DEPT	8,133	18,760	-	18,941	9,756
B11	COSMETOLOGIST EXAMINERS BOARD	465	104	-	529	558
B13	COMMERCE DEPT	10,064	3,036	-	11,841	12,072
B14	ANIMAL HEALTH BOARD	350	505	-	1,307	420
B15	BARBER EXAMINERS BOARD	101	72	-	70	121
B20	EXPLORE MINNESOTA TOURISM	428	824	-	1,258	513
B22	EMPLOYMENT & ECONOMIC DEVELPMT	95,113	9,206	-	40,554	114,092
B24	PUBLIC FACILITIES AUTHORITY	302	1,322	-	321	362
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	2,541	1,092	-	7,971	3,048
B41	WORKERS COMP COURT OF APPEALS	42	38	-	261	50
B42	LABOR AND INDUSTRY DEPT	16,187	2,858	-	11,302	19,417
B43	IRON RANGE RESOURCES	839	639	-	1,238	1,007
B7E	ARCHITECTURE, ENGINEERING BD	246	55	-	190	295
B7G	COMBATIVE SPORTS COMMISSION	0	3	-	-	0
B7P	ACCOUNTANCY BOARD	215	39	-	104	257
B7S	PRIVATE DETECTIVES BOARD	27	74	-	65	32
B82	PUBLIC UTILITIES COMM	2,114	283	-	4,434	2,536
B9D	AMATEUR SPORTS COMM	20	34	-	67	24
B9V	AGRICULTURE UTILIZATION RESRCH	0	1	-	-	0

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
E25	CENTER FOR ARTS EDUCATION	710	1,696	-	1,948	851
E26	MN STATE COLLEGES/UNIVERSITIES	165,213	8,662	-	366,549	198,180
E37	EDUCATION DEPARTMENT	17,113	7,223	-	11,682	20,528
E39	BOARD OF TEACHING	154	83	-	381	185
E40	HISTORICAL SOCIETY	18	172	-	-	22
E44	MINNESOTA STATE ACADEMIES	1,160	2,224	-	6,065	1,392
E50	ARTS BOARD	871	445	-	709	1,045
E60	OFFICE OF HIGHER EDUCATION	1,401	1,740	-	2,154	1,681
E77	ZOOLOGICAL BOARD	2,708	1,212	-	8,320	3,249
E81	UNIVERSITY OF MINNESOTA	156	391	-	-	187
E95	HUMANITIES COMMISSION	12	122	-	-	15
E97	SCIENCE MUSEUM	1	15	-	-	2
E9W	HIGHER ED FACILITIES AUTHORITY	4	5	-	38	5
G02	ADMINISTRATION	17,098	3,782	-	16,971	20,510
G03	LOTTERY	192	309	-	3,805	230
G05	RACING COMMISSION	515	505	-	1,078	618
G06	ATTORNEY GENERAL	1,154	1,455	-	7,938	1,385
G09	GAMBLING CONTROL BOARD	153	141	-	804	184
G10	MINNESOTA MANAGEMENT & BUDGET	2,035	1,337	-	4,371	2,440
G17	HUMAN RIGHTS DEPT	272	323	-	1,317	326
G19	INDIAN AFFAIRS COUNCIL	115	205	-	122	138
G38	INVESTMENT BOARD	179	67	-	519	215
G39	GOVERNORS OFFICE	164	234	-	1,290	196
G45	MEDIATION SERVICES DEPT	88	41	-	300	105
G46	MN.IT	12,478	7,039	-	64,329	14,968
G53	SECRETARY OF STATE	981	543	-	2,413	1,176
G61	OFFICE OF THE STATE AUDITOR	300	284	-	2,160	360
G62	MINN STATE RETIREMENT SYSTEM	3,336	170	-	3,024	4,002
G63	PUBLIC EMPLOYEES RETIRE ASSOC	5,111	226	-	2,231	6,130
G67	REVENUE DEPT	2,526	8,052	-	36,173	3,030
G69	TEACHERS RETIREMENT ASSOC	4,703	75	-	2,001	5,641
G90	REVENUE INTERGOVT PAYMENTS	75,737	1,348	-	-	90,850
G92	OMBUDSPERSON FOR FAMILIES	49	97	-	112	59
G96	UNIFORM LAWS COMMISSION	2	10	-	-	3
G9J	CAMPAIGN FINANCE BOARD	75	184	-	211	90
G9K	ADMINISTRATIVE HEARINGS	769	439	-	1,757	923
G9L	BLACK MINNESOTANS COUNCIL	50	55	-	60	60
G9M	CHICANO LATINO AFFAIRS COUNCIL	49	72	-	130	59
G9N	ASIAN-PACIFIC COUNCIL	69	104	-	101	83
G9Q	MMB DEBT SERVICE	166	1,331	-	-	200
G9R	MMB NON-OPERATING	172,566	1,369	-	1	207,001
G9X	CAPITOL AREA ARCHITECT	38	69	-	96	46
G9Y	DISABILITY COUNCIL	71	129	-	251	85
GPR	PAYROLL CLEARING	4	-	-	-	5
H12	HEALTH DEPT	16,360	18,182	-	44,938	19,624
H55	HUMAN SERVICES DEPT	242,763	10,877	-	123,402	291,206
H55b	HUMAN SERVICES SOS	14,381	11,087	-	56,969	17,250
H55c	HUMAN SERVICES MSOP	1,738	514	-	10,558	2,084
H60	MNSURE	717	398	-	4,871	860

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
H75	VETERANS AFFAIRS DEPT	6,335	8,124	-	39,285	7,600
H7B	MEDICAL PRACTICE BOARD	407	173	-	600	488
H7C	NURSING BOARD	467	97	-	704	560
H7D	PHARMACY BOARD	389	240	-	490	467
H7F	DENTISTRY BOARD	317	124	-	239	381
H7H	CHIROPRACTIC EXAMINERS BOARD	138	89	-	116	166
H7J	OPTOMETRY BOARD	62	72	-	19	75
H7K	NURSING HOME ADMIN BOARD	170	167	-	263	204
H7L	SOCIAL WORK BOARD	350	131	-	271	420
H7M	MARRIAGE & FAMILY THERAPY BD	109	71	-	60	131
H7Q	PODIATRIC MEDICINE	83	96	-	22	99
H7R	VETERINARY MEDICINE BOARD	126	67	-	41	151
H7S	EMERGENCY MEDICAL SERVICES BD	209	280	-	248	251
H7U	DIETETICS & NUTRITION PRACTICE	64	71	-	17	77
H7V	PSYCHOLOGY BOARD	158	68	-	215	190
H7W	PHYSICAL THERAPY BOARD	162	99	-	83	194
H7X	BEHAVIORAL HEALTH & THERAPY BD	254	99	-	110	305
H7Y	OCCUPATIONAL THERAPY PRACT BD	46	130	-	28	55
H9G	OMBUDSMAN MH/DD	78	38	-	443	94
J33	TRIAL COURTS	34,276	9,131	-	57,674	41,115
J50	GUARDIAN AD LITEM BOARD	549	923	-	6,111	659
J52	PUBLIC DEFENSE BOARD	927	1,291	-	16,103	1,112
J58	COURT OF APPEALS	73	60	-	2,129	88
J65	SUPREME COURT	1,990	1,833	-	11,086	2,388
J68	TAX COURT	38	28	-	204	45
J70	JUDICIAL STANDARDS BOARD	55	179	-	74	66
L10	LEGISLATIVE COORDINATING COMMISSION	587	812	-	2,027	704
L11	SENATE	23	104	-	-	27
L12	HOUSE	36	92	-	-	43
L49	LEGISLATIVE AUDITOR	15	41	-	115	18
P01	MILITARY AFFAIRS DEPT	10,337	998	-	11,203	12,400
P07	PUBLIC SAFETY DEPT	62,273	31,437	-	58,460	74,700
P78	CORRECTIONS DEPT	15,563	13,337	-	116,093	18,669
P7T	PEACE OFFICERS BOARD (POST)	155	358	-	220	186
P9E	SENTENCING GUIDELINES COMM	45	30	-	135	53
R28	MINN CONSERVATION CORPS	2	39	-	-	3
R29	NATURAL RESOURCES DEPT	61,366	43,906	-	139,627	73,612
R32	POLLUTION CONTROL AGENCY	7,810	8,284	-	28,674	9,368
R9P	WATER & SOIL RESOURCES BOARD	1,544	4,392	-	8,079	1,852
T79	TRANSPORTATION DEPT	313,099	31,093	-	234,684	375,576
T9B	METROPOLITAN COUNCIL/TRANSPORT	1,993	106	-	-	2,391
0	OTHER	58	-	-	-	70
0	Total	(0)	(0)	0	0	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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 (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	(2,834,157)			
G10-11.6	Financial Reporting - Single Audit	-	(29,226)		
G10-11.7	Accounting Services - Non Allocable	-	-		
G10-12.2	MMB I.T - Management and Administration	-	-	(2,448,614)	
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	(3,441,948)
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	6	-	-	8
G45-14.3	Mediation Services	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	Legislative Auditor	227	-	-	275
L49-15.3	Financial Audits	-	-	-	-
L49-15.4	Program Audits	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.5	Single Audits	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	State Auditor	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-
0	0				
99YYY	Consumer Agencies				
G02-3.0	Department of Administration	259	-	-	315
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	410	-	-	498
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	137	-	-	167
G46-6.3	IT Spend	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	Minnesota Management & Budget	495	-	2,448,614	601
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	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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
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				
B04	AGRICULTURE DEPT	16,150	30	-	19,614
B11	COSMETOLOGIST EXAMINERS BOARD	924	-	-	1,122
B13	COMMERCE DEPT	19,985	290	-	24,271
B14	ANIMAL HEALTH BOARD	696	2	-	845
B15	BARBER EXAMINERS BOARD	200	-	-	243
B20	EXPLORE MINNESOTA TOURISM	850	-	-	1,032
B22	EMPLOYMENT & ECONOMIC DEVELPMT	188,873	2,082	-	229,377
B24	PUBLIC FACILITIES AUTHORITY	600	-	-	729
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B34	HOUSING FINANCE AGENCY	5,045	-	-	6,127
B41	WORKERS COMP COURT OF APPEALS	83	-	-	101
B42	LABOR AND INDUSTRY DEPT	32,143	14	-	39,036
B43	IRON RANGE RESOURCES	1,666	-	-	2,024
B7E	ARCHITECTURE, ENGINEERING BD	488	-	-	592
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0
B7P	ACCOUNTANCY BOARD	426	-	-	517
B7S	PRIVATE DETECTIVES BOARD	53	-	-	64
B82	PUBLIC UTILITIES COMM	4,198	-	-	5,098
B9D	AMATEUR SPORTS COMM	39	-	-	47
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0

Allocation of General Support Costs
Multiple Rate Method
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DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
		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
E25	CENTER FOR ARTS EDUCATION	1,409	-	-	1,712
E26	MN STATE COLLEGES/UNIVERSITIES	328,076	1,790	-	398,432
E37	EDUCATION DEPARTMENT	33,983	1,687	-	41,271
E39	BOARD OF TEACHING	306	-	-	371
E40	HISTORICAL SOCIETY	36	-	-	44
E44	MINNESOTA STATE ACADEMIES	2,304	-	-	2,798
E50	ARTS BOARD	1,730	2	-	2,101
E60	OFFICE OF HIGHER EDUCATION	2,782	-	-	3,379
E77	ZOOLOGICAL BOARD	5,378	0	-	6,531
E81	UNIVERSITY OF MINNESOTA	310	-	-	377
E95	HUMANITIES COMMISSION	24	-	-	29
E97	SCIENCE MUSEUM	3	-	-	3
E9W	HIGHER ED FACILITIES AUTHORITY	8	-	-	10
G02	ADMINISTRATION	33,953	6	-	41,234
G03	LOTTERY	381	-	-	463
G05	RACING COMMISSION	1,023	-	-	1,243
G06	ATTORNEY GENERAL	2,292	5	-	2,784
G09	GAMBLING CONTROL BOARD	305	-	-	370
G10	MINNESOTA MANAGEMENT & BUDGET	4,040	-	-	4,906
G17	HUMAN RIGHTS DEPT	540	-	-	656
G19	INDIAN AFFAIRS COUNCIL	229	-	-	278
G38	INVESTMENT BOARD	356	-	-	433
G39	GOVERNORS OFFICE	325	-	-	395
G45	MEDIATION SERVICES DEPT	174	-	-	212
G46	MN.IT	24,779	-	-	30,093
G53	SECRETARY OF STATE	1,948	-	-	2,365
G61	OFFICE OF THE STATE AUDITOR	597	-	-	725
G62	MINN STATE RETIREMENT SYSTEM	6,625	-	-	8,046
G63	PUBLIC EMPLOYEES RETIRE ASSOC	10,149	-	-	12,325
G67	REVENUE DEPT	5,016	-	-	6,092
G69	TEACHERS RETIREMENT ASSOC	9,338	-	-	11,341
G90	REVENUE INTERGOVT PAYMENTS	150,396	-	-	182,649
G92	OMBUDSPERSON FOR FAMILIES	98	-	-	119
G96	UNIFORM LAWS COMMISSION	5	-	-	6
G9J	CAMPAIGN FINANCE BOARD	149	-	-	181
G9K	ADMINISTRATIVE HEARINGS	1,528	-	-	1,856
G9L	BLACK MINNESOTANS COUNCIL	99	-	-	120
G9M	CHICANO LATINO AFFAIRS COUNCIL	98	-	-	119
G9N	ASIAN-PACIFIC COUNCIL	138	-	-	167
G9Q	MMB DEBT SERVICE	331	-	-	401
G9R	MMB NON-OPERATING	342,678	16	-	416,166
G9X	CAPITOL AREA ARCHITECT	75	-	-	92
G9Y	DISABILITY COUNCIL	141	-	-	171
GPR	PAYROLL CLEARING	8	-	-	9
H12	HEALTH DEPT	32,487	567	-	39,454
H55	HUMAN SERVICES DEPT	482,074	20,558	-	585,456
H55b	HUMAN SERVICES SOS	28,557	-	-	34,681
H55c	HUMAN SERVICES MSOP	3,451	-	-	4,191
H60	MNSURE	1,424	12	-	1,729

Allocation of General Support Costs
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DP#	Name	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
		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
H75	VETERANS AFFAIRS DEPT	12,581	38	-	15,279
H7B	MEDICAL PRACTICE BOARD	809	-	-	982
H7C	NURSING BOARD	927	-	-	1,126
H7D	PHARMACY BOARD	773	0	-	938
H7F	DENTISTRY BOARD	630	-	-	765
H7H	CHIROPRACTIC EXAMINERS BOARD	275	-	-	334
H7J	OPTOMETRY BOARD	124	-	-	150
H7K	NURSING HOME ADMIN BOARD	338	-	-	410
H7L	SOCIAL WORK BOARD	695	-	-	844
H7M	MARRIAGE & FAMILY THERAPY BD	216	-	-	263
H7Q	PODIATRIC MEDICINE	165	-	-	200
H7R	VETERINARY MEDICINE BOARD	249	-	-	303
H7S	EMERGENCY MEDICAL SERVICES BD	415	0	-	504
H7U	DIETETICS & NUTRITION PRACTICE	128	-	-	155
H7V	PSYCHOLOGY BOARD	314	-	-	381
H7W	PHYSICAL THERAPY BOARD	322	-	-	391
H7X	BEHAVIORAL HEALTH & THERAPY BD	505	-	-	613
H7Y	OCCUPATIONAL THERAPY PRACT BD	92	-	-	112
H9G	OMBUDSMAN MH/DD	156	-	-	189
J33	TRIAL COURTS	68,064	6	-	82,660
J50	GUARDIAN AD LITEM BOARD	1,091	-	-	1,325
J52	PUBLIC DEFENSE BOARD	1,842	-	-	2,237
J58	COURT OF APPEALS	145	-	-	176
J65	SUPREME COURT	3,953	1	-	4,800
J68	TAX COURT	75	-	-	91
J70	JUDICIAL STANDARDS BOARD	109	-	-	133
L10	LEGISLATIVE COORDINATING COMMISSION	1,166	-	-	1,416
L11	SENATE	45	-	-	55
L12	HOUSE	71	-	-	86
L49	LEGISLATIVE AUDITOR	30	-	-	36
P01	MILITARY AFFAIRS DEPT	20,528	136	-	24,930
P07	PUBLIC SAFETY DEPT	123,661	211	-	150,181
P78	CORRECTIONS DEPT	30,905	3	-	37,532
P7T	PEACE OFFICERS BOARD (POST)	308	-	-	374
P9E	SENTENCING GUIDELINES COMM	89	-	-	108
R28	MINN CONSERVATION CORPS	5	-	-	6
R29	NATURAL RESOURCES DEPT	121,860	115	-	147,993
R32	POLLUTION CONTROL AGENCY	15,508	42	-	18,834
R9P	WATER & SOIL RESOURCES BOARD	3,066	4	-	3,723
T79	TRANSPORTATION DEPT	621,745	1,608	-	755,079
T9B	METROPOLITAN COUNCIL/TRANSPORT	3,958	-	-	4,807
0	OTHER	115	-	-	140
0	Total	0	(0)	0	0
0	Source				
0	Difference (Total - Source)				

Allocation of General Support Costs
Multiple Rate Method
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DP#	Name	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
		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 (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 Suppo					
G10-12.5	Personnel Operations and System Support	(873,902)				
G10-12.6	Budget Service - Computer Operations	-	(374,484)			
G10-12.7	Personnel Operations Special Billing	-	-	(5,553,023)		
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	(5,553,023)	
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	-	12	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	691	178	4,391	444	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
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			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
	L49-15.5	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	-	-	-	508	-
	G02-3.2	Admin Management Services	416	202	2,645	-	-
	G02-3.3	Commissioner's Office	-	-	-	-	-
	G02-3.4	Human Resources	-	-	-	-	-
	G02-3.5	Financial Management and Reporting	-	-	-	-	-
	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
	G02-4.2	Government & Citizen Services	1,233	212	7,837	803	-
	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	78	174	498	269	-
	G46-6.3	IT Spend	-	-	-	-	-
	G46-6.4	Enterprise IT Security	-	-	-	-	-
	G46-6.5	MnIT - Non allocable	-	-	-	-	-
	G10-8.2	Minnesota Management & Budget	973	690	6,181	970	-
	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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
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		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
G10-12.5	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					
B04	AGRICULTURE DEPT	10,124	23,909	64,333	31,643	-
B11	COSMETOLOGIST EXAMINERS BOARD	283	132	1,797	1,811	-
B13	COMMERCE DEPT	6,330	3,869	40,220	39,157	-
B14	ANIMAL HEALTH BOARD	699	644	4,439	1,363	-
B15	BARBER EXAMINERS BOARD	37	91	238	392	-
B20	EXPLORE MINNESOTA TOURISM	672	1,050	4,272	1,665	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	21,677	11,733	137,743	370,063	-
B24	PUBLIC FACILITIES AUTHORITY	172	1,685	1,092	1,175	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	4,261	1,392	27,075	9,885	-
B41	WORKERS COMP COURT OF APPEALS	139	48	885	163	-
B42	LABOR AND INDUSTRY DEPT	6,041	3,643	38,386	62,979	-
B43	IRON RANGE RESOURCES	662	815	4,206	3,265	-
B7E	ARCHITECTURE, ENGINEERING BD	101	70	644	955	-
B7G	COMBATIVE SPORTS COMMISSION	-	4	-	0	-
B7P	ACCOUNTANCY BOARD	55	49	352	835	-
B7S	PRIVATE DETECTIVES BOARD	35	94	220	103	-
B82	PUBLIC UTILITIES COMM	2,370	361	15,062	8,225	-
B9D	AMATEUR SPORTS COMM	36	44	226	77	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	1	-	1	-

Allocation of General Support Costs
Multiple Rate Method
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(Budget)

DP#	Name	SUM OF PERCENT 12.5 Personnel Operations and System Support	Number of Budget Transactions - FY (Actual) 12.6 Budget Service - Computer Operations	SUM OF PERCENT 12.7 Personnel Operations Special Billing	Accounting & Procurement Transactions - FY (Actual) 12.8 Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division 13.2 State HR, Benefits & Labor Relations
E25	CENTER FOR ARTS EDUCATION	1,041	2,162	6,616	2,762	-
E26	MN STATE COLLEGES/UNIVERSITIES	195,931	11,039	1,245,004	642,805	-
E37	EDUCATION DEPARTMENT	6,245	9,205	39,680	66,584	-
E39	BOARD OF TEACHING	204	106	1,294	599	-
E40	HISTORICAL SOCIETY	-	219	-	70	-
E44	MINNESOTA STATE ACADEMIES	3,242	2,835	20,599	4,514	-
E50	ARTS BOARD	379	567	2,407	3,390	-
E60	OFFICE OF HIGHER EDUCATION	1,151	2,217	7,316	5,451	-
E77	ZOOLOGICAL BOARD	4,447	1,544	28,258	10,537	-
E81	UNIVERSITY OF MINNESOTA	-	499	-	608	-
E95	HUMANITIES COMMISSION	-	155	-	47	-
E97	SCIENCE MUSEUM	-	19	-	5	-
E9W	HIGHER ED FACILITIES AUTHORITY	20	6	129	16	-
G02	ADMINISTRATION	9,071	4,820	57,643	66,525	-
G03	LOTTERY	2,034	394	12,922	747	-
G05	RACING COMMISSION	576	644	3,661	2,005	-
G06	ATTORNEY GENERAL	4,243	1,855	26,960	4,491	-
G09	GAMBLING CONTROL BOARD	430	180	2,731	597	-
G10	MINNESOTA MANAGEMENT & BUDGET	2,337	1,704	14,848	7,916	-
G17	HUMAN RIGHTS DEPT	704	412	4,474	1,058	-
G19	INDIAN AFFAIRS COUNCIL	65	261	415	449	-
G38	INVESTMENT BOARD	277	86	1,763	698	-
G39	GOVERNORS OFFICE	689	299	4,381	637	-
G45	MEDIATION SERVICES DEPT	160	52	1,020	342	-
G46	MN.IT	34,386	8,970	218,498	48,550	-
G53	SECRETARY OF STATE	1,290	692	8,196	3,816	-
G61	OFFICE OF THE STATE AUDITOR	1,155	363	7,337	1,169	-
G62	MINN STATE RETIREMENT SYSTEM	1,616	216	10,271	12,981	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,193	289	7,578	19,884	-
G67	REVENUE DEPT	19,336	10,262	122,865	9,828	-
G69	TEACHERS RETIREMENT ASSOC	1,070	96	6,796	18,297	-
G90	REVENUE INTERGOVT PAYMENTS	-	1,718	-	294,674	-
G92	OMBUDSPERSON FOR FAMILIES	60	123	379	192	-
G96	UNIFORM LAWS COMMISSION	-	13	-	10	-
G9J	CAMPAIGN FINANCE BOARD	113	235	718	292	-
G9K	ADMINISTRATIVE HEARINGS	939	560	5,966	2,994	-
G9L	BLACK MINNESOTANS COUNCIL	32	70	204	193	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	70	91	442	192	-
G9N	ASIAN-PACIFIC COUNCIL	54	132	342	270	-
G9Q	MMB DEBT SERVICE	-	1,697	-	648	-
G9R	MMB NON-OPERATING	1	1,744	3	671,416	-
G9X	CAPITOL AREA ARCHITECT	51	88	324	148	-
G9Y	DISABILITY COUNCIL	134	164	851	275	-
GPR	PAYROLL CLEARING	-	-	-	15	-
H12	HEALTH DEPT	24,021	23,172	152,634	63,652	-
H55	HUMAN SERVICES DEPT	65,962	13,863	419,141	944,538	-
H55b	HUMAN SERVICES SOS	30,452	14,130	193,498	55,951	-
H55c	HUMAN SERVICES MSOP	5,644	655	35,861	6,761	-
H60	MNSURE	2,604	508	16,545	2,790	-

Allocation of General Support Costs
Multiple Rate Method
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DP#	Name	SUM OF PERCENT 12.5 Personnel Operations and System Support	Number of Budget Transactions - FY (Actual) 12.6 Budget Service - Computer Operations	SUM OF PERCENT 12.7 Personnel Operations Special Billing	Accounting & Procurement Transactions - FY (Actual) 12.8 Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division 13.2 State HR, Benefits & Labor Relations
H75	VETERANS AFFAIRS DEPT	20,999	10,354	133,435	24,650	-
H7B	MEDICAL PRACTICE BOARD	321	220	2,039	1,584	-
H7C	NURSING BOARD	377	123	2,392	1,817	-
H7D	PHARMACY BOARD	262	306	1,665	1,514	-
H7F	DENTISTRY BOARD	128	158	812	1,234	-
H7H	CHIROPRACTIC EXAMINERS BOARD	62	113	394	538	-
H7J	OPTOMETRY BOARD	10	91	66	242	-
H7K	NURSING HOME ADMIN BOARD	141	213	894	662	-
H7L	SOCIAL WORK BOARD	145	167	921	1,362	-
H7M	MARRIAGE & FAMILY THERAPY BD	32	90	204	424	-
H7Q	PODIATRIC MEDICINE	12	122	74	323	-
H7R	VETERINARY MEDICINE BOARD	22	86	139	488	-
H7S	EMERGENCY MEDICAL SERVICES BD	132	357	841	814	-
H7U	DIETETICS & NUTRITION PRACTICE	9	90	59	251	-
H7V	PSYCHOLOGY BOARD	115	87	729	615	-
H7W	PHYSICAL THERAPY BOARD	44	126	282	630	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	59	126	375	989	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	15	165	94	180	-
H9G	OMBUDSMAN MH/DD	237	48	1,506	305	-
J33	TRIAL COURTS	30,828	11,637	195,893	133,359	-
J50	GUARDIAN AD LITEM BOARD	3,266	1,176	20,755	2,138	-
J52	PUBLIC DEFENSE BOARD	8,608	1,646	54,695	3,608	-
J58	COURT OF APPEALS	1,138	77	7,232	285	-
J65	SUPREME COURT	5,926	2,336	37,656	7,744	-
J68	TAX COURT	109	36	692	147	-
J70	JUDICIAL STANDARDS BOARD	39	228	250	215	-
L10	LEGISLATIVE COORDINATING COMMISSION	1,083	1,035	6,885	2,284	-
L11	SENATE	-	132	-	88	-
L12	HOUSE	-	117	-	139	-
L49	LEGISLATIVE AUDITOR	62	52	392	58	-
P01	MILITARY AFFAIRS DEPT	5,988	1,272	38,052	40,221	-
P07	PUBLIC SAFETY DEPT	31,248	40,064	198,561	242,292	-
P78	CORRECTIONS DEPT	62,055	16,998	394,316	60,553	-
P7T	PEACE OFFICERS BOARD (POST)	117	457	746	603	-
P9E	SENTENCING GUIDELINES COMM	72	38	459	173	-
R28	MINN CONSERVATION CORPS	-	49	-	10	-
R29	NATURAL RESOURCES DEPT	74,635	55,956	474,252	238,763	-
R32	POLLUTION CONTROL AGENCY	15,327	10,558	97,394	30,385	-
R9P	WATER & SOIL RESOURCES BOARD	4,318	5,597	27,441	6,007	-
T79	TRANSPORTATION DEPT	125,446	39,626	797,119	1,218,197	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	135	-	7,756	-
0	OTHER	-	-	-	226	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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 (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 Suppo					
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	(6,225,177)				
G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	Mediation Services	-	(69)			
G45-14.3	Mediation Services	-	69	(230,377)		
G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	Legislative Auditor	4,923	-	182	(2,258,314)	
L49-15.3	Financial Audits	-	-	-	1,697,509	(4,797,935)
L49-15.4	Program Audits	-	-	-	-	-

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
L49-15.5		Single Audits	-	-	-	560,805	-
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	-	-	-	-	23,189
G02-3.2		Admin Management Services	2,965	-	110	-	-
G02-3.3		Commissioner's Office	-	-	-	-	-
G02-3.4		Human Resources	-	-	-	-	-
G02-3.5		Financial Management and Reporting	-	-	-	-	-
G02-3.6		Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2		Government & Citizen Services	8,785	-	325	-	-
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	558	-	21	-	-
G46-6.3		IT Spend	-	-	-	-	-
G46-6.4		Enterprise IT Security	-	-	-	-	-
G46-6.5		MnIT - Non allocable	-	-	-	-	-
G10-8.2		Minnesota Management & Budget	6,929	-	256	-	11,730
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	-	-	-	-	849,793
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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
G10-12.5	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						
B04	AGRICULTURE DEPT		72,120	-	2,669	-	96,965
B11	COSMETOLOGIST EXAMINERS BOARD		2,014	-	75	-	-
B13	COMMERCE DEPT		45,088	-	1,669	-	36,999
B14	ANIMAL HEALTH BOARD		4,977	-	184	-	-
B15	BARBER EXAMINERS BOARD		267	-	10	-	-
B20	EXPLORE MINNESOTA TOURISM		4,789	-	177	-	2,092
B22	EMPLOYMENT & ECONOMIC DEVELPMT		154,416	-	5,715	-	140,366
B24	PUBLIC FACILITIES AUTHORITY		1,224	-	45	-	1,066
B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-	-
B34	HOUSING FINANCE AGENCY		30,352	-	1,123	-	1,303
B41	WORKERS COMP COURT OF APPEALS		992	-	37	-	-
B42	LABOR AND INDUSTRY DEPT		43,033	-	1,593	-	2,423
B43	IRON RANGE RESOURCES		4,715	-	174	-	3,361
B7E	ARCHITECTURE, ENGINEERING BD		722	-	27	-	-
B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-	-
B7P	ACCOUNTANCY BOARD		395	-	15	-	-
B7S	PRIVATE DETECTIVES BOARD		246	-	9	-	-
B82	PUBLIC UTILITIES COMM		16,885	-	625	-	-
B9D	AMATEUR SPORTS COMM		254	-	9	-	-
B9V	AGRICULTURE UTILIZATION RESRCH		-	-	-	-	43,035

Allocation of General Support Costs
Multiple Rate Method
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(Budget)

DP#	Name	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
		Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
E25	CENTER FOR ARTS EDUCATION	7,417	-	274	-	129,850
E26	MN STATE COLLEGES/UNIVERSITIES	1,395,703	-	51,651	-	94,044
E37	EDUCATION DEPARTMENT	44,482	-	1,646	-	71,921
E39	BOARD OF TEACHING	1,450	-	54	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	1,335
E44	MINNESOTA STATE ACADEMIES	23,093	-	855	-	-
E50	ARTS BOARD	2,699	-	100	-	1,860
E60	OFFICE OF HIGHER EDUCATION	8,202	-	304	-	1,066
E77	ZOOLOGICAL BOARD	31,678	-	1,172	-	58,639
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	4,091
E95	HUMANITIES COMMISSION	-	-	-	-	1,335
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	145	-	5	-	-
G02	ADMINISTRATION	64,620	-	2,391	-	13,650
G03	LOTTERY	14,487	-	536	-	239,025
G05	RACING COMMISSION	4,104	-	152	-	54,196
G06	ATTORNEY GENERAL	30,224	-	1,118	-	89,434
G09	GAMBLING CONTROL BOARD	3,061	-	113	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	16,645	-	616	-	29,695
G17	HUMAN RIGHTS DEPT	5,015	-	186	-	332
G19	INDIAN AFFAIRS COUNCIL	465	-	17	-	-
G38	INVESTMENT BOARD	1,976	-	73	-	312,866
G39	GOVERNORS OFFICE	4,911	-	182	-	36,447
G45	MEDIATION SERVICES DEPT	1,143	-	42	-	47
G46	MN.IT	244,945	-	9,065	-	221,951
G53	SECRETARY OF STATE	9,188	-	340	-	61,850
G61	OFFICE OF THE STATE AUDITOR	8,225	-	304	-	64,220
G62	MINN STATE RETIREMENT SYSTEM	11,515	-	426	-	139,435
G63	PUBLIC EMPLOYEES RETIRE ASSOC	8,495	-	314	-	126,198
G67	REVENUE DEPT	137,737	-	5,097	-	33,763
G69	TEACHERS RETIREMENT ASSOC	7,619	-	282	-	102,348
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	425	-	16	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	805	-	30	-	-
G9K	ADMINISTRATIVE HEARINGS	6,688	-	248	-	-
G9L	BLACK MINNESOTANS COUNCIL	229	-	8	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	496	-	18	-	-
G9N	ASIAN-PACIFIC COUNCIL	383	-	14	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	4	-	0	-	-
G9X	CAPITOL AREA ARCHITECT	364	-	13	-	-
G9Y	DISABILITY COUNCIL	954	-	35	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	171,109	-	6,332	-	100,600
H55	HUMAN SERVICES DEPT	469,875	-	17,389	-	448,448
H55b	HUMAN SERVICES SOS	216,919	-	8,028	-	-
H55c	HUMAN SERVICES MSOP	40,202	-	1,488	-	-
H60	MNSURE	18,548	-	686	-	2,732

Allocation of General Support Costs
Multiple Rate Method
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DP#	Name	SUM OF PERCENT 13.3 Personnel Administration	Net Administrative Expenditures by Division 14.2 MEDIATION SERVICES	SUM OF PERCENT 14.3 Mediation Services	Legislative Auditor General Support 15.2 LEGISLATIVE AUDITOR	Financial Audits 15.3 Financial Audits
H75	VETERANS AFFAIRS DEPT	149,586	-	5,536	-	210,475
H7B	MEDICAL PRACTICE BOARD	2,285	-	85	-	-
H7C	NURSING BOARD	2,682	-	99	-	3,052
H7D	PHARMACY BOARD	1,866	-	69	-	6,241
H7F	DENTISTRY BOARD	910	-	34	-	955
H7H	CHIROPRACTIC EXAMINERS BOARD	441	-	16	-	17,256
H7J	OPTOMETRY BOARD	74	-	3	-	-
H7K	NURSING HOME ADMIN BOARD	1,003	-	37	-	183
H7L	SOCIAL WORK BOARD	1,033	-	38	-	856
H7M	MARRIAGE & FAMILY THERAPY BD	229	-	8	-	1,591
H7Q	PODIATRIC MEDICINE	83	-	3	-	-
H7R	VETERINARY MEDICINE BOARD	156	-	6	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	943	-	35	-	-
H7U	DIETETICS & NUTRITION PRACTICE	66	-	2	-	-
H7V	PSYCHOLOGY BOARD	817	-	30	-	2,097
H7W	PHYSICAL THERAPY BOARD	316	-	12	-	2,570
H7X	BEHAVIORAL HEALTH & THERAPY BD	421	-	16	-	673
H7Y	OCCUPATIONAL THERAPY PRACT BD	105	-	4	-	-
H9G	OMBUDSMAN MH/DD	1,688	-	62	-	-
J33	TRIAL COURTS	219,604	-	8,127	-	67,573
J50	GUARDIAN AD LITEM BOARD	23,267	-	861	-	-
J52	PUBLIC DEFENSE BOARD	61,315	-	2,269	-	-
J58	COURT OF APPEALS	8,108	-	300	-	-
J65	SUPREME COURT	42,214	-	1,562	-	-
J68	TAX COURT	776	-	29	-	-
J70	JUDICIAL STANDARDS BOARD	280	-	10	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	7,718	-	286	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	440	-	16	-	-
P01	MILITARY AFFAIRS DEPT	42,658	-	1,579	-	498
P07	PUBLIC SAFETY DEPT	222,596	-	8,238	-	129,876
P78	CORRECTIONS DEPT	442,045	-	16,359	-	99,474
P7T	PEACE OFFICERS BOARD (POST)	836	-	31	-	-
P9E	SENTENCING GUIDELINES COMM	515	-	19	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	531,657	-	19,675	-	185,925
R32	POLLUTION CONTROL AGENCY	109,183	-	4,041	-	21,721
R9P	WATER & SOIL RESOURCES BOARD	30,762	-	1,138	-	99,352
T79	TRANSPORTATION DEPT	893,604	-	33,070	-	133,888
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	12,958
0	OTHER	-	-	-	-	147,015
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
		Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits	-				

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

		Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.5	Single Audits	-	(560,805)			
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	-	24,307	-	-	-
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
		Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	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					
B04	AGRICULTURE DEPT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	24,830	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	29,092	-	-	-
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 2020
(Budget)

DP#	Name	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
		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	-	64,780	-	-	-
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	-	-	-	-	-
G02	ADMINISTRATION	-	-	-	-	-
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	-	82,235	-	-	-
H55	HUMAN SERVICES DEPT	-	291,912	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	17,978	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7	Finacial Audits Art 15.8
		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	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT 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	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	25,672	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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 (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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water	-				
L49-15.10	Financial Audit- Parks & Trails	-	-			
L49-15.11	Program Audit- Outdoors	-	-	-		
L49-15.12	Program Audit- Art	-	-	-	-	
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
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	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
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					
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 2020
(Budget)

DP#	Name	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
		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	-	-	-	-	-
G02	ADMINISTRATION	-	-	-	-	-
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	MNSURE	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
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DP#	Name	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
		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	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT 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	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
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	-	(51,950)			
G61-16.3	State Auditor General	-	-			
17	SWIFT (Internally Developed Software Amortized over 10	-	-	(6,864,688)		
0	0					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	628	(161,815)	
G02-3.2	Admin Management Services	-	-	-	2,078	(61,560)
G02-3.3	Commissioner's Office	-	-	-	-	22,307
G02-3.4	Human Resources	-	-	-	-	12,901
G02-3.5	Financial Management and Reporting	-	-	-	-	26,352
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	992	4,990	-
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	-	-	332	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	1,199	-	-
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
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	-	-	15	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	549	-	-
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					
B04	AGRICULTURE DEPT	-	54	39,118	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2,238	-	-
B13	COMMERCE DEPT	-	516	48,406	-	-
B14	ANIMAL HEALTH BOARD	-	3	1,685	-	-
B15	BARBER EXAMINERS BOARD	-	-	484	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	2,058	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	3,701	457,475	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	1,453	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	12,220	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	201	-	-
B42	LABOR AND INDUSTRY DEPT	-	25	77,855	-	-
B43	IRON RANGE RESOURCES	-	-	4,036	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	1,181	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	-
B7P	ACCOUNTANCY BOARD	-	-	1,032	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	128	-	-
B82	PUBLIC UTILITIES COMM	-	-	10,168	-	-
B9D	AMATEUR SPORTS COMM	-	-	95	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
E25	CENTER FOR ARTS EDUCATION	-	-	3,414	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	3,182	794,641	-	-
E37	EDUCATION DEPARTMENT	-	2,998	82,311	-	-
E39	BOARD OF TEACHING	-	-	740	-	-
E40	HISTORICAL SOCIETY	-	-	87	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	5,580	-	-
E50	ARTS BOARD	-	3	4,191	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	6,739	-	-
E77	ZOOLOGICAL BOARD	-	0	13,026	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	751	-	-
E95	HUMANITIES COMMISSION	-	-	59	-	-
E97	SCIENCE MUSEUM	-	-	7	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	20	-	-
G02	ADMINISTRATION	-	12	82,239	154,747	-
G03	LOTTERY	-	-	924	-	-
G05	RACING COMMISSION	-	-	2,478	-	-
G06	ATTORNEY GENERAL	-	8	5,552	-	-
G09	GAMBLING CONTROL BOARD	-	-	738	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	9,786	-	-
G17	HUMAN RIGHTS DEPT	-	-	1,308	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	555	-	-
G38	INVESTMENT BOARD	-	-	863	-	-
G39	GOVERNORS OFFICE	-	-	788	-	-
G45	MEDIATION SERVICES DEPT	-	-	422	-	-
G46	MN.IT	-	-	60,018	-	-
G53	SECRETARY OF STATE	-	-	4,717	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	1,445	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	16,048	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	24,581	-	-
G67	REVENUE DEPT	-	-	12,150	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	22,619	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	364,279	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	237	-	-
G96	UNIFORM LAWS COMMISSION	-	-	12	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	361	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	3,701	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	239	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	238	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	334	-	-
G9Q	MMB DEBT SERVICE	-	-	801	-	-
G9R	MMB NON-OPERATING	-	28	830,009	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	183	-	-
G9Y	DISABILITY COUNCIL	-	-	340	-	-
GPR	PAYROLL CLEARING	-	-	19	-	-
H12	HEALTH DEPT	-	1,008	78,687	-	-
H55	HUMAN SERVICES DEPT	-	36,542	1,167,645	-	-
H55b	HUMAN SERVICES SOS	-	-	69,168	-	-
H55c	HUMAN SERVICES MSOP	-	-	8,358	-	-
H60	MNSURE	-	21	3,449	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Program Audits Parks & Trails 15.14 Program Audit- Parks & Trails	Federal Cash Receipts - FY (Actual) 16.2 STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) 17.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Net Administrative Expenditures 20.0 ADMINISTRATION	Net Administrative Expenditures by Agency 21.2 ADMIN MANAGEMENT SERVICES
H75	VETERANS AFFAIRS DEPT	-	68	30,472	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	1,959	-	-
H7C	NURSING BOARD	-	-	2,246	-	-
H7D	PHARMACY BOARD	-	1	1,871	-	-
H7F	DENTISTRY BOARD	-	-	1,526	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	666	-	-
H7J	OPTOMETRY BOARD	-	-	300	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	819	-	-
H7L	SOCIAL WORK BOARD	-	-	1,684	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	524	-	-
H7Q	PODIATRIC MEDICINE	-	-	399	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	604	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	1	1,006	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	310	-	-
H7V	PSYCHOLOGY BOARD	-	-	760	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	779	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	1,223	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	222	-	-
H9G	OMBUDSMAN MH/DD	-	-	377	-	-
J33	TRIAL COURTS	-	11	164,859	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	2,643	-	-
J52	PUBLIC DEFENSE BOARD	-	-	4,461	-	-
J58	COURT OF APPEALS	-	-	352	-	-
J65	SUPREME COURT	-	2	9,574	-	-
J68	TAX COURT	-	-	182	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	265	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	2,824	-	-
L11	SENATE	-	-	109	-	-
L12	HOUSE	-	-	172	-	-
L49	LEGISLATIVE AUDITOR	-	-	72	-	-
P01	MILITARY AFFAIRS DEPT	-	242	49,721	-	-
P07	PUBLIC SAFETY DEPT	-	375	299,523	-	-
P78	CORRECTIONS DEPT	-	6	74,855	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	745	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	214	-	-
R28	MINN CONSERVATION CORPS	-	-	12	-	-
R29	NATURAL RESOURCES DEPT	-	204	295,160	-	-
R32	POLLUTION CONTROL AGENCY	-	75	37,562	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	7	7,425	-	-
T79	TRANSPORTATION DEPT	-	2,858	1,505,944	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	9,588	-	-
0	OTHER	-	-	279	-	-
0	Total	0	(0)	(0)	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
		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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
		COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
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	(22,307)				
G02-3.4	Human Resources	-	(12,901)			
G02-3.5	Financial Management and Reporting	-	-	(26,352)		
G02-3.6	Fiscal Agent - Non allocable	-	-	-		
G02-4.2	Government & Citizen Services	2,670	1,544	314	(50,466)	
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	5,822	(5,822)
G02-4.7	Real Property	-	-	-	11,105	-
G02-4.8	Office of State Procurement (fmrly Materials Management	-	-	-	21,949	-
G02-4.10	Central Mail	-	-	-	5,370	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	4,671	-
G02-4.12	Grants Management	-	-	-	1,549	-
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
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					
B04	AGRICULTURE DEPT	-	-	-	-	220
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	60
B13	COMMERCE DEPT	-	-	-	-	60
B14	ANIMAL HEALTH BOARD	-	-	-	-	40
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	460
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	100
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	80
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	20
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 2020
(Budget)

DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
		Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	20
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	20
E77	ZOOLOGICAL BOARD	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION	19,638	11,357	26,037	-	160
G03	LOTTERY	-	-	-	-	160
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	20
G09	GAMBLING CONTROL BOARD	-	-	-	-	60
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	60
G17	HUMAN RIGHTS DEPT	-	-	-	-	20
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPT	-	-	-	-	20
G46	MN.IT	-	-	-	-	80
G53	SECRETARY OF STATE	-	-	-	-	20
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	140
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	20
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPT	-	-	-	-	180
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	60
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	-	-	-	-	60
G9Y	DISABILITY COUNCIL	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	-	-	140
H55	HUMAN SERVICES DEPT	-	-	-	-	1,060
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	-	-	-	40

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2	Leases 22.5
		COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	20
H7C	NURSING BOARD	-	-	-	-	20
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	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	20
J33	TRIAL COURTS	-	-	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	20
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	640
P78	CORRECTIONS DEPT	-	-	-	-	280
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	460
R32	POLLUTION CONTROL AGENCY	-	-	-	-	80
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	160
T79	TRANSPORTATION DEPT	-	-	-	-	60
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	680
0	Total	0	0	0	(0)	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
		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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
		Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
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	(11,105)				
G02-4.8	Office of State Procurement (fmrly Materials Management	-	(21,949)			
G02-4.10	Central Mail	-	-	(5,370)		
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	(4,671)	
G02-4.12	Grants Management	-	-	-	0	(1,549)
G46-6.2	Minnesota Information Technology	-	5	-	0	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	18	-	5	-
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
		Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	0	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	11	-	4	-
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					
B04	AGRICULTURE DEPT	3	482	76	54	13
B11	COSMETOLOGIST EXAMINERS BOARD	-	7	10	2	-
B13	COMMERCE DEPT	1	224	128	34	55
B14	ANIMAL HEALTH BOARD	-	15	3	4	-
B15	BARBER EXAMINERS BOARD	-	2	3	0	-
B20	EXPLORE MINNESOTA TOURISM	-	36	13	4	1
B22	EMPLOYMENT & ECONOMIC DEVELPMT	9	2,758	-	116	218
B24	PUBLIC FACILITIES AUTHORITY	-	21	-	1	74
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	85	15	23	-
B41	WORKERS COMP COURT OF APPEALS	-	2	1	1	-
B42	LABOR AND INDUSTRY DEPT	-	204	112	32	2
B43	IRON RANGE RESOURCES	98	44	-	4	30
B7E	ARCHITECTURE, ENGINEERING BD	-	9	8	1	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	3	11	0	-
B7S	PRIVATE DETECTIVES BOARD	-	0	-	0	-
B82	PUBLIC UTILITIES COMM	-	8	2	13	-
B9D	AMATEUR SPORTS COMM	271	-	-	0	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
		Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
E25	CENTER FOR ARTS EDUCATION	59	47	-	6	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	7	1,049	-
E37	EDUCATION DEPARTMENT	-	190	20	33	172
E39	BOARD OF TEACHING	-	10	2	1	-
E40	HISTORICAL SOCIETY	606	1	-	-	-
E44	MINNESOTA STATE ACADEMIES	134	93	-	17	-
E50	ARTS BOARD	-	74	1	2	39
E60	OFFICE OF HIGHER EDUCATION	-	51	39	6	13
E77	ZOOLOGICAL BOARD	218	156	-	24	-
E81	UNIVERSITY OF MINNESOTA	-	5	-	-	-
E95	HUMANITIES COMMISSION	-	1	-	-	-
E97	SCIENCE MUSEUM	-	0	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	-
G02	ADMINISTRATION	-	356	50	49	16
G03	LOTTERY	-	-	1	11	-
G05	RACING COMMISSION	-	18	-	3	0
G06	ATTORNEY GENERAL	-	67	58	23	-
G09	GAMBLING CONTROL BOARD	-	5	-	2	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	35	75	13	-
G17	HUMAN RIGHTS DEPT	-	13	16	4	-
G19	INDIAN AFFAIRS COUNCIL	-	9	0	0	1
G38	INVESTMENT BOARD	-	4	1	1	-
G39	GOVERNORS OFFICE	-	5	3	4	-
G45	MEDIATION SERVICES DEPT	-	3	1	1	-
G46	MN.IT	-	605	1	184	-
G53	SECRETARY OF STATE	-	49	23	7	-
G61	OFFICE OF THE STATE AUDITOR	-	25	1	6	-
G62	MINN STATE RETIREMENT SYSTEM	49	18	152	9	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	8	272	6	-
G67	REVENUE DEPT	-	121	1,236	104	0
G69	TEACHERS RETIREMENT ASSOC	-	31	60	6	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	4	0	0	-
G96	UNIFORM LAWS COMMISSION	-	0	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	3	6	1	-
G9K	ADMINISTRATIVE HEARINGS	-	25	56	5	-
G9L	BLACK MINNESOTANS COUNCIL	-	4	-	0	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	4	0	0	-
G9N	ASIAN-PACIFIC COUNCIL	-	4	0	0	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	1	-	0	-
G9X	CAPITOL AREA ARCHITECT	-	2	0	0	-
G9Y	DISABILITY COUNCIL	-	5	1	1	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	818	293	129	248
H55	HUMAN SERVICES DEPT	1,143	556	400	353	181
H55b	HUMAN SERVICES SOS	-	228	-	163	-
H55c	HUMAN SERVICES MSOP	-	36	-	30	-
H60	MNSURE	-	10	93	14	5

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.1	Sum Percent 22.1	Dollars of Grants received 22.1
		Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
H75	VETERANS AFFAIRS DEPT	418	404	5	112	1
H7B	MEDICAL PRACTICE BOARD	-	14	31	2	-
H7C	NURSING BOARD	-	6	30	2	-
H7D	PHARMACY BOARD	-	9	51	1	-
H7F	DENTISTRY BOARD	-	7	7	1	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	4	4	0	-
H7J	OPTOMETRY BOARD	-	2	2	0	-
H7K	NURSING HOME ADMIN BOARD	-	18	1	1	-
H7L	SOCIAL WORK BOARD	-	6	10	1	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	3	2	0	-
H7Q	PODIATRIC MEDICINE	-	3	1	0	-
H7R	VETERINARY MEDICINE BOARD	-	3	2	0	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	12	2	1	0
H7U	DIETETICS & NUTRITION PRACTICE	-	2	1	0	-
H7V	PSYCHOLOGY BOARD	-	5	1	1	-
H7W	PHYSICAL THERAPY BOARD	-	3	7	0	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	4	5	0	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	3	0	0	-
H9G	OMBUDSMAN MH/DD	-	5	1	1	-
J33	TRIAL COURTS	-	298	16	165	-
J50	GUARDIAN AD LITEM BOARD	-	13	0	17	-
J52	PUBLIC DEFENSE BOARD	-	52	-	46	-
J58	COURT OF APPEALS	-	2	4	6	-
J65	SUPREME COURT	-	101	15	32	3
J68	TAX COURT	-	2	1	1	-
J70	JUDICIAL STANDARDS BOARD	-	2	-	0	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	0	0	6	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	14	-	-
L49	LEGISLATIVE AUDITOR	-	1	1	0	-
P01	MILITARY AFFAIRS DEPT	1,865	910	0	32	-
P07	PUBLIC SAFETY DEPT	7	769	1,551	167	139
P78	CORRECTIONS DEPT	2,507	1,679	13	332	11
P7T	PEACE OFFICERS BOARD (POST)	-	3	1	1	0
P9E	SENTENCING GUIDELINES COMM	-	3	0	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	984	2,853	220	400	121
R32	POLLUTION CONTROL AGENCY	8	199	39	82	26
R9P	WATER & SOIL RESOURCES BOARD	-	133	2	23	58
T79	TRANSPORTATION DEPT	2,226	6,781	66	672	120
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2	0	-	-
0	OTHER	500	-	18	-	-
0	Total	(0)	0	0	(0)	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend	IT Central Serv Revenue 24.4 Enterprise IT Security	Net Administrative Expenditures by Division 26.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 26.3 Enterprise Communications & Planning (fmrly IC&A)
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	(2,811)				
G46-6.3	IT Spend	-	-			
G46-6.4	Enterprise IT Security	2,811	-	(2,811)		
G46-6.5	MnIT - Non allocable	-	-	-		
G10-8.2	Minnesota Management & Budget	-	-	56	(2,481,857)	
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	163,427	(163,427)
G10-9.2	Debt Management Division	-	-	-	81,880	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	222,164	-
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	-	-	-	797,379	-
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	-	-	-	503,926	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
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	-	-	-	713,082	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	0	-	0
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	0	-	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	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0					
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	-	28	-	932
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2	-	53
B13	COMMERCE DEPT	-	-	19	-	1,153
B14	ANIMAL HEALTH BOARD	-	-	2	-	40
B15	BARBER EXAMINERS BOARD	-	-	0	-	12
B20	EXPLORE MINNESOTA TOURISM	-	-	3	-	49
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	141	-	10,896
B24	PUBLIC FACILITIES AUTHORITY	-	-	0	-	35
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	2	-	291
B41	WORKERS COMP COURT OF APPEALS	-	-	0	-	5
B42	LABOR AND INDUSTRY DEPT	-	-	27	-	1,854
B43	IRON RANGE RESOURCES	-	-	1	-	96
B7E	ARCHITECTURE, ENGINEERING BD	-	-	0	-	28
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	0	-	25
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	3
B82	PUBLIC UTILITIES COMM	-	-	3	-	242
B9D	AMATEUR SPORTS COMM	-	-	-	-	2
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
E25	CENTER FOR ARTS EDUCATION	-	-	2	-	81
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	37	-	18,927
E37	EDUCATION DEPARTMENT	-	-	49	-	1,960
E39	BOARD OF TEACHING	-	-	3	-	18
E40	HISTORICAL SOCIETY	-	-	1	-	2
E44	MINNESOTA STATE ACADEMIES	-	-	3	-	133
E50	ARTS BOARD	-	-	1	-	100
E60	OFFICE OF HIGHER EDUCATION	-	-	10	-	160
E77	ZOOLOGICAL BOARD	-	-	5	-	310
E81	UNIVERSITY OF MINNESOTA	-	-	4	-	18
E95	HUMANITIES COMMISSION	-	-	-	-	1
E97	SCIENCE MUSEUM	-	-	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	0
G02	ADMINISTRATION	-	-	27	-	1,959
G03	LOTTERY	-	-	1	-	22
G05	RACING COMMISSION	-	-	0	-	59
G06	ATTORNEY GENERAL	-	-	1	-	132
G09	GAMBLING CONTROL BOARD	-	-	0	-	18
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	61	-	233
G17	HUMAN RIGHTS DEPT	-	-	2	-	31
G19	INDIAN AFFAIRS COUNCIL	-	-	0	-	13
G38	INVESTMENT BOARD	-	-	0	-	21
G39	GOVERNORS OFFICE	-	-	1	-	19
G45	MEDIATION SERVICES DEPT	-	-	1	-	10
G46	MN.IT	-	-	3	-	1,430
G53	SECRETARY OF STATE	-	-	2	-	112
G61	OFFICE OF THE STATE AUDITOR	-	-	0	-	34
G62	MINN STATE RETIREMENT SYSTEM	-	-	0	-	382
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1	-	585
G67	REVENUE DEPT	-	-	123	-	289
G69	TEACHERS RETIREMENT ASSOC	-	-	1	-	539
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	8,676
G92	OMBUDSPERSON FOR FAMILIES	-	-	0	-	6
G96	UNIFORM LAWS COMMISSION	-	-	-	-	0
G9J	CAMPAIGN FINANCE BOARD	-	-	0	-	9
G9K	ADMINISTRATIVE HEARINGS	-	-	3	-	88
G9L	BLACK MINNESOTANS COUNCIL	-	-	0	-	6
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	0	-	6
G9N	ASIAN-PACIFIC COUNCIL	-	-	0	-	8
G9Q	MMB DEBT SERVICE	-	-	-	-	19
G9R	MMB NON-OPERATING	-	-	-	-	19,769
G9X	CAPITOL AREA ARCHITECT	-	-	0	-	4
G9Y	DISABILITY COUNCIL	-	-	0	-	8
GPR	PAYROLL CLEARING	-	-	-	-	0
H12	HEALTH DEPT	-	-	147	-	1,874
H55	HUMAN SERVICES DEPT	-	-	983	-	27,811
H55b	HUMAN SERVICES SOS	-	-	-	-	1,647
H55c	HUMAN SERVICES MSOP	-	-	-	-	199
H60	MNSURE	-	-	7	-	82

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
H75	VETERANS AFFAIRS DEPT	-	-	30	-	726
H7B	MEDICAL PRACTICE BOARD	-	-	1	-	47
H7C	NURSING BOARD	-	-	1	-	53
H7D	PHARMACY BOARD	-	-	2	-	45
H7F	DENTISTRY BOARD	-	-	1	-	36
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	0	-	16
H7J	OPTOMETRY BOARD	-	-	0	-	7
H7K	NURSING HOME ADMIN BOARD	-	-	6	-	19
H7L	SOCIAL WORK BOARD	-	-	1	-	40
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	0	-	12
H7Q	PODIATRIC MEDICINE	-	-	0	-	10
H7R	VETERINARY MEDICINE BOARD	-	-	0	-	14
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	1	-	24
H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	7
H7V	PSYCHOLOGY BOARD	-	-	1	-	18
H7W	PHYSICAL THERAPY BOARD	-	-	0	-	19
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	0	-	29
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	0	-	5
H9G	OMBUDSMAN MH/DD	-	-	1	-	9
J33	TRIAL COURTS	-	-	1	-	3,927
J50	GUARDIAN AD LITEM BOARD	-	-	0	-	63
J52	PUBLIC DEFENSE BOARD	-	-	2	-	106
J58	COURT OF APPEALS	-	-	0	-	8
J65	SUPREME COURT	-	-	11	-	228
J68	TAX COURT	-	-	1	-	4
J70	JUDICIAL STANDARDS BOARD	-	-	0	-	6
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	1	-	67
L11	SENATE	-	-	-	-	3
L12	HOUSE	-	-	-	-	4
L49	LEGISLATIVE AUDITOR	-	-	-	-	2
P01	MILITARY AFFAIRS DEPT	-	-	7	-	1,184
P07	PUBLIC SAFETY DEPT	-	-	333	-	7,134
P78	CORRECTIONS DEPT	-	-	117	-	1,783
P7T	PEACE OFFICERS BOARD (POST)	-	-	0	-	18
P9E	SENTENCING GUIDELINES COMM	-	-	0	-	5
R28	MINN CONSERVATION CORPS	-	-	-	-	0
R29	NATURAL RESOURCES DEPT	-	-	119	-	7,030
R32	POLLUTION CONTROL AGENCY	-	-	63	-	895
R9P	WATER & SOIL RESOURCES BOARD	-	-	9	-	177
T79	TRANSPORTATION DEPT	-	-	285	-	35,868
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	2	-	228
0	OTHER	-	-	45	-	7
0	Total	0	0	(0)	0	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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 (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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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	(81,880)				
G10-9.3	Debt Management	81,880	(81,880)			
G10-9.4	Debt Management - Other	-	-			
G10-10.2	MMB - Budget Division	-	-	(222,164)		
G10-10.3	Analysis & Control (EBO's)	-	-	184,233	(184,233)	
G10-10.4	Budget Operations and Planning	-	-	37,930	-	(37,930)
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 Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	0	0
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	15	18
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					
B04	AGRICULTURE DEPT	-	824	-	1,050	2,430
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	60	13
B13	COMMERCE DEPT	-	-	-	1,300	393
B14	ANIMAL HEALTH BOARD	-	-	-	45	65
B15	BARBER EXAMINERS BOARD	-	-	-	13	9
B20	EXPLORE MINNESOTA TOURISM	-	-	-	55	107
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	12,283	1,192
B24	PUBLIC FACILITIES AUTHORITY	-	434	-	39	171
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	4,914	-	328	141
B41	WORKERS COMP COURT OF APPEALS	-	-	-	5	5
B42	LABOR AND INDUSTRY DEPT	-	-	-	2,090	370
B43	IRON RANGE RESOURCES	-	-	-	108	83
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	32	7
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	0
B7P	ACCOUNTANCY BOARD	-	-	-	28	5
B7S	PRIVATE DETECTIVES BOARD	-	-	-	3	10
B82	PUBLIC UTILITIES COMM	-	-	-	273	37
B9D	AMATEUR SPORTS COMM	-	-	-	3	4
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	0

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
E25	CENTER FOR ARTS EDUCATION	-	-	-	92	220
E26	MN STATE COLLEGES/UNIVERSITIES	-	687	-	21,336	1,122
E37	EDUCATION DEPARTMENT	-	9,455	-	2,210	936
E39	BOARD OF TEACHING	-	-	-	20	11
E40	HISTORICAL SOCIETY	-	-	-	2	22
E44	MINNESOTA STATE ACADEMIES	-	-	-	150	288
E50	ARTS BOARD	-	-	-	113	58
E60	OFFICE OF HIGHER EDUCATION	-	86	-	181	225
E77	ZOOLOGICAL BOARD	-	-	-	350	157
E81	UNIVERSITY OF MINNESOTA	-	2,184	-	20	51
E95	HUMANITIES COMMISSION	-	-	-	2	16
E97	SCIENCE MUSEUM	-	-	-	0	2
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	1	1
G02	ADMINISTRATION	-	958	-	2,208	490
G03	LOTTERY	-	-	-	25	40
G05	RACING COMMISSION	-	-	-	67	65
G06	ATTORNEY GENERAL	-	-	-	149	188
G09	GAMBLING CONTROL BOARD	-	-	-	20	18
G10	MINNESOTA MANAGEMENT & BUDGET	-	74	-	263	173
G17	HUMAN RIGHTS DEPT	-	-	-	35	42
G19	INDIAN AFFAIRS COUNCIL	-	-	-	15	27
G38	INVESTMENT BOARD	-	-	-	23	9
G39	GOVERNORS OFFICE	-	-	-	21	30
G45	MEDIATION SERVICES DEPT	-	-	-	11	5
G46	MN.IT	-	104	-	1,611	912
G53	SECRETARY OF STATE	-	-	-	127	70
G61	OFFICE OF THE STATE AUDITOR	-	-	-	39	37
G62	MINN STATE RETIREMENT SYSTEM	-	29	-	431	22
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	38	-	660	29
G67	REVENUE DEPT	-	-	-	326	1,043
G69	TEACHERS RETIREMENT ASSOC	-	37	-	607	10
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	9,781	175
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	6	13
G96	UNIFORM LAWS COMMISSION	-	-	-	0	1
G9J	CAMPAIGN FINANCE BOARD	-	-	-	10	24
G9K	ADMINISTRATIVE HEARINGS	-	-	-	99	57
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	6	7
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	6	9
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	9	13
G9Q	MMB DEBT SERVICE	-	-	-	21	172
G9R	MMB NON-OPERATING	-	-	-	22,286	177
G9X	CAPITOL AREA ARCHITECT	-	-	-	5	9
G9Y	DISABILITY COUNCIL	-	-	-	9	17
GPR	PAYROLL CLEARING	-	-	-	1	-
H12	HEALTH DEPT	-	-	-	2,113	2,355
H55	HUMAN SERVICES DEPT	-	363	-	31,351	1,409
H55b	HUMAN SERVICES SOS	-	-	-	1,857	1,436
H55c	HUMAN SERVICES MSOP	-	-	-	224	67
H60	MNSURE	-	-	-	93	52

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
H75	VETERANS AFFAIRS DEPT	-	-	-	818	1,052
H7B	MEDICAL PRACTICE BOARD	-	-	-	53	22
H7C	NURSING BOARD	-	-	-	60	13
H7D	PHARMACY BOARD	-	-	-	50	31
H7F	DENTISTRY BOARD	-	-	-	41	16
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	18	11
H7J	OPTOMETRY BOARD	-	-	-	8	9
H7K	NURSING HOME ADMIN BOARD	-	-	-	22	22
H7L	SOCIAL WORK BOARD	-	-	-	45	17
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	14	9
H7Q	PODIATRIC MEDICINE	-	-	-	11	12
H7R	VETERINARY MEDICINE BOARD	-	-	-	16	9
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	27	36
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	8	9
H7V	PSYCHOLOGY BOARD	-	-	-	20	9
H7W	PHYSICAL THERAPY BOARD	-	-	-	21	13
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	33	13
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	6	17
H9G	OMBUDSMAN MH/DD	-	-	-	10	5
J33	TRIAL COURTS	-	-	-	4,426	1,183
J50	GUARDIAN AD LITEM BOARD	-	-	-	71	120
J52	PUBLIC DEFENSE BOARD	-	-	-	120	167
J58	COURT OF APPEALS	-	-	-	9	8
J65	SUPREME COURT	-	-	-	257	237
J68	TAX COURT	-	-	-	5	4
J70	JUDICIAL STANDARDS BOARD	-	-	-	7	23
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	76	105
L11	SENATE	-	-	-	3	13
L12	HOUSE	-	-	-	5	12
L49	LEGISLATIVE AUDITOR	-	-	-	2	5
P01	MILITARY AFFAIRS DEPT	-	-	-	1,335	129
P07	PUBLIC SAFETY DEPT	-	469	-	8,042	4,072
P78	CORRECTIONS DEPT	-	-	-	2,010	1,728
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	20	46
P9E	SENTENCING GUIDELINES COMM	-	-	-	6	4
R28	MINN CONSERVATION CORPS	-	-	-	0	5
R29	NATURAL RESOURCES DEPT	-	7	-	7,925	5,687
R32	POLLUTION CONTROL AGENCY	-	-	-	1,009	1,073
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	199	569
T79	TRANSPORTATION DEPT	-	17,429	-	40,435	4,027
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	257	14
0	OTHER	-	43,788	-	7	-
0	Total	0	0	0	(0)	(0)
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
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	(1,671,479)				
G10-11.3	Central Payroll	463,511	(463,511)			
G10-11.4	Accounting Services	432,498	-	(432,498)		
G10-11.5	Financial Reporting	767,162	-	-	(767,162)	
G10-11.6	Financial Reporting - Single Audit	8,307	-	-	-	(8,307)
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
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	2	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	368	35	61	-
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					
B04	AGRICULTURE DEPT	-	5,387	2,466	4,374	9
B11	COSMETOLOGIST EXAMINERS BOARD	-	150	141	250	-
B13	COMMERCE DEPT	-	3,368	3,051	5,412	82
B14	ANIMAL HEALTH BOARD	-	372	106	188	0
B15	BARBER EXAMINERS BOARD	-	20	31	54	-
B20	EXPLORE MINNESOTA TOURISM	-	358	130	230	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	11,533	28,836	51,148	592
B24	PUBLIC FACILITIES AUTHORITY	-	91	92	162	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	2,267	770	1,366	-
B41	WORKERS COMP COURT OF APPEALS	-	74	13	23	-
B42	LABOR AND INDUSTRY DEPT	-	3,214	4,907	8,705	4
B43	IRON RANGE RESOURCES	-	352	254	451	-
B7E	ARCHITECTURE, ENGINEERING BD	-	54	74	132	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	0	-
B7P	ACCOUNTANCY BOARD	-	29	65	115	-
B7S	PRIVATE DETECTIVES BOARD	-	18	8	14	-
B82	PUBLIC UTILITIES COMM	-	1,261	641	1,137	-
B9D	AMATEUR SPORTS COMM	-	19	6	11	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	0	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
E25	CENTER FOR ARTS EDUCATION	-	554	215	382	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	104,243	50,088	88,846	509
E37	EDUCATION DEPARTMENT	-	3,322	5,188	9,203	479
E39	BOARD OF TEACHING	-	108	47	83	-
E40	HISTORICAL SOCIETY	-	-	5	10	-
E44	MINNESOTA STATE ACADEMIES	-	1,725	352	624	-
E50	ARTS BOARD	-	202	264	469	0
E60	OFFICE OF HIGHER EDUCATION	-	613	425	753	-
E77	ZOOLOGICAL BOARD	-	2,366	821	1,456	0
E81	UNIVERSITY OF MINNESOTA	-	-	47	84	-
E95	HUMANITIES COMMISSION	-	-	4	7	-
E97	SCIENCE MUSEUM	-	-	0	1	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	11	1	2	-
G02	ADMINISTRATION	-	4,826	5,184	9,195	2
G03	LOTTERY	-	1,082	58	103	-
G05	RACING COMMISSION	-	307	156	277	-
G06	ATTORNEY GENERAL	-	2,257	350	621	1
G09	GAMBLING CONTROL BOARD	-	229	47	83	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	1,243	617	1,094	-
G17	HUMAN RIGHTS DEPT	-	375	82	146	-
G19	INDIAN AFFAIRS COUNCIL	-	35	35	62	-
G38	INVESTMENT BOARD	-	148	54	97	-
G39	GOVERNORS OFFICE	-	367	50	88	-
G45	MEDIATION SERVICES DEPT	-	85	27	47	-
G46	MN.IT	-	18,295	3,783	6,710	-
G53	SECRETARY OF STATE	-	686	297	527	-
G61	OFFICE OF THE STATE AUDITOR	-	614	91	162	-
G62	MINN STATE RETIREMENT SYSTEM	-	860	1,012	1,794	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	634	1,549	2,748	-
G67	REVENUE DEPT	-	10,287	766	1,358	-
G69	TEACHERS RETIREMENT ASSOC	-	569	1,426	2,529	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	22,961	40,729	-
G92	OMBUDSPERSON FOR FAMILIES	-	32	15	26	-
G96	UNIFORM LAWS COMMISSION	-	-	1	1	-
G9J	CAMPAIGN FINANCE BOARD	-	60	23	40	-
G9K	ADMINISTRATIVE HEARINGS	-	500	233	414	-
G9L	BLACK MINNESOTANS COUNCIL	-	17	15	27	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	37	15	27	-
G9N	ASIAN-PACIFIC COUNCIL	-	29	21	37	-
G9Q	MMB DEBT SERVICE	-	-	50	90	-
G9R	MMB NON-OPERATING	-	0	52,317	92,800	4
G9X	CAPITOL AREA ARCHITECT	-	27	12	20	-
G9Y	DISABILITY COUNCIL	-	71	21	38	-
GPR	PAYROLL CLEARING	-	-	1	2	-
H12	HEALTH DEPT	-	12,780	4,960	8,798	161
H55	HUMAN SERVICES DEPT	-	35,094	73,599	130,550	5,843
H55b	HUMAN SERVICES SOS	-	16,201	4,360	7,733	-
H55c	HUMAN SERVICES MSOP	-	3,003	527	934	-
H60	MNSURE	-	1,385	217	386	3

Allocation of General Support Costs
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DP#	Name	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
		MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
H75	VETERANS AFFAIRS DEPT	-	11,172	1,921	3,407	11
H7B	MEDICAL PRACTICE BOARD	-	171	123	219	-
H7C	NURSING BOARD	-	200	142	251	-
H7D	PHARMACY BOARD	-	139	118	209	0
H7F	DENTISTRY BOARD	-	68	96	171	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	33	42	74	-
H7J	OPTOMETRY BOARD	-	6	19	33	-
H7K	NURSING HOME ADMIN BOARD	-	75	52	92	-
H7L	SOCIAL WORK BOARD	-	77	106	188	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	17	33	59	-
H7Q	PODIATRIC MEDICINE	-	6	25	45	-
H7R	VETERINARY MEDICINE BOARD	-	12	38	68	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	70	63	112	0
H7U	DIETETICS & NUTRITION PRACTICE	-	5	20	35	-
H7V	PSYCHOLOGY BOARD	-	61	48	85	-
H7W	PHYSICAL THERAPY BOARD	-	24	49	87	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	31	77	137	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	8	14	25	-
H9G	OMBUDSMAN MH/DD	-	126	24	42	-
J33	TRIAL COURTS	-	16,402	10,391	18,432	2
J50	GUARDIAN AD LITEM BOARD	-	1,738	167	295	-
J52	PUBLIC DEFENSE BOARD	-	4,580	281	499	-
J58	COURT OF APPEALS	-	606	22	39	-
J65	SUPREME COURT	-	3,153	603	1,070	0
J68	TAX COURT	-	58	11	20	-
J70	JUDICIAL STANDARDS BOARD	-	21	17	30	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	576	178	316	-
L11	SENATE	-	-	7	12	-
L12	HOUSE	-	-	11	19	-
L49	LEGISLATIVE AUDITOR	-	33	5	8	-
P01	MILITARY AFFAIRS DEPT	-	3,186	3,134	5,559	39
P07	PUBLIC SAFETY DEPT	-	16,625	18,880	33,489	60
P78	CORRECTIONS DEPT	-	33,016	4,718	8,369	1
P7T	PEACE OFFICERS BOARD (POST)	-	62	47	83	-
P9E	SENTENCING GUIDELINES COMM	-	38	14	24	-
R28	MINN CONSERVATION CORPS	-	-	1	1	-
R29	NATURAL RESOURCES DEPT	-	39,709	18,605	33,001	33
R32	POLLUTION CONTROL AGENCY	-	8,155	2,368	4,200	12
R9P	WATER & SOIL RESOURCES BOARD	-	2,298	468	830	1
T79	TRANSPORTATION DEPT	-	66,742	94,923	168,374	457
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	604	1,072	-
0	OTHER	-	-	18	31	-
0	Total	(0)	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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 (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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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
L49-15.5	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					
G10-12.2	MMB I.T - Management and Administration	(503,926)				
G10-12.4	Accounting & Procurement Operations and System Suppo	-		-		

Allocation of General Support Costs
Multiple Rate Method
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(Budget)

DP#	Name	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
		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
G10-12.5	Personnel Operations and System Support	403,867	-	(403,867)		
G10-12.6	Budget Service - Computer Operations	100,058	-	-	(100,058)	
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	0	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	320	48	-
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					
B04	AGRICULTURE DEPT	-	-	4,693	6,410	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	131	35	-
B13	COMMERCE DEPT	-	-	2,934	1,037	-
B14	ANIMAL HEALTH BOARD	-	-	324	173	-
B15	BARBER EXAMINERS BOARD	-	-	17	24	-
B20	EXPLORE MINNESOTA TOURISM	-	-	312	281	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	10,049	3,146	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	80	452	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	1,975	373	-
B41	WORKERS COMP COURT OF APPEALS	-	-	65	13	-
B42	LABOR AND INDUSTRY DEPT	-	-	2,800	977	-
B43	IRON RANGE RESOURCES	-	-	307	218	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	47	19	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	1	-
B7P	ACCOUNTANCY BOARD	-	-	26	13	-
B7S	PRIVATE DETECTIVES BOARD	-	-	16	25	-
B82	PUBLIC UTILITIES COMM	-	-	1,099	97	-
B9D	AMATEUR SPORTS COMM	-	-	17	12	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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	-	-	483	580	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	90,829	2,960	-
E37	EDUCATION DEPARTMENT	-	-	2,895	2,468	-
E39	BOARD OF TEACHING	-	-	94	28	-
E40	HISTORICAL SOCIETY	-	-	-	59	-
E44	MINNESOTA STATE ACADEMIES	-	-	1,503	760	-
E50	ARTS BOARD	-	-	176	152	-
E60	OFFICE OF HIGHER EDUCATION	-	-	534	594	-
E77	ZOOLOGICAL BOARD	-	-	2,062	414	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	134	-
E95	HUMANITIES COMMISSION	-	-	-	42	-
E97	SCIENCE MUSEUM	-	-	-	5	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	9	2	-
G02	ADMINISTRATION	-	-	4,205	1,292	-
G03	LOTTERY	-	-	943	106	-
G05	RACING COMMISSION	-	-	267	173	-
G06	ATTORNEY GENERAL	-	-	1,967	497	-
G09	GAMBLING CONTROL BOARD	-	-	199	48	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	1,083	457	-
G17	HUMAN RIGHTS DEPT	-	-	326	110	-
G19	INDIAN AFFAIRS COUNCIL	-	-	30	70	-
G38	INVESTMENT BOARD	-	-	129	23	-
G39	GOVERNORS OFFICE	-	-	320	80	-
G45	MEDIATION SERVICES DEPT	-	-	74	14	-
G46	MN.IT	-	-	15,940	2,405	-
G53	SECRETARY OF STATE	-	-	598	185	-
G61	OFFICE OF THE STATE AUDITOR	-	-	535	97	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	749	58	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	553	77	-
G67	REVENUE DEPT	-	-	8,964	2,751	-
G69	TEACHERS RETIREMENT ASSOC	-	-	496	26	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	461	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	28	33	-
G96	UNIFORM LAWS COMMISSION	-	-	-	3	-
G9J	CAMPAIGN FINANCE BOARD	-	-	52	63	-
G9K	ADMINISTRATIVE HEARINGS	-	-	435	150	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	15	19	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	32	24	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	25	35	-
G9Q	MMB DEBT SERVICE	-	-	-	455	-
G9R	MMB NON-OPERATING	-	-	0	468	-
G9X	CAPITOL AREA ARCHITECT	-	-	24	24	-
G9Y	DISABILITY COUNCIL	-	-	62	44	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	11,135	6,213	-
H55	HUMAN SERVICES DEPT	-	-	30,578	3,717	-
H55b	HUMAN SERVICES SOS	-	-	14,117	3,788	-
H55c	HUMAN SERVICES MSOP	-	-	2,616	176	-
H60	MNSURE	-	-	1,207	136	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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	-	-	9,735	2,776	-
H7B	MEDICAL PRACTICE BOARD	-	-	149	59	-
H7C	NURSING BOARD	-	-	175	33	-
H7D	PHARMACY BOARD	-	-	121	82	-
H7F	DENTISTRY BOARD	-	-	59	42	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	29	30	-
H7J	OPTOMETRY BOARD	-	-	5	24	-
H7K	NURSING HOME ADMIN BOARD	-	-	65	57	-
H7L	SOCIAL WORK BOARD	-	-	67	45	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	15	24	-
H7Q	PODIATRIC MEDICINE	-	-	5	33	-
H7R	VETERINARY MEDICINE BOARD	-	-	10	23	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	61	96	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	4	24	-
H7V	PSYCHOLOGY BOARD	-	-	53	23	-
H7W	PHYSICAL THERAPY BOARD	-	-	21	34	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	27	34	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	7	44	-
H9G	OMBUDSMAN MH/DD	-	-	110	13	-
J33	TRIAL COURTS	-	-	14,291	3,120	-
J50	GUARDIAN AD LITEM BOARD	-	-	1,514	315	-
J52	PUBLIC DEFENSE BOARD	-	-	3,990	441	-
J58	COURT OF APPEALS	-	-	528	21	-
J65	SUPREME COURT	-	-	2,747	626	-
J68	TAX COURT	-	-	50	10	-
J70	JUDICIAL STANDARDS BOARD	-	-	18	61	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	502	278	-
L11	SENATE	-	-	-	35	-
L12	HOUSE	-	-	-	31	-
L49	LEGISLATIVE AUDITOR	-	-	29	14	-
P01	MILITARY AFFAIRS DEPT	-	-	2,776	341	-
P07	PUBLIC SAFETY DEPT	-	-	14,486	10,741	-
P78	CORRECTIONS DEPT	-	-	28,767	4,557	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	54	122	-
P9E	SENTENCING GUIDELINES COMM	-	-	34	10	-
R28	MINN CONSERVATION CORPS	-	-	-	13	-
R29	NATURAL RESOURCES DEPT	-	-	34,599	15,002	-
R32	POLLUTION CONTROL AGENCY	-	-	7,105	2,831	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	2,002	1,501	-
T79	TRANSPORTATION DEPT	-	-	58,154	10,624	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	36	-
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 2020
(Budget)

DP#	Name	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
		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 (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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
17	SWIFT (Internally Developed Software Amortized over 10					
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					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing	-				
G10-12.9	MMB - OTHER - Non-Allocable	-				
G10-13.2	State HR, Benefits & Labor Relations	-	(713,082)			
G10-13.3	Personnel Administration	-	713,082	(713,082)		
G02-13.5	Employee Relations - Non Allocable	-	-	-		
G45-14.2	Mediation Services	-	-	-	(19)	
G45-14.3	Mediation Services	-	-	-	19	(19)
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	566	-	0
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0					
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	-	8,287	-	0
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	231	-	0
B13	COMMERCE DEPT	-	-	5,181	-	0
B14	ANIMAL HEALTH BOARD	-	-	572	-	0
B15	BARBER EXAMINERS BOARD	-	-	31	-	0
B20	EXPLORE MINNESOTA TOURISM	-	-	550	-	0
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	17,743	-	0
B24	PUBLIC FACILITIES AUTHORITY	-	-	141	-	0
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	3,488	-	0
B41	WORKERS COMP COURT OF APPEALS	-	-	114	-	0
B42	LABOR AND INDUSTRY DEPT	-	-	4,945	-	0
B43	IRON RANGE RESOURCES	-	-	542	-	0
B7E	ARCHITECTURE, ENGINEERING BD	-	-	83	-	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	45	-	0
B7S	PRIVATE DETECTIVES BOARD	-	-	28	-	0
B82	PUBLIC UTILITIES COMM	-	-	1,940	-	0
B9D	AMATEUR SPORTS COMM	-	-	29	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
E25	CENTER FOR ARTS EDUCATION	-	-	852	-	0
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	160,371	-	4
E37	EDUCATION DEPARTMENT	-	-	5,111	-	0
E39	BOARD OF TEACHING	-	-	167	-	0
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	2,653	-	0
E50	ARTS BOARD	-	-	310	-	0
E60	OFFICE OF HIGHER EDUCATION	-	-	942	-	0
E77	ZOOLOGICAL BOARD	-	-	3,640	-	0
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	17	-	0
G02	ADMINISTRATION	-	-	7,425	-	0
G03	LOTTERY	-	-	1,665	-	0
G05	RACING COMMISSION	-	-	472	-	0
G06	ATTORNEY GENERAL	-	-	3,473	-	0
G09	GAMBLING CONTROL BOARD	-	-	352	-	0
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	1,913	-	0
G17	HUMAN RIGHTS DEPT	-	-	576	-	0
G19	INDIAN AFFAIRS COUNCIL	-	-	53	-	0
G38	INVESTMENT BOARD	-	-	227	-	0
G39	GOVERNORS OFFICE	-	-	564	-	0
G45	MEDIATION SERVICES DEPT	-	-	131	-	0
G46	MN.IT	-	-	28,145	-	1
G53	SECRETARY OF STATE	-	-	1,056	-	0
G61	OFFICE OF THE STATE AUDITOR	-	-	945	-	0
G62	MINN STATE RETIREMENT SYSTEM	-	-	1,323	-	0
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	976	-	0
G67	REVENUE DEPT	-	-	15,826	-	0
G69	TEACHERS RETIREMENT ASSOC	-	-	875	-	0
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	49	-	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	92	-	0
G9K	ADMINISTRATIVE HEARINGS	-	-	769	-	0
G9L	BLACK MINNESOTANS COUNCIL	-	-	26	-	0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	57	-	0
G9N	ASIAN-PACIFIC COUNCIL	-	-	44	-	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	0	-	0
G9X	CAPITOL AREA ARCHITECT	-	-	42	-	0
G9Y	DISABILITY COUNCIL	-	-	110	-	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	19,661	-	1
H55	HUMAN SERVICES DEPT	-	-	53,990	-	1
H55b	HUMAN SERVICES SOS	-	-	24,925	-	1
H55c	HUMAN SERVICES MSOP	-	-	4,619	-	0
H60	MNSURE	-	-	2,131	-	0

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
H75	VETERANS AFFAIRS DEPT	-	-	17,188	-	0
H7B	MEDICAL PRACTICE BOARD	-	-	263	-	0
H7C	NURSING BOARD	-	-	308	-	0
H7D	PHARMACY BOARD	-	-	214	-	0
H7F	DENTISTRY BOARD	-	-	105	-	0
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	51	-	0
H7J	OPTOMETRY BOARD	-	-	9	-	0
H7K	NURSING HOME ADMIN BOARD	-	-	115	-	0
H7L	SOCIAL WORK BOARD	-	-	119	-	0
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	26	-	0
H7Q	PODIATRIC MEDICINE	-	-	10	-	0
H7R	VETERINARY MEDICINE BOARD	-	-	18	-	0
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	108	-	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	8	-	0
H7V	PSYCHOLOGY BOARD	-	-	94	-	0
H7W	PHYSICAL THERAPY BOARD	-	-	36	-	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	48	-	0
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	12	-	0
H9G	OMBUDSMAN MH/DD	-	-	194	-	0
J33	TRIAL COURTS	-	-	25,233	-	1
J50	GUARDIAN AD LITEM BOARD	-	-	2,673	-	0
J52	PUBLIC DEFENSE BOARD	-	-	7,045	-	0
J58	COURT OF APPEALS	-	-	932	-	0
J65	SUPREME COURT	-	-	4,850	-	0
J68	TAX COURT	-	-	89	-	0
J70	JUDICIAL STANDARDS BOARD	-	-	32	-	0
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	887	-	0
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	51	-	0
P01	MILITARY AFFAIRS DEPT	-	-	4,902	-	0
P07	PUBLIC SAFETY DEPT	-	-	25,577	-	1
P78	CORRECTIONS DEPT	-	-	50,792	-	1
P7T	PEACE OFFICERS BOARD (POST)	-	-	96	-	0
P9E	SENTENCING GUIDELINES COMM	-	-	59	-	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	61,089	-	2
R32	POLLUTION CONTROL AGENCY	-	-	12,545	-	0
R9P	WATER & SOIL RESOURCES BOARD	-	-	3,535	-	0
T79	TRANSPORTATION DEPT	-	-	102,678	-	3
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 2020
(Budget)

DP#	Name	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
		LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
		LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
		LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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	(2,007)				
L49-15.3	Financial Audits	1,509	(1,509)			
L49-15.4	Program Audits	-	-	-		
L49-15.5	Single Audits	498	-	-	(498)	
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					
B04	AGRICULTURE DEPT	-	37	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	14	-	23	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	1	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	54	-	27	-
B24	PUBLIC FACILITIES AUTHORITY	-	0	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	1	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	1	-	-	-
B43	IRON RANGE RESOURCES	-	1	-	-	-
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	-	17	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
		LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
E25	CENTER FOR ARTS EDUCATION	-	50	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	36	-	-	-
E37	EDUCATION DEPARTMENT	-	28	-	60	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	1	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	1	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	0	-	-	-
E77	ZOOLOGICAL BOARD	-	23	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	2	-	-	-
E95	HUMANITIES COMMISSION	-	1	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION	-	5	-	-	-
G03	LOTTERY	-	92	-	-	-
G05	RACING COMMISSION	-	21	-	-	-
G06	ATTORNEY GENERAL	-	34	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	11	-	-	-
G17	HUMAN RIGHTS DEPT	-	0	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	121	-	-	-
G39	GOVERNORS OFFICE	-	14	-	-	-
G45	MEDIATION SERVICES DEPT	-	0	-	-	-
G46	MN.IT	-	86	-	-	-
G53	SECRETARY OF STATE	-	24	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	25	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	54	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	49	-	-	-
G67	REVENUE DEPT	-	13	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	39	-	-	-
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	-	39	-	76	-
H55	HUMAN SERVICES DEPT	-	173	-	271	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	1	-	17	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
		LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
H75	VETERANS AFFAIRS DEPT	-	81	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	1	-	-	-
H7D	PHARMACY BOARD	-	2	-	-	-
H7F	DENTISTRY BOARD	-	0	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	7	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	0	-	-	-
H7L	SOCIAL WORK BOARD	-	0	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	1	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	1	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	1	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	0	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	-
J33	TRIAL COURTS	-	26	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	0	-	24	-
P07	PUBLIC SAFETY DEPT	-	50	-	-	-
P78	CORRECTIONS DEPT	-	38	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	72	-	-	-
R32	POLLUTION CONTROL AGENCY	-	8	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	38	-	-	-
T79	TRANSPORTATION DEPT	-	52	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	5	-	-	-
0	OTHER	-	57	-	-	-
0	Total	0	(0)	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		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 Suppo					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	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
		Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppo					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails	Program Audits Outdoor 33.11 Program Audit- Outdoors
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors	-				
L49-15.8	Financial Audit- Art	-	-			
L49-15.9	Financial Audit- Clean Water	-	-	-		
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
0	0					
99YYY	Consumer Agencies					
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 2020
(Budget)

DP#	Name	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
		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	-	-	-	-	-
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	-	-	-	-	-
G02	ADMINISTRATION	-	-	-	-	-
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	MNSURE	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(Budget)

DP#	Name	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails	Program Audits Outdoor 33.11 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	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT 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	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-
P07	PUBLIC SAFETY DEPT	-	-	-	-	-
P78	CORRECTIONS DEPT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
0	Total	0	0	0	0	0
0	Source					
0	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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)	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						-
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 Suppo						-
G10-12.5	Personnel Operations and System Support						-
G10-12.6	Budget Service - Computer Operations						-
G10-12.7	Personnel Operations Special Billing						-
G10-12.8	Accounting & Procurement Operations Special Billing						-
G10-12.9	MMB - OTHER - Non-Allocable						-
G10-13.2	State HR, Benefits & Labor Relations						-
G10-13.3	Personnel Administration						-
G02-13.5	Employee Relations - Non Allocable						-
G45-14.2	Mediation Services						-
G45-14.3	Mediation Services						-
G45-14.4	Mediation/Representation						-
L49-15.2	Legislative Auditor						-
L49-15.3	Financial Audits						-
L49-15.4	Program Audits						-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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)	Total
L49-15.5	Single Audits						-
L49-15.6	Audit Comm						-
L49-15.7	Financial Audit- Outdoors						-
L49-15.8	Financial Audit- Art						-
L49-15.9	Financial Audit- Clean Water						-
L49-15.10	Financial Audit- Parks & Trails						-
L49-15.11	Program Audit- Outdoors						-
L49-15.12	Program Audit- Art						-
L49-15.13	Program Audit- Clean Water						-
L49-15.14	Program Audit- Parks & Trails						-
G61-16.2	State Auditor						-
G61-16.3	State Auditor General						-
17	SWIFT (Internally Developed Software Amortized over 10						-
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						-
G10-12.2	MMB I.T - Management and Administration						-
G10-12.4	Accounting & Procurement Operations and System Suppo						-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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	Total
		Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	
G10-12.5	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						
B04	AGRICULTURE DEPT	-	-	-	-	-	581,371
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	22,304
B13	COMMERCE DEPT	-	-	-	-	-	421,941
B14	ANIMAL HEALTH BOARD	-	-	-	-	-	27,754
B15	BARBER EXAMINERS BOARD	-	-	-	-	-	3,141
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	31,163
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	2,680,886
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	25,188
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	188,537
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	3,767
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	461,678
B43	IRON RANGE RESOURCES	-	-	-	-	-	47,782
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	9,811
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	10
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	6,340
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	1,356
B82	PUBLIC UTILITIES COMM	-	-	-	-	-	85,312
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	23,835
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	43,063

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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)	Total
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	177,470
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	6,725,190
E37	EDUCATION DEPARTMENT	-	-	-	-	-	725,783
E39	BOARD OF TEACHING	-	-	-	-	-	10,429
E40	HISTORICAL SOCIETY	-	-	-	-	-	53,759
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	109,387
E50	ARTS BOARD	-	-	-	-	-	36,663
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	71,621
E77	ZOOLOGICAL BOARD	-	-	-	-	-	229,533
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	29,012
E95	HUMANITIES COMMISSION	-	-	-	-	-	1,998
E97	SCIENCE MUSEUM	-	-	-	-	-	79
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	485
G02	ADMINISTRATION	-	-	-	-	-	2,634,893
G03	LOTTERY	-	-	-	-	-	296,947
G05	RACING COMMISSION	-	-	-	-	-	77,393
G06	ATTORNEY GENERAL	-	-	-	-	-	207,847
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	17,311
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	175,814
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	25,261
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	4,773
G38	INVESTMENT BOARD	-	-	-	-	-	322,156
G39	GOVERNORS OFFICE	-	-	-	-	-	54,627
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	7,473
G46	MN.IT	-	-	-	-	-	1,174,034
G53	SECRETARY OF STATE	-	-	-	-	-	114,579
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	107,245
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	249,121
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	262,754
G67	REVENUE DEPT	-	-	-	-	-	694,514
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	213,069
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	1,313,433
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	2,702
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	76
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	4,732
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	47,500
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	2,036
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	2,897
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	2,943
G9Q	MMB DEBT SERVICE	-	-	-	-	-	6,534
G9R	MMB NON-OPERATING	-	-	-	-	-	2,988,108
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	7,429
G9Y	DISABILITY COUNCIL	-	-	-	-	-	4,825
GPR	PAYROLL CLEARING	-	-	-	-	-	68
H12	HEALTH DEPT	-	-	-	-	-	1,221,607
H55	HUMAN SERVICES DEPT	-	-	-	-	-	7,341,445
H55b	HUMAN SERVICES SOS	-	-	-	-	-	876,472
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	141,621
H60	MNSURE	-	-	-	-	-	102,225

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2020
(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)	Total
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	836,314
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	19,963
H7C	NURSING BOARD	-	-	-	-	-	24,340
H7D	PHARMACY BOARD	-	-	-	-	-	25,592
H7F	DENTISTRY BOARD	-	-	-	-	-	10,847
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	21,955
H7J	OPTOMETRY BOARD	-	-	-	-	-	1,888
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	12,391
H7L	SOCIAL WORK BOARD	-	-	-	-	-	11,794
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	4,793
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	2,290
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	3,271
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	8,911
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	1,768
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	8,273
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	7,459
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	7,264
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-	1,938
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	9,208
J33	TRIAL COURTS	-	-	-	-	-	1,298,344
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	75,092
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	188,660
J58	COURT OF APPEALS	-	-	-	-	-	23,483
J65	SUPREME COURT	-	-	-	-	-	172,745
J68	TAX COURT	-	-	-	-	-	3,411
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	2,367
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-	33,553
L11	SENATE	-	-	-	-	-	677
L12	HOUSE	-	-	-	-	-	2,095
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	1,670
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	566,670
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	2,421,787
P78	CORRECTIONS DEPT	-	-	-	-	-	2,062,510
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	6,359
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	2,631
R28	MINN CONSERVATION CORPS	-	-	-	-	-	149
R29	NATURAL RESOURCES DEPT	-	-	-	-	-	3,289,334
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	550,861
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	258,798
T79	TRANSPORTATION DEPT	-	-	-	-	-	9,209,015
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	49,176
0	OTHER	-	-	-	-	-	645,283
0	Total	0	0	0	0	0	55,428,042
0	Source						
0	Difference (Total - Source)						0

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, 2018.

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
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First Stepdown

FIXED ASSET DEPRECIATION

Schedule No. 1.1		1.2
	Equipment Use Charge	General Support Allocation
Total Eligible Direct Costs:	1,446,337	1,446,337
Add: Allocated Costs		
Sum of Allocated Costs	1,446,337	1,446,337
Distribution of Allocated Costs		
Total Allocated Costs	1,446,337	1,446,337
Less: Disallowed Costs		
Net Allocable Costs	1,446,337	1,446,337

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 2018.

> 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 2018.

> All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2018 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
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ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.1		3.3	3.4	3.5	3.6
	Administration Mgmt Services	Commissioners Office	Human Resources	Financial Mgmt and Rptg	Fiscal Agent - Non Allocable
Total Eligible Direct Costs:	2,045,331	703,081	456,400	885,850	
Add: Allocated Costs	0				
Fixed Asset Depreciation	0				
Sum of Allocated Costs	2,045,331	703,081	456,400	885,850	0
Distribution of Allocated Costs	0				
Total Allocated Costs	2,045,331	703,081	456,400	885,850	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,045,331	703,081	456,400	885,850	0

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 2018 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 2018.
- 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 2018 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 2018 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 2018.
- 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 2018 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
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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 (fmrly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:		4,457,535		530,423	1,002,112	1,937,000	439,000	419,000	130,000
Add: Allocated Costs									
3.3	Admin Mgmt-Commissioner's Office	80,881	80,881						
3.4	Admin Mgmt-Human Resources	52,503	52,503						
3.5	Admin Mgmt-Financial Mgmt & Rptg	10,483	10,483						
Sum of Allocated Costs		4,601,402	143,868	530,423	1,002,112	1,937,000	439,000	419,000	130,000
Distribution of Allocated Costs		0	(143,868)	16,597	31,659	62,573	15,308	13,315	4,415
Total Allocated Costs		4,601,402	0	547,020	1,033,771	1,999,573	454,308	432,315	134,415
Less: Disallowed Costs		0							
Net Allocable Costs		4,601,402	0	547,020	1,033,771	1,999,573	454,308	432,315	134,415

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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 infrastructre 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 2018 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
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Minnesota Information Technology

Schedule No. 6.1		6.2	6.3	6.4	6.5
	Minnesota Information Technology	General Support	IT Spend	Enterprise IT Security	Other Non-Allocable
Total Eligible Direct Costs:	1,921,106	1,467,788		453,318	
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	270,500	270,500			
4.8 Office of State Procurement (fmrly Materials Mgmt)	482	482			
4.11 Office of Enterprise Continuous Improvement	39	39			
Sum of Allocated Costs	2,192,088	1,738,808	0	453,318	0
Distribution of Allocated Costs	0	(1,738,808)	0	1,738,808	0
Total Allocated Costs	2,192,088	0	0	2,192,126	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,192,088	0	0	2,192,126	0

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 2018, 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 2018 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
	MMB	Minnesota Management & Budget	Enterprise Communications & Planning (fmrly 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 & Sys Spt	Bdgt Serv Computer Operations	Personnel Ops Spec Billing	Accounting & Procure Ops Spec Bill	MMB OTHER Non-Allocable	Personnel Admin
Total Eligible Direct Costs:	33,077,245	2,365,618	1,141,480	507,107	1,248,217	256,986		1,420,048	1,511,551	2,478,558	25,375	2,135,000	3,308,377	386,377	256,200	5,553,023	5,553,023	0	4,930,305
Add: Allocated Costs																			
1.2 Fixed Asset Depreciation	1,165,361	0											133,571	346,451	83,333				602,006
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,649	1,649																	
4.11 Office of Enterprise Continuous Improvement	481	481																	
6.4 Enterprise IT Security	43,747	43,747																	
Sum of Allocated Costs	34,288,483	2,411,496	1,141,480	507,107	1,248,217	256,986	0	1,420,048	1,511,551	2,478,558	25,375	2,135,000	3,441,948	732,828	339,533	5,553,023	5,553,023	0	5,532,311
Distribution of Allocated Costs	0	(2,411,496)	158,794	79,558	179,010	36,855		214,849	200,474	355,599	3,851	313,614	0	141,074	34,951	0	0	0	692,866
Total Allocated Costs	34,288,483	0	1,300,274	586,665	1,427,227	293,841	0	1,634,897	1,712,025	2,834,157	29,226	2,448,614	3,441,948	873,902	374,484	5,553,023	5,553,023	0	6,225,177
Less: Disallowed Costs	0																		
Net Allocable Costs	34,288,483	0	1,300,274	586,665	1,427,227	293,841	0	1,634,897	1,712,025	2,834,157	29,226	2,448,614	3,441,948	873,902	374,484	5,553,023	5,553,023	0	6,225,177

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 2018 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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Enterprise Communications & Planning

Schedule No. 8.3.1

8.3	14.2	15.2	

	Enterprise Communications & Planning (fmrly IC&A)	General Support	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	1,141,480	1,141,480			
Add: Allocated Costs					
8.2 Minnesota Management & Budget	158,794	158,794			
Sum of Allocated Costs	1,300,274	1,300,274	0	0	0
Distribution of Allocated Costs	0	(1,300,274)	3	104	1,300,167
Total Allocated Costs	1,300,274	0	3	104	1,300,167
Less: Disallowed Costs	0				
Net Allocable Costs	1,300,274	0	3	104	1,300,167

State of Minnesota
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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

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Debt Management Division

Schedule No. 9.1

9.2	9.3	

	Debt Management Division	General Support	Debt Management	Consumer Activities
Total Eligible Direct Costs:	507,107	0	507,107	
Add: Allocated Costs				
8.2 Minnesota Management & Budget	79,558		79,558	
Sum of Allocated Costs	586,665	0	586,665	0
Distribution of Allocated Costs	0		(586,665)	586,665
Total Allocated Costs	586,665	0	0	586,665
Less: Disallowed Costs	0			
Net Allocable Costs	586,665	0	0	586,665

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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 2018. 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 2018.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2018 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 - Budget Division

Schedule No. 10.1

		10.2	10.3	10.4	10.5	14.2	15.2	
	MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Budget Division -Non Allocable	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	1,505,203		1,248,217	256,986				
Add: Allocated Costs								
8.2 Minnesota Management & Budget	215,865		179,010	36,855				
Sum of Allocated Costs	1,721,068	0	1,427,227	293,841	0	0	0	0
Distribution of Allocated Costs	0	0	0	0				
Sum of Allocated Costs	1,721,068	0	1,427,227	293,841	0	0	0	0
Distribution of Allocated Costs	0		(1,427,227)			3	114	1,427,110
Distribution of Allocated Costs	0			(293,841)		1	140	293,700
Total Allocated Costs	1,721,068	0	0	0	0	4	254	1,720,810
Less: Disallowed Costs	0				0			
Net Allocable Costs	1,721,068	0	0	0	0	4	254	1,720,810

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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 2018.

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 2018.

The cost of central payroll is allowable and has been allocated based on total FY 2018 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 2018.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2018 net cost of these activities.

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

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MMB - Accounting Division

Schedule No. 11.1		11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	5,435,532	0	1,420,048	1,511,551	2,478,558	25,375				
Add: Allocated Costs										
8.2 Minnesota Management & Budget	774,773		214,849	200,474	355,599	3,851				
Sum of Allocated Costs	6,210,305	0	1,634,897	1,712,025	2,834,157	29,226	0	0	0	0
Distribution of Allocated Costs	0		(1,634,897)						1,293	1,633,605
Distribution of Allocated Costs	0			(1,712,025)				4	137	1,711,884
Distribution of Allocated Costs	0				(2,834,157)			6	227	2,833,925
Distribution of Allocated Costs	0					(29,226)				29,226
Total Allocated Costs	6,210,305	0	0	0	0	0	0	10	1,657	6,208,640
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	6,210,305	0	0	0	0	0	0	10	1,657	6,208,640

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 budget transactions.

> The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2018 net cost of these activities.

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

Exhibit C

State of Minnesota
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MMB - 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	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	MMB	Consumer Activities
Total Eligible Direct Costs:	17,192,000	2,135,000	3,308,377	386,377	256,200	5,553,023	5,553,023					
Add: Allocated Costs												
1.2 Fixed Asset Depreciation	563,355		133,571	346,451	83,333							
8.2 Minnesota Management & Budget	489,639	313,614		141,074	34,951							
Sum of Allocated Costs	18,244,994	2,448,614	3,441,948	873,902	374,484	5,553,023	5,553,023	0	0	0	0	0
Distribution of Allocated Costs	0	(2,448,614)	0	0	0	0	0	0	0	0	2,448,614	0
Sum of Allocated Costs	18,244,994	0	3,441,948	873,902	374,484	5,553,023	5,553,023	0	0	0	2,448,614	0
Distribution of Allocated Costs	0		(3,441,948)						8	275		3,441,666
Distribution of Allocated Costs	0			(873,902)						691		873,211
Distribution of Allocated Costs	0				(374,484)				1	178		374,305
Distribution of Allocated Costs	0					(5,553,023)				4,391		5,548,632
Distribution of Allocated Costs	0						(5,553,023)		12	444		5,552,567
Total Allocated Costs	18,244,994	0	0	0	0	0	0	0	21	5,979	2,448,614	15,790,381
Less: Disallowed Costs	0							0				
Net Allocable Costs	18,244,994	0	0	0	0	0	0	0	21	5,979	2,448,614	15,790,381

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 2018.

> 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 2018 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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State HR, Benefits & Labor Relations

Schedule No. 13.1

		13.2	13.3	13.5	15.2	
	HR, Benefits & Labor Relations	General Support	Personnel Administration	Employee Relations Non-Alloc	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	4,930,305		4,930,305			
Add: Allocated Costs						
1.2 Fixed Asset Depreciation	602,006		602,006			
8.2 Minnesota Management & Budget	692,866		692,866			
Sum of Allocated Costs	6,225,177	0	6,225,177	0		0
Distribution of Allocated Costs	0	0	0	0		0
Sum of Allocated Costs	6,225,177	0	6,225,177	0		0
Distribution of Allocated Costs	0		(6,225,177)		4,923	6,220,254
Total Allocated Costs	6,225,177	0	0	0		6,220,254
Less: Disallowed Costs	0					
Net Allocable Costs	6,225,177	0	0	0		6,220,254

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 14.0

DEPARTMENT OF MEDIATION SERVICES

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2018.

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 2018 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	15.2	
		Mediation Services	General Support	Mediation/ State Agencies	Mediation/ Representation General	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		230,308		230,308			
	Add: Allocated Costs						
4.8	Office of State Procurement (fmrly Materials Mgmt)	10	10				
6.4	Enterprise IT Security	21	21				
8.3	Enterprise Communications & Planning (fmrly IC&A)	3	3				
10.3	Analysis & Control (EBO's)	3	3				
10.4	Budget Operations & Planning	1	1				
11.4	Accounting Services	4	4				
11.5	Financial Reporting	6	6				
12.4	Accounting & Procurement Ops & Sys Support	8	8				
12.6	Budget Service - Computer Operations	1	1				
12.8	Accounting & Procurement Ops Special Billing	12	12				
Sum of Allocated Costs		230,376	69	230,308	0	0	0
	Distribution of Allocated Costs	0	(69)	69	0		
Sum of Allocated Costs		230,376	0	230,377	0	0	0
	Distribution of Allocated Costs	0		(230,377)		182	230,195
Total Allocated Costs		230,376	0	0	0	182	230,195
	Less: Disallowed Costs	0					
Net Allocable Costs		230,376	0	0	0	182	230,195

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 2018 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 2018.

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 2018 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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First Stepdown

Legislative Auditor

Schedule No. 15.1		15.2	15.3	15.4	15.5	15.6	15.7	15.8	15.9	15.10	15.11	15.12	15.13	15.14	
		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:		5,333,542	2,233,116	3,100,426												
	Add: Allocated Costs															
1.2	Fixed Asset Depreciation	10,475	10,475													
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,017	1,017													
4.11	Office of Enterprise Continuous Improvement	342	342													
6.4	Enterprise IT Security	266	266													
8.3	Enterprise Communications & Planning (fmrly IC&A)	104	104													
10.3	Analysis & Control (EBO's)	114	114													
10.4	Budget Operations & Planning	140	140													
11.3	Central Payroll	1,293	1,293													
11.4	Accounting Services	137	137													
11.5	Financial Reporting	227	227													
12.4	Accounting & Procurement Ops & Sys Support	275	275													
12.5	Personnel Operations & System Support	691	691													
12.6	Budget Service - Computer Operations	178	178													
12.7	Personnel Operations Special Billing	4,391	4,391													
12.8	Accounting & Procurement Ops Special Billing	444	444													
13.3	Personnel Administration	4,923	4,923													
14.3	Mediation Services	182	182													
Sum of Allocated Costs		5,353,637	2,258,314	3,100,426	0	0	0	0	0	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(2,258,314)	1,697,509	0	560,805	0	0	0	0	0	0	0	0	0	0
Sum of Allocated Costs		5,353,637	0	4,797,935	0	560,805	0	0	0	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0		(4,797,935)												4,797,935
	Distribution of Allocated Costs	0			0											0
	Distribution of Allocated Costs	0				(560,805)										560,805
	Distribution of Allocated Costs	0					0									0
	Distribution of Allocated Costs	0						0								0
	Distribution of Allocated Costs	0							0							0
	Distribution of Allocated Costs	0								0						0
	Distribution of Allocated Costs	0									0					0
Total Allocated Costs		5,353,637	0	0	0	0	0	0	0	0	0	0	0	0	0	5,358,740
	Less: Disallowed Costs	0														
Net Allocable Costs		5,353,637	0	0	0	0	0	0	0	0	0	0	0	0	0	5,358,740

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 2018.

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 |

	State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:	51,950	51,950	
Add: Allocated Costs			
Sum of Allocated Costs	51,950	51,950	0
Distribution of Allocated Costs	0	(51,950)	51,950
Total Allocated Costs	51,950	0	51,950
Less: Disallowed Costs	0		
Net Allocable Costs	51,950	0	51,950

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 2018. 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
Budget State Fiscal Year 2020
First Stepdown

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

Schedule No. 17.1 | 17

	SWIFT	General Support
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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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 20.0

DEPARTMENT OF ADMINISTRATION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2020
Second Stepdown

Administration

Schedule No. 20.1

		20.0	21.2	22.2	
		Dept of Administration	General Support	Admin - Management Services	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:		0				
	Add: Allocated Costs					
4.5	Real Estate & Constr Serv - Leasing	21,243	21,243			
4.7	Real Property	114,448	114,448			
9.3	Debt Management	0	0			
10.3	Analysis & Control (EBO's)	131	131			
10.4	Budget Operations & Planning	158	158			
11.3	Central Payroll	779	779			
11.4	Accounting Services	157	157			
11.5	Financial Reporting	259	259			
11.6	Financial Reporting - Single Audit	0	0			
12.4	Accounting & Procurement Ops & Sys Support	315	315			
12.8	Accounting & Procurement Ops Special Billing	508	508			
15.3	Financial Audits	23,189	23,189			
16.2	State Auditor	0	0			
17	SWIFT	628	628			
Sum of Allocated Costs		161,815	161,815	0	0	0
	Distribution of Allocated Costs	0	(161,815)	2,078	4,990	154,747
Total Allocated Costs		161,815	0	2,078	4,990	154,747
	Less: Disallowed Costs	0				
Net Allocable Costs		161,815	0	2,078	4,990	154,747

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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Second Stepdown

Department of Administration - Management Services

Schedule No. 21.1			21.2	21.3	21.4	21.5	21.6	22.2	
		Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:		0							
	Add: Allocated Costs								
3.3	Commissioner's Office	27,294	27,294						
3.4	Human Resources	17,717	17,717						
3.5	Financial Management & Reporting	6,635	6,635						
4.5	Real Estate & Constr Serv - Leasing	0	0						
4.8	Office of State Procurement (fmrly Materials Mgmt)	657	657						
4.10	Central Mail	0	0						
4.11	Office of Enterprise Continuous Improvement	206	206						
4.12	Grants Management	0	0						
6.4	Enterprise IT Security	518	518						
8.3	Enterprise Communications & Planning (fmrly IC&A)	119	119						
12.5	Personnel Operations & Sys Support	416	416						
12.6	Budget Service - Computer Operations	202	202						
12.7	Personnel Operations Special Billing	2,645	2,645						
13.3	Personnel Administration	2,965	2,965						
14.3	State Agencies	110	110						
20	Department of Administration	2,078	2,078						
Sum of Allocated Costs		61,560	61,560	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(61,560)	22,307	12,901	26,352	0	0	0
Sum of Allocated Costs		61,560	0	22,307	12,901	26,352	0	0	0
	Distribution of Allocated Costs	0		(22,307)				2,670	19,638
	Distribution of Allocated Costs	0			(12,901)			1,544	11,357
	Distribution of Allocated Costs	0				(26,352)		314	26,037
Total Allocated Costs		61,560	0	0	0	0	0	4,528	57,032
	Less: Disallowed Costs	0							
Net Allocable Costs		61,560	0	0	0	0	0	4,528	57,032

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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 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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
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Second Stepdown

Admin - Government & Citizen Services

Schedule No. 22.1		22.2	22.5	22.7	22.8	22.10	22.11	22.12	24.2	26.2	32.2	33.2	
	Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Office of State Procurement (fmrly Materials Mgmt)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	MnIT	MMB	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0												
Add: Allocated Costs													
4.5 Real Estate & Constr Serv - Leasing	10,622	10,622											
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,362	1,362											
4.10 Central Mail	0	0											
4.11 Office of Enterprise Continuous Improvement	610	610											
6.4 Enterprise IT Security	4,144	4,144											
8.3 Enterprise Communications & Planning (fmrly IC&A)	188	188											
10.3 Analysis & Control (EBO's)	206	206											
10.4 Budget Operations & Planning	166	166											
11.3 Central Payroll	2,307	2,307											
11.4 Accounting Services	248	248											
11.5 Financial Reporting	410	410											
12.4 Accounting & Procurement Ops & Sys Support	498	498											
12.5 Personnel Operations & Sys Support	1,233	1,233											
12.6 Budget Service - Computer Operations	212	212											
12.7 Personnel Operations Special Billing	7,837	7,837											
12.8 Accounting & Procurement Ops Special Billing	803	803											
13.3 Personnel Administration	8,785	8,785											
14.3 Mediation Services - State Agencies	325	325											
17 SWIFT	992	992											
20 Department of Administration	4,990	4,990											
21.3 Commissioner's Office	2,670	2,670											
21.4 Human Resources	1,544	1,544											
21.5 Financial Management & Reporting	314	314											
Sum of Allocated Costs	50,465	50,466	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	1	(50,466)	5,822	11,105	21,949	5,370	4,671	1,549	0	0	0	0	0
Sum of Allocated Costs	50,466	0	5,822	11,105	21,949	5,370	4,671	1,549	0	0	0	0	0
Distribution of Allocated Costs	0		(5,822)										5,822
Distribution of Allocated Costs	0			(11,105)									11,105
Distribution of Allocated Costs	0				(21,949)				5	18		11	21,915
Distribution of Allocated Costs	0					(5,370)							5,370
Distribution of Allocated Costs	0						(4,671)			5		4	4,661
Distribution of Allocated Costs	0							(1,549)					1,549
Total Allocated Costs	50,466	0	0	0	0	0	0	0	5	23	0	15	50,422
Less: Disallowed Costs	0												
Net Allocable Costs	50,466	0	0	0	0	0	0	0	5	23	0	15	50,422

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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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
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Second Stepdown

Minnesota Information Technology

Schedule No. 24.1			24.2	24.4	24.5	26.2	32.2	33.2	34.2	
		Minnesota Information Technology	General Support	Enterprise IT Security	Other Non-Allocable	Minnesota Mgmt & Budget	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0								
	Add: Allocated Costs									
6.4	Enterprise IT Security	73	73							
8.3	Enterprise Communications & Planning (fmrly IC&A)	63	63							
10.3	Analysis & Control (EBO's)	69	69							
10.4	Budget Operations & Planning	137	137							
11.3	Central Payroll	147	147							
11.4	Accounting Services	83	83							
11.5	Financial Reporting	137	137							
12.4	Accounting & Procurement Ops & Sys Support	167	167							
12.5	Personnel Operations & System Support	78	78							
12.6	Budget Service - Computer Operations	174	174							
12.7	Personnel Operations Special Billing	498	498							
12.8	Accounting & Procurement Ops Special Billing	269	269							
13.3	Personnel Administration	558	558							
14.3	Mediation Services	21	21							
17	SWIFT	332	332							
22.8	Office of State Procurement (fmrly Materials Mgmt)	5	5							
Sum of Allocated Costs		2,811	2,811	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(2,811)	2,811						
Sum of Allocated Costs		2,811	0	2,811	0	0	0	0	0	0
	Distribution of Allocated Costs	0		(2,811)		56				2,754
Total Allocated Costs		2,811	0	0	0	56	0	0	0	2,754
	Less: Disallowed Costs	0								
Net Allocable Costs		2,811	0	0	0	56	0	0	0	2,754

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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Minnesota Management & Budget (MMB) - Fiscal Management & Administration

Schedule No. 26.1			26.2	26.3	27.2	28.2	29.2	30.2	30.9	31.2
		Minnesota Management & Budget	General Support	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)	227	227							
10.3	Analysis & Control (EBO's)	249	249							
10.4	Budget Operations & Planning	542	542							
11.3	Central Payroll	1,820	1,820							
11.4	Accounting Services	299	299							
11.5	Financial Reporting	495	495							
12.2	MnIT @ MMB - Mgmt & Admin	2,448,614	2,448,614							
12.4	Accounting & Procurement Ops & Sys Support	601	601							
12.5	Personnel Operations & System Support	973	973							
12.6	Budget Service - Computer Operations	690	690							
12.7	Personnel Operations Special Billing	6,181	6,181							
12.8	Accounting & Procurement Ops Special Billing	970	970							
13.3	Personnel Administration	6,929	6,929							
14.3	Mediation Services	256	256							
15.3	Financial Audits	11,730	11,730							
17	SWIFT	1,199	1,199							
22.8	Office of State Procurement (fmrly Materials Mgmt)	18	18							
22.11	Office of Enterprise Continuous Improvement	5	5							
24.4	Enterprise IT Security	56	56							
Sum of Allocated Costs		2,481,857	2,481,857	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(2,481,857)	163,427	81,880	222,164	797,379	503,926		713,082
Total Allocated Costs		2,481,857	0	163,427	81,880	222,164	797,379	503,926	0	713,082
	Less: Disallowed Costs	0								
Net Allocable Costs		2,481,857	0	163,427	81,880	222,164	797,379	503,926	0	713,082

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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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
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Second Stepdown

Schedule No. 26.3.1

		26.3	33.2	
		Internal Controls & Accountability	General Support	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		0			
	Add: Allocated Costs				
26.2	Minnesota Management & Budget	163,427	163,427		
Sum of Allocated Costs		163,427	163,427	0	0
	Distribution of Allocated Costs	0	(163,427)	13	163,414
Total Allocated Costs		163,427	0	13	163,414
	Less: Disallowed Costs	0			
Net Allocable Costs		163,427	0	13	163,414

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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
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Second Stepdown

MMB - Debt Management Division

Schedule No. 27.1

		27.2	27.3	27.4	34.2	
		Debt Management Division	General Support	Debt Management	Non-Allocable	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0					
	Add: Allocated Costs						
26.2	Minnesota Management & Budget	81,880	81,880				
Sum of Allocated Costs		81,880	81,880	0	0	0	0
	Distribution of Allocated Costs	0	(81,880)	81,880	0		
Sum of Allocated Costs		81,880	0	81,880	0	0	0
	Distribution of Allocated Costs	0		(81,880)	0	0	81,880
Total Allocated Costs		81,880	0	0	0	0	81,880
	Less: Disallowed Costs	0					
Net Allocable Costs		81,880	0	0	0	0	81,880

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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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2020
Second Stepdown

MMB - Budget Division

Schedule No. 28.1

		28.2	28.3	28.4	28.5	33.2	
	Budget Division	General Support	Analysis & Controls (EBO's)	Budget Operations & Planning	Budget Division Non-Allocable	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0						
Add: Allocated Costs							
26.2 Minnesota Management & Budget	222,164	222,164					
Sum of Allocated Costs	222,164	222,164	0	0	0	0	0
Distribution of Allocated Costs	0	(222,164)	184,233	37,930			
Sum of Allocated Costs	222,164	0	184,233	37,930	0	0	0
Distribution of Allocated Costs	0		(184,233)			15	184,218
Distribution of Allocated Costs	0			(37,930)		18	37,912
Total Allocated Costs	222,164	0	0	0	0	33	222,130
Less: Disallowed Costs	0				0		
Net Allocable Costs	222,164	0	0	0	0	33	222,130

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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.

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2020
Second Stepdown

MMB - Accounting Division

Schedule No. 29.1		29.2	29.3	29.4	29.5	29.6	32.2	33.2	
		Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		0								
Add: Allocated Costs										
15.3	Financial Audits	849,793	849,793							
15.5	Single Audits	24,307	24,307							
26.2	Minnesota Management & Budget	797,379	797,379							
Sum of Allocated Costs		1,671,479	1,671,479	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(1,671,479)	463,511	432,498	767,162	8,307			
Sum of Allocated Costs		1,671,479	0	463,511	432,498	767,162	8,307	0	0	0
Distribution of Allocated Costs		0		(463,511)					368	463,144
Distribution of Allocated Costs		0			(432,498)			1	35	432,462
Distribution of Allocated Costs		0				(767,162)		2	61	767,099
Distribution of Allocated Costs		0					(8,307)			8,307
Total Allocated Costs		1,671,479	0	0	0	0	0	3	464	1,671,012
Less: Disallowed Costs		0								
Net Allocable Costs		1,671,479	0	0	0	0	0	3	464	1,671,012

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2020 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 30.0

MINNESOTA MANAGEMENT & BUDGET (MMB) — INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2020
Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1		30.2	30.4	30.5	30.6	30.7	30.8	30.9	33.2	
	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	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
26.2 Minnesota Management & Budget	503,926	503,926								
Sum of Allocated Costs	503,926	503,926	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(503,926)		403,867	100,058					
Sum of Allocated Costs	503,926	0	0	403,867	100,058	0	0	0	0	0
Distribution of Allocated Costs	0		0							
Distribution of Allocated Costs	0			(403,867)					320	403,547
Distribution of Allocated Costs	0				(100,058)				48	100,010
Distribution of Allocated Costs	0					0				
Distribution of Allocated Costs	0						0			
Total Allocated Costs	503,926	0	0	0	0	0	0	0	368	503,557
Less: Disallowed Costs	0							0		
Net Allocable Costs	503,926	0	0	0	0	0	0	0	368	503,557

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2020 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 31.0

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2020
Second Stepdown

State HR, Benefits & Labor Relations

Schedule No. 31.1		31.2	31.3	33.2	
	State HR, Benefits & Labor Rel	General Support	Personnel Administration	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
26.2 Minnesota Management & Budget	713,082	713,082			
Sum of Allocated Costs	713,082	713,082	0		0
Distribution of Allocated Costs	0	(713,082)	713,082		
Sum of Allocated Costs	713,082	0	713,082		0
Distribution of Allocated Costs	0		(713,082)	566	712,516
Total Allocated Costs	713,082	0	0		712,516
Less: Disallowed Costs	0				
Net Allocable Costs	713,082	0	0		712,516

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2020 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2020
Second Stepdown

Mediation Services

Schedule No. 32.1			32.2	32.3	32.4	
		Mediation Services	General Support	Mediation/ State Agencies	Mediation / Representation General	Consumer Activities
Total Eligible Direct Costs:		0				
	Add: Allocated Costs					
17	SWIFT	15	15			
22.8	Office of State Procurement (fmrly Materials Mgmt)	0				
26.3	Enterprise Communications & Planning (fmrly IC&A)	0				
28.3	Analysis & Control (EBO's)	0				
28.4	Budget Operations & Planning	0				
29.4	Accounting Services	1	1			
29.5	Financial Reporting	2	2			
30.4	Accounting & Procurement Ops & Sys Support	0				
30.6	Budget Service - Computer Ops	0				
Sum of Allocated Costs		19	19	0	0	0
	Distribution of Allocated Costs	0	(19)	19		
Sum of Allocated Costs		19	0	19	0	0
	Distribution of Allocated Costs	0		(19)		19
Total Allocated Costs		19	0	0	0	19
	Less: Disallowed Costs	0				
Net Allocable Costs		19	0	0	0	19

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2020 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2020
Second Stepdown

Office of the Legislative Auditor

Schedule No. 33.1		33.2	33.3	33.4	33.5	33.6	33.7	33.8	33.9	33.10	33.13	
	Office of the Legislative Auditor	General Support	Financial Audits	Program Audits	Single Audits	Audit Comm	Fin Audit - Outdoors	Fin Audit - Art	Fin Audit - Clean Water	Fin Audit - Parks & Trails	Program Audit Clean Water	Consumer Activities
Total Eligible Direct Costs:	0											
Add: Allocated Costs												
17 SWIFT	549	549										
22.8 Office of State Procurement (fmrly Materials Mgmt)	11	11										
22.1 Office of Enterprise Continuous Improvement	4	4										
26.3 Enterprise Communications & Planning (fmrly IC&A)	13	13										
28.3 Analysis & Control (EBO's)	15	15										
28.4 Budget Operations & Planning	18	18										
29.3 Central Payroll	368	368										
29.4 Accounting Services	35	35										
29.5 Financial Reporting	61	61										
30.4 Accounting & Procurement Ops & Sys Support	0	0										
30.5 Personnel Operations & System Support	320	320										
30.6 Budget Service - Computer Operations	48	48										
31.3 Personnel Administration	566	566										
Sum of Allocated Costs	2,007	2,007	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,007)	1,509		498							
Sum of Allocated Costs	2,007	0	1,509	0	498	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(1,509)									1,509
Distribution of Allocated Costs	0			0								
Distribution of Allocated Costs	0				(498)							498
Distribution of Allocated Costs	0					0						
Distribution of Allocated Costs	0						0					
Distribution of Allocated Costs	0							0				
Distribution of Allocated Costs	0								0			
Distribution of Allocated Costs	0									0		
Distribution of Allocated Costs	0										0	
Total Allocated Costs	2,007	0	0	0	0	0	0	0	0	0	0	2,007
Less: Disallowed Costs	0											
Net Allocable Costs	2,007	0	0	0	0	0	0	0	0	0	0	2,007

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 2020
Second Stepdown

State Auditor

Schedule No. 34.1 | 34.2 |

	State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:	0		
Add: Allocated Costs			
Sum of Allocated Costs	0	0	0
Distribution of Allocated Costs	0	0	
Total Allocated Costs	0	0	0
Less: Disallowed Costs	0		
Net Allocable Costs	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2020 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
	1.2	Fixed Asset Depreciation	1,446,337					
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	703,081	0	620,369			
G02-3.4	G02-3.4	Human Resources	456,400	0	358,778			
G02-3.5	G02-3.5	Financial Management and Reporting	885,850	0	732,840			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0			
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.14%	0.14%	10,983
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	530,423	0				
G02-4.7	G02-4.7	Real Property	1,002,112	0				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,937,000	0				
G02-4.10	G02-4.10	Central Mail	439,000	0				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	419,000	0				
G02-4.12	G02-4.12	Grants Management	130,000	0				
G46-6.2	G46-6.2	Minnesota Information Technology	1,467,788	272,587				
G46-6.3	G46-6.3	IT Spend	0	0				
G46-6.4	G46-6.4	Enterprise IT Security	453,318	0				
G46-6.5	G46-6.5	MnIT - Non allocable	0	0				
G10-8.2	G10-8.2	Minnesota Management & Budget	2,365,618	2,247				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,141,480	0				
G10-9.2	G10-9.2	Debt Management Division	0	0				
G10-9.3	G10-9.3	Debt Management	507,107	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)	1,248,217	0				
G10-10.4	G10-10.4	Budget Operations and Planning	256,986	0				
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	1,420,048	0				
G10-11.4	G10-11.4	Accounting Services	1,511,551	0				
G10-11.5	G10-11.5	Financial Reporting	2,478,558	0				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	25,375	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	2,135,000	0				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	3,308,377	208,073				
G10-12.5	G10-12.5	Personnel Operations and System Support	386,377	463,529				
G10-12.6	G10-12.6	Budget Service - Computer Operations	256,200	172,993				
G10-12.7	G10-12.7	Personnel Operations Special Billing	5,553,023	0				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,553,023	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	4,930,305	1,102,572				
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	230,308	0				
G45-14.4	G45-14.4	Mediation/Representation	0	0				
L49-15.2	L49-15.2	Legislative Auditor	2,233,116	17,459				
L49-15.3	L49-15.3	Financial Audits	3,100,426	0				
L49-15.4	L49-15.4	Program Audits	0	0				
L49-15.5	L49-15.5	Single Audits	0	0				
L49-15.6	L49-15.6	Audit Comm	0	0				
L49-15.7	L49-15.7	Financial Audit- Outdoors	0	0				
L49-15.8	L49-15.8	Financial Audit- Art	0	0				
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0	0				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2020 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
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	51,950	0				
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					
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				0.05%	0.05%	6,951
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	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						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2020 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
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						
	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						
	G02	ADMINISTRATION				1.04%	1.04%	910,125
	G03	LOTTERY						
	G05	RACING COMMISSION						
	G06	ATTORNEY GENERAL						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2020 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
	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	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						
	H7Y	OCCUPATIONAL THERAPY PRACT BD						
	H9G	OMBUDSMAN MH/DD						
	J33	TRIAL COURTS						
	J50	GUARDIAN AD LITEM BOARD						
	J52	PUBLIC DEFENSE BOARD						
	J58	COURT OF APPEALS						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2020 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2 Fixed Asset Depreciation	Net Administrative Expenditures by Agency 3.2 ADMIN MANAGEMENT SERVICES	Sum Percent 3.3 COMMISSIONER'S OFFICE	Sum Percent 3.4 Human Resources	Accounting & Procurement Accounting Transactions 3.5 Financial Management and Reporting
	J65	SUPREME COURT						
	J68	TAX COURT						
	J70	JUDICIAL STANDARDS BOARD						
	L10	LEGISLATIVE COORDINATING COMMISSION						
	L11	SENATE						
	L12	HOUSE						
	L49	LEGISLATIVE AUDITOR						
	P01	MILITARY AFFAIRS DEPT						
	P07	PUBLIC SAFETY DEPT						
	P78	CORRECTIONS DEPT						
	P7T	PEACE OFFICERS BOARD (POST)						
	P9E	SENTENCING GUIDELINES COMM						
	R28	MINN CONSERVATION CORPS						
	R29	NATURAL RESOURCES DEPT						
	R32	POLLUTION CONTROL AGENCY						
	R9P	WATER & SOIL RESOURCES BOARD						
	T79	TRANSPORTATION DEPT						
	T9B	METROPOLITAN COUNCIL/TRANSPORT						
	0	OTHER						
		Total	55,428,042	2,239,459	1,711,987	1.23%	1.23%	928,059
		Source	55,428,042	**2,239,459**	**1,711,987**	**1.23%**	**1.23%**	**928,059**
		Difference (Total - Source)	0	0	0	0.00%	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services	Leases 4.5 Real Estate and Construction Services - Leasing	Sqft and Acres of Agencies Using System 4.7 Real Property	Purchase Order Transactions 4.8 Office of State Procurement (fmrly Materials Management Division)	Postage Revolving Fund Charges - FY (Actual) 4.10 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	474,343				
G02-4.7	G02-4.7	Real Property	904,812				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,788,328				
G02-4.10	G02-4.10	Central Mail	437,515				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	380,556				
G02-4.12	G02-4.12	Grants Management	126,187				
G46-6.2	G46-6.2	Minnesota Information Technology		-	-	99	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget		-	-	339	
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		-	-	2	
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		-	-	209	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by 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
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	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		12	4,113,228	-	-
G02-3.2	G02-3.2	Admin Management Services		-	-	135	-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services		6	-	280	-
G02-4.5	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					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services	Leases 4.5 Real Estate and Construction Services - Leasing	Sqft and Acres of Agencies Using System 4.7 Real Property	Purchase Order Transactions 4.8 Office of State Procurement (fmrly Materials Management Division)	Postage Revolving Fund Charges - FY (Actual) 4.10 Central Mail
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					
	B04	AGRICULTURE DEPT		11	8,304	9,013	103,637.00
	B11	COSMETOLOGIST EXAMINERS BOARD		3	-	135	13,450.00
	B13	COMMERCE DEPT		3	3,216	4,187	174,388.00
	B14	ANIMAL HEALTH BOARD		2	-	275	3,862.00
	B15	BARBER EXAMINERS BOARD		-	-	44	3,506.00
	B20	EXPLORE MINNESOTA TOURISM		-	-	676	18,190.00
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		23	27,051	51,599	-
	B24	PUBLIC FACILITIES AUTHORITY		-	-	387	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-
	B34	HOUSING FINANCE AGENCY		5	-	1,591	20,556.00
	B41	WORKERS COMP COURT OF APPEALS		-	-	29	1,054.00
	B42	LABOR AND INDUSTRY DEPT		4	-	3,820	152,867.00
	B43	IRON RANGE RESOURCES		-	290,851	815	-
	B7E	ARCHITECTURE, ENGINEERING BD		1	-	169	11,099.00
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-
	B7P	ACCOUNTANCY BOARD		-	-	57	15,095.00
	B7S	PRIVATE DETECTIVES BOARD		-	-	8	-
	B82	PUBLIC UTILITIES COMM		-	-	156	2,769.00
	B9D	AMATEUR SPORTS COMM		-	807,054	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	1	-
	E25	CENTER FOR ARTS EDUCATION		-	176,361	873	-
	E26	MN STATE COLLEGES/UNIVERSITIES		1	-	-	9,571.00
	E37	EDUCATION DEPARTMENT		-	-	3,560	27,860.00
	E39	BOARD OF TEACHING		-	-	180	2,323.00
	E40	HISTORICAL SOCIETY		-	1,801,653	25	-
	E44	MINNESOTA STATE ACADEMIES		-	397,834	1,737	-
	E50	ARTS BOARD		-	-	1,393	1,837.00
	E60	OFFICE OF HIGHER EDUCATION		1	-	952	53,597.00
	E77	ZOOLOGICAL BOARD		-	648,413	2,915	-
	E81	UNIVERSITY OF MINNESOTA		-	-	85	-
	E95	HUMANITIES COMMISSION		-	-	24	-
	E97	SCIENCE MUSEUM		-	-	3	-
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-	-
	G02	ADMINISTRATION		8	-	6,665	68,269.00
	G03	LOTTERY		8	-	-	1,946.00
	G05	RACING COMMISSION		-	-	341	-
	G06	ATTORNEY GENERAL		1	-	1,258	79,188.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
	G09	GAMBLING CONTROL BOARD		3	-	101	-
	G10	MINNESOTA MANAGEMENT & BUDGET		3	-	655	101,697.00
	G17	HUMAN RIGHTS DEPT		1	-	234	21,217.00
	G19	INDIAN AFFAIRS COUNCIL		-	-	167	85.00
	G38	INVESTMENT BOARD		-	-	76	1,529.00
	G39	GOVERNORS OFFICE		-	-	97	3,433.00
	G45	MEDIATION SERVICES DEPT		1	-	62	1,328.00
	G46	MN.IT		4	-	11,314	1,087.00
	G53	SECRETARY OF STATE		1	-	918	30,756.00
	G61	OFFICE OF THE STATE AUDITOR		7	-	468	1,525.00
	G62	MINN STATE RETIREMENT SYSTEM		1	145,147	346	207,365.00
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		-	-	159	370,479.00
	G67	REVENUE DEPT		9	-	2,264	1,686,791.00
	G69	TEACHERS RETIREMENT ASSOC		-	-	575	81,202.00
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		-	-	72	263.00
	G96	UNIFORM LAWS COMMISSION		-	-	1	-
	G9J	CAMPAIGN FINANCE BOARD		-	-	53	7,534.00
	G9K	ADMINISTRATIVE HEARINGS		3	-	470	76,639.00
	G9L	BLACK MINNESOTANS COUNCIL		-	-	68	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL		-	-	78	103.00
	G9N	ASIAN-PACIFIC COUNCIL		-	-	73	325.00
	G9Q	MMB DEBT SERVICE		-	-	-	-
	G9R	MMB NON-OPERATING		-	-	14	-
	G9X	CAPITOL AREA ARCHITECT		3	-	36	155.00
	G9Y	DISABILITY COUNCIL		-	-	98	1,330.00
	GPR	PAYROLL CLEARING		-	-	-	-
	H12	HEALTH DEPT		7	-	15,294	400,019.00
	H55	HUMAN SERVICES DEPT		53	3,399,221	10,405	546,136.00
	H55b	HUMAN SERVICES SOS		-	-	4,272	-
	H55c	HUMAN SERVICES MSOP		-	-	680	-
	H60	MNSURE		2	-	187	127,145.00
	H75	VETERANS AFFAIRS DEPT		-	1,243,421	7,562	6,555.00
	H7B	MEDICAL PRACTICE BOARD		1	-	260	42,094.00
	H7C	NURSING BOARD		1	-	119	41,025.00
	H7D	PHARMACY BOARD		-	-	164	68,906.00
	H7F	DENTISTRY BOARD		-	-	128	9,322.00
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	69	5,737.00
	H7J	OPTOMETRY BOARD		-	-	40	2,755.00
	H7K	NURSING HOME ADMIN BOARD		-	-	330	1,610.00
	H7L	SOCIAL WORK BOARD		-	-	112	13,332.00
	H7M	MARRIAGE & FAMILY THERAPY BD		-	-	62	2,444.00
	H7Q	PODIATRIC MEDICINE		-	-	47	1,009.00
	H7R	VETERINARY MEDICINE BOARD		-	-	47	2,735.00
	H7S	EMERGENCY MEDICAL SERVICES BD		-	-	218	2,120.00
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	35	1,230.00
	H7V	PSYCHOLOGY BOARD		-	-	89	1,687.00
	H7W	PHYSICAL THERAPY BOARD		-	-	49	9,054.00
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-	-	67	6,159.00
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-	-	65	284.00
	H9G	OMBUDSMAN MH/DD		1	-	102	954.00
	J33	TRIAL COURTS		-	-	5,579	21,218.00
	J50	GUARDIAN AD LITEM BOARD		-	-	247	125.00
	J52	PUBLIC DEFENSE BOARD		-	-	972	-
	J58	COURT OF APPEALS		-	-	33	5,293.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
	J65	SUPREME COURT		1	-	1,883	20,356.00
	J68	TAX COURT		-	-	31	935.00
	J70	JUDICIAL STANDARDS BOARD		-	-	33	-
	L10	LEGISLATIVE COORDINATING COMMISSION		-	-	4	64.00
	L11	SENATE		-	-	-	-
	L12	HOUSE		-	-	-	19,516.00
	L49	LEGISLATIVE AUDITOR		-	-	16	849.00
	P01	MILITARY AFFAIRS DEPT		-	5,550,068	17,022	184.00
	P07	PUBLIC SAFETY DEPT		32	20,360	14,381	2,115,609.00
	P78	CORRECTIONS DEPT		14	7,457,345	31,409	17,698.00
	P7T	PEACE OFFICERS BOARD (POST)		-	-	53	2,039.00
	P9E	SENTENCING GUIDELINES COMM		-	-	56	469.00
	R28	MINN CONSERVATION CORPS		-	-	-	-
	R29	NATURAL RESOURCES DEPT		23	2,926,812	53,369	300,208.00
	R32	POLLUTION CONTROL AGENCY		4	25,198	3,731	53,677.00
	R9P	WATER & SOIL RESOURCES BOARD		8	-	2,490	2,292.00
	T79	TRANSPORTATION DEPT		3	6,623,289	126,865	89,736.00
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	29	1.00
	0	OTHER		34	1,488,597	-	23,995.00
		Total	4,111,741	309	37,153,422	411,042	7,326,483
		Source	**4,111,741**	**309**	**37,153,422**	**411,042**	**7,326,483**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			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	0.01%	-			
G46-6.3	G46-6.3	IT Spend			-	-	-
G46-6.4	G46-6.4	Enterprise IT Security			442,934	-	-
G46-6.5	G46-6.5	MnIT - Non allocable			-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	0.11%	-		9,620,180	9,620,180
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%	-		4,611	4,611
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	0.08%	-		58,527	58,527
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	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%	-		-	-
G02-3.2	G02-3.2	Admin Management Services	0.05%	-		113,898	113,898
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.14%			911,184	911,184
G02-4.5	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				16,070	16,070
G46-6.3	G46-6.3	IT Spend					
G46-6.4	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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
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					
	B04	AGRICULTURE DEPT	1.16%	11,145,974		4,800,925	4,800,925
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	-		382,211	382,211
	B13	COMMERCE DEPT	0.72%	46,424,210		3,337,224	3,337,224
	B14	ANIMAL HEALTH BOARD	0.08%	-		418,465	418,465
	B15	BARBER EXAMINERS BOARD	0.00%	-		12,889	12,889
	B20	EXPLORE MINNESOTA TOURISM	0.08%	819,840		468,349	468,349
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.48%	183,907,955		24,113,547	24,113,547
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	62,376,851		17,788	17,788
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-		-	-
	B34	HOUSING FINANCE AGENCY	0.49%	-		321,452	321,452
	B41	WORKERS COMP COURT OF APPEALS	0.02%	-		20,674	20,674
	B42	LABOR AND INDUSTRY DEPT	0.69%	1,449,299		4,703,595	4,703,595
	B43	IRON RANGE RESOURCES	0.08%	25,571,324		169,141	169,141
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-		39,059	39,059
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-		-	-
	B7P	ACCOUNTANCY BOARD	0.01%	-		54,290	54,290
	B7S	PRIVATE DETECTIVES BOARD	0.00%	-		-	-
	B82	PUBLIC UTILITIES COMM	0.27%	-		477,536	477,536
	B9D	AMATEUR SPORTS COMM	0.00%	-		-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-		-	-
	E25	CENTER FOR ARTS EDUCATION	0.12%	-		366,793	366,793
	E26	MN STATE COLLEGES/UNIVERSITIES	22.42%	-		6,264,152	6,264,152
	E37	EDUCATION DEPARTMENT	0.71%	145,358,551		8,412,734	8,412,734
	E39	BOARD OF TEACHING	0.02%	-		583,510	583,510
	E40	HISTORICAL SOCIETY	0.00%	-		171,485	171,485
	E44	MINNESOTA STATE ACADEMIES	0.37%	-		464,472	464,472
	E50	ARTS BOARD	0.04%	33,170,326		202,686	202,686
	E60	OFFICE OF HIGHER EDUCATION	0.13%	11,187,181		1,769,055	1,769,055
	E77	ZOOLOGICAL BOARD	0.51%	-		867,284	867,284
	E81	UNIVERSITY OF MINNESOTA	0.00%	-		635,648	635,648
	E95	HUMANITIES COMMISSION	0.00%	-		-	-
	E97	SCIENCE MUSEUM	0.00%	-		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-		3,894	3,894
	G02	ADMINISTRATION	1.04%	13,433,921		4,669,821	4,669,821
	G03	LOTTERY	0.23%	-		159,334	159,334
	G05	RACING COMMISSION	0.07%	52,150		64,188	64,188
	G06	ATTORNEY GENERAL	0.49%	-		254,856	254,856

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	G09	GAMBLING CONTROL BOARD	0.05%	-		58,871	58,871
	G10	MINNESOTA MANAGEMENT & BUDGET	0.27%	-		10,421,862	10,421,862
	G17	HUMAN RIGHTS DEPT	0.08%	-		382,912	382,912
	G19	INDIAN AFFAIRS COUNCIL	0.01%	583,177		20,301	20,301
	G38	INVESTMENT BOARD	0.03%	-		35,367	35,367
	G39	GOVERNORS OFFICE	0.08%	-		208,475	208,475
	G45	MEDIATION SERVICES DEPT	0.02%	-		127,129	127,129
	G46	MN.IT	3.93%	-		519,589	519,589
	G53	SECRETARY OF STATE	0.15%	-		353,299	353,299
	G61	OFFICE OF THE STATE AUDITOR	0.13%	-		52,733	52,733
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	-		11,563	11,563
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.14%	-		131,568	131,568
	G67	REVENUE DEPT	2.21%	410,296		21,055,000	21,055,000
	G69	TEACHERS RETIREMENT ASSOC	0.12%	-		149,450	149,450
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-		-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-		18,868	18,868
	G96	UNIFORM LAWS COMMISSION	0.00%	-		-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-		12,382	12,382
	G9K	ADMINISTRATIVE HEARINGS	0.11%	-		598,788	598,788
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-		18,513	18,513
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-		30,452	30,452
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-		13,246	13,246
	G9Q	MMB DEBT SERVICE	0.00%	-		-	-
	G9R	MMB NON-OPERATING	0.00%	-		-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-		12,643	12,643
	G9Y	DISABILITY COUNCIL	0.02%	-		32,427	32,427
	GPR	PAYROLL CLEARING	0.00%	-		-	-
	H12	HEALTH DEPT	2.75%	209,823,242		25,214,252	25,214,252
	H55	HUMAN SERVICES DEPT	7.55%	152,988,375		168,304,994	168,304,994
	H55b	HUMAN SERVICES SOS	3.48%	-		-	-
	H55c	HUMAN SERVICES MSOP	0.65%	-		-	-
	H60	MNSURE	0.30%	4,364,885		1,263,930	1,263,930
	H75	VETERANS AFFAIRS DEPT	2.40%	852,108		5,189,928	5,189,928
	H7B	MEDICAL PRACTICE BOARD	0.04%	-		145,794	145,794
	H7C	NURSING BOARD	0.04%	-		191,431	191,431
	H7D	PHARMACY BOARD	0.03%	-		411,093	411,093
	H7F	DENTISTRY BOARD	0.01%	-		94,676	94,676
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-		40,404	40,404
	H7J	OPTOMETRY BOARD	0.00%	-		10,599	10,599
	H7K	NURSING HOME ADMIN BOARD	0.02%	-		970,002	970,002
	H7L	SOCIAL WORK BOARD	0.02%	-		86,054	86,054
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-		12,839	12,839
	H7Q	PODIATRIC MEDICINE	0.00%	-		17,234	17,234
	H7R	VETERINARY MEDICINE BOARD	0.00%	-		21,372	21,372
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	12,889		178,477	178,477
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-		7,916	7,916
	H7V	PSYCHOLOGY BOARD	0.01%	-		118,636	118,636
	H7W	PHYSICAL THERAPY BOARD	0.01%	-		36,487	36,487
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-		19,544	19,544
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	-		36,469	36,469
	H9G	OMBUDSMAN MH/DD	0.03%	-		200,364	200,364
	J33	TRIAL COURTS	3.53%	-		149,575	149,575
	J50	GUARDIAN AD LITEM BOARD	0.37%	-		3,361	3,361
	J52	PUBLIC DEFENSE BOARD	0.98%	-		304,657	304,657
	J58	COURT OF APPEALS	0.13%	-		3,609	3,609

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
	J65	SUPREME COURT	0.68%	2,312,138		1,880,382	1,880,382
	J68	TAX COURT	0.01%	-		89,574	89,574
	J70	JUDICIAL STANDARDS BOARD	0.00%	-		3,386	3,386
	L10	LEGISLATIVE COORDINATING COMMISSION	0.12%	-		140,732	140,732
	L11	SENATE	0.00%	-		-	-
	L12	HOUSE	0.00%	-		-	-
	L49	LEGISLATIVE AUDITOR	0.01%	-		-	-
	P01	MILITARY AFFAIRS DEPT	0.69%	-		1,140,658	1,140,658
	P07	PUBLIC SAFETY DEPT	3.58%	117,625,381		56,924,485	56,924,485
	P78	CORRECTIONS DEPT	7.10%	9,068,936		20,021,419	20,021,419
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	100,000		16,580	16,580
	P9E	SENTENCING GUIDELINES COMM	0.01%	-		23,320	23,320
	R28	MINN CONSERVATION CORPS	0.00%	-		-	-
	R29	NATURAL RESOURCES DEPT	8.54%	102,401,546		20,434,507	20,434,507
	R32	POLLUTION CONTROL AGENCY	1.75%	22,361,238		10,806,370	10,806,370
	R9P	WATER & SOIL RESOURCES BOARD	0.49%	49,377,085		1,550,873	1,550,873
	T79	TRANSPORTATION DEPT	14.35%	100,965,484		48,714,884	48,714,884
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		287,226	287,226
	0	OTHER	0.00%	-		7,771,537	7,771,537
		Total	100.00%	1,308,144,362	442,934	482,056,589	482,056,589
		Source	**100.00%**	**1,308,144,362**	**442,934**	482,056,589	482,056,589
		Difference (Total - Source)	0.00%	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 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 (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)	974,163				
G10-9.2	G10-9.2	Debt Management Division	-	-			
G10-9.3	G10-9.3	Debt Management	488,071		488,071		
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)	1,098,185				1,098,185
G10-10.4	G10-10.4	Budget Operations and Planning	226,097				226,097
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-			
G10-11.3	G10-11.3	Central Payroll	1,318,050				
G10-11.4	G10-11.4	Accounting Services	1,229,859				
G10-11.5	G10-11.5	Financial Reporting	2,181,517				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	23,623				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,923,947	-			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-				
G10-12.5	G10-12.5	Personnel Operations and System Support	865,455				
G10-12.6	G10-12.6	Budget Service - Computer Operations	214,417				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-			
G10-13.3	G10-13.3	Personnel Administration	4,250,564				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		166			
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		6,072			
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor		-			
G61-16.3	G61-16.3	State Auditor General		-			
17	17	SWIFT (Internally Developed Software Amortized over 10 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		6,951		-	
G02-3.3	G02-3.3	Commissioner's Office				-	
G02-3.4	G02-3.4	Human Resources				-	
G02-3.5	G02-3.5	Financial Management and Reporting				-	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				-	
G02-4.2	G02-4.2	Government & Citizen Services		10,983		-	
G02-4.5	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		3,676		-	
G46-6.3	G46-6.3	IT Spend				-	
G46-6.4	G46-6.4	Enterprise IT Security				-	
G46-6.5	G46-6.5	MnIT - Non allocable				-	
G10-8.2	G10-8.2	Minnesota Management & Budget		13,273		-	
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				-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
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					
	B04	AGRICULTURE DEPT		432,913		95,487,000	
	B11	COSMETOLOGIST EXAMINERS BOARD		24,773		-	
	B13	COMMERCE DEPT		535,709		-	
	B14	ANIMAL HEALTH BOARD		18,652		-	
	B15	BARBER EXAMINERS BOARD		5,357		-	
	B20	EXPLORE MINNESOTA TOURISM		22,778		-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		5,062,819		-	
	B24	PUBLIC FACILITIES AUTHORITY		16,081		50,313,773	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	
	B34	HOUSING FINANCE AGENCY		135,240		569,174,880	
	B41	WORKERS COMP COURT OF APPEALS		2,229		-	
	B42	LABOR AND INDUSTRY DEPT		861,613		-	
	B43	IRON RANGE RESOURCES		44,664		-	
	B7E	ARCHITECTURE, ENGINEERING BD		13,071		-	
	B7G	COMBATIVE SPORTS COMMISSION		3		-	
	B7P	ACCOUNTANCY BOARD		11,421		-	
	B7S	PRIVATE DETECTIVES BOARD		1,413		-	
	B82	PUBLIC UTILITIES COMM		112,524		-	
	B9D	AMATEUR SPORTS COMM		1,047		-	
	B9V	AGRICULTURE UTILIZATION RESRCH		10		-	
	E25	CENTER FOR ARTS EDUCATION		37,780		-	
	E26	MN STATE COLLEGES/UNIVERSITIES		8,794,200		79,578,390	
	E37	EDUCATION DEPARTMENT		910,930		1,095,080,326	
	E39	BOARD OF TEACHING		8,190		-	
	E40	HISTORICAL SOCIETY		962		-	
	E44	MINNESOTA STATE ACADEMIES		61,757		-	
	E50	ARTS BOARD		46,383		-	
	E60	OFFICE OF HIGHER EDUCATION		74,575		9,996,345	
	E77	ZOOLOGICAL BOARD		144,152		-	
	E81	UNIVERSITY OF MINNESOTA		8,316		252,934,180	
	E95	HUMANITIES COMMISSION		649		-	
	E97	SCIENCE MUSEUM		72		-	
	E9W	HIGHER ED FACILITIES AUTHORITY		219		-	
	G02	ADMINISTRATION		910,125		110,957,577	
	G03	LOTTERY		10,221		-	
	G05	RACING COMMISSION		27,425		-	
	G06	ATTORNEY GENERAL		61,440		-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
	G09	GAMBLING CONTROL BOARD		8,170		-	
	G10	MINNESOTA MANAGEMENT & BUDGET		108,296		8,540,000	
	G17	HUMAN RIGHTS DEPT		14,470		-	
	G19	INDIAN AFFAIRS COUNCIL		6,140		-	
	G38	INVESTMENT BOARD		9,554		-	
	G39	GOVERNORS OFFICE		8,717		-	
	G45	MEDIATION SERVICES DEPT		4,673		-	
	G46	MN.IT		664,214		11,989,809	
	G53	SECRETARY OF STATE		52,205		-	
	G61	OFFICE OF THE STATE AUDITOR		15,993		-	
	G62	MINN STATE RETIREMENT SYSTEM		177,597		3,304,125	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		272,038		4,385,275	
	G67	REVENUE DEPT		134,458		-	
	G69	TEACHERS RETIREMENT ASSOC		250,322		4,325,400	
	G90	REVENUE INTERGOVT PAYMENTS		4,031,430		-	
	G92	OMBUDSPERSON FOR FAMILIES		2,620		-	
	G96	UNIFORM LAWS COMMISSION		133		-	
	G9J	CAMPAIGN FINANCE BOARD		3,993		-	
	G9K	ADMINISTRATIVE HEARINGS		40,958		-	
	G9L	BLACK MINNESOTANS COUNCIL		2,645		-	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,630		-	
	G9N	ASIAN-PACIFIC COUNCIL		3,697		-	
	G9Q	MMB DEBT SERVICE		8,861		-	
	G9R	MMB NON-OPERATING		9,185,615		-	
	G9X	CAPITOL AREA ARCHITECT		2,022		-	
	G9Y	DISABILITY COUNCIL		3,768		-	
	GPR	PAYROLL CLEARING		208		-	
	H12	HEALTH DEPT		870,821		-	
	H55	HUMAN SERVICES DEPT		12,922,191		42,025,000	
	H55b	HUMAN SERVICES SOS		765,470		-	
	H55c	HUMAN SERVICES MSOP		92,498		-	
	H60	MNSURE		38,173		-	
	H75	VETERANS AFFAIRS DEPT		337,232		-	
	H7B	MEDICAL PRACTICE BOARD		21,676		-	
	H7C	NURSING BOARD		24,854		-	
	H7D	PHARMACY BOARD		20,709		-	
	H7F	DENTISTRY BOARD		16,887		-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,367		-	
	H7J	OPTOMETRY BOARD		3,315		-	
	H7K	NURSING HOME ADMIN BOARD		9,060		-	
	H7L	SOCIAL WORK BOARD		18,636		-	
	H7M	MARRIAGE & FAMILY THERAPY BD		5,796		-	
	H7Q	PODIATRIC MEDICINE		4,415		-	
	H7R	VETERINARY MEDICINE BOARD		6,683		-	
	H7S	EMERGENCY MEDICAL SERVICES BD		11,132		-	
	H7U	DIETETICS & NUTRITION PRACTICE		3,428		-	
	H7V	PSYCHOLOGY BOARD		8,412		-	
	H7W	PHYSICAL THERAPY BOARD		8,622		-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		13,531		-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		2,462		-	
	H9G	OMBUDSMAN MH/DD		4,175		-	
	J33	TRIAL COURTS		1,824,474		-	
	J50	GUARDIAN AD LITEM BOARD		29,249		-	
	J52	PUBLIC DEFENSE BOARD		49,365		-	
	J58	COURT OF APPEALS		3,893		-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 8.2 MINNESOTA MANAGEMENT & BUDGET	Accounting & Procurement Accounting Transactions - FY (Actual) 8.3 Enterprise Communications & Planning (fmrly IC&A)	Net Administrative Expenditures by Division 9.2 Debt Management Division	all Outstanding Principal 9.3 Debt Management	Net Administrative Expenditures by Division 10.2 MMB - BUDGET DIVISION
	J65	SUPREME COURT		105,949		-	
	J68	TAX COURT		2,012		-	
	J70	JUDICIAL STANDARDS BOARD		2,935		-	
	L10	LEGISLATIVE COORDINATING COMMISSION		31,248		-	
	L11	SENATE		1,208		-	
	L12	HOUSE		1,901		-	
	L49	LEGISLATIVE AUDITOR		792		-	
	P01	MILITARY AFFAIRS DEPT		550,258		-	
	P07	PUBLIC SAFETY DEPT		3,314,787		54,315,000	
	P78	CORRECTIONS DEPT		828,417		-	
	P7T	PEACE OFFICERS BOARD (POST)		8,245		-	
	P9E	SENTENCING GUIDELINES COMM		2,373		-	
	R28	MINN CONSERVATION CORPS		131		-	
	R29	NATURAL RESOURCES DEPT		3,266,504		758,525	
	R32	POLLUTION CONTROL AGENCY		415,697		-	
	R9P	WATER & SOIL RESOURCES BOARD		82,177		-	
	T79	TRANSPORTATION DEPT		16,666,111		2,018,675,000	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		106,107		-	
	0	OTHER		3,086		5,071,576,305	
		Total	14,793,948	75,970,725	488,071	9,483,416,910	1,324,282
		Source	**14,793,948**	75,970,725	488,071	**9,483,416,910**	**1,324,282**
		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			1,318,050		
G10-11.4	G10-11.4	Accounting Services			1,229,859		
G10-11.5	G10-11.5	Financial Reporting			2,181,517		
G10-11.6	G10-11.6	Financial Reporting - Single Audit			23,623		
G10-11.7	G10-11.7	Accounting Services - Non 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	166	1		0.00%	166
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	6,072	123		0.08%	6,072
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-		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	6,951	139		0.05%	6,951
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	10,983	146		0.14%	10,983
G02-4.5	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	3,676	120		0.01%	3,676
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	13,273	476		0.11%	13,273
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					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
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					
	B04	AGRICULTURE DEPT	432,913	16,488	1.16%	432,913	
	B11	COSMETOLOGIST EXAMINERS BOARD	24,773	91	0.03%	24,773	
	B13	COMMERCE DEPT	535,709	2,668	0.72%	535,709	
	B14	ANIMAL HEALTH BOARD	18,652	444	0.08%	18,652	
	B15	BARBER EXAMINERS BOARD	5,357	63	0.00%	5,357	
	B20	EXPLORE MINNESOTA TOURISM	22,778	724	0.08%	22,778	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,062,819	8,091	2.48%	5,062,819	
	B24	PUBLIC FACILITIES AUTHORITY	16,081	1,162	0.02%	16,081	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0.00%	-	
	B34	HOUSING FINANCE AGENCY	135,240	960	0.49%	135,240	
	B41	WORKERS COMP COURT OF APPEALS	2,229	33	0.02%	2,229	
	B42	LABOR AND INDUSTRY DEPT	861,613	2,512	0.69%	861,613	
	B43	IRON RANGE RESOURCES	44,664	562	0.08%	44,664	
	B7E	ARCHITECTURE, ENGINEERING BD	13,071	48	0.01%	13,071	
	B7G	COMBATIVE SPORTS COMMISSION	3	3	0.00%	3	
	B7P	ACCOUNTANCY BOARD	11,421	34	0.01%	11,421	
	B7S	PRIVATE DETECTIVES BOARD	1,413	65	0.00%	1,413	
	B82	PUBLIC UTILITIES COMM	112,524	249	0.27%	112,524	
	B9D	AMATEUR SPORTS COMM	1,047	30	0.00%	1,047	
	B9V	AGRICULTURE UTILIZATION RESRCH	10	1	0.00%	10	
	E25	CENTER FOR ARTS EDUCATION	37,780	1,491	0.12%	37,780	
	E26	MN STATE COLLEGES/UNIVERSITIES	8,794,200	7,613	22.42%	8,794,200	
	E37	EDUCATION DEPARTMENT	910,930	6,348	0.71%	910,930	
	E39	BOARD OF TEACHING	8,190	73	0.02%	8,190	
	E40	HISTORICAL SOCIETY	962	151	0.00%	962	
	E44	MINNESOTA STATE ACADEMIES	61,757	1,955	0.37%	61,757	
	E50	ARTS BOARD	46,383	391	0.04%	46,383	
	E60	OFFICE OF HIGHER EDUCATION	74,575	1,529	0.13%	74,575	
	E77	ZOOLOGICAL BOARD	144,152	1,065	0.51%	144,152	
	E81	UNIVERSITY OF MINNESOTA	8,316	344	0.00%	8,316	
	E95	HUMANITIES COMMISSION	649	107	0.00%	649	
	E97	SCIENCE MUSEUM	72	13	0.00%	72	
	E9W	HIGHER ED FACILITIES AUTHORITY	219	4	0.00%	219	
	G02	ADMINISTRATION	910,125	3,324	1.04%	910,125	
	G03	LOTTERY	10,221	272	0.23%	10,221	
	G05	RACING COMMISSION	27,425	444	0.07%	27,425	
	G06	ATTORNEY GENERAL	61,440	1,279	0.49%	61,440	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	G09	GAMBLING CONTROL BOARD	8,170	124		0.05%	8,170
	G10	MINNESOTA MANAGEMENT & BUDGET	108,296	1,175		0.27%	108,296
	G17	HUMAN RIGHTS DEPT	14,470	284		0.08%	14,470
	G19	INDIAN AFFAIRS COUNCIL	6,140	180		0.01%	6,140
	G38	INVESTMENT BOARD	9,554	59		0.03%	9,554
	G39	GOVERNORS OFFICE	8,717	206		0.08%	8,717
	G45	MEDIATION SERVICES DEPT	4,673	36		0.02%	4,673
	G46	MN.IT	664,214	6,186		3.93%	664,214
	G53	SECRETARY OF STATE	52,205	477		0.15%	52,205
	G61	OFFICE OF THE STATE AUDITOR	15,993	250		0.13%	15,993
	G62	MINN STATE RETIREMENT SYSTEM	177,597	149		0.18%	177,597
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	272,038	199		0.14%	272,038
	G67	REVENUE DEPT	134,458	7,077		2.21%	134,458
	G69	TEACHERS RETIREMENT ASSOC	250,322	66		0.12%	250,322
	G90	REVENUE INTERGOVT PAYMENTS	4,031,430	1,185		0.00%	4,031,430
	G92	OMBUDSPERSON FOR FAMILIES	2,620	85		0.01%	2,620
	G96	UNIFORM LAWS COMMISSION	133	9		0.00%	133
	G9J	CAMPAIGN FINANCE BOARD	3,993	162		0.01%	3,993
	G9K	ADMINISTRATIVE HEARINGS	40,958	386		0.11%	40,958
	G9L	BLACK MINNESOTANS COUNCIL	2,645	48		0.00%	2,645
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,630	63		0.01%	2,630
	G9N	ASIAN-PACIFIC COUNCIL	3,697	91		0.01%	3,697
	G9Q	MMB DEBT SERVICE	8,861	1,170		0.00%	8,861
	G9R	MMB NON-OPERATING	9,185,615	1,203		0.00%	9,185,615
	G9X	CAPITOL AREA ARCHITECT	2,022	61		0.01%	2,022
	G9Y	DISABILITY COUNCIL	3,768	113		0.02%	3,768
	GPR	PAYROLL CLEARING	208	-		0.00%	208
	H12	HEALTH DEPT	870,821	15,980		2.75%	870,821
	H55	HUMAN SERVICES DEPT	12,922,191	9,560		7.55%	12,922,191
	H55b	HUMAN SERVICES SOS	765,470	9,744		3.48%	765,470
	H55c	HUMAN SERVICES MSOP	92,498	452		0.65%	92,498
	H60	MNSURE	38,173	350		0.30%	38,173
	H75	VETERANS AFFAIRS DEPT	337,232	7,140		2.40%	337,232
	H7B	MEDICAL PRACTICE BOARD	21,676	152		0.04%	21,676
	H7C	NURSING BOARD	24,854	85		0.04%	24,854
	H7D	PHARMACY BOARD	20,709	211		0.03%	20,709
	H7F	DENTISTRY BOARD	16,887	109		0.01%	16,887
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,367	78		0.01%	7,367
	H7J	OPTOMETRY BOARD	3,315	63		0.00%	3,315
	H7K	NURSING HOME ADMIN BOARD	9,060	147		0.02%	9,060
	H7L	SOCIAL WORK BOARD	18,636	115		0.02%	18,636
	H7M	MARRIAGE & FAMILY THERAPY BD	5,796	62		0.00%	5,796
	H7Q	PODIATRIC MEDICINE	4,415	84		0.00%	4,415
	H7R	VETERINARY MEDICINE BOARD	6,683	59		0.00%	6,683
	H7S	EMERGENCY MEDICAL SERVICES BD	11,132	246		0.02%	11,132
	H7U	DIETETICS & NUTRITION PRACTICE	3,428	62		0.00%	3,428
	H7V	PSYCHOLOGY BOARD	8,412	60		0.01%	8,412
	H7W	PHYSICAL THERAPY BOARD	8,622	87		0.01%	8,622
	H7X	BEHAVIORAL HEALTH & THERAPY BD	13,531	87		0.01%	13,531
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,462	114		0.00%	2,462
	H9G	OMBUDSMAN MH/DD	4,175	33		0.03%	4,175
	J33	TRIAL COURTS	1,824,474	8,025		3.53%	1,824,474
	J50	GUARDIAN AD LITEM BOARD	29,249	811		0.37%	29,249
	J52	PUBLIC DEFENSE BOARD	49,365	1,135		0.98%	49,365
	J58	COURT OF APPEALS	3,893	53		0.13%	3,893

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	J65	SUPREME COURT	105,949	1,611		0.68%	105,949
	J68	TAX COURT	2,012	25		0.01%	2,012
	J70	JUDICIAL STANDARDS BOARD	2,935	157		0.00%	2,935
	L10	LEGISLATIVE COORDINATING COMMISSION	31,248	714		0.12%	31,248
	L11	SENATE	1,208	91		0.00%	1,208
	L12	HOUSE	1,901	81		0.00%	1,901
	L49	LEGISLATIVE AUDITOR	792	36		0.01%	792
	P01	MILITARY AFFAIRS DEPT	550,258	877		0.69%	550,258
	P07	PUBLIC SAFETY DEPT	3,314,787	27,629		3.58%	3,314,787
	P78	CORRECTIONS DEPT	828,417	11,722		7.10%	828,417
	P7T	PEACE OFFICERS BOARD (POST)	8,245	315		0.01%	8,245
	P9E	SENTENCING GUIDELINES COMM	2,373	26		0.01%	2,373
	R28	MINN CONSERVATION CORPS	131	34		0.00%	131
	R29	NATURAL RESOURCES DEPT	3,266,504	38,588		8.54%	3,266,504
	R32	POLLUTION CONTROL AGENCY	415,697	7,281		1.75%	415,697
	R9P	WATER & SOIL RESOURCES BOARD	82,177	3,860		0.49%	82,177
	T79	TRANSPORTATION DEPT	16,666,111	27,327		14.35%	16,666,111
	T9B	METROPOLITAN COUNCIL/TRANSPORT	106,107	93		0.00%	106,107
	0	OTHER	3,086	-		0.00%	3,086
		Total	75,970,725	258,251	4,753,049	100.00%	75,970,725
		Source	**75,970,725**	**258,251**	**4,753,049**	**100.00%**	**75,970,725**
		Difference (Total - Source)	0	0	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 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 (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	166	-		166	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	6,072	-		6,072	0.08%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-		-	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	6,951	-		6,951	0.00%
G02-3.2	G02-3.2	Admin Management Services					0.05%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	10,983	-		10,983	0.14%
G02-4.5	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	3,676	-		3,676	0.01%
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	13,273	-	2,600,309	13,273	0.11%
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					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
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					
	B04	AGRICULTURE DEPT	432,913	13,765,491		432,913	1.16%
	B11	COSMETOLOGIST EXAMINERS BOARD	24,773	-		24,773	0.03%
	B13	COMMERCE DEPT	535,709	131,718,229		535,709	0.72%
	B14	ANIMAL HEALTH BOARD	18,652	694,589		18,652	0.08%
	B15	BARBER EXAMINERS BOARD	5,357	-		5,357	0.00%
	B20	EXPLORE MINNESOTA TOURISM	22,778	-		22,778	0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,062,819	945,358,071		5,062,819	2.48%
	B24	PUBLIC FACILITIES AUTHORITY	16,081	-		16,081	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	0.00%
	B34	HOUSING FINANCE AGENCY	135,240	-		135,240	0.49%
	B41	WORKERS COMP COURT OF APPEALS	2,229	-		2,229	0.02%
	B42	LABOR AND INDUSTRY DEPT	861,613	6,471,132		861,613	0.69%
	B43	IRON RANGE RESOURCES	44,664	-		44,664	0.08%
	B7E	ARCHITECTURE, ENGINEERING BD	13,071	-		13,071	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	-		3	0.00%
	B7P	ACCOUNTANCY BOARD	11,421	-		11,421	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,413	-		1,413	0.00%
	B82	PUBLIC UTILITIES COMM	112,524	-		112,524	0.27%
	B9D	AMATEUR SPORTS COMM	1,047	-		1,047	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	10	-		10	0.00%
	E25	CENTER FOR ARTS EDUCATION	37,780	-		37,780	0.12%
	E26	MN STATE COLLEGES/UNIVERSITIES	8,794,200	812,734,399		8,794,200	22.42%
	E37	EDUCATION DEPARTMENT	910,930	765,901,330		910,930	0.71%
	E39	BOARD OF TEACHING	8,190	-		8,190	0.02%
	E40	HISTORICAL SOCIETY	962	-		962	0.00%
	E44	MINNESOTA STATE ACADEMIES	61,757	-		61,757	0.37%
	E50	ARTS BOARD	46,383	764,444		46,383	0.04%
	E60	OFFICE OF HIGHER EDUCATION	74,575	-		74,575	0.13%
	E77	ZOOLOGICAL BOARD	144,152	78,225		144,152	0.51%
	E81	UNIVERSITY OF MINNESOTA	8,316	-		8,316	0.00%
	E95	HUMANITIES COMMISSION	649	-		649	0.00%
	E97	SCIENCE MUSEUM	72	-		72	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	219	-		219	0.00%
	G02	ADMINISTRATION	910,125	2,947,185		910,125	1.04%
	G03	LOTTERY	10,221	-		10,221	0.23%
	G05	RACING COMMISSION	27,425	-		27,425	0.07%
	G06	ATTORNEY GENERAL	61,440	2,125,951		61,440	0.49%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 11.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 11.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 12.4 Accounting & Procurement Operations and System Support	SUM OF PERCENT 12.5 Personnel Operations and System Support
	G09	GAMBLING CONTROL BOARD	8,170	-		8,170	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	108,296	-		108,296	0.27%
	G17	HUMAN RIGHTS DEPT	14,470	-		14,470	0.08%
	G19	INDIAN AFFAIRS COUNCIL	6,140	-		6,140	0.01%
	G38	INVESTMENT BOARD	9,554	-		9,554	0.03%
	G39	GOVERNORS OFFICE	8,717	-		8,717	0.08%
	G45	MEDIATION SERVICES DEPT	4,673	-		4,673	0.02%
	G46	MN.IT	664,214	-		664,214	3.93%
	G53	SECRETARY OF STATE	52,205	-		52,205	0.15%
	G61	OFFICE OF THE STATE AUDITOR	15,993	-		15,993	0.13%
	G62	MINN STATE RETIREMENT SYSTEM	177,597	-		177,597	0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	272,038	-		272,038	0.14%
	G67	REVENUE DEPT	134,458	-		134,458	2.21%
	G69	TEACHERS RETIREMENT ASSOC	250,322	-		250,322	0.12%
	G90	REVENUE INTERGOVT PAYMENTS	4,031,430	-		4,031,430	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	2,620	-		2,620	0.01%
	G96	UNIFORM LAWS COMMISSION	133	-		133	0.00%
	G9J	CAMPAIGN FINANCE BOARD	3,993	-		3,993	0.01%
	G9K	ADMINISTRATIVE HEARINGS	40,958	-		40,958	0.11%
	G9L	BLACK MINNESOTANS COUNCIL	2,645	-		2,645	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,630	-		2,630	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	3,697	-		3,697	0.01%
	G9Q	MMB DEBT SERVICE	8,861	-		8,861	0.00%
	G9R	MMB NON-OPERATING	9,185,615	7,089,850		9,185,615	0.00%
	G9X	CAPITOL AREA ARCHITECT	2,022	-		2,022	0.01%
	G9Y	DISABILITY COUNCIL	3,768	-		3,768	0.02%
	GPR	PAYROLL CLEARING	208	-		208	0.00%
	H12	HEALTH DEPT	870,821	257,608,243		870,821	2.75%
	H55	HUMAN SERVICES DEPT	12,922,191	9,334,257,717		12,922,191	7.55%
	H55b	HUMAN SERVICES SOS	765,470	-		765,470	3.48%
	H55c	HUMAN SERVICES MSOP	92,498	-		92,498	0.65%
	H60	MNSURE	38,173	5,341,669		38,173	0.30%
	H75	VETERANS AFFAIRS DEPT	337,232	17,385,447		337,232	2.40%
	H7B	MEDICAL PRACTICE BOARD	21,676	-		21,676	0.04%
	H7C	NURSING BOARD	24,854	-		24,854	0.04%
	H7D	PHARMACY BOARD	20,709	131,459		20,709	0.03%
	H7F	DENTISTRY BOARD	16,887	-		16,887	0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,367	-		7,367	0.01%
	H7J	OPTOMETRY BOARD	3,315	-		3,315	0.00%
	H7K	NURSING HOME ADMIN BOARD	9,060	-		9,060	0.02%
	H7L	SOCIAL WORK BOARD	18,636	-		18,636	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	5,796	-		5,796	0.00%
	H7Q	PODIATRIC MEDICINE	4,415	-		4,415	0.00%
	H7R	VETERINARY MEDICINE BOARD	6,683	-		6,683	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	11,132	129,138		11,132	0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	3,428	-		3,428	0.00%
	H7V	PSYCHOLOGY BOARD	8,412	-		8,412	0.01%
	H7W	PHYSICAL THERAPY BOARD	8,622	-		8,622	0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	13,531	-		13,531	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,462	-		2,462	0.00%
	H9G	OMBUDSMAN MH/DD	4,175	-		4,175	0.03%
	J33	TRIAL COURTS	1,824,474	2,872,500		1,824,474	3.53%
	J50	GUARDIAN AD LITEM BOARD	29,249	-		29,249	0.37%
	J52	PUBLIC DEFENSE BOARD	49,365	-		49,365	0.98%
	J58	COURT OF APPEALS	3,893	-		3,893	0.13%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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	SUM OF PERCENT 12.5
			Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
	J65	SUPREME COURT	105,949	494,411		105,949	0.68%
	J68	TAX COURT	2,012	-		2,012	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,935	-		2,935	0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION	31,248	-		31,248	0.12%
	L11	SENATE	1,208	-		1,208	0.00%
	L12	HOUSE	1,901	-		1,901	0.00%
	L49	LEGISLATIVE AUDITOR	792	-		792	0.01%
	P01	MILITARY AFFAIRS DEPT	550,258	61,718,896		550,258	0.69%
	P07	PUBLIC SAFETY DEPT	3,314,787	95,704,028		3,314,787	3.58%
	P78	CORRECTIONS DEPT	828,417	1,575,448		828,417	7.10%
	P7T	PEACE OFFICERS BOARD (POST)	8,245	-		8,245	0.01%
	P9E	SENTENCING GUIDELINES COMM	2,373	-		2,373	0.01%
	R28	MINN CONSERVATION CORPS	131	-		131	0.00%
	R29	NATURAL RESOURCES DEPT	3,266,504	52,127,093		3,266,504	8.54%
	R32	POLLUTION CONTROL AGENCY	415,697	19,031,540		415,697	1.75%
	R9P	WATER & SOIL RESOURCES BOARD	82,177	1,901,679		82,177	0.49%
	T79	TRANSPORTATION DEPT	16,666,111	730,087,814		16,666,111	14.35%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	106,107	-		106,107	0.00%
	0	OTHER	3,086	-		3,086	0.00%
		Total	75,970,725	13,270,015,978	2,600,309	75,970,725	100.00%
		Source	**75,970,725**	**13,270,015,978**	**2,600,309**	**75,970,725**	**100.00%**
		Difference (Total - Source)	0	0	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
	1.2	Fixed Asset Depreciation	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
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				4,250,564	
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-	
G45-14.2	G45-14.2	Mediation Services	1	0.00%	166		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	123	0.08%	6,072		0.08%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Number of Budget Transactions - FY (Actual) 12.6 Budget Service - Computer Operations	SUM OF PERCENT 12.7 Personnel Operations Special Billing	Accounting & Procurement Transactions - FY (Actual) 12.8 Accounting & Procurement Operations Special Billing	Net Administrative Expenditures by Division 13.2 State HR, Benefits & Labor Relations	SUM OF PERCENT 13.3 Personnel Administration
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	0.00%	-		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%	6,951		0.00%
G02-3.2	G02-3.2	Admin Management Services	139	0.05%			0.05%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	146	0.14%	10,983		0.14%
G02-4.5	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	120	0.01%	3,676		0.01%
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	476	0.11%	13,273		0.11%
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					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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	SUM OF PERCENT 13.3
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
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					
	B04	AGRICULTURE DEPT	16,488	1.16%	432,913		1.16%
	B11	COSMETOLOGIST EXAMINERS BOARD	91	0.03%	24,773		0.03%
	B13	COMMERCE DEPT	2,668	0.72%	535,709		0.72%
	B14	ANIMAL HEALTH BOARD	444	0.08%	18,652		0.08%
	B15	BARBER EXAMINERS BOARD	63	0.00%	5,357		0.00%
	B20	EXPLORE MINNESOTA TOURISM	724	0.08%	22,778		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	8,091	2.48%	5,062,819		2.48%
	B24	PUBLIC FACILITIES AUTHORITY	1,162	0.02%	16,081		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		0.00%
	B34	HOUSING FINANCE AGENCY	960	0.49%	135,240		0.49%
	B41	WORKERS COMP COURT OF APPEALS	33	0.02%	2,229		0.02%
	B42	LABOR AND INDUSTRY DEPT	2,512	0.69%	861,613		0.69%
	B43	IRON RANGE RESOURCES	562	0.08%	44,664		0.08%
	B7E	ARCHITECTURE, ENGINEERING BD	48	0.01%	13,071		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	0.00%	3		0.00%
	B7P	ACCOUNTANCY BOARD	34	0.01%	11,421		0.01%
	B7S	PRIVATE DETECTIVES BOARD	65	0.00%	1,413		0.00%
	B82	PUBLIC UTILITIES COMM	249	0.27%	112,524		0.27%
	B9D	AMATEUR SPORTS COMM	30	0.00%	1,047		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	1	0.00%	10		0.00%
	E25	CENTER FOR ARTS EDUCATION	1,491	0.12%	37,780		0.12%
	E26	MN STATE COLLEGES/UNIVERSITIES	7,613	22.42%	8,794,200		22.42%
	E37	EDUCATION DEPARTMENT	6,348	0.71%	910,930		0.71%
	E39	BOARD OF TEACHING	73	0.02%	8,190		0.02%
	E40	HISTORICAL SOCIETY	151	0.00%	962		0.00%
	E44	MINNESOTA STATE ACADEMIES	1,955	0.37%	61,757		0.37%
	E50	ARTS BOARD	391	0.04%	46,383		0.04%
	E60	OFFICE OF HIGHER EDUCATION	1,529	0.13%	74,575		0.13%
	E77	ZOOLOGICAL BOARD	1,065	0.51%	144,152		0.51%
	E81	UNIVERSITY OF MINNESOTA	344	0.00%	8,316		0.00%
	E95	HUMANITIES COMMISSION	107	0.00%	649		0.00%
	E97	SCIENCE MUSEUM	13	0.00%	72		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	4	0.00%	219		0.00%
	G02	ADMINISTRATION	3,324	1.04%	910,125		1.04%
	G03	LOTTERY	272	0.23%	10,221		0.23%
	G05	RACING COMMISSION	444	0.07%	27,425		0.07%
	G06	ATTORNEY GENERAL	1,279	0.49%	61,440		0.49%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	G09	GAMBLING CONTROL BOARD	124	0.05%	8,170		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	1,175	0.27%	108,296		0.27%
	G17	HUMAN RIGHTS DEPT	284	0.08%	14,470		0.08%
	G19	INDIAN AFFAIRS COUNCIL	180	0.01%	6,140		0.01%
	G38	INVESTMENT BOARD	59	0.03%	9,554		0.03%
	G39	GOVERNORS OFFICE	206	0.08%	8,717		0.08%
	G45	MEDIATION SERVICES DEPT	36	0.02%	4,673		0.02%
	G46	MN.IT	6,186	3.93%	664,214		3.93%
	G53	SECRETARY OF STATE	477	0.15%	52,205		0.15%
	G61	OFFICE OF THE STATE AUDITOR	250	0.13%	15,993		0.13%
	G62	MINN STATE RETIREMENT SYSTEM	149	0.18%	177,597		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	199	0.14%	272,038		0.14%
	G67	REVENUE DEPT	7,077	2.21%	134,458		2.21%
	G69	TEACHERS RETIREMENT ASSOC	66	0.12%	250,322		0.12%
	G90	REVENUE INTERGOVT PAYMENTS	1,185	0.00%	4,031,430		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	85	0.01%	2,620		0.01%
	G96	UNIFORM LAWS COMMISSION	9	0.00%	133		0.00%
	G9J	CAMPAIGN FINANCE BOARD	162	0.01%	3,993		0.01%
	G9K	ADMINISTRATIVE HEARINGS	386	0.11%	40,958		0.11%
	G9L	BLACK MINNESOTANS COUNCIL	48	0.00%	2,645		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	63	0.01%	2,630		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	91	0.01%	3,697		0.01%
	G9Q	MMB DEBT SERVICE	1,170	0.00%	8,861		0.00%
	G9R	MMB NON-OPERATING	1,203	0.00%	9,185,615		0.00%
	G9X	CAPITOL AREA ARCHITECT	61	0.01%	2,022		0.01%
	G9Y	DISABILITY COUNCIL	113	0.02%	3,768		0.02%
	GPR	PAYROLL CLEARING	-	0.00%	208		0.00%
	H12	HEALTH DEPT	15,980	2.75%	870,821		2.75%
	H55	HUMAN SERVICES DEPT	9,560	7.55%	12,922,191		7.55%
	H55b	HUMAN SERVICES SOS	9,744	3.48%	765,470		3.48%
	H55c	HUMAN SERVICES MSOP	452	0.65%	92,498		0.65%
	H60	MNSURE	350	0.30%	38,173		0.30%
	H75	VETERANS AFFAIRS DEPT	7,140	2.40%	337,232		2.40%
	H7B	MEDICAL PRACTICE BOARD	152	0.04%	21,676		0.04%
	H7C	NURSING BOARD	85	0.04%	24,854		0.04%
	H7D	PHARMACY BOARD	211	0.03%	20,709		0.03%
	H7F	DENTISTRY BOARD	109	0.01%	16,887		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	78	0.01%	7,367		0.01%
	H7J	OPTOMETRY BOARD	63	0.00%	3,315		0.00%
	H7K	NURSING HOME ADMIN BOARD	147	0.02%	9,060		0.02%
	H7L	SOCIAL WORK BOARD	115	0.02%	18,636		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	62	0.00%	5,796		0.00%
	H7Q	PODIATRIC MEDICINE	84	0.00%	4,415		0.00%
	H7R	VETERINARY MEDICINE BOARD	59	0.00%	6,683		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	246	0.02%	11,132		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE	62	0.00%	3,428		0.00%
	H7V	PSYCHOLOGY BOARD	60	0.01%	8,412		0.01%
	H7W	PHYSICAL THERAPY BOARD	87	0.01%	8,622		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	87	0.01%	13,531		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	114	0.00%	2,462		0.00%
	H9G	OMBUDSMAN MH/DD	33	0.03%	4,175		0.03%
	J33	TRIAL COURTS	8,025	3.53%	1,824,474		3.53%
	J50	GUARDIAN AD LITEM BOARD	811	0.37%	29,249		0.37%
	J52	PUBLIC DEFENSE BOARD	1,135	0.98%	49,365		0.98%
	J58	COURT OF APPEALS	53	0.13%	3,893		0.13%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	J65	SUPREME COURT	1,611	0.68%	105,949		0.68%
	J68	TAX COURT	25	0.01%	2,012		0.01%
	J70	JUDICIAL STANDARDS BOARD	157	0.00%	2,935		0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION	714	0.12%	31,248		0.12%
	L11	SENATE	91	0.00%	1,208		0.00%
	L12	HOUSE	81	0.00%	1,901		0.00%
	L49	LEGISLATIVE AUDITOR	36	0.01%	792		0.01%
	P01	MILITARY AFFAIRS DEPT	877	0.69%	550,258		0.69%
	P07	PUBLIC SAFETY DEPT	27,629	3.58%	3,314,787		3.58%
	P78	CORRECTIONS DEPT	11,722	7.10%	828,417		7.10%
	P7T	PEACE OFFICERS BOARD (POST)	315	0.01%	8,245		0.01%
	P9E	SENTENCING GUIDELINES COMM	26	0.01%	2,373		0.01%
	R28	MINN CONSERVATION CORPS	34	0.00%	131		0.00%
	R29	NATURAL RESOURCES DEPT	38,588	8.54%	3,266,504		8.54%
	R32	POLLUTION CONTROL AGENCY	7,281	1.75%	415,697		1.75%
	R9P	WATER & SOIL RESOURCES BOARD	3,860	0.49%	82,177		0.49%
	T79	TRANSPORTATION DEPT	27,327	14.35%	16,666,111		14.35%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	93	0.00%	106,107		0.00%
	0	OTHER	-	0.00%	3,086		0.00%
		Total	258,251	100.00%	75,970,725	4,250,564	100.00%
		Source	**258,251**	**100.00%**	**75,970,725**	**4,250,564**	**100.00%**
		Difference (Total - Source)	0	0.00%	0	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
	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	65,548						
G45-14.4	G45-14.4	Mediation/Representation	-						
L49-15.2	L49-15.2	Legislative Auditor		0.08%					
L49-15.3	L49-15.3	Financial Audits			2,299,819				2,299,819
L49-15.4	L49-15.4	Program Audits			1,565,768				1,565,768
L49-15.5	L49-15.5	Single Audits			759,790				759,790
L49-15.6	L49-15.6	Audit Comm			-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors			-				-
L49-15.8	L49-15.8	Financial Audit- Art			-				-
L49-15.9	L49-15.9	Financial Audit- Clean Water			-				-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-				-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SUM OF PERCENT	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
			MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.11	L49-15.11	Program Audit- Outdoors			-				-
L49-15.12	L49-15.12	Program Audit- Art			38,626				38,626
L49-15.13	L49-15.13	Program Audit- Clean Water			-				-
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-				-
G61-16.2	G61-16.2	State Auditor		0.00%		-	-	-	
G61-16.3	G61-16.3	State Auditor General				-	-	-	
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration		0.00%		122	-	-	
G02-3.2	G02-3.2	Admin Management Services		0.05%		-	-	-	
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services		0.14%		-	-	-	
G02-4.5	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		0.01%		-	-	-	
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget		0.11%		61.88	-	-	
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%		4,482.50	-	476.25	
G10-11.3	G10-11.3	Central Payroll							
G10-11.4	G10-11.4	Accounting Services							
G10-11.5	G10-11.5	Financial Reporting							
G10-11.6	G10-11.6	Financial Reporting - 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%					
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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							
	B04	AGRICULTURE DEPT		1.16%		511.47	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%		-	-	-	
	B13	COMMERCE DEPT		0.72%		195.16	-	486.50	
	B14	ANIMAL HEALTH BOARD		0.08%		-	1,033.96	-	
	B15	BARBER EXAMINERS BOARD		0.00%		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM		0.08%		11.03	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.48%		740.40	2,853.50	570.00	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		5.63	1,000.88	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		-	-	-	
	B34	HOUSING FINANCE AGENCY		0.49%		6.88	914.87	-	
	B41	WORKERS COMP COURT OF APPEALS		0.02%		-	-	-	
	B42	LABOR AND INDUSTRY DEPT		0.69%		12.78	-	-	
	B43	IRON RANGE RESOURCES		0.08%		17.73	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%		-	-	-	
	B7G	COMBATIVE SPORTS COMMISSION		0.00%		-	-	-	
	B7P	ACCOUNTANCY BOARD		0.01%		-	-	-	
	B7S	PRIVATE DETECTIVES BOARD		0.00%		-	-	-	
	B82	PUBLIC UTILITIES COMM		0.27%		-	-	-	
	B9D	AMATEUR SPORTS COMM		0.00%		-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		227.00	-	-	
	E25	CENTER FOR ARTS EDUCATION		0.12%		684.94	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.42%		496.07	-	-	
	E37	EDUCATION DEPARTMENT		0.71%		379.37	3,515.09	1,269.25	
	E39	BOARD OF TEACHING		0.02%		-	-	-	
	E40	HISTORICAL SOCIETY		0.00%		7.04	-	-	
	E44	MINNESOTA STATE ACADEMIES		0.37%		-	-	-	
	E50	ARTS BOARD		0.04%		9.81	908.34	-	
	E60	OFFICE OF HIGHER EDUCATION		0.13%		5.63	-	-	
	E77	ZOOLOGICAL BOARD		0.51%		309.31	-	-	
	E81	UNIVERSITY OF MINNESOTA		0.00%		21.58	-	-	
	E95	HUMANITIES COMMISSION		0.00%		7.04	-	-	
	E97	SCIENCE MUSEUM		0.00%		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%		-	-	-	
	G02	ADMINISTRATION		1.04%		72.00	-	-	
	G03	LOTTERY		0.23%		1,260.81	-	-	
	G05	RACING COMMISSION		0.07%		285.88	-	-	
	G06	ATTORNEY GENERAL		0.49%		471.75	-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G09	GAMBLING CONTROL BOARD		0.05%		-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET		0.27%		156.64	-	-	
	G17	HUMAN RIGHTS DEPT		0.08%		1.75	-	-	
	G19	INDIAN AFFAIRS COUNCIL		0.01%		-	-	-	
	G38	INVESTMENT BOARD		0.03%		1,650.31	-	-	
	G39	GOVERNORS OFFICE		0.08%		192.25	96.22	-	
	G45	MEDIATION SERVICES DEPT		0.02%		0.25	-	-	
	G46	MN.IT		3.93%		1,170.75	674.71	-	
	G53	SECRETARY OF STATE		0.15%		326.25	3,561.40	-	
	G61	OFFICE OF THE STATE AUDITOR		0.13%		338.75	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		0.18%		735.50	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.14%		665.67	-	-	
	G67	REVENUE DEPT		2.21%		178.10	93.86	-	
	G69	TEACHERS RETIREMENT ASSOC		0.12%		539.87	-	-	
	G90	REVENUE INTERGOVT PAYMENTS		0.00%		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES		0.01%		-	-	-	
	G96	UNIFORM LAWS COMMISSION		0.00%		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD		0.01%		-	-	-	
	G9K	ADMINISTRATIVE HEARINGS		0.11%		-	-	-	
	G9L	BLACK MINNESOTANS COUNCIL		0.00%		-	-	-	
	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%		-	-	-	
	G9Y	DISABILITY COUNCIL		0.02%		-	-	-	
	GPR	PAYROLL CLEARING		0.00%		-	-	-	
	H12	HEALTH DEPT		2.75%		530.64	4,252.21	1,611.25	
	H55	HUMAN SERVICES DEPT		7.55%		2,365.48	699.90	5,719.50	
	H55b	HUMAN SERVICES SOS		3.48%		-	-	-	
	H55c	HUMAN SERVICES MSOP		0.65%		-	-	-	
	H60	MNSURE		0.30%		14.41	-	352.25	
	H75	VETERANS AFFAIRS DEPT		2.40%		1,110.22	-	-	
	H7B	MEDICAL PRACTICE BOARD		0.04%		-	-	-	
	H7C	NURSING BOARD		0.04%		16.10	-	-	
	H7D	PHARMACY BOARD		0.03%		32.92	-	-	
	H7F	DENTISTRY BOARD		0.01%		5.04	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%		91.02	-	-	
	H7J	OPTOMETRY BOARD		0.00%		-	-	-	
	H7K	NURSING HOME ADMIN BOARD		0.02%		0.97	-	-	
	H7L	SOCIAL WORK BOARD		0.02%		4.52	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%		8.39	-	-	
	H7Q	PODIATRIC MEDICINE		0.00%		-	-	-	
	H7R	VETERINARY MEDICINE BOARD		0.00%		-	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.02%		-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		-	-	-	
	H7V	PSYCHOLOGY BOARD		0.01%		11.06	-	-	
	H7W	PHYSICAL THERAPY BOARD		0.01%		13.56	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		3.55	-	-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%		-	-	-	
	H9G	OMBUDSMAN MH/DD		0.03%		-	-	-	
	J33	TRIAL COURTS		3.53%		356.44	-	-	
	J50	GUARDIAN AD LITEM BOARD		0.37%		-	3,967.65	-	
	J52	PUBLIC DEFENSE BOARD		0.98%		-	-	-	
	J58	COURT OF APPEALS		0.13%		-	-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	J65	SUPREME COURT		0.68%		-	-	-	
	J68	TAX COURT		0.01%		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%		-	-	-	
	L10	LEGISLATIVE COORDINATING COMMISSION		0.12%		-	-	-	
	L11	SENATE		0.00%		-	-	-	
	L12	HOUSE		0.00%		-	-	-	
	L49	LEGISLATIVE AUDITOR		0.01%		-	-	-	
	P01	MILITARY AFFAIRS DEPT		0.69%		2.63	-	503.00	
	P07	PUBLIC SAFETY DEPT		3.58%		685.07	218.37	-	
	P78	CORRECTIONS DEPT		7.10%		524.71	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		0.01%		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%		-	-	-	
	R28	MINN CONSERVATION CORPS		0.00%		-	-	-	
	R29	NATURAL RESOURCES DEPT		8.54%		980.72	-	-	
	R32	POLLUTION CONTROL AGENCY		1.75%		114.58	-	-	
	R9P	WATER & SOIL RESOURCES BOARD		0.49%		524.06	-	-	
	T79	TRANSPORTATION DEPT		14.35%		706.24	1,124.65	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		68.35	-	-	
	0	OTHER		0.00%		775.48	4,513.15	-	
		Total	65,548	100.00%	4,664,003	25,308.23	29,428.76	10,988.00	4,664,003
		Source	**65,548**	**100.00%**	**4,664,003**	**25,308.23**	**29,428.76**	**10,988.00**	**4,664,003**
		Difference (Total - Source)	0	0.00%	0	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit- Outdoors	Finacial Audits Art 15.8 Financial Audit- Art	Financial Audits Clean Water 15.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit- Parks & Trails	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 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	-						
L49-15.9	L49-15.9	Financial Audit- Clean Water	-						
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit- Outdoors	Finacial Audits Art 15.8 Financial Audit- Art	Financial Audits Clean Water 15.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit- Parks & Trails	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 Program Audit- Clean Water
L49-15.11	L49-15.11	Program Audit- Outdoors	-						
L49-15.12	L49-15.12	Program Audit- Art	-						
L49-15.13	L49-15.13	Program Audit- Clean Water	-						
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-						
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 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							
G45-14.2	G45-14.2	Mediation Services							
G45-14.3	G45-14.3	Mediation Services							
G45-14.4	G45-14.4	Mediation/Representation							

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit- Outdoors	Finacial Audits Art 15.8 Financial Audit- Art	Financial Audits Clean Water 15.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit- Parks & Trails	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 Program Audit- Clean Water
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							
	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	-	-	-	-	-	708.51	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit- Outdoors	Finacial Audits Art 15.8 Financial Audit- Art	Financial Audits Clean Water 15.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit- Parks & Trails	Program Audits Outdoor 15.11 Program Audit- Outdoors	Program Audits Art 15.12 Program Audit- Art	Program Audits Clean Water 15.13 Program Audit- Clean Water
	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	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	-	-	-	-	-	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor 15.7 Financial Audit-Outdoors	Finacial Audits Art 15.8 Financial Audit-Art	Financial Audits Clean Water 15.9 Financial Audit-Clean Water	Financial Audits Parks & Trails 15.10 Financial Audit-Parks & Trails	Program Audits Outdoor 15.11 Program Audit-Outdoors	Program Audits Art 15.12 Program Audit-Art	Program Audits Clean Water 15.13 Program Audit-Clean Water
	J65	SUPREME COURT	-	-	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-	-	-
	L11	SENATE	-	-	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-	-
	0	OTHER	-	-	-	-	-	-	-
		Total	-	-	-	-	-	708.51	-
		Source	**-**	**-**	**-**	**-**	**-**	**708.51**	**-**
		Difference (Total - Source)	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
			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 Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
			Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-			
G61-16.3	G61-16.3	State Auditor General	-	-			
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	6,951	-	
G02-3.2	G02-3.2	Admin Management Services	-	-		1,711,987	-
G02-3.3	G02-3.3	Commissioner's Office					620,369
G02-3.4	G02-3.4	Human Resources					358,778
G02-3.5	G02-3.5	Financial Management and Reporting					732,840
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	10,983	4,111,741	
G02-4.5	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	-	-	3,676		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	13,273		
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			166		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
			Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
L49-15.2	L49-15.2	Legislative Auditor			6,072		
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	-	13,765,491.00	432,913		
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	24,773		
	B13	COMMERCE DEPT	-	131,718,229.00	535,709		
	B14	ANIMAL HEALTH BOARD	-	694,589.00	18,652		
	B15	BARBER EXAMINERS BOARD	-	-	5,357		
	B20	EXPLORE MINNESOTA TOURISM	-	-	22,778		
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	945,358,071.00	5,062,819		
	B24	PUBLIC FACILITIES AUTHORITY	-	-	16,081		
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		
	B34	HOUSING FINANCE AGENCY	-	-	135,240		
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,229		
	B42	LABOR AND INDUSTRY DEPT	-	6,471,132.00	861,613		
	B43	IRON RANGE RESOURCES	-	-	44,664		
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	13,071		
	B7G	COMBATIVE SPORTS COMMISSION	-	-	3		
	B7P	ACCOUNTANCY BOARD	-	-	11,421		
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,413		
	B82	PUBLIC UTILITIES COMM	-	-	112,524		
	B9D	AMATEUR SPORTS COMM	-	-	1,047		
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	10		
	E25	CENTER FOR ARTS EDUCATION	-	-	37,780		
	E26	MN STATE COLLEGES/UNIVERSITIES	-	812,734,399.00	8,794,200		
	E37	EDUCATION DEPARTMENT	-	765,901,330.00	910,930		
	E39	BOARD OF TEACHING	-	-	8,190		
	E40	HISTORICAL SOCIETY	-	-	962		
	E44	MINNESOTA STATE ACADEMIES	-	-	61,757		
	E50	ARTS BOARD	-	764,444.00	46,383		
	E60	OFFICE OF HIGHER EDUCATION	-	-	74,575		
	E77	ZOOLOGICAL BOARD	-	78,225.00	144,152		
	E81	UNIVERSITY OF MINNESOTA	-	-	8,316		
	E95	HUMANITIES COMMISSION	-	-	649		
	E97	SCIENCE MUSEUM	-	-	72		
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	219		
	G02	ADMINISTRATION	-	2,947,185.00	910,125	127,501,599.08	
	G03	LOTTERY	-	-	10,221		
	G05	RACING COMMISSION	-	-	27,425		
	G06	ATTORNEY GENERAL	-	2,125,951.00	61,440		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20	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
	G09	GAMBLING CONTROL BOARD	-	-	8,170		
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	108,296		
	G17	HUMAN RIGHTS DEPT	-	-	14,470		
	G19	INDIAN AFFAIRS COUNCIL	-	-	6,140		
	G38	INVESTMENT BOARD	-	-	9,554		
	G39	GOVERNORS OFFICE	-	-	8,717		
	G45	MEDIATION SERVICES DEPT	-	-	4,673		
	G46	MN.IT	-	-	664,214		
	G53	SECRETARY OF STATE	-	-	52,205		
	G61	OFFICE OF THE STATE AUDITOR	-	-	15,993		
	G62	MINN STATE RETIREMENT SYSTEM	-	-	177,597		
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	272,038		
	G67	REVENUE DEPT	-	-	134,458		
	G69	TEACHERS RETIREMENT ASSOC	-	-	250,322		
	G90	REVENUE INTERGOVT PAYMENTS	-	-	4,031,430		
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,620		
	G96	UNIFORM LAWS COMMISSION	-	-	133		
	G9J	CAMPAIGN FINANCE BOARD	-	-	3,993		
	G9K	ADMINISTRATIVE HEARINGS	-	-	40,958		
	G9L	BLACK MINNESOTANS COUNCIL	-	-	2,645		
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2,630		
	G9N	ASIAN-PACIFIC COUNCIL	-	-	3,697		
	G9Q	MMB DEBT SERVICE	-	-	8,861		
	G9R	MMB NON-OPERATING	-	7,089,850.00	9,185,615		
	G9X	CAPITOL AREA ARCHITECT	-	-	2,022		
	G9Y	DISABILITY COUNCIL	-	-	3,768		
	GPR	PAYROLL CLEARING	-	-	208		
	H12	HEALTH DEPT	-	257,608,243.02	870,821		
	H55	HUMAN SERVICES DEPT	-	9,334,257,717.09	12,922,191		
	H55b	HUMAN SERVICES SOS	-	-	765,470		
	H55c	HUMAN SERVICES MSOP	-	-	92,498		
	H60	MNSURE	-	5,341,669.00	38,173		
	H75	VETERANS AFFAIRS DEPT	-	17,385,447.00	337,232		
	H7B	MEDICAL PRACTICE BOARD	-	-	21,676		
	H7C	NURSING BOARD	-	-	24,854		
	H7D	PHARMACY BOARD	-	131,459.00	20,709		
	H7F	DENTISTRY BOARD	-	-	16,887		
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,367		
	H7J	OPTOMETRY BOARD	-	-	3,315		
	H7K	NURSING HOME ADMIN BOARD	-	-	9,060		
	H7L	SOCIAL WORK BOARD	-	-	18,636		
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	5,796		
	H7Q	PODIATRIC MEDICINE	-	-	4,415		
	H7R	VETERINARY MEDICINE BOARD	-	-	6,683		
	H7S	EMERGENCY MEDICAL SERVICES BD	-	129,138.00	11,132		
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3,428		
	H7V	PSYCHOLOGY BOARD	-	-	8,412		
	H7W	PHYSICAL THERAPY BOARD	-	-	8,622		
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	13,531		
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	2,462		
	H9G	OMBUDSMAN MH/DD	-	-	4,175		
	J33	TRIAL COURTS	-	2,872,500.00	1,824,474		
	J50	GUARDIAN AD LITEM BOARD	-	-	29,249		
	J52	PUBLIC DEFENSE BOARD	-	-	49,365		
	J58	COURT OF APPEALS	-	-	3,893		

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
			Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
	J65	SUPREME COURT	-	494,411.00	105,949		
	J68	TAX COURT	-	-	2,012		
	J70	JUDICIAL STANDARDS BOARD	-	-	2,935		
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	31,248		
	L11	SENATE	-	-	1,208		
	L12	HOUSE	-	-	1,901		
	L49	LEGISLATIVE AUDITOR	-	-	792		
	P01	MILITARY AFFAIRS DEPT	-	61,718,896.00	550,258		
	P07	PUBLIC SAFETY DEPT	-	95,704,028.00	3,314,787		
	P78	CORRECTIONS DEPT	-	1,575,448.00	828,417		
	P7T	PEACE OFFICERS BOARD (POST)	-	-	8,245		
	P9E	SENTENCING GUIDELINES COMM	-	-	2,373		
	R28	MINN CONSERVATION CORPS	-	-	131		
	R29	NATURAL RESOURCES DEPT	-	52,127,093.00	3,266,504		
	R32	POLLUTION CONTROL AGENCY	-	19,031,540.00	415,697		
	R9P	WATER & SOIL RESOURCES BOARD	-	1,901,679.00	82,177		
	T79	TRANSPORTATION DEPT	-	730,087,814.00	16,666,111		
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	106,107		
	0	OTHER	-	-	3,086		
		Total	-	13,270,015,978	75,970,725	133,325,327	1,711,987
		Source	**-**	**13,270,015,978**	**75,970,725**	**133,325,327**	**1,711,987**
		Difference (Total - Source)	-	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
			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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

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Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
			COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
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	0.14%	0.14%	10,983	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				474,343
G02-4.7	G02-4.7	Real Property				904,812
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,788,328
G02-4.10	G02-4.10	Central Mail				437,515
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				380,556
G02-4.12	G02-4.12	Grants Management				126,187
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				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
			COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
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				
	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				
	G02	ADMINISTRATION	1.04%	1.04%	910,125	
	G03	LOTTERY				
	G05	RACING COMMISSION				
	G06	ATTORNEY GENERAL				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
			21.3	21.4	21.5	22.2
	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	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				
	H7Y	OCCUPATIONAL THERAPY PRACT BD				
	H9G	OMBUDSMAN MH/DD				
	J33	TRIAL COURTS				
	J50	GUARDIAN AD LITEM BOARD				
	J52	PUBLIC DEFENSE BOARD				
	J58	COURT OF APPEALS				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent 21.3 COMMISSIONER'S OFFICE	Sum Percent 21.4 Human Resources	Accounting & Procurement Accounting Transactions 21.5 Financial Management and Reporting	Net Administrative Expenditures by Agency 22.2 Government & Citizen Services
	J65	SUPREME COURT				
	J68	TAX COURT				
	J70	JUDICIAL STANDARDS BOARD				
	L10	LEGISLATIVE COORDINATING COMMISSION				
	L11	SENATE				
	L12	HOUSE				
	L49	LEGISLATIVE AUDITOR				
	P01	MILITARY AFFAIRS DEPT				
	P07	PUBLIC SAFETY DEPT				
	P78	CORRECTIONS DEPT				
	P7T	PEACE OFFICERS BOARD (POST)				
	P9E	SENTENCING GUIDELINES COMM				
	R28	MINN CONSERVATION CORPS				
	R29	NATURAL RESOURCES DEPT				
	R32	POLLUTION CONTROL AGENCY				
	R9P	WATER & SOIL RESOURCES BOARD				
	T79	TRANSPORTATION DEPT				
	T9B	METROPOLITAN COUNCIL/TRANSPORT				
	0	OTHER				
		Total	1.18%	1.18%	921,108	4,111,741
		Source	**1.18%**	**1.18%**	**921,108**	**4,111,741**
		Difference (Total - Source)	0.00%	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10
			Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	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	-	-	99	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security				
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	339	-
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	-	-	2	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5 Real Estate and Construction Services - Leasing	Sqft and Acres of Agencies Using System 22.7 Real Property	Purchase Order Transactions 22.8 Office of State Procurement (fmrly Materials Management Division)	Postage Revolving Fund Charges - FY (Actual) 22.10 Central Mail
L49-15.2	L49-15.2	Legislative Auditor	-	-	209	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	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				
	B04	AGRICULTURE DEPT	11	8,304	9,013	103,637
	B11	COSMETOLOGIST EXAMINERS BOARD	3	-	135	13,450
	B13	COMMERCE DEPT	3	3,216	4,187	174,388
	B14	ANIMAL HEALTH BOARD	2	-	275	3,862
	B15	BARBER EXAMINERS BOARD	-	-	44	3,506
	B20	EXPLORE MINNESOTA TOURISM	-	-	676	18,190
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	23	27,051	51,599	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	387	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	5	-	1,591	20,556
	B41	WORKERS COMP COURT OF APPEALS	-	-	29	1,054
	B42	LABOR AND INDUSTRY DEPT	4	-	3,820	152,867
	B43	IRON RANGE RESOURCES	-	290,851	815	-
	B7E	ARCHITECTURE, ENGINEERING BD	1	-	169	11,099
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	57	15,095
	B7S	PRIVATE DETECTIVES BOARD	-	-	8	-
	B82	PUBLIC UTILITIES COMM	-	-	156	2,769
	B9D	AMATEUR SPORTS COMM	-	807,054	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-
	E25	CENTER FOR ARTS EDUCATION	-	176,361	873	-
	E26	MN STATE COLLEGES/UNIVERSITIES	1	-	-	9,571
	E37	EDUCATION DEPARTMENT	-	-	3,560	27,860
	E39	BOARD OF TEACHING	-	-	180	2,323
	E40	HISTORICAL SOCIETY	-	1,801,653	25	-
	E44	MINNESOTA STATE ACADEMIES	-	397,834	1,737	-
	E50	ARTS BOARD	-	-	1,393	1,837
	E60	OFFICE OF HIGHER EDUCATION	1	-	952	53,597
	E77	ZOOLOGICAL BOARD	-	648,413	2,915	-
	E81	UNIVERSITY OF MINNESOTA	-	-	85	-
	E95	HUMANITIES COMMISSION	-	-	24	-
	E97	SCIENCE MUSEUM	-	-	3	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
	G02	ADMINISTRATION	8	-	6,665	68,269
	G03	LOTTERY	8	-	-	1,946
	G05	RACING COMMISSION	-	-	341	-
	G06	ATTORNEY GENERAL	1	-	1,258	79,188

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5	Sqft and Acres of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10
			Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail
	G09	GAMBLING CONTROL BOARD	3	-	101	-
	G10	MINNESOTA MANAGEMENT & BUDGET	3	-	655	101,697
	G17	HUMAN RIGHTS DEPT	1	-	234	21,217
	G19	INDIAN AFFAIRS COUNCIL	-	-	167	85
	G38	INVESTMENT BOARD	-	-	76	1,529
	G39	GOVERNORS OFFICE	-	-	97	3,433
	G45	MEDIATION SERVICES DEPT	1	-	62	1,328
	G46	MN.IT	4	-	11,314	1,087
	G53	SECRETARY OF STATE	1	-	918	30,756
	G61	OFFICE OF THE STATE AUDITOR	7	-	468	1,525
	G62	MINN STATE RETIREMENT SYSTEM	1	145,147	346	207,365
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	159	370,479
	G67	REVENUE DEPT	9	-	2,264	1,686,791
	G69	TEACHERS RETIREMENT ASSOC	-	-	575	81,202
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	72	263
	G96	UNIFORM LAWS COMMISSION	-	-	1	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	53	7,534
	G9K	ADMINISTRATIVE HEARINGS	3	-	470	76,639
	G9L	BLACK MINNESOTANS COUNCIL	-	-	68	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	78	103
	G9N	ASIAN-PACIFIC COUNCIL	-	-	73	325
	G9Q	MMB DEBT SERVICE	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	14	-
	G9X	CAPITOL AREA ARCHITECT	3	-	36	155
	G9Y	DISABILITY COUNCIL	-	-	98	1,330
	GPR	PAYROLL CLEARING	-	-	-	-
	H12	HEALTH DEPT	7	-	15,294	400,019
	H55	HUMAN SERVICES DEPT	53	3,399,221	10,405	546,136
	H55b	HUMAN SERVICES SOS	-	-	4,272	-
	H55c	HUMAN SERVICES MSOP	-	-	680	-
	H60	MNSURE	2	-	187	127,145
	H75	VETERANS AFFAIRS DEPT	-	1,243,421	7,562	6,555
	H7B	MEDICAL PRACTICE BOARD	1	-	260	42,094
	H7C	NURSING BOARD	1	-	119	41,025
	H7D	PHARMACY BOARD	-	-	164	68,906
	H7F	DENTISTRY BOARD	-	-	128	9,322
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	69	5,737
	H7J	OPTOMETRY BOARD	-	-	40	2,755
	H7K	NURSING HOME ADMIN BOARD	-	-	330	1,610
	H7L	SOCIAL WORK BOARD	-	-	112	13,332
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	62	2,444
	H7Q	PODIATRIC MEDICINE	-	-	47	1,009
	H7R	VETERINARY MEDICINE BOARD	-	-	47	2,735
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	218	2,120
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	35	1,230
	H7V	PSYCHOLOGY BOARD	-	-	89	1,687
	H7W	PHYSICAL THERAPY BOARD	-	-	49	9,054
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	67	6,159
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	65	284
	H9G	OMBUDSMAN MH/DD	1	-	102	954
	J33	TRIAL COURTS	-	-	5,579	21,218
	J50	GUARDIAN AD LITEM BOARD	-	-	247	125
	J52	PUBLIC DEFENSE BOARD	-	-	972	-
	J58	COURT OF APPEALS	-	-	33	5,293

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5 Real Estate and Construction Services - Leasing	Sqft and Acres of Agencies Using System 22.7 Real Property	Purchase Order Transactions 22.8 Office of State Procurement (fmrly Materials Management Division)	Postage Revolving Fund Charges - FY (Actual) 22.10 Central Mail
	J65	SUPREME COURT	1	-	1,883	20,356
	J68	TAX COURT	-	-	31	935
	J70	JUDICIAL STANDARDS BOARD	-	-	33	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	4	64
	L11	SENATE	-	-	-	-
	L12	HOUSE	-	-	-	19,516
	L49	LEGISLATIVE AUDITOR	-	-	16	849
	P01	MILITARY AFFAIRS DEPT	-	5,550,068	17,022	184
	P07	PUBLIC SAFETY DEPT	32	20,360	14,381	2,115,609
	P78	CORRECTIONS DEPT	14	7,457,345	31,409	17,698
	P7T	PEACE OFFICERS BOARD (POST)	-	-	53	2,039
	P9E	SENTENCING GUIDELINES COMM	-	-	56	469
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	23	2,926,812	53,369	300,208
	R32	POLLUTION CONTROL AGENCY	4	25,198	3,731	53,677
	R9P	WATER & SOIL RESOURCES BOARD	8	-	2,490	2,292
	T79	TRANSPORTATION DEPT	3	6,623,289	126,865	89,736
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	29	1
	0	OTHER	34	1,488,597	-	23,995
		Total	291	33,040,194	410,627	7,326,483
		Source	**291**	**33,040,194**	**410,627**	**7,326,483**
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
	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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
			Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	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	0.01%			
G46-6.3	G46-6.3	IT Spend	0.00%		-	
G46-6.4	G46-6.4	Enterprise IT Security	0.00%		442,934	
G46-6.5	G46-6.5	MnIT - Non allocable	0.00%		-	
G10-8.2	G10-8.2	Minnesota Management & Budget	0.11%			9,620,180
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%			-
G45-14.2	G45-14.2	Mediation Services	0.00%			4,611
G45-14.3	G45-14.3	Mediation Services	0.00%			-
G45-14.4	G45-14.4	Mediation/Representation	0.00%			-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent 22.11 Office of Enterprise Continuous Improvement	Dollars of Grants received 22.12 Grants Management	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend
L49-15.2	L49-15.2	Legislative Auditor	0.08%			58,527
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%			-
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				
	B04	AGRICULTURE DEPT	1.16%	11,145,974		4,800,925
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	-		382,211
	B13	COMMERCE DEPT	0.72%	46,424,210		3,337,224
	B14	ANIMAL HEALTH BOARD	0.08%	-		418,465
	B15	BARBER EXAMINERS BOARD	0.00%	-		12,889
	B20	EXPLORE MINNESOTA TOURISM	0.08%	819,840		468,349
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.48%	183,907,955		24,113,547
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	62,376,851		17,788
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-		-
	B34	HOUSING FINANCE AGENCY	0.49%	-		321,452
	B41	WORKERS COMP COURT OF APPEALS	0.02%	-		20,674
	B42	LABOR AND INDUSTRY DEPT	0.69%	1,449,299		4,703,595
	B43	IRON RANGE RESOURCES	0.08%	25,571,324		169,141
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-		39,059
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-		-
	B7P	ACCOUNTANCY BOARD	0.01%	-		54,290
	B7S	PRIVATE DETECTIVES BOARD	0.00%	-		-
	B82	PUBLIC UTILITIES COMM	0.27%	-		477,536
	B9D	AMATEUR SPORTS COMM	0.00%	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-		-
	E25	CENTER FOR ARTS EDUCATION	0.12%	-		366,793
	E26	MN STATE COLLEGES/UNIVERSITIES	22.42%	-		6,264,152
	E37	EDUCATION DEPARTMENT	0.71%	145,358,551		8,412,734
	E39	BOARD OF TEACHING	0.02%	-		583,510
	E40	HISTORICAL SOCIETY	0.00%	-		171,485
	E44	MINNESOTA STATE ACADEMIES	0.37%	-		464,472
	E50	ARTS BOARD	0.04%	33,170,326		202,686
	E60	OFFICE OF HIGHER EDUCATION	0.13%	11,187,181		1,769,055
	E77	ZOOLOGICAL BOARD	0.51%	-		867,284
	E81	UNIVERSITY OF MINNESOTA	0.00%	-		635,648
	E95	HUMANITIES COMMISSION	0.00%	-		-
	E97	SCIENCE MUSEUM	0.00%	-		-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-		3,894
	G02	ADMINISTRATION	1.04%	13,433,921		4,669,821
	G03	LOTTERY	0.23%	-		159,334
	G05	RACING COMMISSION	0.07%	52,150		64,188
	G06	ATTORNEY GENERAL	0.49%	-		254,856

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent 22.11 Office of Enterprise Continuous Improvement	Dollars of Grants received 22.12 Grants Management	Net Administrative Expenditures by Division 24.2 Minnesota Information Technology	IT Central Serv Revenue 24.3 IT Spend
	G09	GAMBLING CONTROL BOARD	0.05%	-		58,871
	G10	MINNESOTA MANAGEMENT & BUDGET	0.27%	-		10,421,862
	G17	HUMAN RIGHTS DEPT	0.08%	-		382,912
	G19	INDIAN AFFAIRS COUNCIL	0.01%	583,177		20,301
	G38	INVESTMENT BOARD	0.03%	-		35,367
	G39	GOVERNORS OFFICE	0.08%	-		208,475
	G45	MEDIATION SERVICES DEPT	0.02%	-		127,129
	G46	MN.IT	3.93%	-		519,589
	G53	SECRETARY OF STATE	0.15%	-		353,299
	G61	OFFICE OF THE STATE AUDITOR	0.13%	-		52,733
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	-		11,563
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.14%	-		131,568
	G67	REVENUE DEPT	2.21%	410,296		21,055,000
	G69	TEACHERS RETIREMENT ASSOC	0.12%	-		149,450
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-		-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-		18,868
	G96	UNIFORM LAWS COMMISSION	0.00%	-		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-		12,382
	G9K	ADMINISTRATIVE HEARINGS	0.11%	-		598,788
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-		18,513
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-		30,452
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-		13,246
	G9Q	MMB DEBT SERVICE	0.00%	-		-
	G9R	MMB NON-OPERATING	0.00%	-		-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-		12,643
	G9Y	DISABILITY COUNCIL	0.02%	-		32,427
	GPR	PAYROLL CLEARING	0.00%	-		-
	H12	HEALTH DEPT	2.75%	209,823,242		25,214,252
	H55	HUMAN SERVICES DEPT	7.55%	152,988,375		168,304,994
	H55b	HUMAN SERVICES SOS	3.48%	-		-
	H55c	HUMAN SERVICES MSOP	0.65%	-		-
	H60	MNSURE	0.30%	4,364,885		1,263,930
	H75	VETERANS AFFAIRS DEPT	2.40%	852,108		5,189,928
	H7B	MEDICAL PRACTICE BOARD	0.04%	-		145,794
	H7C	NURSING BOARD	0.04%	-		191,431
	H7D	PHARMACY BOARD	0.03%	-		411,093
	H7F	DENTISTRY BOARD	0.01%	-		94,676
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-		40,404
	H7J	OPTOMETRY BOARD	0.00%	-		10,599
	H7K	NURSING HOME ADMIN BOARD	0.02%	-		970,002
	H7L	SOCIAL WORK BOARD	0.02%	-		86,054
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-		12,839
	H7Q	PODIATRIC MEDICINE	0.00%	-		17,234
	H7R	VETERINARY MEDICINE BOARD	0.00%	-		21,372
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	12,889		178,477
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-		7,916
	H7V	PSYCHOLOGY BOARD	0.01%	-		118,636
	H7W	PHYSICAL THERAPY BOARD	0.01%	-		36,487
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-		19,544
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	-		36,469
	H9G	OMBUDSMAN MH/DD	0.03%	-		200,364
	J33	TRIAL COURTS	3.53%	-		149,575
	J50	GUARDIAN AD LITEM BOARD	0.37%	-		3,361
	J52	PUBLIC DEFENSE BOARD	0.98%	-		304,657
	J58	COURT OF APPEALS	0.13%	-		3,609

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			22.11	22.12	24.2	24.3
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	J65	SUPREME COURT	0.68%	2,312,138		1,880,382
	J68	TAX COURT	0.01%	-		89,574
	J70	JUDICIAL STANDARDS BOARD	0.00%	-		3,386
	L10	LEGISLATIVE COORDINATING COMMISSION	0.12%	-		140,732
	L11	SENATE	0.00%	-		-
	L12	HOUSE	0.00%	-		-
	L49	LEGISLATIVE AUDITOR	0.01%	-		-
	P01	MILITARY AFFAIRS DEPT	0.69%	-		1,140,658
	P07	PUBLIC SAFETY DEPT	3.58%	117,625,381		56,924,485
	P78	CORRECTIONS DEPT	7.10%	9,068,936		20,021,419
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	100,000		16,580
	P9E	SENTENCING GUIDELINES COMM	0.01%	-		23,320
	R28	MINN CONSERVATION CORPS	0.00%	-		-
	R29	NATURAL RESOURCES DEPT	8.54%	102,401,546		20,434,507
	R32	POLLUTION CONTROL AGENCY	1.75%	22,361,238		10,806,370
	R9P	WATER & SOIL RESOURCES BOARD	0.49%	49,377,085		1,550,873
	T79	TRANSPORTATION DEPT	14.35%	100,965,484		48,714,884
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		287,226
	0	OTHER	0.00%	-		7,771,537
		Total	99.82%	1,308,144,362	442,934	481,015,437
		Source	**99.82%**	**1,308,144,362**	**442,934**	**481,015,437**
		Difference (Total - Source)	0.00%	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly 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 (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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
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	9,620,180				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	974,163			
G10-9.2	G10-9.2	Debt Management Division	-	488,071	-	-	
G10-9.3	G10-9.3	Debt Management	-			488,071	-
G10-9.4	G10-9.4	Debt Management - Other	-			-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	1,324,282	-		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-				-
G10-10.4	G10-10.4	Budget Operations and Planning	-				-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				-
G10-11.2	G10-11.2	MMB - Accounting Division	-	4,753,049	-		-
G10-11.3	G10-11.3	Central Payroll	-				-
G10-11.4	G10-11.4	Accounting Services	-				-
G10-11.5	G10-11.5	Financial Reporting	-				-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	3,003,819	-		-
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	-	4,250,564	-		-
G10-13.3	G10-13.3	Personnel Administration	-				-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				-
G45-14.2	G45-14.2	Mediation Services	4,611		166		-
G45-14.3	G45-14.3	Mediation Services	-				-
G45-14.4	G45-14.4	Mediation/Representation	-				-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
L49-15.2	L49-15.2	Legislative Auditor	58,527		6,072		-
L49-15.3	L49-15.3	Financial Audits	-				-
L49-15.4	L49-15.4	Program Audits	-				-
L49-15.5	L49-15.5	Single Audits	-				-
L49-15.6	L49-15.6	Audit Comm	-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	4,800,925		432,913		95,487,000
	B11	COSMETOLOGIST EXAMINERS BOARD	382,211		24,773		-
	B13	COMMERCE DEPT	3,337,224		535,709		-
	B14	ANIMAL HEALTH BOARD	418,465		18,652		-
	B15	BARBER EXAMINERS BOARD	12,889		5,357		-
	B20	EXPLORE MINNESOTA TOURISM	468,349		22,778		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	24,113,547		5,062,819		-
	B24	PUBLIC FACILITIES AUTHORITY	17,788		16,081		50,313,773
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B34	HOUSING FINANCE AGENCY	321,452		135,240		569,174,880
	B41	WORKERS COMP COURT OF APPEALS	20,674		2,229		-
	B42	LABOR AND INDUSTRY DEPT	4,703,595		861,613		-
	B43	IRON RANGE RESOURCES	169,141		44,664		-
	B7E	ARCHITECTURE, ENGINEERING BD	39,059		13,071		-
	B7G	COMBATIVE SPORTS COMMISSION	-		3		-
	B7P	ACCOUNTANCY BOARD	54,290		11,421		-
	B7S	PRIVATE DETECTIVES BOARD	-		1,413		-
	B82	PUBLIC UTILITIES COMM	477,536		112,524		-
	B9D	AMATEUR SPORTS COMM	-		1,047		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		10		-
	E25	CENTER FOR ARTS EDUCATION	366,793		37,780		-
	E26	MN STATE COLLEGES/UNIVERSITIES	6,264,152		8,794,200		79,578,390
	E37	EDUCATION DEPARTMENT	8,412,734		910,930		1,095,080,326
	E39	BOARD OF TEACHING	583,510		8,190		-
	E40	HISTORICAL SOCIETY	171,485		962		-
	E44	MINNESOTA STATE ACADEMIES	464,472		61,757		-
	E50	ARTS BOARD	202,686		46,383		-
	E60	OFFICE OF HIGHER EDUCATION	1,769,055		74,575		9,996,345
	E77	ZOOLOGICAL BOARD	867,284		144,152		-
	E81	UNIVERSITY OF MINNESOTA	635,648		8,316		252,934,180
	E95	HUMANITIES COMMISSION	-		649		-
	E97	SCIENCE MUSEUM	-		72		-
	E9W	HIGHER ED FACILITIES AUTHORITY	3,894		219		-
	G02	ADMINISTRATION	4,669,821		910,125		110,957,577
	G03	LOTTERY	159,334		10,221		-
	G05	RACING COMMISSION	64,188		27,425		-
	G06	ATTORNEY GENERAL	254,856		61,440		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	G09	GAMBLING CONTROL BOARD	58,871		8,170		-
	G10	MINNESOTA MANAGEMENT & BUDGET	10,421,862		108,296		8,540,000
	G17	HUMAN RIGHTS DEPT	382,912		14,470		-
	G19	INDIAN AFFAIRS COUNCIL	20,301		6,140		-
	G38	INVESTMENT BOARD	35,367		9,554		-
	G39	GOVERNORS OFFICE	208,475		8,717		-
	G45	MEDIATION SERVICES DEPT	127,129		4,673		-
	G46	MN.IT	519,589		664,214		11,989,809
	G53	SECRETARY OF STATE	353,299		52,205		-
	G61	OFFICE OF THE STATE AUDITOR	52,733		15,993		-
	G62	MINN STATE RETIREMENT SYSTEM	11,563		177,597		3,304,125
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	131,568		272,038		4,385,275
	G67	REVENUE DEPT	21,055,000		134,458		-
	G69	TEACHERS RETIREMENT ASSOC	149,450		250,322		4,325,400
	G90	REVENUE INTERGOVT PAYMENTS	-		4,031,430		-
	G92	OMBUDSPERSON FOR FAMILIES	18,868		2,620		-
	G96	UNIFORM LAWS COMMISSION	-		133		-
	G9J	CAMPAIGN FINANCE BOARD	12,382		3,993		-
	G9K	ADMINISTRATIVE HEARINGS	598,788		40,958		-
	G9L	BLACK MINNESOTANS COUNCIL	18,513		2,645		-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	30,452		2,630		-
	G9N	ASIAN-PACIFIC COUNCIL	13,246		3,697		-
	G9Q	MMB DEBT SERVICE	-		8,861		-
	G9R	MMB NON-OPERATING	-		9,185,615		-
	G9X	CAPITOL AREA ARCHITECT	12,643		2,022		-
	G9Y	DISABILITY COUNCIL	32,427		3,768		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPT	25,214,252		870,821		-
	H55	HUMAN SERVICES DEPT	168,304,994		12,922,191		42,025,000
	H55b	HUMAN SERVICES SOS	-		765,470		-
	H55c	HUMAN SERVICES MSOP	-		92,498		-
	H60	MNSURE	1,263,930		38,173		-
	H75	VETERANS AFFAIRS DEPT	5,189,928		337,232		-
	H7B	MEDICAL PRACTICE BOARD	145,794		21,676		-
	H7C	NURSING BOARD	191,431		24,854		-
	H7D	PHARMACY BOARD	411,093		20,709		-
	H7F	DENTISTRY BOARD	94,676		16,887		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	40,404		7,367		-
	H7J	OPTOMETRY BOARD	10,599		3,315		-
	H7K	NURSING HOME ADMIN BOARD	970,002		9,060		-
	H7L	SOCIAL WORK BOARD	86,054		18,636		-
	H7M	MARRIAGE & FAMILY THERAPY BD	12,839		5,796		-
	H7Q	PODIATRIC MEDICINE	17,234		4,415		-
	H7R	VETERINARY MEDICINE BOARD	21,372		6,683		-
	H7S	EMERGENCY MEDICAL SERVICES BD	178,477		11,132		-
	H7U	DIETETICS & NUTRITION PRACTICE	7,916		3,428		-
	H7V	PSYCHOLOGY BOARD	118,636		8,412		-
	H7W	PHYSICAL THERAPY BOARD	36,487		8,622		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	19,544		13,531		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	36,469		2,462		-
	H9G	OMBUDSMAN MH/DD	200,364		4,175		-
	J33	TRIAL COURTS	149,575		1,824,474		-
	J50	GUARDIAN AD LITEM BOARD	3,361		29,249		-
	J52	PUBLIC DEFENSE BOARD	304,657		49,365		-
	J58	COURT OF APPEALS	3,609		3,893		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	J65	SUPREME COURT	1,880,382		105,949		-
	J68	TAX COURT	89,574		2,012		-
	J70	JUDICIAL STANDARDS BOARD	3,386		2,935		-
	L10	LEGISLATIVE COORDINATING COMMISSION	140,732		31,248		-
	L11	SENATE	-		1,208		-
	L12	HOUSE	-		1,901		-
	L49	LEGISLATIVE AUDITOR	-		792		-
	P01	MILITARY AFFAIRS DEPT	1,140,658		550,258		-
	P07	PUBLIC SAFETY DEPT	56,924,485		3,314,787		54,315,000
	P78	CORRECTIONS DEPT	20,021,419		828,417		-
	P7T	PEACE OFFICERS BOARD (POST)	16,580		8,245		-
	P9E	SENTENCING GUIDELINES COMM	23,320		2,373		-
	R28	MINN CONSERVATION CORPS	-		131		-
	R29	NATURAL RESOURCES DEPT	20,434,507		3,266,504		758,525
	R32	POLLUTION CONTROL AGENCY	10,806,370		415,697		-
	R9P	WATER & SOIL RESOURCES BOARD	1,550,873		82,177		-
	T79	TRANSPORTATION DEPT	48,714,884		16,666,111		2,018,675,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	287,226		106,107		-
	0	OTHER	7,771,537		3,086		5,071,576,305
		Total	481,015,437	14,793,948	75,935,842	488,071	9,483,416,910
		Source	**481,015,437**	**14,793,948**	**75,935,842**	**488,071**	**9,483,416,910**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			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 (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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 28.2 MMB - BUDGET DIVISION	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3 Analysis & Control (EBO's)	Number of Budget Transactions - FY (Actual) 28.4 Budget Operations and Planning	Net Administrative Expenditures by Division 29.2 MMB-ACCOUNTING DIVISION	SUM OF PERCENT 29.3 Central Payroll
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	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)	1,098,185				
G10-10.4	G10-10.4	Budget Operations and Planning	226,097				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division		-		-	
G10-11.3	G10-11.3	Central Payroll				1,318,050	
G10-11.4	G10-11.4	Accounting Services				1,229,859	
G10-11.5	G10-11.5	Financial Reporting				2,181,517	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				23,623	
G10-11.7	G10-11.7	Accounting Services - Non 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		166	1		0.00%
G45-14.3	G45-14.3	Mediation Services			-		0.00%
G45-14.4	G45-14.4	Mediation/Representation			-		0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
L49-15.2	L49-15.2	Legislative Auditor		6,072	123		0.08%
L49-15.3	L49-15.3	Financial Audits			-		0.00%
L49-15.4	L49-15.4	Program Audits			-		0.00%
L49-15.5	L49-15.5	Single Audits			-		0.00%
L49-15.6	L49-15.6	Audit Comm			-		0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			-		0.00%
L49-15.8	L49-15.8	Financial Audit- Art			-		0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			-		0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-		0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor		-	-		0.00%
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					
	B04	AGRICULTURE DEPT		432,913	16,488		1.16%
	B11	COSMETOLOGIST EXAMINERS BOARD		24,773	91		0.03%
	B13	COMMERCE DEPT		535,709	2,668		0.72%
	B14	ANIMAL HEALTH BOARD		18,652	444		0.08%
	B15	BARBER EXAMINERS BOARD		5,357	63		0.00%
	B20	EXPLORE MINNESOTA TOURISM		22,778	724		0.08%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		5,062,819	8,091		2.48%
	B24	PUBLIC FACILITIES AUTHORITY		16,081	1,162		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B34	HOUSING FINANCE AGENCY		135,240	960		0.49%
	B41	WORKERS COMP COURT OF APPEALS		2,229	33		0.02%
	B42	LABOR AND INDUSTRY DEPT		861,613	2,512		0.69%
	B43	IRON RANGE RESOURCES		44,664	562		0.08%
	B7E	ARCHITECTURE, ENGINEERING BD		13,071	48		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	3		0.00%
	B7P	ACCOUNTANCY BOARD		11,421	34		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,413	65		0.00%
	B82	PUBLIC UTILITIES COMM		112,524	249		0.27%
	B9D	AMATEUR SPORTS COMM		1,047	30		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		10	1		0.00%
	E25	CENTER FOR ARTS EDUCATION		37,780	1,491		0.12%
	E26	MN STATE COLLEGES/UNIVERSITIES		8,794,200	7,613		22.42%
	E37	EDUCATION DEPARTMENT		910,930	6,348		0.71%
	E39	BOARD OF TEACHING		8,190	73		0.02%
	E40	HISTORICAL SOCIETY		962	151		0.00%
	E44	MINNESOTA STATE ACADEMIES		61,757	1,955		0.37%
	E50	ARTS BOARD		46,383	391		0.04%
	E60	OFFICE OF HIGHER EDUCATION		74,575	1,529		0.13%
	E77	ZOOLOGICAL BOARD		144,152	1,065		0.51%
	E81	UNIVERSITY OF MINNESOTA		8,316	344		0.00%
	E95	HUMANITIES COMMISSION		649	107		0.00%
	E97	SCIENCE MUSEUM		72	13		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		219	4		0.00%
	G02	ADMINISTRATION		910,125	3,324		1.04%
	G03	LOTTERY		10,221	272		0.23%
	G05	RACING COMMISSION		27,425	444		0.07%
	G06	ATTORNEY GENERAL		61,440	1,279		0.49%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
			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
	G09	GAMBLING CONTROL BOARD		8,170	124		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET		108,296	1,175		0.27%
	G17	HUMAN RIGHTS DEPT		14,470	284		0.08%
	G19	INDIAN AFFAIRS COUNCIL		6,140	180		0.01%
	G38	INVESTMENT BOARD		9,554	59		0.03%
	G39	GOVERNORS OFFICE		8,717	206		0.08%
	G45	MEDIATION SERVICES DEPT		4,673	36		0.02%
	G46	MN.IT		664,214	6,186		3.93%
	G53	SECRETARY OF STATE		52,205	477		0.15%
	G61	OFFICE OF THE STATE AUDITOR		15,993	250		0.13%
	G62	MINN STATE RETIREMENT SYSTEM		177,597	149		0.18%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		272,038	199		0.14%
	G67	REVENUE DEPT		134,458	7,077		2.21%
	G69	TEACHERS RETIREMENT ASSOC		250,322	66		0.12%
	G90	REVENUE INTERGOVT PAYMENTS		4,031,430	1,185		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,620	85		0.01%
	G96	UNIFORM LAWS COMMISSION		133	9		0.00%
	G9J	CAMPAIGN FINANCE BOARD		3,993	162		0.01%
	G9K	ADMINISTRATIVE HEARINGS		40,958	386		0.11%
	G9L	BLACK MINNESOTANS COUNCIL		2,645	48		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,630	63		0.01%
	G9N	ASIAN-PACIFIC COUNCIL		3,697	91		0.01%
	G9Q	MMB DEBT SERVICE		8,861	1,170		0.00%
	G9R	MMB NON-OPERATING		9,185,615	1,203		0.00%
	G9X	CAPITOL AREA ARCHITECT		2,022	61		0.01%
	G9Y	DISABILITY COUNCIL		3,768	113		0.02%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPT		870,821	15,980		2.75%
	H55	HUMAN SERVICES DEPT		12,922,191	9,560		7.55%
	H55b	HUMAN SERVICES SOS		765,470	9,744		3.48%
	H55c	HUMAN SERVICES MSOP		92,498	452		0.65%
	H60	MNSURE		38,173	350		0.30%
	H75	VETERANS AFFAIRS DEPT		337,232	7,140		2.40%
	H7B	MEDICAL PRACTICE BOARD		21,676	152		0.04%
	H7C	NURSING BOARD		24,854	85		0.04%
	H7D	PHARMACY BOARD		20,709	211		0.03%
	H7F	DENTISTRY BOARD		16,887	109		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,367	78		0.01%
	H7J	OPTOMETRY BOARD		3,315	63		0.00%
	H7K	NURSING HOME ADMIN BOARD		9,060	147		0.02%
	H7L	SOCIAL WORK BOARD		18,636	115		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD		5,796	62		0.00%
	H7Q	PODIATRIC MEDICINE		4,415	84		0.00%
	H7R	VETERINARY MEDICINE BOARD		6,683	59		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD		11,132	246		0.02%
	H7U	DIETETICS & NUTRITION PRACTICE		3,428	62		0.00%
	H7V	PSYCHOLOGY BOARD		8,412	60		0.01%
	H7W	PHYSICAL THERAPY BOARD		8,622	87		0.01%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		13,531	87		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		2,462	114		0.00%
	H9G	OMBUDSMAN MH/DD		4,175	33		0.03%
	J33	TRIAL COURTS		1,824,474	8,025		3.53%
	J50	GUARDIAN AD LITEM BOARD		29,249	811		0.37%
	J52	PUBLIC DEFENSE BOARD		49,365	1,135		0.98%
	J58	COURT OF APPEALS		3,893	53		0.13%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	J65	SUPREME COURT		105,949	1,611		0.68%
	J68	TAX COURT		2,012	25		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,935	157		0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION		31,248	714		0.12%
	L11	SENATE		1,208	91		0.00%
	L12	HOUSE		1,901	81		0.00%
	L49	LEGISLATIVE AUDITOR		792	36		0.01%
	P01	MILITARY AFFAIRS DEPT		550,258	877		0.69%
	P07	PUBLIC SAFETY DEPT		3,314,787	27,629		3.58%
	P78	CORRECTIONS DEPT		828,417	11,722		7.10%
	P7T	PEACE OFFICERS BOARD (POST)		8,245	315		0.01%
	P9E	SENTENCING GUIDELINES COMM		2,373	26		0.01%
	R28	MINN CONSERVATION CORPS		131	34		0.00%
	R29	NATURAL RESOURCES DEPT		3,266,504	38,588		8.54%
	R32	POLLUTION CONTROL AGENCY		415,697	7,281		1.75%
	R9P	WATER & SOIL RESOURCES BOARD		82,177	3,860		0.49%
	T79	TRANSPORTATION DEPT		16,666,111	27,327		14.35%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		106,107	93		0.00%
	0	OTHER		3,086	-		0.00%
		Total	1,324,282	75,935,842	257,370	4,753,049	99.69%
		Source	**1,324,282**	**75,935,842**	**257,370**	**4,753,049**	**99.69%**
		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)
			29.4	29.5	29.6	30.2	30.4
			Accounting Services	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 (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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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 ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 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				865,455	
G10-12.6	G10-12.6	Budget Service - Computer Operations				214,417	
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	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	166	166	-		166
G45-14.3	G45-14.3	Mediation Services			-		
G45-14.4	G45-14.4	Mediation/Representation			-		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support
L49-15.2	L49-15.2	Legislative Auditor	6,072	6,072	-		6,072
L49-15.3	L49-15.3	Financial Audits			-		
L49-15.4	L49-15.4	Program Audits			-		
L49-15.5	L49-15.5	Single Audits			-		
L49-15.6	L49-15.6	Audit Comm			-		
L49-15.7	L49-15.7	Financial Audit- Outdoors			-		
L49-15.8	L49-15.8	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					
	B04	AGRICULTURE DEPT	432,913	432,913	13,765,491		432,913
	B11	COSMETOLOGIST EXAMINERS BOARD	24,773	24,773	-		24,773
	B13	COMMERCE DEPT	535,709	535,709	131,718,229		535,709
	B14	ANIMAL HEALTH BOARD	18,652	18,652	694,589		18,652
	B15	BARBER EXAMINERS BOARD	5,357	5,357	-		5,357
	B20	EXPLORE MINNESOTA TOURISM	22,778	22,778	-		22,778
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	5,062,819	5,062,819	945,358,071		5,062,819
	B24	PUBLIC FACILITIES AUTHORITY	16,081	16,081	-		16,081
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
	B34	HOUSING FINANCE AGENCY	135,240	135,240	-		135,240
	B41	WORKERS COMP COURT OF APPEALS	2,229	2,229	-		2,229
	B42	LABOR AND INDUSTRY DEPT	861,613	861,613	6,471,132		861,613
	B43	IRON RANGE RESOURCES	44,664	44,664	-		44,664
	B7E	ARCHITECTURE, ENGINEERING BD	13,071	13,071	-		13,071
	B7G	COMBATIVE SPORTS COMMISSION	3	3	-		3
	B7P	ACCOUNTANCY BOARD	11,421	11,421	-		11,421
	B7S	PRIVATE DETECTIVES BOARD	1,413	1,413	-		1,413
	B82	PUBLIC UTILITIES COMM	112,524	112,524	-		112,524
	B9D	AMATEUR SPORTS COMM	1,047	1,047	-		1,047
	B9V	AGRICULTURE UTILIZATION RESRCH	10	10	-		10
	E25	CENTER FOR ARTS EDUCATION	37,780	37,780	-		37,780
	E26	MN STATE COLLEGES/UNIVERSITIES	8,794,200	8,794,200	812,734,399		8,794,200
	E37	EDUCATION DEPARTMENT	910,930	910,930	765,901,330		910,930
	E39	BOARD OF TEACHING	8,190	8,190	-		8,190
	E40	HISTORICAL SOCIETY	962	962	-		962
	E44	MINNESOTA STATE ACADEMIES	61,757	61,757	-		61,757
	E50	ARTS BOARD	46,383	46,383	764,444		46,383
	E60	OFFICE OF HIGHER EDUCATION	74,575	74,575	-		74,575
	E77	ZOOLOGICAL BOARD	144,152	144,152	78,225		144,152
	E81	UNIVERSITY OF MINNESOTA	8,316	8,316	-		8,316
	E95	HUMANITIES COMMISSION	649	649	-		649
	E97	SCIENCE MUSEUM	72	72	-		72
	E9W	HIGHER ED FACILITIES AUTHORITY	219	219	-		219
	G02	ADMINISTRATION	910,125	910,125	2,947,185		910,125
	G03	LOTTERY	10,221	10,221	-		10,221
	G05	RACING COMMISSION	27,425	27,425	-		27,425
	G06	ATTORNEY GENERAL	61,440	61,440	2,125,951		61,440

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support
	G09	GAMBLING CONTROL BOARD	8,170	8,170	-		8,170
	G10	MINNESOTA MANAGEMENT & BUDGET	108,296	108,296	-		108,296
	G17	HUMAN RIGHTS DEPT	14,470	14,470	-		14,470
	G19	INDIAN AFFAIRS COUNCIL	6,140	6,140	-		6,140
	G38	INVESTMENT BOARD	9,554	9,554	-		9,554
	G39	GOVERNORS OFFICE	8,717	8,717	-		8,717
	G45	MEDIATION SERVICES DEPT	4,673	4,673	-		4,673
	G46	MN.IT	664,214	664,214	-		664,214
	G53	SECRETARY OF STATE	52,205	52,205	-		52,205
	G61	OFFICE OF THE STATE AUDITOR	15,993	15,993	-		15,993
	G62	MINN STATE RETIREMENT SYSTEM	177,597	177,597	-		177,597
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	272,038	272,038	-		272,038
	G67	REVENUE DEPT	134,458	134,458	-		134,458
	G69	TEACHERS RETIREMENT ASSOC	250,322	250,322	-		250,322
	G90	REVENUE INTERGOVT PAYMENTS	4,031,430	4,031,430	-		4,031,430
	G92	OMBUDSPERSON FOR FAMILIES	2,620	2,620	-		2,620
	G96	UNIFORM LAWS COMMISSION	133	133	-		133
	G9J	CAMPAIGN FINANCE BOARD	3,993	3,993	-		3,993
	G9K	ADMINISTRATIVE HEARINGS	40,958	40,958	-		40,958
	G9L	BLACK MINNESOTANS COUNCIL	2,645	2,645	-		2,645
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,630	2,630	-		2,630
	G9N	ASIAN-PACIFIC COUNCIL	3,697	3,697	-		3,697
	G9Q	MMB DEBT SERVICE	8,861	8,861	-		8,861
	G9R	MMB NON-OPERATING	9,185,615	9,185,615	7,089,850		9,185,615
	G9X	CAPITOL AREA ARCHITECT	2,022	2,022	-		2,022
	G9Y	DISABILITY COUNCIL	3,768	3,768	-		3,768
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPT	870,821	870,821	257,608,243		870,821
	H55	HUMAN SERVICES DEPT	12,922,191	12,922,191	9,334,257,717		12,922,191
	H55b	HUMAN SERVICES SOS	765,470	765,470	-		765,470
	H55c	HUMAN SERVICES MSOP	92,498	92,498	-		92,498
	H60	MNSURE	38,173	38,173	5,341,669		38,173
	H75	VETERANS AFFAIRS DEPT	337,232	337,232	17,385,447		337,232
	H7B	MEDICAL PRACTICE BOARD	21,676	21,676	-		21,676
	H7C	NURSING BOARD	24,854	24,854	-		24,854
	H7D	PHARMACY BOARD	20,709	20,709	131,459		20,709
	H7F	DENTISTRY BOARD	16,887	16,887	-		16,887
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,367	7,367	-		7,367
	H7J	OPTOMETRY BOARD	3,315	3,315	-		3,315
	H7K	NURSING HOME ADMIN BOARD	9,060	9,060	-		9,060
	H7L	SOCIAL WORK BOARD	18,636	18,636	-		18,636
	H7M	MARRIAGE & FAMILY THERAPY BD	5,796	5,796	-		5,796
	H7Q	PODIATRIC MEDICINE	4,415	4,415	-		4,415
	H7R	VETERINARY MEDICINE BOARD	6,683	6,683	-		6,683
	H7S	EMERGENCY MEDICAL SERVICES BD	11,132	11,132	129,138		11,132
	H7U	DIETETICS & NUTRITION PRACTICE	3,428	3,428	-		3,428
	H7V	PSYCHOLOGY BOARD	8,412	8,412	-		8,412
	H7W	PHYSICAL THERAPY BOARD	8,622	8,622	-		8,622
	H7X	BEHAVIORAL HEALTH & THERAPY BD	13,531	13,531	-		13,531
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,462	2,462	-		2,462
	H9G	OMBUDSMAN MH/DD	4,175	4,175	-		4,175
	J33	TRIAL COURTS	1,824,474	1,824,474	2,872,500		1,824,474
	J50	GUARDIAN AD LITEM BOARD	29,249	29,249	-		29,249
	J52	PUBLIC DEFENSE BOARD	49,365	49,365	-		49,365
	J58	COURT OF APPEALS	3,893	3,893	-		3,893

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Accounting & Procurement Transactions - FY (Actual) 29.4 Accounting Services	Accounting & Procurement Transactions - FY (Actual) 29.5 Financial Reporting	Federal Cash Receipts - FY (Actual) 29.6 Financial Reporting - Single Audit	Net Administrative Expenditures by Division 30.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Transactions - FY (Actual) 30.4 Accounting & Procurement Operations and System Support
	J65	SUPREME COURT	105,949	105,949	494,411		105,949
	J68	TAX COURT	2,012	2,012	-		2,012
	J70	JUDICIAL STANDARDS BOARD	2,935	2,935	-		2,935
	L10	LEGISLATIVE COORDINATING COMMISSION	31,248	31,248	-		31,248
	L11	SENATE	1,208	1,208	-		1,208
	L12	HOUSE	1,901	1,901	-		1,901
	L49	LEGISLATIVE AUDITOR	792	792	-		792
	P01	MILITARY AFFAIRS DEPT	550,258	550,258	61,718,896		550,258
	P07	PUBLIC SAFETY DEPT	3,314,787	3,314,787	95,704,028		3,314,787
	P78	CORRECTIONS DEPT	828,417	828,417	1,575,448		828,417
	P7T	PEACE OFFICERS BOARD (POST)	8,245	8,245	-		8,245
	P9E	SENTENCING GUIDELINES COMM	2,373	2,373	-		2,373
	R28	MINN CONSERVATION CORPS	131	131	-		131
	R29	NATURAL RESOURCES DEPT	3,266,504	3,266,504	52,127,093		3,266,504
	R32	POLLUTION CONTROL AGENCY	415,697	415,697	19,031,540		415,697
	R9P	WATER & SOIL RESOURCES BOARD	82,177	82,177	1,901,679		82,177
	T79	TRANSPORTATION DEPT	16,666,111	16,666,111	730,087,814		16,666,111
	T9B	METROPOLITAN COUNCIL/TRANSPORT	106,107	106,107	-		106,107
	0	OTHER	3,086	3,086	-		3,086
		Total	75,935,842	75,935,842	13,270,015,978	1,079,872	75,935,842
		Source	**75,935,842**	**75,935,842**	**13,270,015,978**	**1,079,872**	**75,935,842**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	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
			Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
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				166
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				
G10-13.3	G10-13.3	Personnel Administration				
G10-13.5	G02-13.5	Employee Relations - Non Allocable				
G45-14.2	G45-14.2	Mediation Services	0.00%	1	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%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.2	L49-15.2	Legislative Auditor	0.08%	123	0.08%	6,072
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	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%	-	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				
	B04	AGRICULTURE DEPT	1.16%	16,488	1.16%	432,913
	B11	COSMETOLOGIST EXAMINERS BOARD	0.03%	91	0.03%	24,773
	B13	COMMERCE DEPT	0.72%	2,668	0.72%	535,709
	B14	ANIMAL HEALTH BOARD	0.08%	444	0.08%	18,652
	B15	BARBER EXAMINERS BOARD	0.00%	63	0.00%	5,357
	B20	EXPLORE MINNESOTA TOURISM	0.08%	724	0.08%	22,778
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.48%	8,091	2.48%	5,062,819
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	1,162	0.02%	16,081
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	0.49%	960	0.49%	135,240
	B41	WORKERS COMP COURT OF APPEALS	0.02%	33	0.02%	2,229
	B42	LABOR AND INDUSTRY DEPT	0.69%	2,512	0.69%	861,613
	B43	IRON RANGE RESOURCES	0.08%	562	0.08%	44,664
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	48	0.01%	13,071
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	3	0.00%	3
	B7P	ACCOUNTANCY BOARD	0.01%	34	0.01%	11,421
	B7S	PRIVATE DETECTIVES BOARD	0.00%	65	0.00%	1,413
	B82	PUBLIC UTILITIES COMM	0.27%	249	0.27%	112,524
	B9D	AMATEUR SPORTS COMM	0.00%	30	0.00%	1,047
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	1	0.00%	10
	E25	CENTER FOR ARTS EDUCATION	0.12%	1,491	0.12%	37,780
	E26	MN STATE COLLEGES/UNIVERSITIES	22.42%	7,613	22.42%	8,794,200
	E37	EDUCATION DEPARTMENT	0.71%	6,348	0.71%	910,930
	E39	BOARD OF TEACHING	0.02%	73	0.02%	8,190
	E40	HISTORICAL SOCIETY	0.00%	151	0.00%	962
	E44	MINNESOTA STATE ACADEMIES	0.37%	1,955	0.37%	61,757
	E50	ARTS BOARD	0.04%	391	0.04%	46,383
	E60	OFFICE OF HIGHER EDUCATION	0.13%	1,529	0.13%	74,575
	E77	ZOOLOGICAL BOARD	0.51%	1,065	0.51%	144,152
	E81	UNIVERSITY OF MINNESOTA	0.00%	344	0.00%	8,316
	E95	HUMANITIES COMMISSION	0.00%	107	0.00%	649
	E97	SCIENCE MUSEUM	0.00%	13	0.00%	72
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	4	0.00%	219
	G02	ADMINISTRATION	1.04%	3,324	1.04%	910,125
	G03	LOTTERY	0.23%	272	0.23%	10,221
	G05	RACING COMMISSION	0.07%	444	0.07%	27,425
	G06	ATTORNEY GENERAL	0.49%	1,279	0.49%	61,440

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	G09	GAMBLING CONTROL BOARD	0.05%	124	0.05%	8,170
	G10	MINNESOTA MANAGEMENT & BUDGET	0.27%	1,175	0.27%	108,296
	G17	HUMAN RIGHTS DEPT	0.08%	284	0.08%	14,470
	G19	INDIAN AFFAIRS COUNCIL	0.01%	180	0.01%	6,140
	G38	INVESTMENT BOARD	0.03%	59	0.03%	9,554
	G39	GOVERNORS OFFICE	0.08%	206	0.08%	8,717
	G45	MEDIATION SERVICES DEPT	0.02%	36	0.02%	4,673
	G46	MN.IT	3.93%	6,186	3.93%	664,214
	G53	SECRETARY OF STATE	0.15%	477	0.15%	52,205
	G61	OFFICE OF THE STATE AUDITOR	0.13%	250	0.13%	15,993
	G62	MINN STATE RETIREMENT SYSTEM	0.18%	149	0.18%	177,597
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.14%	199	0.14%	272,038
	G67	REVENUE DEPT	2.21%	7,077	2.21%	134,458
	G69	TEACHERS RETIREMENT ASSOC	0.12%	66	0.12%	250,322
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,185	0.00%	4,031,430
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	85	0.01%	2,620
	G96	UNIFORM LAWS COMMISSION	0.00%	9	0.00%	133
	G9J	CAMPAIGN FINANCE BOARD	0.01%	162	0.01%	3,993
	G9K	ADMINISTRATIVE HEARINGS	0.11%	386	0.11%	40,958
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	48	0.00%	2,645
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	63	0.01%	2,630
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	91	0.01%	3,697
	G9Q	MMB DEBT SERVICE	0.00%	1,170	0.00%	8,861
	G9R	MMB NON-OPERATING	0.00%	1,203	0.00%	9,185,615
	G9X	CAPITOL AREA ARCHITECT	0.01%	61	0.01%	2,022
	G9Y	DISABILITY COUNCIL	0.02%	113	0.02%	3,768
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208
	H12	HEALTH DEPT	2.75%	15,980	2.75%	870,821
	H55	HUMAN SERVICES DEPT	7.55%	9,560	7.55%	12,922,191
	H55b	HUMAN SERVICES SOS	3.48%	9,744	3.48%	765,470
	H55c	HUMAN SERVICES MSOP	0.65%	452	0.65%	92,498
	H60	MNSURE	0.30%	350	0.30%	38,173
	H75	VETERANS AFFAIRS DEPT	2.40%	7,140	2.40%	337,232
	H7B	MEDICAL PRACTICE BOARD	0.04%	152	0.04%	21,676
	H7C	NURSING BOARD	0.04%	85	0.04%	24,854
	H7D	PHARMACY BOARD	0.03%	211	0.03%	20,709
	H7F	DENTISTRY BOARD	0.01%	109	0.01%	16,887
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	78	0.01%	7,367
	H7J	OPTOMETRY BOARD	0.00%	63	0.00%	3,315
	H7K	NURSING HOME ADMIN BOARD	0.02%	147	0.02%	9,060
	H7L	SOCIAL WORK BOARD	0.02%	115	0.02%	18,636
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	62	0.00%	5,796
	H7Q	PODIATRIC MEDICINE	0.00%	84	0.00%	4,415
	H7R	VETERINARY MEDICINE BOARD	0.00%	59	0.00%	6,683
	H7S	EMERGENCY MEDICAL SERVICES BD	0.02%	246	0.02%	11,132
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	62	0.00%	3,428
	H7V	PSYCHOLOGY BOARD	0.01%	60	0.01%	8,412
	H7W	PHYSICAL THERAPY BOARD	0.01%	87	0.01%	8,622
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	87	0.01%	13,531
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	114	0.00%	2,462
	H9G	OMBUDSMAN MH/DD	0.03%	33	0.03%	4,175
	J33	TRIAL COURTS	3.53%	8,025	3.53%	1,824,474
	J50	GUARDIAN AD LITEM BOARD	0.37%	811	0.37%	29,249
	J52	PUBLIC DEFENSE BOARD	0.98%	1,135	0.98%	49,365
	J58	COURT OF APPEALS	0.13%	53	0.13%	3,893

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	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
			Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	J65	SUPREME COURT	0.68%	1,611	0.68%	105,949
	J68	TAX COURT	0.01%	25	0.01%	2,012
	J70	JUDICIAL STANDARDS BOARD	0.00%	157	0.00%	2,935
	L10	LEGISLATIVE COORDINATING COMMISSION	0.12%	714	0.12%	31,248
	L11	SENATE	0.00%	91	0.00%	1,208
	L12	HOUSE	0.00%	81	0.00%	1,901
	L49	LEGISLATIVE AUDITOR	0.01%	36	0.01%	792
	P01	MILITARY AFFAIRS DEPT	0.69%	877	0.69%	550,258
	P07	PUBLIC SAFETY DEPT	3.58%	27,629	3.58%	3,314,787
	P78	CORRECTIONS DEPT	7.10%	11,722	7.10%	828,417
	P7T	PEACE OFFICERS BOARD (POST)	0.01%	315	0.01%	8,245
	P9E	SENTENCING GUIDELINES COMM	0.01%	26	0.01%	2,373
	R28	MINN CONSERVATION CORPS	0.00%	34	0.00%	131
	R29	NATURAL RESOURCES DEPT	8.54%	38,588	8.54%	3,266,504
	R32	POLLUTION CONTROL AGENCY	1.75%	7,281	1.75%	415,697
	R9P	WATER & SOIL RESOURCES BOARD	0.49%	3,860	0.49%	82,177
	T79	TRANSPORTATION DEPT	14.35%	27,327	14.35%	16,666,111
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	93	0.00%	106,107
	0	OTHER	0.00%	-	0.00%	3,086
		Total	99.69%	257,370	99.69%	75,935,842
		Source	**99.69%**	**257,370**	**99.69%**	**75,935,842**
		Difference (Total - Source)	0.00%	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 31.2 State HR, Benefits & Labor Relations	SUM OF PERCENT 31.3 Personnel Administration	Net Administrative Expenditures by Division 32.2 MEDIATION SERVICES	SUM OF PERCENT 32.3 Mediation Services	Legislative Auditor General Support 33.2 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					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 31.2 State HR, Benefits & Labor Relations	SUM OF PERCENT 31.3 Personnel Administration	Net Administrative Expenditures by Division 32.2 MEDIATION SERVICES	SUM OF PERCENT 32.3 Mediation Services	Legislative Auditor General Support 33.2 LEGISLATIVE AUDITOR
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	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	4,250,564				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		0.00%	-	0.00%	
G45-14.3	G45-14.3	Mediation Services		0.00%	65,548	0.00%	
G45-14.4	G45-14.4	Mediation/Representation		0.00%	-	0.00%	

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Division 31.2	SUM OF PERCENT 31.3	Net Administrative Expenditures by Division 32.2	SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2
			State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.2	L49-15.2	Legislative Auditor		0.08%		0.08%	
L49-15.3	L49-15.3	Financial Audits		0.00%		0.00%	2,299,819
L49-15.4	L49-15.4	Program Audits		0.00%		0.00%	1,565,768
L49-15.5	L49-15.5	Single Audits		0.00%		0.00%	759,790
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					38,626
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor		0.00%		0.00%	
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					
	B04	AGRICULTURE DEPT		1.16%		1.16%	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.03%		0.03%	
	B13	COMMERCE DEPT		0.72%		0.72%	
	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		2.48%		2.48%	
	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		0.69%		0.69%	
	B43	IRON RANGE RESOURCES		0.08%		0.08%	
	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		0.12%		0.12%	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.42%		22.42%	
	E37	EDUCATION DEPARTMENT		0.71%		0.71%	
	E39	BOARD OF TEACHING		0.02%		0.02%	
	E40	HISTORICAL SOCIETY		0.00%		0.00%	
	E44	MINNESOTA STATE ACADEMIES		0.37%		0.37%	
	E50	ARTS BOARD		0.04%		0.04%	
	E60	OFFICE OF HIGHER EDUCATION		0.13%		0.13%	
	E77	ZOOLOGICAL BOARD		0.51%		0.51%	
	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%	
	G02	ADMINISTRATION		1.04%		1.04%	
	G03	LOTTERY		0.23%		0.23%	
	G05	RACING COMMISSION		0.07%		0.07%	
	G06	ATTORNEY GENERAL		0.49%		0.49%	

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
			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
	G09	GAMBLING CONTROL BOARD		0.05%		0.05%	
	G10	MINNESOTA MANAGEMENT & BUDGET		0.27%		0.27%	
	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		3.93%		3.93%	
	G53	SECRETARY OF STATE		0.15%		0.15%	
	G61	OFFICE OF THE STATE AUDITOR		0.13%		0.13%	
	G62	MINN STATE RETIREMENT SYSTEM		0.18%		0.18%	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.14%		0.14%	
	G67	REVENUE DEPT		2.21%		2.21%	
	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		0.02%		0.02%	
	GPR	PAYROLL CLEARING		0.00%		0.00%	
	H12	HEALTH DEPT		2.75%		2.75%	
	H55	HUMAN SERVICES DEPT		7.55%		7.55%	
	H55b	HUMAN SERVICES SOS		3.48%		3.48%	
	H55c	HUMAN SERVICES MSOP		0.65%		0.65%	
	H60	MNSURE		0.30%		0.30%	
	H75	VETERANS AFFAIRS DEPT		2.40%		2.40%	
	H7B	MEDICAL PRACTICE BOARD		0.04%		0.04%	
	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		0.02%		0.02%	
	H7L	SOCIAL WORK BOARD		0.02%		0.02%	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%		0.00%	
	H7Q	PODIATRIC MEDICINE		0.00%		0.00%	
	H7R	VETERINARY MEDICINE BOARD		0.00%		0.00%	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.02%		0.02%	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		0.00%	
	H7V	PSYCHOLOGY BOARD		0.01%		0.01%	
	H7W	PHYSICAL THERAPY BOARD		0.01%		0.01%	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		0.01%	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%		0.00%	
	H9G	OMBUDSMAN MH/DD		0.03%		0.03%	
	J33	TRIAL COURTS		3.53%		3.53%	
	J50	GUARDIAN AD LITEM BOARD		0.37%		0.37%	
	J52	PUBLIC DEFENSE BOARD		0.98%		0.98%	
	J58	COURT OF APPEALS		0.13%		0.13%	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support
			31.2	31.3	32.2	32.3	33.2
			State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	J65	SUPREME COURT		0.68%		0.68%	
	J68	TAX COURT		0.01%		0.01%	
	J70	JUDICIAL STANDARDS BOARD		0.00%		0.00%	
	L10	LEGISLATIVE COORDINATING COMMISSION		0.12%		0.12%	
	L11	SENATE		0.00%		0.00%	
	L12	HOUSE		0.00%		0.00%	
	L49	LEGISLATIVE AUDITOR		0.01%		0.01%	
	P01	MILITARY AFFAIRS DEPT		0.69%		0.69%	
	P07	PUBLIC SAFETY DEPT		3.58%		3.58%	
	P78	CORRECTIONS DEPT		7.10%		7.10%	
	P7T	PEACE OFFICERS BOARD (POST)		0.01%		0.01%	
	P9E	SENTENCING GUIDELINES COMM		0.01%		0.01%	
	R28	MINN CONSERVATION CORPS		0.00%		0.00%	
	R29	NATURAL RESOURCES DEPT		8.54%		8.54%	
	R32	POLLUTION CONTROL AGENCY		1.75%		1.75%	
	R9P	WATER & SOIL RESOURCES BOARD		0.49%		0.49%	
	T79	TRANSPORTATION DEPT		14.35%		14.35%	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		0.00%	
	0	OTHER		0.00%		0.00%	
		Total	4,250,564	99.69%	65,548	99.69%	4,664,003
		Source	**4,250,564**	**99.69%**	**65,548**	**99.69%**	**4,664,003**
		Difference (Total - Source)	0	0.00%	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
			33.3	33.4	33.5	33.6
	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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
			33.3	33.4	33.5	33.6
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	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				
G45-14.2	G45-14.2	Mediation Services				
G45-14.3	G45-14.3	Mediation Services				
G45-14.4	G45-14.4	Mediation/Representation				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee
			Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.3	33.4	33.5	33.6
L49-15.2	L49-15.2	Legislative Auditor				
L49-15.3	L49-15.3	Financial Audits				2,299,819
L49-15.4	L49-15.4	Program Audits				1,565,768
L49-15.5	L49-15.5	Single Audits				759,790
L49-15.6	L49-15.6	Audit Comm				-
L49-15.7	L49-15.7	Financial Audit- Outdoors				-
L49-15.8	L49-15.8	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				38,626
L49-15.13	L49-15.13	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				
	B04	AGRICULTURE DEPT	511	-	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	
	B13	COMMERCE DEPT	195	-	487	
	B14	ANIMAL HEALTH BOARD	-	1,034	-	
	B15	BARBER EXAMINERS BOARD	-	-	-	
	B20	EXPLORE MINNESOTA TOURISM	11	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	740	2,854	570	
	B24	PUBLIC FACILITIES AUTHORITY	6	1,001	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	
	B34	HOUSING FINANCE AGENCY	7	915	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	
	B42	LABOR AND INDUSTRY DEPT	13	-	-	
	B43	IRON RANGE RESOURCES	18	-	-	
	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	227	-	-	
	E25	CENTER FOR ARTS EDUCATION	685	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	496	-	-	
	E37	EDUCATION DEPARTMENT	379	3,515	1,269	
	E39	BOARD OF TEACHING	-	-	-	
	E40	HISTORICAL SOCIETY	7	-	-	
	E44	MINNESOTA STATE ACADEMIES	-	-	-	
	E50	ARTS BOARD	10	908	-	
	E60	OFFICE OF HIGHER EDUCATION	6	-	-	
	E77	ZOOLOGICAL BOARD	309	-	-	
	E81	UNIVERSITY OF MINNESOTA	22	-	-	
	E95	HUMANITIES COMMISSION	7	-	-	
	E97	SCIENCE MUSEUM	-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	
	G02	ADMINISTRATION	72	-	-	
	G03	LOTTERY	1,261	-	-	
	G05	RACING COMMISSION	286	-	-	
	G06	ATTORNEY GENERAL	472	-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
			Financial Audits	Program Audits	Single Audits	Audit Committee
	G09	GAMBLING CONTROL BOARD	-	-	-	
	G10	MINNESOTA MANAGEMENT & BUDGET	157	-	-	
	G17	HUMAN RIGHTS DEPT	2	-	-	
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	
	G38	INVESTMENT BOARD	1,650	-	-	
	G39	GOVERNORS OFFICE	192	96	-	
	G45	MEDIATION SERVICES DEPT	0	-	-	
	G46	MN.IT	1,171	675	-	
	G53	SECRETARY OF STATE	326	3,561	-	
	G61	OFFICE OF THE STATE AUDITOR	339	-	-	
	G62	MINN STATE RETIREMENT SYSTEM	735	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	666	-	-	
	G67	REVENUE DEPT	178	94	-	
	G69	TEACHERS RETIREMENT ASSOC	540	-	-	
	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	531	4,252	1,611	
	H55	HUMAN SERVICES DEPT	2,365	700	5,720	
	H55b	HUMAN SERVICES SOS	-	-	-	
	H55c	HUMAN SERVICES MSOP	-	-	-	
	H60	MNSURE	14	-	352	
	H75	VETERANS AFFAIRS DEPT	1,110	-	-	
	H7B	MEDICAL PRACTICE BOARD	-	-	-	
	H7C	NURSING BOARD	16	-	-	
	H7D	PHARMACY BOARD	33	-	-	
	H7F	DENTISTRY BOARD	5	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD	91	-	-	
	H7J	OPTOMETRY BOARD	-	-	-	
	H7K	NURSING HOME ADMIN BOARD	1	-	-	
	H7L	SOCIAL WORK BOARD	5	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD	8	-	-	
	H7Q	PODIATRIC MEDICINE	-	-	-	
	H7R	VETERINARY MEDICINE BOARD	-	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	
	H7V	PSYCHOLOGY BOARD	11	-	-	
	H7W	PHYSICAL THERAPY BOARD	14	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	4	-	-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	
	H9G	OMBUDSMAN MH/DD	-	-	-	
	J33	TRIAL COURTS	356	-	-	
	J50	GUARDIAN AD LITEM BOARD	-	3,968	-	
	J52	PUBLIC DEFENSE BOARD	-	-	-	
	J58	COURT OF APPEALS	-	-	-	

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6
	J65	SUPREME COURT	-	-	-	
	J68	TAX COURT	-	-	-	
	J70	JUDICIAL STANDARDS BOARD	-	-	-	
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	
	L11	SENATE	-	-	-	
	L12	HOUSE	-	-	-	
	L49	LEGISLATIVE AUDITOR	-	-	-	
	P01	MILITARY AFFAIRS DEPT	3	-	503	
	P07	PUBLIC SAFETY DEPT	685	218	-	
	P78	CORRECTIONS DEPT	525	-	-	
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	
	P9E	SENTENCING GUIDELINES COMM	-	-	-	
	R28	MINN CONSERVATION CORPS	-	-	-	
	R29	NATURAL RESOURCES DEPT	981	-	-	
	R32	POLLUTION CONTROL AGENCY	115	-	-	
	R9P	WATER & SOIL RESOURCES BOARD	524	-	-	
	T79	TRANSPORTATION DEPT	706	1,125	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	68	-	-	
	0	OTHER	775	4,513	-	
		Total	20,642	29,429	10,512	4,664,003
		Source	**20,642**	**29,429**	**10,512**	**4,664,003**
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
	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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
			Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	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				
G45-14.2	G45-14.2	Mediation Services				
G45-14.3	G45-14.3	Mediation Services				
G45-14.4	G45-14.4	Mediation/Representation				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
			Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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				
	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	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-
	G03	LOTTERY	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-

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Schedule No.	DP#	Name	Financial Audits Outdoor 33.7 Financial Audit- Outdoors	Finacial Audits Art 33.8 Financial Audit- Art	Financial Audits Clean Water 33.9 Financial Audit- Clean Water	Financial Audits Parks & Trails 33.10 Financial Audit- Parks & Trails
	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	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	-	-	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-

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Schedule No.	DP#	Name	Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
			Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	J65	SUPREME COURT	-	-	-	-
	J68	TAX COURT	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-
	L11	SENATE	-	-	-	-
	L12	HOUSE	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
	0	OTHER	-	-	-	-
		Total	0	0	0	0
		Source	-	-	-	-
		Difference (Total - Source)	0	0	0	0

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Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 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				
L49-15.9	L49-15.9	Financial Audit- Clean Water				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				

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Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 Program Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	Program Audit- Parks & Trails				
G61-16.2	G61-16.2	State Auditor				
G61-16.3	G61-16.3	State Auditor General				
17	17	SWIFT (Internally Developed Software Amortized over 10 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				
G45-14.2	G45-14.2	Mediation Services				
G45-14.3	G45-14.3	Mediation Services				
G45-14.4	G45-14.4	Mediation/Representation				

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Schedule No.	DP#	Name	Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14
			Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails
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				
	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	-	709	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
	G02	ADMINISTRATION	-	-	-	-
	G03	LOTTERY	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 Program Audit- Parks & Trails
	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	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	-	-	-	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-
	H9G	OMBUDSMAN MH/DD	-	-	-	-
	J33	TRIAL COURTS	-	-	-	-
	J50	GUARDIAN AD LITEM BOARD	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Program Audits Outdoor 33.11 Program Audit- Outdoors	Program Audits Art 33.12 Program Audit- Art	Program Audits Clean Water 33.13 Program Audit- Clean Water	Program Audits Parks & Trails 33.14 Program Audit- Parks & Trails
	J65	SUPREME COURT	-	-	-	-
	J68	TAX COURT	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-
	L11	SENATE	-	-	-	-
	L12	HOUSE	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-
	P01	MILITARY AFFAIRS DEPT	-	-	-	-
	P07	PUBLIC SAFETY DEPT	-	-	-	-
	P78	CORRECTIONS DEPT	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-
	R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-
	T79	TRANSPORTATION DEPT	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
	0	OTHER	-	-	-	-
		Total	0	709	0	0
		Source	**-**	**709**	**-**	**-**
		Difference (Total - Source)	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual) STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	1.2	Fixed Asset Depreciation	34.2	35.0	3,685,796
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			1,943,819
G02-3.4	G02-3.4	Human Resources			1,173,956
G02-3.5	G02-3.5	Financial Management and Reporting			2,351,530
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			10,983
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,479,109
G02-4.7	G02-4.7	Real Property			2,811,736
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			5,513,656
G02-4.10	G02-4.10	Central Mail			1,314,030
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			1,180,112
G02-4.12	G02-4.12	Grants Management			382,374
G46-6.2	G46-6.2	Minnesota Information Technology			2,751,051
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			1,339,186
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			24,208,873
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			3,089,806
G10-9.2	G10-9.2	Debt Management Division			0
G10-9.3	G10-9.3	Debt Management			1,971,320
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)			4,542,772
G10-10.4	G10-10.4	Budget Operations and Planning			935,277
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			0
G10-11.3	G10-11.3	Central Payroll			5,374,198
G10-11.4	G10-11.4	Accounting Services			5,201,128
G10-11.5	G10-11.5	Financial Reporting			9,023,109
G10-11.6	G10-11.6	Financial Reporting - Single Audit			96,244
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			5,982,894
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			3,516,450
G10-12.5	G10-12.5	Personnel Operations and System Support			2,580,816
G10-12.6	G10-12.6	Budget Service - Computer Operations			858,027
G10-12.7	G10-12.7	Personnel Operations Special Billing			10,726,195
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			10,121,519
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			18,784,569
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			10,222
G45-14.3	G45-14.3	Mediation Services			361,404
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			4,137,957
L49-15.3	L49-15.3	Financial Audits			9,999,883
L49-15.4	L49-15.4	Program Audits			4,697,304
L49-15.5	L49-15.5	Single Audits			2,279,370
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			0
L49-15.8	L49-15.8	Financial Audit- Art			0
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Total
			34.2	35.0	
			STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	
L49-15.11	L49-15.11	Program Audit- Outdoors			0
L49-15.12	L49-15.12	Program Audit- Art			115,878
L49-15.13	L49-15.13	Program Audit- Clean Water			0
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor			100,527
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	-		4,155,207
G02-3.2	G02-3.2	Admin Management Services			1,953,959
G02-3.3	G02-3.3	Commissioner's Office			620,369
G02-3.4	G02-3.4	Human Resources			358,778
G02-3.5	G02-3.5	Financial Management and Reporting			732,840
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			6,022,552
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			474,343
G02-4.7	G02-4.7	Real Property			904,812
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			1,788,328
G02-4.10	G02-4.10	Central Mail			437,515
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			380,556
G02-4.12	G02-4.12	Grants Management			126,187
G46-6.2	G46-6.2	Minnesota Information Technology			58,211
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			442,934
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			21,934,933
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			974,163
G10-9.2	G10-9.2	Debt Management Division			488,071
G10-9.3	G10-9.3	Debt Management			488,071
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			1,324,282
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,098,185
G10-10.4	G10-10.4	Budget Operations and Planning			226,097
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			4,758,008
G10-11.3	G10-11.3	Central Payroll			1,318,050
G10-11.4	G10-11.4	Accounting Services			1,229,859
G10-11.5	G10-11.5	Financial Reporting			2,181,517
G10-11.6	G10-11.6	Financial Reporting - Single Audit			23,623
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			3,003,819
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			0
G10-12.5	G10-12.5	Personnel Operations and System Support			865,455
G10-12.6	G10-12.6	Budget Service - Computer Operations			214,417
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			166
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			4,250,564
G10-13.3	G10-13.3	Personnel Administration			4,250,564
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			10,222
G45-14.3	G45-14.3	Mediation Services			65,548
G45-14.4	G45-14.4	Mediation/Representation			0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Total
			34.2	35.0	
			STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	
L49-15.2	L49-15.2	Legislative Auditor			160,012
L49-15.3	L49-15.3	Financial Audits			4,599,638
L49-15.4	L49-15.4	Program Audits			3,131,536
L49-15.5	L49-15.5	Single Audits			1,519,580
L49-15.6	L49-15.6	Audit Comm			0
L49-15.7	L49-15.7	Financial Audit- Outdoors			0
L49-15.8	L49-15.8	Financial Audit- Art			0
L49-15.9	L49-15.9	Financial Audit- Clean Water			0
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0
L49-15.11	L49-15.11	Program Audit- Outdoors			0
L49-15.12	L49-15.12	Program Audit- Art			77,252
L49-15.13	L49-15.13	Program Audit- Clean Water			0
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor	-		0
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				
	99YYY	Consumer Agencies			
	B04	AGRICULTURE DEPT	13,765,491	432,913	293,901,297
	B11	COSMETOLOGIST EXAMINERS BOARD	-	24,773	1,903,205
	B13	COMMERCE DEPT	131,718,229	535,709	640,945,780
	B14	ANIMAL HEALTH BOARD	694,589	18,652	4,725,466
	B15	BARBER EXAMINERS BOARD	-	5,357	133,905
	B20	EXPLORE MINNESOTA TOURISM	-	22,778	3,872,617
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	945,358,071	5,062,819	4,316,779,885
	B24	PUBLIC FACILITIES AUTHORITY	-	16,081	225,684,971
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0
	B34	HOUSING FINANCE AGENCY	-	135,240	1,141,578,914
	B41	WORKERS COMP COURT OF APPEALS	-	2,229	116,200
	B42	LABOR AND INDUSTRY DEPT	6,471,132	861,613	59,983,543
	B43	IRON RANGE RESOURCES	-	44,664	53,030,122
	B7E	ARCHITECTURE, ENGINEERING BD	-	13,071	361,962
	B7G	COMBATIVE SPORTS COMMISSION	-	3	54
	B7P	ACCOUNTANCY BOARD	-	11,421	407,495
	B7S	PRIVATE DETECTIVES BOARD	-	1,413	20,058
	B82	PUBLIC UTILITIES COMM	-	112,524	3,492,324
	B9D	AMATEUR SPORTS COMM	-	1,047	1,628,885
	B9V	AGRICULTURE UTILIZATION RESRCH	-	10	600
	E25	CENTER FOR ARTS EDUCATION	-	37,780	2,357,892
	E26	MN STATE COLLEGES/UNIVERSITIES	812,734,399	8,794,200	3,558,320,375
	E37	EDUCATION DEPARTMENT	765,901,330	910,930	5,590,985,589
	E39	BOARD OF TEACHING	-	8,190	2,453,999
	E40	HISTORICAL SOCIETY	-	962	4,303,383
	E44	MINNESOTA STATE ACADEMIES	-	61,757	3,529,450
	E50	ARTS BOARD	764,444	46,383	70,869,812
	E60	OFFICE OF HIGHER EDUCATION	-	74,575	50,602,549
	E77	ZOOLOGICAL BOARD	78,225	144,152	7,107,700
	E81	UNIVERSITY OF MINNESOTA	-	8,316	508,528,965
	E95	HUMANITIES COMMISSION	-	649	9,576
	E97	SCIENCE MUSEUM	-	72	1,066
	E9W	HIGHER ED FACILITIES AUTHORITY	-	219	18,658
	G02	ADMINISTRATION	2,947,185	910,125	421,477,942
	G03	LOTTERY	-	10,221	787,947
	G05	RACING COMMISSION	-	27,425	748,030
	G06	ATTORNEY GENERAL	2,125,951	61,440	10,550,342

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual) STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
			34.2	35.0	
	G09	GAMBLING CONTROL BOARD	-	8,170	350,567
	G10	MINNESOTA MANAGEMENT & BUDGET	-	108,296	60,493,315
	G17	HUMAN RIGHTS DEPT	-	14,470	1,778,271
	G19	INDIAN AFFAIRS COUNCIL	-	6,140	1,334,742
	G38	INVESTMENT BOARD	-	9,554	281,970
	G39	GOVERNORS OFFICE	-	8,717	964,400
	G45	MEDIATION SERVICES DEPT	-	4,673	576,866
	G46	MN.IT	-	664,214	35,410,215
	G53	SECRETARY OF STATE	-	52,205	2,217,097
	G61	OFFICE OF THE STATE AUDITOR	-	15,993	440,511
	G62	MINN STATE RETIREMENT SYSTEM	-	177,597	9,848,646
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	272,038	13,848,758
	G67	REVENUE DEPT	-	134,458	90,329,985
	G69	TEACHERS RETIREMENT ASSOC	-	250,322	12,918,007
	G90	REVENUE INTERGOVT PAYMENTS	-	4,031,430	56,444,760
	G92	OMBUDSPERSON FOR FAMILIES	-	2,620	113,161
	G96	UNIFORM LAWS COMMISSION	-	133	1,900
	G9J	CAMPAIGN FINANCE BOARD	-	3,993	121,252
	G9K	ADMINISTRATIVE HEARINGS	-	40,958	3,124,331
	G9L	BLACK MINNESOTANS COUNCIL	-	2,645	111,412
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,630	159,240
	G9N	ASIAN-PACIFIC COUNCIL	-	3,697	105,902
	G9Q	MMB DEBT SERVICE	-	8,861	128,734
	G9R	MMB NON-OPERATING	7,089,850	9,185,615	156,962,850
	G9X	CAPITOL AREA ARCHITECT	-	2,022	79,511
	G9Y	DISABILITY COUNCIL	-	3,768	185,770
	GPR	PAYROLL CLEARING	-	208	2,912
	H12	HEALTH DEPT	257,608,243	870,821	1,564,035,308
	H55	HUMAN SERVICES DEPT	9,334,257,717	12,922,191	38,589,155,707
	H55b	HUMAN SERVICES SOS	-	765,470	10,764,100
	H55c	HUMAN SERVICES MSOP	-	92,498	1,298,140
	H60	MNSURE	5,341,669	38,173	35,943,389
	H75	VETERANS AFFAIRS DEPT	17,385,447	337,232	99,272,820
	H7B	MEDICAL PRACTICE BOARD	-	21,676	971,960
	H7C	NURSING BOARD	-	24,854	1,196,341
	H7D	PHARMACY BOARD	131,459	20,709	2,599,182
	H7F	DENTISTRY BOARD	-	16,887	634,468
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,367	276,862
	H7J	OPTOMETRY BOARD	-	3,315	94,649
	H7K	NURSING HOME ADMIN BOARD	-	9,060	4,011,316
	H7L	SOCIAL WORK BOARD	-	18,636	632,478
	H7M	MARRIAGE & FAMILY THERAPY BD	-	5,796	137,777
	H7Q	PODIATRIC MEDICINE	-	4,415	133,192
	H7R	VETERINARY MEDICINE BOARD	-	6,683	184,850
	H7S	EMERGENCY MEDICAL SERVICES BD	129,138	11,132	1,417,747
	H7U	DIETETICS & NUTRITION PRACTICE	-	3,428	82,435
	H7V	PSYCHOLOGY BOARD	-	8,412	596,126
	H7W	PHYSICAL THERAPY BOARD	-	8,622	285,236
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	13,531	280,418
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	2,462	181,496
	H9G	OMBUDSMAN MH/DD	-	4,175	862,150
	J33	TRIAL COURTS	2,872,500	1,824,474	37,717,344
	J50	GUARDIAN AD LITEM BOARD	-	29,249	434,852
	J52	PUBLIC DEFENSE BOARD	-	49,365	1,916,224
	J58	COURT OF APPEALS	-	3,893	79,803

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	
			34.2	35.0	
			STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	J65	SUPREME COURT	494,411	105,949	15,657,659
	J68	TAX COURT	-	2,012	388,496
	J70	JUDICIAL STANDARDS BOARD	-	2,935	55,327
	L10	LEGISLATIVE COORDINATING COMMISSION	-	31,248	1,003,391
	L11	SENATE	-	1,208	17,276
	L12	HOUSE	-	1,901	65,970
	L49	LEGISLATIVE AUDITOR	-	792	12,962
	P01	MILITARY AFFAIRS DEPT	61,718,896	550,258	270,280,894
	P07	PUBLIC SAFETY DEPT	95,704,028	3,314,787	1,005,214,919
	P78	CORRECTIONS DEPT	1,575,448	828,417	131,184,047
	P7T	PEACE OFFICERS BOARD (POST)	-	8,245	387,193
	P9E	SENTENCING GUIDELINES COMM	-	2,373	127,656
	R28	MINN CONSERVATION CORPS	-	131	1,970
	R29	NATURAL RESOURCES DEPT	52,127,093	3,266,504	549,014,735
	R32	POLLUTION CONTROL AGENCY	19,031,540	415,697	170,088,447
	R9P	WATER & SOIL RESOURCES BOARD	1,901,679	82,177	113,740,924
	T79	TRANSPORTATION DEPT	730,087,814	16,666,111	7,601,610,070
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	106,107	2,634,969
	0	OTHER	-	3,086	10,177,317,790
		Total	13,270,015,978	75,929,604	78,068,589,387
		Source	**13,270,015,978**	**75,929,604**	**78,068,589,387**
		Difference (Total - Source)	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2		SWACAP		Schedule	Approp	Alltmt	ALLTMT	FY20 Budget	FY120 Allocable Budget	FY20 Allocable by SWACAP Line	FY20 Non-Allocable Budget	FY20 Non-alloc by SWACAP Line	Difference between FY18 Actl and FY20 Alloc Budget
3													
4	Agency	Line	Fund	Name	ID		Name						
5	1.2	1.2		Fixed Asset Depreciation				1,446,337	1,446,337	1,446,337	0	0	-793,122
6													
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		0	0
9													
10	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001	Commissioner's Office	703,081	703,081		0		82,712
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						703,081		0	82,712
14													
15	G02	G02-3.4	1000	Human Resources	G027102	G0221041	Human Resources	458,000	456,400		1,600		97,622
16	Total	G02-3.4		Human Resources						456,400		1,600	97,622
17													
18	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	Financial Management & Reporting	886,000	885,850		150		153,010
19	Total	G02-3.5		Financial Management & Reporting						885,850		150	153,010
20													
21	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090	In Lieu of Rent	0	0		0		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		0	0
27													
28	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201	Real Estate & Construction Svs	2,791,700	530,423		2,261,277		56,080
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						530,423		2,261,277	56,080
31													
32	G02	G02-4.7	1000	Real Property	G021144	G0223230	Enterprise Real Property	718,000	718,000		0		97,300
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						1,002,112		0	97,300
35													
36	G02	G02-4.8	1000	Office of State Procurement (fmrly Materials Mgmt)	G021105	G0221134	Materials Mgmt Division (MMD)	1,937,000	1,937,000		0		148,672
37	Total	G02-4.8		Office of State Procurement (fmrly Materials Mgmt)						1,937,000		0	148,672
38													
39	G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail - General Fund	439,000	439,000		0		1,485
40	Total	G02-4.10		Central Mail						439,000		0	1,485
41													
42	G02	G02-4.11	1000	Office of Continuous Improvement	G021119	G0221901	Office of Enterprise Continuous Improvement	419,000	419,000		0		38,444
43	Total	G02-4.11		Office of Continuous Improvement						419,000		0	38,444
44													
45	G02	G02-4.12	1000	Grants Management	G021106	G0227600	Grants Mgmt Operating	130,000	130,000		0		3,813
46	Total	G02-4.12		Grants Management						130,000		0	3,813
47													
48	G46	G46-6.2	1000	MINNESOTA INFORMATION TECHNOLOGY	G465000	G4625101	State CIO Office	1,467,788	1,467,788		0		457,211
49	Total	G46-6.2		Minnesota Information Technology						1,467,788		0	457,211
50													
51	G46	G46-6.4	1000	Enterprise IT Security	G465010	G4625106	IT Security	453,318	453,318		0		10,384
52	Total	G46-6.4		Enterprise IT Security						453,318		0	10,384
53													
54	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029000	Management Services Admin	2,207,618	2,191,618		16,000		-408,691
55	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100032	G1029100	Enterprise Communications & Planning	0	0		0		0
56	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1039000	Non-allocable portions of MMB	0	0		0		0
57	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100114		Operating Adjustment	174,000	174,000		0		174,000
58	Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET						2,365,618		16,000	-234,691
59													
60	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrly IC&A)	G100032 (F	G1029100	Enterprise Communications & Planning	1,076,480	1,076,480		0		102,317
61	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrly IC&A)	G100114		Operating Adjustment	65,000	65,000		0		65,000
62	Total	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)						1,141,480		0	102,317
63													
64	G10	G10-9.3	1000	Debt Management	G100005	G1025000	Debt Management	476,107	476,107		0		-11,964
65	G10	G10-9.3	1000	Debt Management	G100005	G1025100	BANK FEES	0	0		0		0
66	G10	G10-9.3	1000	Debt Management	G100005	G1035000	Non-allocable portions of Debt Mgmt	0	0		0		0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2		SWACAP		Schedule	Approp	Alltmt	ALLTMT	FY20 Budget	FY120 Allocable Budget	FY20 Allocable by SWACAP Line	FY20 Non-Allocable Budget	FY20 Non-alloc by SWACAP Line	Difference between FY18 Actl and FY20 Alloc Budget
3													
4	Agency	Line	Fund	Name	ID		Name						
67	G10	G10-9.3	1000	Debt Management	G100114		Operating Adjustment	31,000	31,000		0		31,000
68	Total	G10-9.3		Debt Management						507,107		0	-11,964
69													
70	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100002	G1022000	Budget Services Operating	3,451,225	**0**		0		0
71	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100114		Operating Adjustment	220,000	**0**		0		0
72	Total	G10-10.2		MMB BUDGET DIVISION						0		0	221,268.00
73													
74	G10	G10-10.3	1000	Analysis and Control (EBO's)	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2	0	1,173,417		0		75,231
75	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100114		Operating Adjustment	0	74,800				74,800
76	Total	G10-10.3		Analysis and Control (EBO's)						1,248,217		0	75,231
77													
78	G10	G10-10.4	1000	Budget Operations and Planning	G100002	G1022000	Budget Services Operating reschedule from 10.2	0	241,586		0		15,489
79	G10	G10-10.4	1000	Budget Operations and Planning	G100114		Operating Adjustment	0	15,400		0		15,400
80	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022301	Fiscal Note System - FNTS	0	0		0		0
81	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022302	BPAS System	0	0		0		0
82	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022303	Capital Budget System	0	0		0		0
83	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1024301	MN.IT Fiscal Note System	0	0		0		0
84	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1024302	Statewide Budget System	0	0		0		0
85	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1024303	Statewide Budget System	0	0		0		0
86	Total	G10-10.4		Budget Operations and Planning						256,986		0	30,889
87													
88	G10	G10-10.5	1000	Budget Division Non-Allocable	G100010	G1022100	Local Impact Notes	207,000	0		207,000		0
89	G10	G10-10.5	1000	Budget Division Non-Allocable	G100114		Operating Adjustment	0	0		129,800		0
90	G10	G10-10.5	1000	Budget Division Non-Allocable	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2	0	0		2,036,223		0
91	Total	G10-10.5		Budget Division Non-Allocable						0		2,373,023	0
92													
93	G10	G10-11.2	1000	MMB-ACCOUNTING DIVISION				0	0		0		0
94	Total	G10-11.2		MMB-ACCOUNTING DIVISION						0		0	0
95													
96	G10	G10-11.3	1000	Central Payroll	G100001	G1021100	Payroll Services	1,323,933	1,323,933		0		5,883
97	G10	G10-11.3	1000	Central Payroll	G100114		Operating Adjustment	96,115	96,115		0		96,115
98	Total	G10-11.3		Central Payroll						1,420,048		0	5,883
99													
100	G10	G10-11.4	1000	Accounting Services	G100001	G1021300	Agency Suppport	1,404,216	1,404,216		0		174,357
101	G10	G10-11.4	1000	Accounting Services	G100114		Operating Adjustment	107,335	107,335		0		
102	Total	G10-11.4		Accounting Services						1,511,551		0	174,357
103													
104	G10	G10-11.5	1000	Financial Reporting	G100001	G1021200	Financial Reporting	2,194,383	2,170,760		0		11,725
105	G10	G10-11.5	1000	Financial Reporting	G100001	G1021251	Bank Fees	150,000	150,000		0		127,518
106	G10	G10-11.5	1000	Financial Reporting	G100114		Operating Adjustment	157,798	157,798		0		
107	Total	G10-11.5		Financial Reporting						2,478,558		0	139,243
108													
109	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100001	G1021200	SINGLE AUDIT	0	23,623		0		0
110	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100114		Operating Adjustment	1,752	1,752		0		
111	Total	G10-11.6		Financial Reporting - Single Audit						25,375		0	0
112													
113	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100004	G1024000	Mn.IT @ MMB Management	4,270,000	2,135,000		0		211,053
114	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100104	G1029300	Upgrade Statewide Systemns	0	0		0		0
115	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100027	G1029300	Upgrade Statewide Systemns	0	0		0		0
116	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100115	G1024000	Mn.IT @ MMB Management	0	0		0		0
117	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100004	G1034400	Non-allocable portions of INFO SERV	0	0		0		0
118	Total	G10-12.2		MMB I.T. MANAGEMENT AND ADMINISTRATION						2,135,000		0	211,053
119													
120	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024100	Mn.IT ERP All Modules	0	0		0		0
121	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024700	MN.IT SWIFT/ELM Upgrade	2,000,000	2,000,000		0		2,000,000
122	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024400	Mn.IT @ MMB Technical Support	0	0		0		0
123	G10	G10-12.4	3610	Accounting & Procurement Operations and System Support	G100090	G1021410	MAPS Replacement Project	0	0		0		0
124	G10	G10-12.4	3610	Accounting & Procurement Operations and System Support	G100090	G1021410	Non-allocable portion of MAPS REPL PROJ	0	0		0		0
125	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100104	G1029300	Upgrade Statewide Systemns	0	0		0		0
126	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100027	G1029300	Upgrade Statewide Systems	0	0		0		0
127	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.4 portion	0	939,400		0		939,400
128	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100115	G1024000	Mn.IT @ MMB Management	922,000	922,000		0		56,545

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2		SWACAP		Schedule	Approp	Alltmt	ALLTMT	FY20 Budget	FY120 Allocable	FY20 Allocable by SWACAP	FY20 Non-Allocable	FY20 Non-alloc by SWACAP	Difference between FY18 Actl and
3													
4	Agency	Line	Fund	Name	ID		Name		Budget	Line	Budget	Line	FY20 Alloc Budget
129	Total	G10-12.4		Accounting & Procurement Operations and System Support						3,308,377		0	2,995,945
130													
131	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.5 portion	0	939,400		0		
132	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024100	Mn.IT ERP All Modules	0	0		0		-865,455
133	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024200	Mn.IT SWIFT Infr & Ops	0	0		0		0
134	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024400	Mn.IT @ MMB Technical Support	0	0		0		0
135	G10	G10-12.5	1000	Personnel Operations and System Support	G100104	G1029300	Upgrade Statewide Systems	0	0		0		0
136	Total	G10-12.5		Personnel Operations and System Support						386,377		0	-865,455
137													
138	G10	G10-12.6	1000	Budget Service Computer Operations	G100004	G1024000	Mn.IT @ MMB Management 12.6 portion	0	256,200		0		41,783
139	Total	G10-12.6		Budget Service Computer Operations						256,200		0	41,783
140													
141	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1021110	Payroll ServicesSEMA4 Upgrade	0	0		0		0
142	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024100	Mn.IT ERP All Modules	0	0		0		0
143	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024110	Mn.IT SEMA4 Upgrade	0	0		0		0
144	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024120	Mn.IT SEMA4	0	0		0		0
145	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027600	SWIFT ELM	0	0		0		0
146	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027650	Mn.IT ELM	0	0		0		0
147	Total	G10-12.7		Personnel Operations Special Billing						5,553,023		0	379,852
148													
149	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021300	Agency Support	0	0		0		0
150	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021400	SWIFT Procurement	0	0		0		0
151	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	MAPS Replacement Project	0	0		0		0
152	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	Non-allocable portion of MAPS REPL PROJ	0	0		0		0
153	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024700	MN.IT SWIFT/ELM Upgrade	0	0		0		0
154	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024200	Mn.IT SWIFT	0	0		0		0
155	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024400	Mn.IT Data Warehouse	0	0		0		0
156	Total	G10-12.8		Accounting & Procurement Operations Special Billing						5,553,023		0	984,528
157													
158	G10	G10-12.90	1000	MMB Other Non-Allocable	G100003	G1023000	Economic Analysis	548,783	0		548,783		0
159	G10	G10-12.90	1000	MMB Other Non-Allocable	G100114		Operating Adjustment	23,000	0		23,000		
160	Total	G10-12.90		MMB Other Non-Allocable						0		571,783	0
161													
162	G10	G10-13.3	1000	Personnel Administration	G100007	G1027000	Agency & Applicant Svcs Ops	3,477,616	3,477,216		400		25,342
163	G10	G10-13.3	1000	Personnel Administration	G100008	G1028000	Labor Relations Operations	1,125,089	1,125,089		0		326,399
164	G10	G10-13.3	1000	Personnel Administration	G100023	G1029010	Admin Rpts Study - DHS Regulatory Resp	0	0		0		0
165	G10	G10-13.3	1000	Personnel Administration	G100070	G1027700	Talent Management System	0	0		0		0
166	G10	G10-13.3	1000	Personnel Administration	G100070	G1024100	Mn.IT ERP	0	0		0		0
167	G10	G10-13.3	1000	Personnel Administration	G100114		Operating Adjustment	328,000	328,000		0		328,000
168	Total	G10-13.3		Personnel Administration						4,930,305		400	351,741
169													
170	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services	2,162,025	26,593		0		7,121
171	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Non-allocable portions of Bureau of Med Svc	0	0		2,135,432		0
172	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Bureau of Mediation Services	196,923	196,923		0		157,627
173	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	68,000	0		68,000		0
174	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants	0	0		0		0
175	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDG	G4520000	Office Collaboration & Dispute Grants	160,000	0		160,000		0
176	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Office Collaboration & Dispute Resolution	234,202	6,792		0		12
177	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Non-allocable portion of Office Collaboration & Dispute Resolution	0	0		227,410		0
178	Total	G45-14.3		MEDIATION SERVICES						230,308		2,590,842	164,759
179													
180	G45	G45-14.4	1000	Mediation/Representation	G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants	0	0		0		0
181	Total	G45-14.4		Mediation/Representation						0		0	0
182													
183	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office	311,342	0		311,342		0
184	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice	8,711,849	0		8,659,899		0
185	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice	0	0		0		0
186	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations	367,401	0		367,401		0
187	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information	862,953	0		862,953		0
188	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Govnt Performance Measures	2,000	0		2,000		0
189	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension	541,086	0		541,086		0
190	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management Statewide	712,900	0		712,900		0

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2		SWACAP		Schedule	Approp	Alltmt	ALLTMT	FY20 Budget	FY120 Allocable	FY20 Allocable by SWACAP	FY20 Non-Allocable	FY20 Non-alloc by SWACAP	Difference between FY18 Actl and
3													
4	Agency	Line	Fund	Name	ID		Name		Budget	Line	Budget	Line	FY20 Alloc Budget
191	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt	0	0		0		0
192	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT	0	51,950		0		3,373
193	Total	G61-16.2		STATE AUDITOR						51,950		11,457,581	3,373
194													
195	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L490000	L4921300	Support Services Division	1,999,840	1,999,840		0		291,626
196	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L491000	L4922000	OLA Carryforward	233,276	233,276		0		208,048
197	Total	L49-15.2		LEGISLATIVE AUDITOR						2,233,116		0	499,674
198													
199	L49	L49-15.3	1000	Financial Audits	L490000	L4921100	Financial Audit Division	3,100,426	3,100,426	3,100,426	0	0	800,607
200	L49	L49-15.5	1000	Single Audits			SINGLE AUDIT		0	0	0	0	-759,790
201	L49	L49-15.7	1001	Financial Audits - Outdoors			Legacy Fin Audit- Outdoors		0	0	0	0	0
202	L49	L49-15.8	1002	Financial Audits - Arts			Legacy Fin Audit- Arts		0	0	0	0	0
203	L49	L49-15.9	1003	Financial Audits - Clean Water			Legacy Fin Audit- Clean Water		0	0	0	0	0
204	L49	L49-15.10	1004	Financial Audits - Parks & Trails			Legacy Fin Audit- Parks & Trails		0	0	0	0	0
205	L49	L49-15.4	1005	Program Audits	L490000	L4921200	Program Evaluation Division						
206	L49	L49-15.11	1006	Program Audits - Outdoors			Legacy Prog Audit- Outdoors						
207	L49	L49-15.12	1007	Program Audits - Arst			Legacy Prog Audit- Arts						
208	L49	L-49-15.13	1008	Program Audits - Clean Water			Legacy Prog Audit- Clean Water						
209	L49	L49-15.14	1009	Program Audits - Parks and Trails			Legacy Prog Audit- Parks & Trails						
210													
211	L49	L49-15.6	1000	Audit Comm	L490000	L4921000	Legislative Audit Commission	7,000	0	0	7,000	7,000	0
212				SWIFT(amortize 10 years, BFY13 to BFY22)				6,864,688	6,864,688	6,864,688	0	0	0
213								64,707,697	45,428,041	55,428,041	19,279,656	19,279,656	5,399,159