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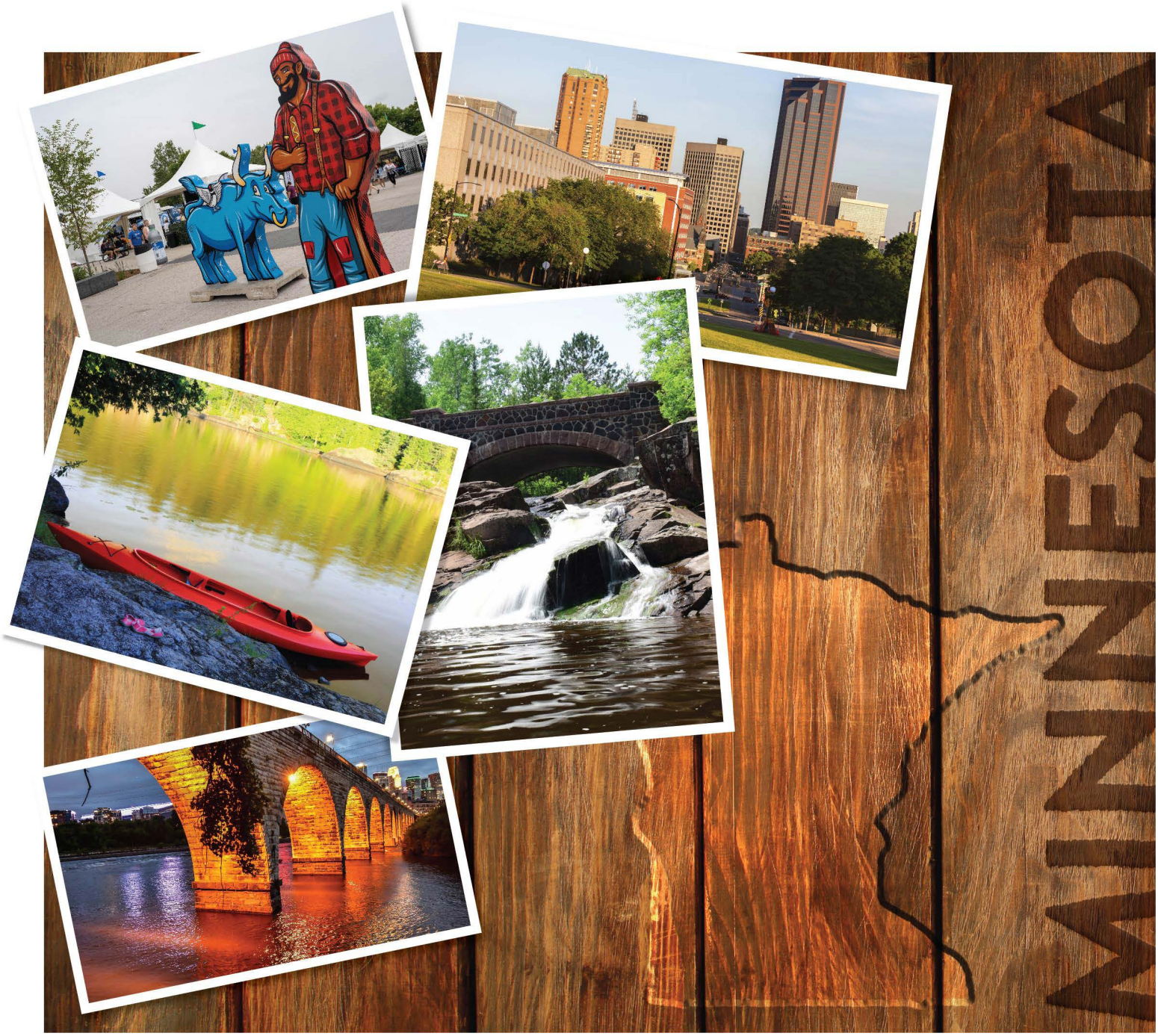
MINNESOTA

Statewide Cost Allocation Plan

Fiscal Year 2019 Actual | Fiscal Year 2021 Budget



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https://mn.gov/mmb/accounting/reports/comprehensive-annual.jsp
State of Minnesota Employees Retirement Fund Actuarial Report -
https://www.msrs.state.mn.us/annual-reports-fy-2019

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	
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Allocation: Human Resources	3.4	21.4
Allocation: Financial Management and Reporting	3.5	21.5
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SCHEDULE NUMBER
1st STEP 2nd STEP

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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

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Allocation: General Support ..... 9.2 ..... 27.2
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Non-Allocable: Debt Management - Other ..... 9.4 ..... 27.4

SCHEDULE NUMBER
1st STEP 2nd STEP

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SCHEDULE NUMBER
1st STEP 2nd STEP

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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 2019 - Actual

		1	2	3	4	5	6	7
		B04	B13	B14	B22	B42	E25	E26
DP#	Name	AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELPMT	LABOR AND INDUSTRY DEPT	CENTER FOR ARTS EDUCATION	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	7,559	1,260	2,520	42,835	12,598	31,496	1,260
4.7	Real Property	262	101	-	853	-	5,558	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	42,503	13,240	989	249,333	20,659	4,528	-
4.10	Central Mail	5,458	12,057	169	-	10,095	-	488
4.11	Office of Enterprise Continuous Improvement	5,641	3,421	402	11,694	3,157	528	108,380
4.12	Grants Mgt	936	4,177	-	18,450	188	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	20,619	17,650	2,011	103,547	42,334	1,544	23,370
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	8,567	9,829	373	96,977	17,085	732	165,310
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	8,897	-	-	-	-	-	6,371
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	9,720	11,152	423	110,027	19,384	831	187,555
10.4	Budget Operations and Planning	12,621	3,142	302	10,277	2,792	2,121	7,428
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	21,054	12,767	1,500	43,644	11,782	1,969	404,483
11.4	Accounting Services	9,087	10,426	395	102,862	18,122	777	175,342
11.5	Financial Reporting	19,497	22,370	848	220,710	38,884	1,666	376,230
11.6	Financial Reporting - Single Audit	32	788	2	2,775	16	0	2,237
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	5,119	5,874	223	57,951	10,210	438	98,785
12.5	Personnel Operations and System Support	31,624	19,176	2,252	65,554	17,697	2,958	607,547
12.6	Budget Service - Computer Operations	12,362	3,077	296	10,067	2,735	2,078	7,275
12.7	Personnel Operations Special Billing	31,648	19,191	2,254	65,605	17,711	2,960	608,022
12.8	Accounting & Procurement Operations Special Billing	36,917	42,357	1,606	417,904	73,625	3,155	712,373
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	78,921	47,857	5,621	163,598	44,165	7,382	1,516,209
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	626	380	45	1,297	350	59	12,024
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	20,564	11,136	-	64,558	1,277	75,314	54,221
15.4	Program Audits	76,970	-	-	-	-	-	-
15.5	Single Audits	-	-	-	172,256	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	26	650	1	2,289	13	0	1,845
17	SWIFT (Internally Developed Software Amortized over 10 years beginning	39,669	45,514	1,725	449,049	79,112	3,390	765,464
20	Administration	-	-	-	-	-	-	-
	Total Actual	506,900	317,592	23,955	2,484,112	443,989	149,483	5,842,218
	Original Budget	481,971	382,385	24,239	2,984,858	461,904	196,326	6,490,583
	Rollforward Adjustment	24,929	-64,793	-284	-500,746	-17,915	-46,843	-648,365

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2019 - Actual

		8	9	10	11	12	13	14	15
		E37	E50	E77	G02	G06	G9R	H12	H55
DP#	Name	EDUCATION DEPARTMENT	ARTS BOARD	ZOOLOGICAL BOARD	ADMINISTRATION	ATTORNEY GENERAL	MMB NON-OPERATING	HEALTH DEPT	HUMAN SERVICES DEPT
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	663,024	-	-	-	-
3.4	Human Resources	-	-	-	405,963	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	1,014,037	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,260	-	-	16,378	2,520	-	12,598	157,480
4.7	Real Property	-	-	20,413	-	-	-	-	89,894
4.8	Office of State Procurement (fmrly Materials Mgmt)	19,290	7,400	14,291	33,443	8,903	109	72,992	50,150
4.10	Central Mail	1,105	97	-	5,365	3,716	-	18,596	41,768
4.11	Office of Enterprise Continuous Improvement	3,411	199	2,523	5,408	2,345	-	13,269	37,274
4.12	Grants Mgt	14,843	3,359	-	1,211	-	-	18,496	14,440
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	43,996	798	3,675	22,885	889	-	97,925	663,397
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	17,864	884	2,727	14,264	1,399	167,858	15,830	260,792
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	89,391	-	-	9,429	-	-	-	2,886
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	20,268	1,003	3,093	16,183	1,587	190,446	17,961	295,885
10.4	Budget Operations and Planning	7,834	452	1,635	3,480	1,415	1,148	15,785	14,525
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	12,731	742	9,415	20,184	8,752	-	49,520	139,109
11.4	Accounting Services	18,949	938	2,892	15,129	1,483	178,045	16,791	276,618
11.5	Financial Reporting	40,658	2,013	6,205	32,463	3,183	382,030	36,029	593,538
11.6	Financial Reporting - Single Audit	2,312	2	0	10	7	26	738	28,085
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10,675	528	1,629	8,524	836	100,308	9,460	155,843
12.5	Personnel Operations and System Support	19,123	1,114	14,141	30,316	13,146	-	74,380	208,947
12.6	Budget Service - Computer Operations	7,673	443	1,602	3,409	1,386	1,124	15,462	14,228
12.7	Personnel Operations Special Billing	19,138	1,115	14,152	30,340	13,156	-	74,438	209,110
12.8	Accounting & Procurement Operations Special Billing	76,983	3,811	11,749	61,466	6,027	723,355	68,219	1,123,834
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	47,724	2,780	35,291	75,658	32,807	-	185,625	521,453
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	378	22	280	600	260	-	1,472	4,135
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	28,576	14,270	49,972	44,555	52,235	-	91,691	356,727
15.4	Program Audits	324,953	203,530	-	-	-	-	1,503	123,113
15.5	Single Audits	145,576	-	-	-	-	-	74,307	503,386
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	1,907	2	0	8	6	21	609	23,168
17	SWIFT (Internally Developed Software Amortized over 10 years	82,721	4,095	12,625	66,047	6,476	777,265	73,303	1,207,590
20	Administration	-	-	-	137,606	-	-	-	-
	Total Actual	1,059,341	249,596	208,312	2,737,384	162,533	2,521,737	1,056,997	7,117,377
	Original Budget	625,644	40,616	158,966	2,644,707	212,653	3,359,143	1,174,417	7,010,034
	Rollforward Adjustment	433,697	208,981	49,345	92,677	-50,120	-837,405	-117,419	107,343

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2019 - Actual

		16	17	18	19	20	21	22	23
		H55b	H55c	H75	H7D	H7S	J33	J65	P01
DP#	Name	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	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	-	-	3,780	-	2,520	-	-	-
4.7	Real Property	-	-	39,528	-	-	-	-	174,117
4.8	Office of State Procurement (fmrly Materials Mgmt)	25,025	2,758	38,950	490	766	35,236	10,334	72,265
4.10	Central Mail	-	-	473	1,275	195	1,191	720	5
4.11	Office of Enterprise Continuous Improvement	18,129	2,878	11,590	142	73	17,562	3,262	3,515
4.12	Grants Mgt	-	-	26	-	10	-	-	0
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	26,015	1,566	548	581	6,914	3,994
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	17,506	1,655	6,645	426	224	36,422	2,077	10,966
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	19,862	1,878	7,539	483	255	41,323	2,357	12,442
10.4	Budget Operations and Planning	5,528	925	7,037	333	263	14,368	2,181	1,144
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	67,658	10,739	43,254	528	271	65,544	12,174	13,117
11.4	Accounting Services	18,569	1,756	7,048	452	238	38,632	2,203	11,632
11.5	Financial Reporting	39,842	3,767	15,123	970	511	82,893	4,727	24,958
11.6	Financial Reporting - Single Audit	-	-	5	0	0	3	1	252
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10,461	989	3,971	255	134	21,765	1,241	6,553
12.5	Personnel Operations and System Support	101,624	16,131	64,970	794	407	98,449	18,286	19,702
12.6	Budget Service - Computer Operations	5,415	906	6,893	326	258	14,074	2,137	1,121
12.7	Personnel Operations Special Billing	101,704	16,143	65,020	794	407	98,526	18,300	19,717
12.8	Accounting & Procurement Operations Special Billing	75,440	7,133	28,634	1,836	967	156,953	8,951	47,257
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	253,616	40,257	162,140	1,980	1,015	245,692	45,634	49,168
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	2,011	319	1,286	16	8	1,948	362	390
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	122,666	-	-	2,865	-	-
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	4	0	0	2	1	208
17	SWIFT (Internally Developed Software Amortized over 10 years	81,062	7,664	30,768	1,973	1,039	168,650	9,618	50,778
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	843,452	115,898	693,363	14,637	10,108	1,142,678	151,481	523,299
	Original Budget	804,197	130,994	737,719	26,864	9,509	1,272,066	154,516	512,630
	Rollforward Adjustment	39,255	-15,097	-44,356	-12,226	599	-129,387	-3,035	10,669

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2019 - Actual

		24	25	26	27	28	29	30	31
		P07	P78	R29	R32	R9P	T79		
DP#	Name	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	-	-	-	-	-	-	663,024	-
3.4	Human Resources	-	-	-	-	-	-	405,963	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	1,014,037	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	81,890	27,717	60,472	13,858	5,039	10,079	495,118	143,622
4.7	Real Property	642	234,323	94,235	794	-	207,894	868,614	126,580
4.8	Office of State Procurement (fmrly Materials Mgmt)	60,066	146,831	251,859	20,816	17,378	634,217	1,854,822	137,519
4.10	Central Mail	135,040	904	19,726	3,187	154	4,298	266,079	184,222
4.11	Office of Enterprise Continuous Improvement	17,783	34,545	40,622	8,661	2,751	71,472	430,635	58,180
4.12	Grants Mgt	10,436	833	8,226	2,998	4,497	10,735	113,862	10,730
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	296,972	92,592	85,979	42,006	5,950	196,666	1,804,422	261,971
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	69,779	15,711	65,711	8,150	2,431	336,067	1,354,261	127,455
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	2,611	-	57	-	-	160,966	280,610	483,334
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	79,168	17,825	74,554	9,247	2,758	381,290	1,536,499	144,606
10.4	Budget Operations and Planning	29,372	14,999	44,206	9,639	4,860	44,144	263,956	41,098
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	66,366	128,927	151,605	32,325	10,269	266,741	1,607,168	217,133
11.4	Accounting Services	74,013	16,665	69,699	8,645	2,579	356,462	1,436,448	135,190
11.5	Financial Reporting	158,810	35,757	149,553	18,550	5,533	764,857	3,082,175	290,077
11.6	Financial Reporting - Single Audit	309	4	144	46	12	2,736	40,540	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	41,698	9,389	39,268	4,871	1,453	200,826	809,276	76,164
12.5	Personnel Operations and System Support	99,684	193,652	227,716	48,553	15,424	400,653	2,414,020	326,141
12.6	Budget Service - Computer Operations	28,770	14,692	43,300	9,441	4,760	43,239	258,549	40,256
12.7	Personnel Operations Special Billing	99,762	193,804	227,894	48,591	15,436	400,966	2,415,906	326,396
12.8	Accounting & Procurement Operations Special Billing	300,698	67,704	283,171	35,123	10,477	1,448,218	5,835,944	549,245
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	248,774	483,284	568,295	121,171	38,492	999,880	6,024,488	813,926
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,973	3,833	4,507	961	305	7,929	47,777	6,455
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	130,657	120,526	136,002	12,506	58,027	72,381	1,520,725	974,454
15.4	Program Audits	7,005	136,613	-	-	-	251,833	1,125,521	1,309,002
15.5	Single Audits	-	-	-	-	-	76,388	971,914	-
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	255	3	119	38	10	2,257	33,443	-
17	SWIFT (Internally Developed Software Amortized over 10 years	323,108	72,750	304,275	37,740	11,258	1,556,150	6,270,879	590,179
20	Administration	-	-	-	-	-	-	137,606	-
	Total Actual	2,365,641	2,063,883	2,951,197	497,920	219,853	8,909,342	45,384,279	7,373,936
	Original Budget	2,294,093	1,793,027	3,220,359	498,192	216,751	8,996,467	46,915,828	7,213,501
	Rollforward Adjustment	71,548	270,857	-269,162	-271	3,102	-87,125	-1,531,548	14,587,437

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2019 - Actual

DP#	Name	Total
3.2	Admin Management Services	-
3.3	Commissioner's Office	663,024
3.4	Human Resources	405,963
3.5	Financial Management and Reporting	1,014,037
4.2	Government & Citizen Services	-
4.5	Real Estate and Construction Services - Leasing	638,740
4.7	Real Property	995,194
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,992,341
4.10	Central Mail	450,301
4.11	Office of Enterprise Continuous Improvement	488,815
4.12	Grants Mgt	124,593
6.2	Minnesota Information Technology	-
6.3	IT Spend	-
6.4	Enterprise IT Security	2,066,393
8.2	Minnesota Management & Budget	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,481,716
9.2	Debt Management Division	-
9.3	Debt Management	763,944
10.2	MMB - Budget Division	-
10.3	Analysis & Control (EBO's)	1,681,105
10.4	Budget Operations and Planning	305,054
11.2	MMB-Accounting Division	-
11.3	Central Payroll	1,824,301
11.4	Accounting Services	1,571,638
11.5	Financial Reporting	3,372,252
11.6	Financial Reporting - Single Audit	40,540
12.2	MMB I.T - Management and Administration	-
12.4	Accounting & Procurement Operations and System Support	885,441
12.5	Personnel Operations and System Support	2,740,161
12.6	Budget Service - Computer Operations	298,805
12.7	Personnel Operations Special Billing	2,742,302
12.8	Accounting & Procurement Operations Special Billing	6,385,189
13.2	State HR, Benefits & Labor Relations	-
13.3	Personnel Administration	6,838,414
14.2	Mediation Services	-
14.3	Mediation Services	54,231
15.2	Legislative Auditor	-
15.3	Financial Audits	2,495,180
15.4	Program Audits	2,434,523
15.5	Single Audits	971,914
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	33,443
17	SWIFT (Internally Developed Software Amortized over 10 years	6,861,058
20	Administration	137,606
	Total Actual	52,758,215
	Original Budget	54,129,328
	Rollforward Adjustment	-1,371,113

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	7,559	3,780	1,260	2,520	-	-	42,835
4.7	Real Property	262	-	101	-	-	-	853
4.8	Office of State Procurement (fmrly Materials Mgmt)	42,503	466	13,240	989	62	2,682	249,333
4.10	Central Mail	5,458	666	12,057	169	230	1,136	-
4.11	Office of Enterprise Continuous Improvement	5,641	175	3,421	402	23	356	11,694
4.12	Grants Mgt	936	-	4,177	-	-	92	18,450
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	20,619	1,068	17,650	2,011	63	2,737	103,547
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	8,567	512	9,829	373	107	443	96,977
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	8,897	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	9,720	581	11,152	423	121	503	110,027
10.4	Budget Operations and Planning	12,621	202	3,142	302	122	1,018	10,277
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	21,054	653	12,767	1,500	85	1,329	43,644
11.4	Accounting Services	9,087	543	10,426	395	113	470	102,862
11.5	Financial Reporting	19,497	1,165	22,370	848	243	1,008	220,710
11.6	Financial Reporting - Single Audit	32	-	788	2	-	-	2,775
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	5,119	306	5,874	223	64	265	57,951
12.5	Personnel Operations and System Support	31,624	981	19,176	2,252	128	1,997	65,554
12.6	Budget Service - Computer Operations	12,362	198	3,077	296	120	997	10,067
12.7	Personnel Operations Special Billing	31,648	982	19,191	2,254	128	1,998	65,605
12.8	Accounting & Procurement Operations Special Billing	36,917	2,206	42,357	1,606	461	1,909	417,904
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	78,921	2,448	47,857	5,621	318	4,983	163,598
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	626	19	380	45	3	40	1,297
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	20,564	-	11,136	-	-	1,222	64,558
15.4	Program Audits	76,970	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	172,256
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	26	-	650	1	-	-	2,289
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	39,669	2,371	45,514	1,725	495	2,052	449,049
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	506,900	19,322	317,592	23,955	2,885	27,237	2,484,112
	Original Budget	481,971	16,805	382,385	24,239	3,252	62,066	2,984,858
	Rollforward Adjustment	24,929	2,517	-64,793	-284	-367	-34,829	-500,746

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	-	7,559	-	12,598	-	1,260	-
4.7	Real Property	-	-	-	-	-	9,497	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	2,188	-	6,806	128	20,659	4,461	794	-
4.10	Central Mail	-	-	1,278	70	10,095	-	1,318	-
4.11	Office of Enterprise Continuous Improvement	107	-	2,310	73	3,157	313	54	-
4.12	Grants Mgt	6,597	-	-	-	188	2,426	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	64	-	1,099	81	42,334	640	162	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	322	-	2,536	48	17,085	867	271	0
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	5,863	-	48,530	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	365	-	2,878	54	19,384	983	308	0
10.4	Budget Operations and Planning	1,444	-	1,047	60	2,792	715	48	3
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	400	-	8,620	271	11,782	1,167	201	-
11.4	Accounting Services	341	-	2,690	51	18,122	919	288	0
11.5	Financial Reporting	732	-	5,773	108	38,884	1,973	618	0
11.6	Financial Reporting - Single Audit	-	-	-	-	16	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	192	-	1,516	28	10,210	518	162	0
12.5	Personnel Operations and System Support	601	-	12,948	407	17,697	1,752	302	-
12.6	Budget Service - Computer Operations	1,415	-	1,025	59	2,735	700	47	3
12.7	Personnel Operations Special Billing	602	-	12,958	407	17,711	1,754	303	-
12.8	Accounting & Procurement Operations Special Billing	1,387	-	10,930	205	73,625	3,735	1,169	0
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	1,501	-	32,314	1,015	44,165	4,373	755	-
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	12	-	256	8	350	35	6	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	1,277	676	32,124	-
15.4	Program Audits	204,980	-	318,717	-	-	-	-	-
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	-	-	-	-	13	-	-	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	1,490	-	11,745	221	79,112	4,014	1,257	0
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	230,605	0	493,536	3,295	443,989	41,517	41,446	7
	Original Budget	21,867	-	157,194	6,699	461,904	62,696	10,304	18
	Rollforward Adjustment	208,738	0	336,342	-3,404	-17,915	-21,179	31,142	-10

Statewide Cost Allocation Plan
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State Version (all agencies)
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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	-	-	-	-	-	31,496	1,260
4.7	Real Property	-	-	-	25,436	-	5,558	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	147	52	823	10	5	4,528	-
4.10	Central Mail	344	-	-	-	-	-	488
4.11	Office of Enterprise Continuous Improvement	30	26	1,398	20	-	528	108,380
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	165	5	1,742	-	-	1,544	23,370
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	234	29	2,377	20	0	732	165,310
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	6,371
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	266	33	2,697	23	0	831	187,555
10.4	Budget Operations and Planning	51	77	326	73	2	2,121	7,428
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	111	98	5,216	74	-	1,969	404,483
11.4	Accounting Services	249	31	2,521	21	0	777	175,342
11.5	Financial Reporting	533	66	5,410	46	0	1,666	376,230
11.6	Financial Reporting - Single Audit	-	-	-	-	-	0	2,237
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	140	17	1,420	12	0	438	98,785
12.5	Personnel Operations and System Support	166	147	7,834	112	-	2,958	607,547
12.6	Budget Service - Computer Operations	50	75	320	72	2	2,078	7,275
12.7	Personnel Operations Special Billing	166	147	7,840	112	-	2,960	608,022
12.8	Accounting & Procurement Operations Special Billing	1,010	125	10,243	87	1	3,155	712,373
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	415	366	19,551	279	-	7,382	1,516,209
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	3	3	155	2	-	59	12,024
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	75,314	54,221
15.4	Program Audits	-	-	66,356	-	-	-	-
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	1,845
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	1,085	135	11,006	94	1	3,390	765,464
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	5,166	1,433	147,233	26,493	12	149,483	5,842,218
	Original Budget	6,739	1,487	80,380	26,450	39,839	196,326	6,490,583
	Rollforward Adjustment	-1,572	-54	66,853	43	-39,826	-46,843	-648,365

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	1,260	1,260	-	-	-	10,079	-	-
4.7	Real Property	-	-	25,790	13,386	-	-	20,413	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	19,290	899	100	7,348	7,400	4,385	14,291	138
4.10	Central Mail	1,105	589	-	-	97	3,207	-	-
4.11	Office of Enterprise Continuous Improvement	3,411	133	-	1,783	199	611	2,523	-
4.12	Grants Mgt	14,843	-	-	-	3,359	1,107	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	43,996	3,370	628	2,042	798	10,819	3,675	2,533
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	17,864	292	13	1,175	884	1,559	2,727	209
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	89,391	-	-	-	-	783	-	18,703
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	20,268	332	15	1,333	1,003	1,769	3,093	237
10.4	Budget Operations and Planning	7,834	141	93	2,080	452	3,328	1,635	425
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	12,731	497	-	6,654	742	2,281	9,415	-
11.4	Accounting Services	18,949	310	14	1,246	938	1,653	2,892	221
11.5	Financial Reporting	40,658	665	30	2,673	2,013	3,548	6,205	475
11.6	Financial Reporting - Single Audit	2,312	-	-	-	2	-	0	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10,675	175	8	702	528	932	1,629	125
12.5	Personnel Operations and System Support	19,123	747	-	9,995	1,114	3,426	14,141	-
12.6	Budget Service - Computer Operations	7,673	138	91	2,038	443	3,260	1,602	416
12.7	Personnel Operations Special Billing	19,138	747	-	10,003	1,115	3,428	14,152	-
12.8	Accounting & Procurement Operations Special Billing	76,983	1,260	56	5,062	3,811	6,718	11,749	899
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	47,724	1,864	-	24,944	2,780	8,549	35,291	-
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	378	15	-	198	22	68	280	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	28,576	-	-	-	14,270	-	49,972	701
15.4	Program Audits	324,953	-	-	-	203,530	-	-	-
15.5	Single Audits	145,576	-	-	-	-	-	-	-
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	1,907	-	-	-	2	-	0	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	82,721	1,354	60	5,439	4,095	7,218	12,625	966
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	1,059,341	14,787	26,897	98,099	249,596	78,727	208,312	26,049
	Original Budget	625,644	3,954	55,953	100,651	40,616	62,275	158,966	26,243
	Rollforward Adjustment	433,697	10,833	-29,056	-2,552	208,981	16,452	49,345	-194

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	-	-	663,024	-	-	-	-
3.4	Human Resources	-	-	-	405,963	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	1,014,037	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	10,079	16,378	5,039	-	2,520	2,520
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	100	10	-	33,443	-	1,122	8,903	342
4.10	Central Mail	-	-	-	5,365	124	-	3,716	-
4.11	Office of Enterprise Continuous Improvement	-	-	11	5,408	1,110	324	2,345	238
4.12	Grants Mgt	-	-	-	1,211	-	4	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	8	22,885	567	249	889	392
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	10	2	4	14,264	204	542	1,399	161
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	9,429	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	12	2	4	16,183	231	614	1,587	183
10.4	Budget Operations and Planning	54	17	4	3,480	229	581	1,415	98
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	42	20,184	4,144	1,208	8,752	888
11.4	Accounting Services	11	2	4	15,129	216	574	1,483	171
11.5	Financial Reporting	23	4	9	32,463	464	1,233	3,183	367
11.6	Financial Reporting - Single Audit	-	-	-	10	-	-	7	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	6	1	2	8,524	122	324	836	96
12.5	Personnel Operations and System Support	-	-	62	30,316	6,225	1,814	13,146	1,334
12.6	Budget Service - Computer Operations	53	16	4	3,409	224	569	1,386	96
12.7	Personnel Operations Special Billing	-	-	62	30,340	6,230	1,815	13,156	1,335
12.8	Accounting & Procurement Operations Special Billing	44	7	17	61,466	878	2,334	6,027	696
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	156	75,658	15,535	4,527	32,807	3,328
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	1	600	123	36	260	26
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	44,555	138,981	-	52,235	-
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	-	-	-	8	-	-	6	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	47	7	18	66,047	944	2,508	6,476	747
20	*Administration*	-	-	-	137,606	-	-	-	-
	Total Actual	360	66	10,489	2,737,384	181,590	20,377	162,533	13,019
	Original Budget	1,438	159	442	2,644,707	263,480	88,424	212,653	11,487
	Rollforward Adjustment	-1,078	-93	10,047	92,677	-81,889	-68,048	-50,120	1,532

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	1,260	1,260	-	1,260	1,260	7,559
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	2,250	927	609	233	594	509	58,677
4.10	Central Mail	6,345	1,231	8	100	181	79	139
4.11	Office of Enterprise Continuous Improvement	1,058	399	58	163	451	57	19,452
4.12	Grants Mgt	-	-	59	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	57,522	2,628	82	71	724	464	26,441
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,687	264	113	181	182	87	12,638
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	1,507
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,914	300	128	206	206	99	14,338
10.4	Budget Operations and Planning	1,162	300	205	82	182	153	6,579
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	3,947	1,490	217	610	1,685	213	72,596
11.4	Accounting Services	1,789	280	120	192	193	92	13,405
11.5	Financial Reporting	3,840	601	258	412	414	198	28,762
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,008	158	68	108	109	52	7,552
12.5	Personnel Operations and System Support	5,928	2,239	326	916	2,531	320	109,042
12.6	Budget Service - Computer Operations	1,138	294	201	80	178	150	6,445
12.7	Personnel Operations Special Billing	5,933	2,240	326	917	2,533	320	109,127
12.8	Accounting & Procurement Operations Special Billing	7,270	1,138	488	781	784	375	54,460
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	14,795	5,587	814	2,287	6,316	799	272,128
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	117	44	6	18	50	6	2,158
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	32,392	-	-	182,870	4,734	28	166,728
15.4	Program Audits	-	125,472	-	-	-	-	290,213
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)*	7,812	1,223	524	839	842	403	58,518
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	157,906	148,074	5,871	191,068	24,148	5,665	1,338,464
	Original Budget	153,069	64,587	6,434	287,544	76,066	6,320	1,074,604
	Rollforward Adjustment	4,838	83,487	-563	-96,476	-51,917	-655	263,860

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	1,260	7,559	1,260	-	8,819	-	-
4.7	Real Property	-	-	4,575	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	3,847	3,553	1,817	694	10,824	1,959	-
4.10	Central Mail	1,711	82	13,449	20,325	107,269	5,207	-
4.11	Office of Enterprise Continuous Improvement	784	631	912	655	10,954	658	-
4.12	Grants Mgt	-	-	-	-	38	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,419	196	755	501	115,561	708	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,025	359	3,343	8,055	2,665	4,734	70,132
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	221	289	-	293	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,163	407	3,792	9,139	3,024	5,371	79,570
10.4	Budget Operations and Planning	743	599	159	208	7,888	456	1,583
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	2,926	2,353	3,404	2,443	40,880	2,456	-
11.4	Accounting Services	1,087	381	3,545	8,544	2,827	5,021	74,388
11.5	Financial Reporting	2,332	817	7,607	18,333	6,066	10,773	159,615
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	612	214	1,997	4,814	1,593	2,829	41,909
12.5	Personnel Operations and System Support	4,395	3,535	5,113	3,669	61,403	3,689	-
12.6	Budget Service - Computer Operations	727	587	155	203	7,727	447	1,551
12.7	Personnel Operations Special Billing	4,399	3,538	5,117	3,672	61,451	3,692	-
12.8	Accounting & Procurement Operations Special Billing	4,416	1,546	14,404	34,713	11,486	20,398	302,223
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	10,969	8,822	12,761	9,156	153,239	9,207	-
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	87	70	101	73	1,215	73	-
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	36,124	36,581	76,928	73,564	16,192	61,925	-
15.4	Program Audits	-	-	-	-	1,658	-	-
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)*	4,745	1,661	15,477	37,300	12,342	21,919	324,746
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	84,771	73,491	176,894	236,350	645,121	161,816	1,055,717
	Original Budget	129,509	83,820	254,307	243,574	647,816	196,425	1,514,270
	Rollforward Adjustment	-44,738	-10,328	-77,412	-7,224	-2,695	-34,609	-458,553

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	1,260	-	1,260	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	342	-	352	2,250	609	471	390
4.10	Central Mail	35	-	622	3,040	1	0	11
4.11	Office of Enterprise Continuous Improvement	32	-	57	584	21	36	34
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	51	-	50	3,580	66	95	67
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	51	3	166	812	78	55	54
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	57	3	188	921	88	62	62
10.4	Budget Operations and Planning	98	7	294	214	74	81	71
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	120	-	212	2,181	77	134	129
11.4	Accounting Services	54	3	176	861	82	58	58
11.5	Financial Reporting	115	6	378	1,848	177	124	124
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	30	2	99	485	46	33	33
12.5	Personnel Operations and System Support	180	-	318	3,276	115	201	193
12.6	Budget Service - Computer Operations	96	7	288	210	73	79	70
12.7	Personnel Operations Special Billing	180	-	318	3,279	116	201	193
12.8	Accounting & Procurement Operations Special Billing	218	12	716	3,499	334	235	235
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	450	-	793	8,176	288	502	482
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	4	-	6	65	2	4	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)*	234	13	769	3,760	359	253	252
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	3,608	54	7,062	39,041	2,606	2,623	2,461
	Original Budget	6,859	79	7,296	43,147	5,429	3,291	3,448
	Rollforward Adjustment	-3,251	-25	-235	-4,106	-2,823	-669	-987

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	-	-	-	-	12,598	157,480
4.7	Real Property	-	-	-	-	-	-	89,894
4.8	Office of State Procurement (fmrly Materials Mgmt)	-	109	195	428	-	72,992	50,150
4.10	Central Mail	-	-	12	119	-	18,596	41,768
4.11	Office of Enterprise Continuous Improvement	-	-	28	74	-	13,269	37,274
4.12	Grants Mgt	-	-	-	-	-	18,496	14,440
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	96	126	-	97,925	663,397
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	174	167,858	43	73	4	15,830	260,792
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	2,886
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	198	190,446	48	83	5	17,961	295,885
10.4	Budget Operations and Planning	1,089	1,148	63	107	-	15,785	14,525
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	106	276	-	49,520	139,109
11.4	Accounting Services	185	178,045	45	78	4	16,791	276,618
11.5	Financial Reporting	397	382,030	97	167	9	36,029	593,538
11.6	Financial Reporting - Single Audit	-	26	-	-	-	738	28,085
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	104	100,308	25	44	2	9,460	155,843
12.5	Personnel Operations and System Support	-	-	159	414	-	74,380	208,947
12.6	Budget Service - Computer Operations	1,067	1,124	62	104	-	15,462	14,228
12.7	Personnel Operations Special Billing	-	-	159	415	-	74,438	209,110
12.8	Accounting & Procurement Operations Special Billing	752	723,355	183	316	18	68,219	1,123,834
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	397	1,034	-	185,625	521,453
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	3	8	-	1,472	4,135
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	91,691	356,727
15.4	Program Audits	-	-	-	-	-	1,503	123,113
15.5	Single Audits	-	-	-	-	-	74,307	503,386
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	-	21	-	-	-	609	23,168
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	808	777,265	197	340	19	73,303	1,207,590
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	4,774	2,521,737	1,919	4,206	61	1,056,997	7,117,377
	Original Budget	6,318	3,359,143	6,670	11,839	76	1,174,417	7,010,034
	Rollforward Adjustment	-1,544	-837,405	-4,751	-7,633	-15	-117,419	107,343

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	-	7,559	3,780	1,260	-	-
4.7	Real Property	-	-	-	39,528	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	25,025	2,758	851	38,950	808	399	490
4.10	Central Mail	-	-	(65)	473	2,857	2,724	1,275
4.11	Office of Enterprise Continuous Improvement	18,129	2,878	1,346	11,590	202	224	142
4.12	Grants Mgt	-	-	398	26	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	6,135	26,015	2,050	2,233	1,566
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	17,506	1,655	332	6,645	477	482	426
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	19,862	1,878	376	7,539	541	546	483
10.4	Budget Operations and Planning	5,528	925	352	7,037	286	172	333
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	67,658	10,739	5,023	43,254	752	836	528
11.4	Accounting Services	18,569	1,756	352	7,048	506	511	452
11.5	Financial Reporting	39,842	3,767	755	15,123	1,086	1,096	970
11.6	Financial Reporting - Single Audit	-	-	-	5	-	-	0
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10,461	989	198	3,971	285	288	255
12.5	Personnel Operations and System Support	101,624	16,131	7,544	64,970	1,130	1,256	794
12.6	Budget Service - Computer Operations	5,415	906	345	6,893	281	169	326
12.7	Personnel Operations Special Billing	101,704	16,143	7,550	65,020	1,131	1,257	794
12.8	Accounting & Procurement Operations Special Billing	75,440	7,133	1,430	28,634	2,056	2,075	1,836
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	253,616	40,257	18,828	162,140	2,820	3,135	1,980
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	2,011	319	149	1,286	22	25	16
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	4,049	122,666	-	138	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	4	-	-	0
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	81,062	7,664	1,536	30,768	2,210	2,230	1,973
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	843,452	115,898	65,046	693,363	20,761	19,798	14,637
	Original Budget	804,197	130,994	135,482	737,719	32,797	33,578	26,864
	Rollforward Adjustment	39,255	-15,097	-70,436	-44,356	-12,036	-13,781	-12,226

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	-	-	11,339	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	271	147	43	1,550	385	124	38
4.10	Central Mail	442	463	71	104	919	128	15
4.11	Office of Enterprise Continuous Improvement	73	33	6	81	80	19	7
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	271	278	41	3,909	407	166	44
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	322	151	71	199	377	126	78
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	366	172	81	225	428	142	88
10.4	Budget Operations and Planning	183	172	119	345	216	134	141
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	271	125	21	304	299	71	25
11.4	Accounting Services	342	161	76	211	400	133	83
11.5	Financial Reporting	734	345	162	452	858	286	177
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	193	90	43	119	225	75	47
12.5	Personnel Operations and System Support	407	187	32	456	449	106	37
12.6	Budget Service - Computer Operations	179	169	116	338	212	132	138
12.7	Personnel Operations Special Billing	408	187	32	457	450	106	37
12.8	Accounting & Procurement Operations Special Billing	1,389	652	307	856	1,624	541	336
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,016	467	80	1,139	1,121	265	93
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	8	4	1	9	9	2	1
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	221	-	-	-	-	-	-
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)*	1,493	701	330	920	1,745	581	361
20	*Administration*	-	-	-	-	-	-	-
	Total Actual	8,589	4,505	1,631	23,014	10,204	3,138	1,745
	Original Budget	21,276	21,171	7,931	21,871	12,951	5,197	7,944
	Rollforward Adjustment	-12,687	-16,666	-6,299	1,143	-2,747	-2,060	-6,199

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	2,520	-	-	-	2,520
4.7	Real Property	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	19	766	24	114	152	200
4.10	Central Mail	178	195	88	92	527	548
4.11	Office of Enterprise Continuous Improvement	11	73	5	60	21	36
4.12	Grants Mgt	-	10	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	119	548	57	462	259	262
8.2	Minnesota Management & Budget	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	125	224	73	163	172	287
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	142	255	82	185	195	325
10.4	Budget Operations and Planning	102	263	85	133	117	137
11.2	MMB-Accounting Division	-	-	-	-	-	-
11.3	Central Payroll	41	271	19	223	79	133
11.4	Accounting Services	133	238	77	173	183	304
11.5	Financial Reporting	285	511	165	372	392	652
11.6	Financial Reporting - Single Audit	-	0	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	75	134	43	98	103	171
12.5	Personnel Operations and System Support	61	407	28	335	118	199
12.6	Budget Service - Computer Operations	100	258	84	130	114	134
12.7	Personnel Operations Special Billing	61	407	28	335	118	199
12.8	Accounting & Procurement Operations Special Billing	539	967	313	704	742	1,235
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	152	1,015	70	836	294	497
14.2	Mediation Services	-	-	-	-	-	-
14.3	Mediation Services	1	8	1	7	2	4
15.2	Legislative Auditor	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	42	-	-
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)*	579	1,039	336	757	797	1,327
20	*Administration*	-	-	-	-	-	-
	Total Actual	2,724	10,108	1,579	5,221	4,386	9,169
	Original Budget	5,132	9,509	13,157	15,417	9,794	14,971
	Rollforward Adjustment	-2,408	599	-11,578	-10,196	-5,408	-5,802

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	7,559	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	90	514	35,236	1,317	4,713	352	10,334	200
4.10	Central Mail	166	24	1,191	11	-	341	720	143
4.11	Office of Enterprise Continuous Improvement	16	146	17,562	1,974	5,053	595	3,262	59
4.12	Grants Mgt	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	170	797	581	(1)	1,253	14	6,914	1,431
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	137	88	36,422	602	999	90	2,077	45
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	156	100	41,323	684	1,134	102	2,357	51
10.4	Budget Operations and Planning	119	62	14,368	794	1,295	91	2,181	48
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	60	543	65,544	7,368	18,857	2,222	12,174	220
11.4	Accounting Services	145	93	38,632	639	1,060	96	2,203	48
11.5	Financial Reporting	312	200	82,893	1,371	2,275	205	4,727	103
11.6	Financial Reporting - Single Audit	-	-	3	-	-	-	1	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	82	52	21,765	360	597	54	1,241	27
12.5	Personnel Operations and System Support	90	816	98,449	11,067	28,323	3,337	18,286	330
12.6	Budget Service - Computer Operations	116	61	14,074	777	1,269	89	2,137	47
12.7	Personnel Operations Special Billing	90	817	98,526	11,075	28,345	3,340	18,300	330
12.8	Accounting & Procurement Operations Special Billing	591	379	156,953	2,596	4,307	389	8,951	196
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	225	2,037	245,692	27,618	70,684	8,328	45,634	823
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	2	16	1,948	219	561	66	362	7
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	2,865	-	-	-	-	-
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	-	-	-	1	-
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	635	407	168,650	2,790	4,628	418	9,618	210
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	3,202	14,711	1,142,678	71,262	175,353	20,128	151,481	4,317
	Original Budget	-	8,432	1,272,066	63,282	156,532	20,262	154,516	3,201
	Rollforward Adjustment	3,202	6,280	-129,387	7,980	18,822	-134	-3,035	1,116

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	-	-	-	-	-	81,890	27,717
4.7	Real Property	-	-	-	-	-	174,117	642	234,323
4.8	Office of State Procurement (fmrly Materials Mgmt)	176	14	-	-	52	72,265	60,066	146,831
4.10	Central Mail	-	-	-	5,420	42	5	135,040	904
4.11	Office of Enterprise Continuous Improvement	22	673	1,083	-	46	3,515	17,783	34,545
4.12	Grants Mgt	-	-	-	-	-	0	10,436	833
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	15	439	-	-	-	3,994	296,972	92,592
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	46	664	28	39	19	10,966	69,779	15,711
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	2,611	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	52	753	32	45	21	12,442	79,168	17,825
10.4	Budget Operations and Planning	152	454	50	54	82	1,144	29,372	14,999
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	84	2,511	4,042	-	171	13,117	66,366	128,927
11.4	Accounting Services	49	704	30	42	20	11,632	74,013	16,665
11.5	Financial Reporting	105	1,511	64	90	42	24,958	158,810	35,757
11.6	Financial Reporting - Single Audit	-	-	-	-	-	252	309	4
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	27	397	17	24	11	6,553	41,698	9,389
12.5	Personnel Operations and System Support	126	3,772	6,072	-	257	19,702	99,684	193,652
12.6	Budget Service - Computer Operations	149	445	49	53	80	1,121	28,770	14,692
12.7	Personnel Operations Special Billing	126	3,775	6,076	-	257	19,717	99,762	193,804
12.8	Accounting & Procurement Operations Special Billing	198	2,860	121	170	80	47,257	300,698	67,704
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	314	9,413	15,152	-	641	49,168	248,774	483,284
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	2	75	120	-	5	390	1,973	3,833
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	130,657	120,526
15.4	Program Audits	-	-	-	-	-	-	7,005	136,613
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	-	-	-	-	-	208	255	3
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	213	3,074	130	183	86	50,778	323,108	72,750
20	*Administration*	-	-	-	-	-	-	-	-
	Total Actual	1,857	31,533	33,067	6,120	1,912	523,299	2,365,641	2,063,883
	Original Budget	2,138	41,934	-	-	11,371	512,630	2,294,093	1,793,027
	Rollforward Adjustment	-280	-10,401	33,067	6,120	-9,459	10,669	71,548	270,857

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - 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	-	-	-	60,472	13,858	5,039
4.7	Real Property	-	-	-	94,235	794	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	181	124	-	251,859	20,816	17,378
4.10	Central Mail	119	23	-	19,726	3,187	154
4.11	Office of Enterprise Continuous Improvement	77	41	-	40,622	8,661	2,751
4.12	Grants Mgt	9	-	-	8,226	2,998	4,497
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	66	93	-	85,979	42,006	5,950
8.2	Minnesota Management & Budget	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	164	39	3	65,711	8,150	2,431
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	-	57	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	187	44	3	74,554	9,247	2,758
10.4	Budget Operations and Planning	366	34	40	44,206	9,639	4,860
11.2	MMB-Accounting Division	-	-	-	-	-	-
11.3	Central Payroll	288	152	-	151,605	32,325	10,269
11.4	Accounting Services	174	41	3	69,699	8,645	2,579
11.5	Financial Reporting	374	88	6	149,553	18,550	5,533
11.6	Financial Reporting - Single Audit	-	-	-	144	46	12
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	98	23	2	39,268	4,871	1,453
12.5	Personnel Operations and System Support	433	229	-	227,716	48,553	15,424
12.6	Budget Service - Computer Operations	359	34	39	43,300	9,441	4,760
12.7	Personnel Operations Special Billing	433	229	-	227,894	48,591	15,436
12.8	Accounting & Procurement Operations Special Billing	709	167	11	283,171	35,123	10,477
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	1,081	572	-	568,295	121,171	38,492
14.2	Mediation Services	-	-	-	-	-	-
14.3	Mediation Services	9	5	-	4,507	961	305
15.2	Legislative Auditor	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	136,002	12,506	58,027
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	-	-	-	119	38	10
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	761	180	12	304,275	37,740	11,258
20	*Administration*	-	-	-	-	-	-
	Total Actual	5,889	2,117	118	2,951,197	497,920	219,853
	Original Budget	7,129	6,299	137	3,220,359	498,192	216,751
	Rollforward Adjustment	-1,240	-4,182	-18	-269,162	-271	3,102

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2019 - Actual

DP#	Name	T79 TRANSPORTATION DEPT	T9B METROPOLITAN COUNCIL/TRANSPORT	O OTHER	Total
3.2	Admin Management Services	-	-	-	-
3.3	Commissioner's Office	-	-	-	663,024
3.4	Human Resources	-	-	-	405,963
3.5	Financial Management and Reporting	-	-	-	1,014,037
4.2	Government & Citizen Services	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	10,079	-	37,795	638,740
4.7	Real Property	207,894	-	47,897	995,194
4.8	Office of State Procurement (fmrly Materials Mgmt)	634,217	62	-	1,992,341
4.10	Central Mail	4,298	11	(99)	450,301
4.11	Office of Enterprise Continuous Improvement	71,472	-	-	488,815
4.12	Grants Mgt	10,735	-	-	124,593
6.2	Minnesota Information Technology	-	-	-	-
6.3	IT Spend	-	-	-	-
6.4	Enterprise IT Security	196,666	1,366	1	2,066,393
8.2	Minnesota Management & Budget	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	336,067	2,060	82	1,481,716
9.2	Debt Management Division	-	-	-	-
9.3	Debt Management	160,966	-	407,144	763,944
10.2	MMB - Budget Division	-	-	-	-
10.3	Analysis & Control (EBO's)	381,290	2,338	93	1,681,105
10.4	Budget Operations and Planning	44,144	102	21	305,054
11.2	MMB-Accounting Division	-	-	-	-
11.3	Central Payroll	266,741	-	-	1,824,301
11.4	Accounting Services	356,462	2,185	87	1,571,638
11.5	Financial Reporting	764,857	4,689	187	3,372,252
11.6	Financial Reporting - Single Audit	2,736	-	-	40,540
12.2	MMB I.T - Management and Administration	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	200,826	1,231	49	885,441
12.5	Personnel Operations and System Support	400,653	-	-	2,740,161
12.6	Budget Service - Computer Operations	43,239	100	21	298,805
12.7	Personnel Operations Special Billing	400,966	-	-	2,742,302
12.8	Accounting & Procurement Operations Special Billing	1,448,218	8,879	355	6,385,189
13.2	State HR, Benefits & Labor Relations	-	-	-	-
13.3	Personnel Administration	999,880	-	-	6,838,414
14.2	Mediation Services	-	-	-	-
14.3	Mediation Services	7,929	-	-	54,231
15.2	Legislative Auditor	-	-	-	-
15.3	Financial Audits	72,381	6,108	102,128	2,495,180
15.4	Program Audits	251,833	-	301,606	2,434,523
15.5	Single Audits	76,388	-	-	971,914
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	2,257	-	-	33,443
17	*SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)*	1,556,150	9,540	381	6,861,058
20	*Administration*	-	-	-	137,606
	Total Actual	8,909,342	38,672	897,749	52,758,215
	Original Budget	8,996,467	68,733	522,285	54,129,328
	Rollforward Adjustment	-87,125	-30,062	375,464	-1,371,113

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - Actual

Schedule No.	DP#	Name	2019 Actual 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	1,640,686	(1,640,686)				
G02-3.0	G02-3.0	Department of Administration	-	-				
G02-3.2	G02-3.2	Admin Management Services	-	-	-			
G02-3.3	G02-3.3	Commissioner's Office	732,403	-	-	(732,403)		
G02-3.4	G02-3.4	Human Resources	448,443	-	-	-	(448,443)	
G02-3.5	G02-3.5	Financial Management and Reporting	1,005,605	-	-	-	-	(1,005,605)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	59,755	36,587	13,578
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	620,292	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	1,089,973	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	1,939,969	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	437,295	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	476,617	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	120,994	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	1,458,944	271,022	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	368,016	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	3,825,908	2,247	-	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,047,911	-	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	539,954	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,189,106	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	216,201	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	1,189,591	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	1,021,801	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	2,192,471	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	26,345	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,233,042	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	421,430	208,073	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	1,421,430	463,529	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	134,417	83,333	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,753,421	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	6,388,567	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	4,425,447	602,006	-	-	-	-
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	53,434	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	1,918,620	10,475	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	2,116,155	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	1,702,638	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	702,958	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-

Schedule No.	DP#	Name	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	33,443	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	6,864,688	-	-	-	-	-
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	31,629	19,366	10,569
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-
G02-4.5	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	-	-	-	-	-	-
	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	-	-	-	641,019	392,489	981,458
	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	-	-	-	-	-	-
	Total	52,758,215	0	-	0	-	-
	Source	52,758,215					
	Difference (Total - Source)	0					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - Actual

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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	(109,920)				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	14,553	(634,845)			
G02-4.7	G02-4.7	Real Property	25,572	-	(1,115,545)		
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	45,515	-	-	(1,985,484)	
G02-4.10	G02-4.10	Central Mail	10,260	-	-	-	(447,555)
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	11,182	-	-	-	-
G02-4.12	G02-4.12	Grants Management	2,839	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	1,059	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	397	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	104	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	24	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	47	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	217	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	9	-
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	-	-	-	298	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	14	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	1,357	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	127,196	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	917	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	860	-
G02-4.5	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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	7,513	260	42,243	5,424
	B11	COSMETOLOGIST EXAMINERS BOARD	-	3,756	-	463	662
	B13	COMMERCE DEPT	-	1,252	101	13,159	11,983
	B14	ANIMAL HEALTH BOARD	-	2,504	-	983	168
	B15	BARBER EXAMINERS BOARD	-	-	-	61	229
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	2,666	1,129
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	42,573	847	247,811	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,174	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	7,513	-	6,764	1,270
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	128	70
	B42	LABOR AND INDUSTRY DEPT	-	12,522	-	20,533	10,033
	B43	IRON RANGE RESOURCES	-	-	9,431	4,434	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	1,252	-	789	1,310
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	147	342
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	52	-
	B82	PUBLIC UTILITIES COMM	-	-	-	818	-
	B9D	AMATEUR SPORTS COMM	-	-	25,261	9	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	5	-
	E25	CENTER FOR ARTS EDUCATION	-	31,304	5,520	4,500	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	1,252	-	-	485
	E37	EDUCATION DEPARTMENT	-	1,252	-	19,172	1,099
	E39	BOARD OF TEACHING	-	1,252	-	893	586
	E40	HISTORICAL SOCIETY	-	-	25,613	99	-
	E44	MINNESOTA STATE ACADEMIES	-	-	13,294	7,303	-
	E50	ARTS BOARD	-	-	-	7,355	96
	E60	OFFICE OF HIGHER EDUCATION	-	10,017	-	4,358	3,188
	E77	ZOOLOGICAL BOARD	-	-	20,273	14,204	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	137	-
	E95	HUMANITIES COMMISSION	-	-	-	99	-
	E97	SCIENCE MUSEUM	-	-	-	9	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	10,017	-	-	-
	G02	ADMINISTRATION	-	16,278	-	33,239	5,332
	G03	LOTTERY	-	5,009	-	-	123
	G05	RACING COMMISSION	-	-	-	1,116	-
	G06	ATTORNEY GENERAL	-	2,504	-	8,849	3,693
	G09	GAMBLING CONTROL BOARD	-	2,504	-	340	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	2,236	6,306
	G17	HUMAN RIGHTS DEPT	-	1,252	-	922	1,224
	G19	INDIAN AFFAIRS COUNCIL	-	1,252	-	605	8
	G38	INVESTMENT BOARD	-	-	-	232	100
	G39	GOVERNORS OFFICE	-	1,252	-	591	180
	G45	MEDIATION SERVICES DEPT	-	1,252	-	506	79
	G46	MN.IT	-	7,513	-	58,319	138
	G53	SECRETARY OF STATE	-	1,252	-	3,824	1,700
	G61	OFFICE OF THE STATE AUDITOR	-	7,513	-	3,531	82
	G62	MINN STATE RETIREMENT SYSTEM	-	1,252	4,543	1,806	13,367
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	690	20,201
	G67	REVENUE DEPT	-	8,765	-	10,758	106,615
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	1,947	5,175
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	1,252	-	340	35
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	1,252	-	350	618
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,236	3,021
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	605	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	468	0
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	388	11
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	109	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	194	12
	G9Y	DISABILITY COUNCIL	-	-	-	425	118
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	12,522	-	72,547	18,482

H55	HUMAN SERVICES DEPT	-	156,520	89,275	49,844	41,514
H55b	HUMAN SERVICES SOS	-	-	-	24,872	-
H55c	HUMAN SERVICES MSOP	-	-	-	2,742	-
H60	MNSURE	-	7,513	-	846	(64)
H75	VETERANS AFFAIRS DEPT	-	3,756	39,257	38,712	470
H7B	MEDICAL PRACTICE BOARD	-	1,252	-	804	2,840
H7C	NURSING BOARD	-	-	-	397	2,708
H7D	PHARMACY BOARD	-	-	-	487	1,267
H7F	DENTISTRY BOARD	-	-	-	269	439
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	147	460
H7J	OPTOMETRY BOARD	-	-	-	43	70
H7K	NURSING HOME ADMIN BOARD	-	11,269	-	1,541	103
H7L	SOCIAL WORK BOARD	-	-	-	383	913
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	123	127
H7Q	PODIATRIC MEDICINE	-	-	-	38	15
H7R	VETERINARY MEDICINE BOARD	-	-	-	19	177
H7S	EMERGENCY MEDICAL SERVICES BD	-	2,504	-	761	193
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	24	88
H7V	PSYCHOLOGY BOARD	-	-	-	113	91
H7W	PHYSICAL THERAPY BOARD	-	-	-	151	524
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	2,504	-	199	545
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	90	165
H9G	OMBUDSMAN MH/DD	-	7,513	-	510	24
J33	TRIAL COURTS	-	-	-	35,021	1,183
J50	GUARDIAN AD LITEM BOARD	-	-	-	1,309	11
J52	PUBLIC DEFENSE BOARD	-	-	-	4,684	-
J58	COURT OF APPEALS	-	-	-	350	339
J65	SUPREME COURT	-	-	-	10,271	715
J68	TAX COURT	-	-	-	199	142
J70	JUDICIAL STANDARDS BOARD	-	-	-	175	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	14	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	5,387
L49	LEGISLATIVE AUDITOR	-	-	-	52	42
P01	MILITARY AFFAIRS DEPT	-	-	172,919	71,824	5
P07	PUBLIC SAFETY DEPT	-	81,390	637	59,699	134,216
P78	CORRECTIONS DEPT	-	27,548	232,711	145,935	898
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	180	118
P9E	SENTENCING GUIDELINES COMM	-	-	-	123	23
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	60,104	93,587	250,321	19,605
R32	POLLUTION CONTROL AGENCY	-	13,774	789	20,689	3,168
R9P	WATER & SOIL RESOURCES BOARD	-	5,009	-	17,272	154
T79	TRANSPORTATION DEPT	-	10,017	206,464	630,346	4,272
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	61	11
0	OTHER	-	37,565	47,567	-	(98)
	Total	0	-	0	0	(0)
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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 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					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	(487,799)				
G02-4.12	G02-4.12	Grants Management	-	(123,833)			
G46-6.2	G46-6.2	Minnesota Information Technology	37	-	(1,731,062)		
G46-6.3	G46-6.3	IT Spend	-	-	-	-	
G46-6.4	G46-6.4	Enterprise IT Security	-	-	1,731,062	-	(2,099,078)
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	163	-	-	-	29,586
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	51	-	-	-	-
G10-9.2	G10-9.2	Debt Management Division	27	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	66	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	217	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non 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	247	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	32	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	363	-	-	-	230
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	265	-	-	-	836
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	501	-	-	-	4,180
G02-4.5	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	-	-	-	-	1,100
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	5,607	931	-	-	20,586
	B11	COSMETOLOGIST EXAMINERS BOARD	174	-	-	-	1,066
	B13	COMMERCE DEPT	3,400	4,151	-	-	17,622
	B14	ANIMAL HEALTH BOARD	399	-	-	-	2,008
	B15	BARBER EXAMINERS BOARD	23	-	-	-	63
	B20	EXPLORE MINNESOTA TOURISM	354	91	-	-	2,733
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	11,623	18,338	-	-	103,384
	B24	PUBLIC FACILITIES AUTHORITY	107	6,557	-	-	64
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	2,296	-	-	-	1,098
	B41	WORKERS COMP COURT OF APPEALS	72	-	-	-	81
	B42	LABOR AND INDUSTRY DEPT	3,138	187	-	-	42,267
	B43	IRON RANGE RESOURCES	311	2,411	-	-	639
	B7E	ARCHITECTURE, ENGINEERING BD	54	-	-	-	162
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	29	-	-	-	165
	B7S	PRIVATE DETECTIVES BOARD	26	-	-	-	5
	B82	PUBLIC UTILITIES COMM	1,389	-	-	-	1,740
	B9D	AMATEUR SPORTS COMM	20	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	524	-	-	-	1,542
	E26	MN STATE COLLEGES/UNIVERSITIES	107,718	-	-	-	23,333
	E37	EDUCATION DEPARTMENT	3,391	14,753	-	-	43,927
	E39	BOARD OF TEACHING	132	-	-	-	3,365
	E40	HISTORICAL SOCIETY	-	-	-	-	627
	E44	MINNESOTA STATE ACADEMIES	1,772	-	-	-	2,039
	E50	ARTS BOARD	198	3,338	-	-	796
	E60	OFFICE OF HIGHER EDUCATION	607	1,101	-	-	10,802
	E77	ZOOLOGICAL BOARD	2,507	-	-	-	3,669
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	2,529
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	11	-	-	-	8
	G02	ADMINISTRATION	5,375	1,203	-	-	22,849
	G03	LOTTERY	1,104	-	-	-	566
	G05	RACING COMMISSION	322	4	-	-	249
	G06	ATTORNEY GENERAL	2,331	-	-	-	888
	G09	GAMBLING CONTROL BOARD	236	-	-	-	391
	G10	MINNESOTA MANAGEMENT & BUDGET	1,051	-	-	-	57,431
	G17	HUMAN RIGHTS DEPT	397	-	-	-	2,624
	G19	INDIAN AFFAIRS COUNCIL	58	58	-	-	82
	G38	INVESTMENT BOARD	162	-	-	-	71
	G39	GOVERNORS OFFICE	449	-	-	-	722
	G45	MEDIATION SERVICES DEPT	57	-	-	-	464
	G46	MN.IT	19,333	-	-	-	26,399
	G53	SECRETARY OF STATE	779	-	-	-	1,417
	G61	OFFICE OF THE STATE AUDITOR	627	-	-	-	196
	G62	MINN STATE RETIREMENT SYSTEM	907	-	-	-	754
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	651	-	-	-	500
	G67	REVENUE DEPT	10,887	37	-	-	115,379
	G69	TEACHERS RETIREMENT ASSOC	654	-	-	-	707
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	32	-	-	-	51
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	56	-	-	-	49
	G9K	ADMINISTRATIVE HEARINGS	581	-	-	-	3,574
	G9L	BLACK MINNESOTANS COUNCIL	20	-	-	-	65
	G9M	CHICANO LATINO AFFAIRS COUNCIL	36	-	-	-	95
	G9N	ASIAN-PACIFIC COUNCIL	34	-	-	-	67
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	28	-	-	-	96
	G9Y	DISABILITY COUNCIL	73	-	-	-	126
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	13,188	18,383	-	-	97,771

H55	HUMAN SERVICES DEPT	37,046	14,352	-	-	662,355
H55b	HUMAN SERVICES SOS	18,018	-	-	-	-
H55c	HUMAN SERVICES MSOP	2,860	-	-	-	-
H60	MNSURE	1,338	396	-	-	6,126
H75	VETERANS AFFAIRS DEPT	11,519	26	-	-	25,974
H7B	MEDICAL PRACTICE BOARD	200	-	-	-	2,046
H7C	NURSING BOARD	223	-	-	-	2,230
H7D	PHARMACY BOARD	141	-	-	-	1,563
H7F	DENTISTRY BOARD	72	-	-	-	271
H7H	CHIROPRACTIC EXAMINERS BOARD	33	-	-	-	277
H7J	OPTOMETRY BOARD	6	-	-	-	41
H7K	NURSING HOME ADMIN BOARD	81	-	-	-	3,903
H7L	SOCIAL WORK BOARD	80	-	-	-	406
H7M	MARRIAGE & FAMILY THERAPY BD	19	-	-	-	166
H7Q	PODIATRIC MEDICINE	7	-	-	-	44
H7R	VETERINARY MEDICINE BOARD	11	-	-	-	119
H7S	EMERGENCY MEDICAL SERVICES BD	72	10	-	-	547
H7U	DIETETICS & NUTRITION PRACTICE	5	-	-	-	57
H7V	PSYCHOLOGY BOARD	59	-	-	-	461
H7W	PHYSICAL THERAPY BOARD	21	-	-	-	258
H7X	BEHAVIORAL HEALTH & THERAPY BD	35	-	-	-	261
H7Y	OCCUPATIONAL THERAPY PRACT BD	16	-	-	-	169
H9G	OMBUDSMAN MH/DD	145	-	-	-	796
J33	TRIAL COURTS	17,455	-	-	-	580
J50	GUARDIAN AD LITEM BOARD	1,962	-	-	-	(1)
J52	PUBLIC DEFENSE BOARD	5,022	-	-	-	1,251
J58	COURT OF APPEALS	592	-	-	-	14
J65	SUPREME COURT	3,242	-	-	-	6,903
J68	TAX COURT	58	-	-	-	1,428
J70	JUDICIAL STANDARDS BOARD	22	-	-	-	15
L10	LEGISLATIVE COORDINATING COMMISSION	669	-	-	-	438
L11	SENATE	1,076	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	46	-	-	-	-
P01	MILITARY AFFAIRS DEPT	3,493	0	-	-	3,988
P07	PUBLIC SAFETY DEPT	17,674	10,373	-	-	296,506
P78	CORRECTIONS DEPT	34,334	828	-	-	92,447
P7T	PEACE OFFICERS BOARD (POST)	77	9	-	-	66
P9E	SENTENCING GUIDELINES COMM	41	-	-	-	92
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	40,374	8,176	-	-	85,844
R32	POLLUTION CONTROL AGENCY	8,609	2,980	-	-	41,940
R9P	WATER & SOIL RESOURCES BOARD	2,735	4,470	-	-	5,941
T79	TRANSPORTATION DEPT	71,036	10,669	-	-	196,357
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	1,364
0	OTHER	-	-	-	-	1
	Total	0	(0)	-	-	0
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - Actual

Schedule No.	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
	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	(3,858,302)				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	251,767	(1,299,832)			
G10-9.2	G10-9.2	Debt Management Division	-	11	(62)		
G10-9.3	G10-9.3	Debt Management	129,727	-	62	(669,743)	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	8	-	-	(121)
G10-10.3	G10-10.3	Analysis & Control (EBO's)	285,690	-	-	-	103
G10-10.4	G10-10.4	Budget Operations and Planning	51,944	-	-	-	19
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	45	-	-	-
G10-11.3	G10-11.3	Central Payroll	285,806	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	245,494	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	526,754	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	6,330	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	536,501	11	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	101,251	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	341,507	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	32,294	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	75	-	-	-
G10-13.3	G10-13.3	Personnel Administration	1,063,239	-	-	-	-
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	-	100	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
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	-	173	-	-	-
G02-4.5	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	-	61	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	55	-	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	13	-	-	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non 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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	7,511	-	7,800	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	449	-	-	-
	B13	COMMERCE DEPT	-	8,618	-	-	-
	B14	ANIMAL HEALTH BOARD	-	327	-	-	-
	B15	BARBER EXAMINERS BOARD	-	94	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	388	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	85,028	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	282	-	5,140	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	2,224	-	42,546	-
	B41	WORKERS COMP COURT OF APPEALS	-	42	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	14,980	-	-	-
	B43	IRON RANGE RESOURCES	-	760	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	238	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
	B7P	ACCOUNTANCY BOARD	-	206	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	26	-	-	-
	B82	PUBLIC UTILITIES COMM	-	2,084	-	-	-
	B9D	AMATEUR SPORTS COMM	-	18	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	642	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	144,941	-	5,585	-
	E37	EDUCATION DEPARTMENT	-	15,663	-	78,369	-
	E39	BOARD OF TEACHING	-	256	-	-	-
	E40	HISTORICAL SOCIETY	-	11	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	1,030	-	-	-
	E50	ARTS BOARD	-	775	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	1,367	-	687	-
	E77	ZOOLOGICAL BOARD	-	2,391	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	183	-	16,397	-
	E95	HUMANITIES COMMISSION	-	9	-	-	-
	E97	SCIENCE MUSEUM	-	1	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	3	-	-	-
	G02	ADMINISTRATION	-	12,506	-	8,267	-
	G03	LOTTERY	-	179	-	-	-
	G05	RACING COMMISSION	-	475	-	-	-
	G06	ATTORNEY GENERAL	-	1,226	-	-	-
	G09	GAMBLING CONTROL BOARD	-	142	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	1,479	-	-	-
	G17	HUMAN RIGHTS DEPT	-	232	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	99	-	-	-
	G38	INVESTMENT BOARD	-	159	-	-	-
	G39	GOVERNORS OFFICE	-	159	-	-	-
	G45	MEDIATION SERVICES DEPT	-	76	-	-	-
	G46	MN.IT	-	11,080	-	1,321	-
	G53	SECRETARY OF STATE	-	898	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	315	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	2,931	-	194	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	7,063	-	253	-
	G67	REVENUE DEPT	-	2,337	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	4,150	-	257	-
	G90	REVENUE INTERGOVT PAYMENTS	-	61,491	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	44	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	2	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	146	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	712	-	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	68	-	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	48	-	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	48	-	-	-
	G9Q	MMB DEBT SERVICE	-	153	-	-	-
	G9R	MMB NON-OPERATING	-	147,175	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	37	-	-	-
	G9Y	DISABILITY COUNCIL	-	64	-	-	-
	GPR	PAYROLL CLEARING	-	4	-	-	-
	H12	HEALTH DEPT	-	13,880	-	-	-

H55	HUMAN SERVICES DEPT	-	228,658	-	2,530	-
H55b	HUMAN SERVICES SOS	-	15,349	-	-	-
H55c	HUMAN SERVICES MSOP	-	1,451	-	-	-
H60	MNSURE	-	291	-	-	-
H75	VETERANS AFFAIRS DEPT	-	5,826	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	418	-	-	-
H7C	NURSING BOARD	-	422	-	-	-
H7D	PHARMACY BOARD	-	374	-	-	-
H7F	DENTISTRY BOARD	-	283	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	133	-	-	-
H7J	OPTOMETRY BOARD	-	62	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	174	-	-	-
H7L	SOCIAL WORK BOARD	-	330	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	110	-	-	-
H7Q	PODIATRIC MEDICINE	-	68	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	110	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	197	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	64	-	-	-
H7V	PSYCHOLOGY BOARD	-	143	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	151	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	251	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	120	-	-	-
H9G	OMBUDSMAN MH/DD	-	77	-	-	-
J33	TRIAL COURTS	-	31,934	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	528	-	-	-
J52	PUBLIC DEFENSE BOARD	-	876	-	-	-
J58	COURT OF APPEALS	-	79	-	-	-
J65	SUPREME COURT	-	1,821	-	-	-
J68	TAX COURT	-	40	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	40	-	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	582	-	-	-
L11	SENATE	-	25	-	-	-
L12	HOUSE	-	35	-	-	-
L49	LEGISLATIVE AUDITOR	-	16	-	-	-
P01	MILITARY AFFAIRS DEPT	-	9,615	-	-	-
P07	PUBLIC SAFETY DEPT	-	61,181	-	2,289	-
P78	CORRECTIONS DEPT	-	13,775	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	144	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	34	-	-	-
R28	MINN CONSERVATION CORPS	-	2	-	-	-
R29	NATURAL RESOURCES DEPT	-	57,615	-	50	-
R32	POLLUTION CONTROL AGENCY	-	7,146	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	2,132	-	-	-
T79	TRANSPORTATION DEPT	-	294,658	-	141,118	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,806	-	-	-
0	OTHER	-	72	-	356,940	-
	Total	-	(0)	-	-	(0)
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - Actual

			Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			10.3	10.4	11.2	11.3	11.4
Schedule No.	**DP#**	**Name**	**Analysis & Control (EBO's)**	**Budget Operations and Planning**	**MMB-ACCOUNTING DIVISION**	**Central Payroll**	**Accounting Services**
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)	(1,474,898)				
G10-10.4	G10-10.4	Budget Operations and Planning	-	(268,163)			
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	(479)		
G10-11.3	G10-11.3	Central Payroll	-	-	129	(1,475,526)	
G10-11.4	G10-11.4	Accounting Services	-	-	111	-	(1,267,405)
G10-11.5	G10-11.5	Financial Reporting	-	-	237	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	3	-	-
G10-11.7	G10-11.7	Accounting Services - Non 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	2	2	-	97	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	113	142	-	1,098	97
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	153	127	-	802	131
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	196	143	-	1,516	169
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	69	134	-	112	59
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	62	46	-	494	54
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	15	12	-	153	13
G10-9.2	G10-9.2	Debt Management Division	13	15	-	82	11
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	9	7	-	201	7
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	51	50	-	656	44
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	12	10	-	-	10
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	85	44	-	747	73
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	8,523	11,064	-	16,960	7,324
	B11	COSMETOLOGIST EXAMINERS BOARD	509	177	-	526	438
	B13	COMMERCE DEPT	9,779	2,754	-	10,284	8,403
	B14	ANIMAL HEALTH BOARD	371	265	-	1,208	319
	B15	BARBER EXAMINERS BOARD	106	107	-	68	91
	B20	EXPLORE MINNESOTA TOURISM	441	892	-	1,071	379
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	96,480	9,010	-	35,157	82,906
	B24	PUBLIC FACILITIES AUTHORITY	320	1,266	-	323	275
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	2,523	918	-	6,944	2,168
	B41	WORKERS COMP COURT OF APPEALS	47	53	-	218	41
	B42	LABOR AND INDUSTRY DEPT	16,997	2,448	-	9,491	14,606
	B43	IRON RANGE RESOURCES	862	627	-	940	741
	B7E	ARCHITECTURE, ENGINEERING BD	270	42	-	162	232
	B7G	COMBATIVE SPORTS COMMISSION	0	3	-	-	0
	B7P	ACCOUNTANCY BOARD	233	45	-	89	200
	B7S	PRIVATE DETECTIVES BOARD	29	67	-	79	25
	B82	PUBLIC UTILITIES COMM	2,365	286	-	4,201	2,032
	B9D	AMATEUR SPORTS COMM	20	64	-	60	17
	B9V	AGRICULTURE UTILIZATION RESRCH	0	2	-	-	0
	E25	CENTER FOR ARTS EDUCATION	728	1,860	-	1,586	626
	E26	MN STATE COLLEGES/UNIVERSITIES	164,462	6,512	-	325,832	141,325
	E37	EDUCATION DEPARTMENT	17,773	6,868	-	10,256	15,272
	E39	BOARD OF TEACHING	291	124	-	400	250
	E40	HISTORICAL SOCIETY	13	82	-	-	11
	E44	MINNESOTA STATE ACADEMIES	1,169	1,824	-	5,360	1,004
	E50	ARTS BOARD	880	396	-	597	756
	E60	OFFICE OF HIGHER EDUCATION	1,551	2,918	-	1,837	1,333
	E77	ZOOLOGICAL BOARD	2,713	1,434	-	7,584	2,331
	E81	UNIVERSITY OF MINNESOTA	208	373	-	-	178
	E95	HUMANITIES COMMISSION	10	48	-	-	9
	E97	SCIENCE MUSEUM	2	15	-	-	1
	E9W	HIGHER ED FACILITIES AUTHORITY	4	4	-	33	3
	G02	ADMINISTRATION	14,190	3,051	-	16,259	12,194
	G03	LOTTERY	203	200	-	3,338	174
	G05	RACING COMMISSION	539	509	-	973	463
	G06	ATTORNEY GENERAL	1,391	1,241	-	7,050	1,196
	G09	GAMBLING CONTROL BOARD	161	86	-	715	138
	G10	MINNESOTA MANAGEMENT & BUDGET	1,678	1,019	-	3,179	1,442
	G17	HUMAN RIGHTS DEPT	263	263	-	1,201	226
	G19	INDIAN AFFAIRS COUNCIL	113	180	-	175	97
	G38	INVESTMENT BOARD	180	72	-	491	155
	G39	GOVERNORS OFFICE	181	160	-	1,357	156
	G45	MEDIATION SERVICES DEPT	87	134	-	172	74
	G46	MN.IT	12,573	5,768	-	58,480	10,804
	G53	SECRETARY OF STATE	1,019	651	-	2,357	876
	G61	OFFICE OF THE STATE AUDITOR	357	526	-	1,896	307
	G62	MINN STATE RETIREMENT SYSTEM	3,325	139	-	2,742	2,858
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	8,014	182	-	1,968	6,887
	G67	REVENUE DEPT	2,652	6,915	-	32,931	2,279
	G69	TEACHERS RETIREMENT ASSOC	4,709	400	-	1,979	4,047
	G90	REVENUE INTERGOVT PAYMENTS	69,773	1,388	-	-	59,957
	G92	OMBUDSPERSON FOR FAMILIES	50	86	-	97	43
	G96	UNIFORM LAWS COMMISSION	3	6	-	-	2
	G9J	CAMPAIGN FINANCE BOARD	165	258	-	171	142
	G9K	ADMINISTRATIVE HEARINGS	808	188	-	1,757	694
	G9L	BLACK MINNESOTANS COUNCIL	77	65	-	62	66
	G9M	CHICANO LATINO AFFAIRS COUNCIL	54	71	-	108	47
	G9N	ASIAN-PACIFIC COUNCIL	54	62	-	104	47
	G9Q	MMB DEBT SERVICE	174	955	-	-	149
	G9R	MMB NON-OPERATING	166,998	1,006	-	-	143,504
	G9X	CAPITOL AREA ARCHITECT	42	55	-	85	36
	G9Y	DISABILITY COUNCIL	73	93	-	222	63
	GPR	PAYROLL CLEARING	4	-	-	-	3
	H12	HEALTH DEPT	15,749	13,839	-	39,890	13,534

H55	HUMAN SERVICES DEPT	259,454	12,734	-	112,060	222,953
H55b	HUMAN SERVICES SOS	17,416	4,846	-	54,502	14,966
H55c	HUMAN SERVICES MSOP	1,647	811	-	8,651	1,415
H60	MNSURE	330	308	-	4,046	284
H75	VETERANS AFFAIRS DEPT	6,611	6,169	-	34,844	5,681
H7B	MEDICAL PRACTICE BOARD	475	251	-	606	408
H7C	NURSING BOARD	479	151	-	674	412
H7D	PHARMACY BOARD	424	292	-	426	364
H7F	DENTISTRY BOARD	321	161	-	218	276
H7H	CHIROPRACTIC EXAMINERS BOARD	151	151	-	100	129
H7J	OPTOMETRY BOARD	71	104	-	17	61
H7K	NURSING HOME ADMIN BOARD	198	303	-	245	170
H7L	SOCIAL WORK BOARD	375	190	-	241	322
H7M	MARRIAGE & FAMILY THERAPY BD	125	118	-	57	107
H7Q	PODIATRIC MEDICINE	77	124	-	20	67
H7R	VETERINARY MEDICINE BOARD	124	90	-	33	107
H7S	EMERGENCY MEDICAL SERVICES BD	223	231	-	218	192
H7U	DIETETICS & NUTRITION PRACTICE	72	75	-	15	62
H7V	PSYCHOLOGY BOARD	163	117	-	180	140
H7W	PHYSICAL THERAPY BOARD	171	102	-	63	147
H7X	BEHAVIORAL HEALTH & THERAPY BD	285	120	-	107	245
H7Y	OCCUPATIONAL THERAPY PRACT BD	136	104	-	48	117
H9G	OMBUDSMAN MH/DD	87	54	-	438	75
J33	TRIAL COURTS	36,235	12,596	-	52,799	31,137
J50	GUARDIAN AD LITEM BOARD	599	696	-	5,935	515
J52	PUBLIC DEFENSE BOARD	994	1,136	-	15,190	854
J58	COURT OF APPEALS	90	80	-	1,790	77
J65	SUPREME COURT	2,066	1,912	-	9,807	1,776
J68	TAX COURT	45	42	-	177	39
J70	JUDICIAL STANDARDS BOARD	46	133	-	68	39
L10	LEGISLATIVE COORDINATING COMMISSION	660	398	-	2,023	567
L11	SENATE	28	44	-	3,256	24
L12	HOUSE	39	48	-	-	34
L49	LEGISLATIVE AUDITOR	18	72	-	138	16
P01	MILITARY AFFAIRS DEPT	10,910	1,003	-	10,566	9,375
P07	PUBLIC SAFETY DEPT	69,421	25,750	-	53,461	59,654
P78	CORRECTIONS DEPT	15,631	13,150	-	103,857	13,432
P7T	PEACE OFFICERS BOARD (POST)	164	321	-	232	141
P9E	SENTENCING GUIDELINES COMM	39	30	-	123	33
R28	MINN CONSERVATION CORPS	3	35	-	-	2
R29	NATURAL RESOURCES DEPT	65,374	38,754	-	122,126	56,177
R32	POLLUTION CONTROL AGENCY	8,109	8,450	-	26,040	6,968
R9P	WATER & SOIL RESOURCES BOARD	2,419	4,261	-	8,272	2,079
T79	TRANSPORTATION DEPT	334,343	38,700	-	214,873	287,307
T9B	METROPOLITAN COUNCIL/TRANSPORT	2,050	90	-	-	1,761
0	OTHER	82	18	-	-	70
	Total	(0)	(0)	-	(0)	0
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - Actual

Schedule No.	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
	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	(2,719,462)			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	(32,677)		
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	(2,769,563)	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	(730,754)
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	4	-	-	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	209	-	-	56
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration	282	-	-	76
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	362	-	-	97
G02-4.5	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	127	-	-	34
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	115	-	2,769,563	31
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	28	-	-	7
G10-9.2	G10-9.2	Debt Management Division	24	-	-	6
G10-9.3	G10-9.3	Debt Management	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	16	-	-	4
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	94	-	-	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	22	-	-	6
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	157	-	-	42
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-
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	-	-	-	-
	99YYY	Consumer Agencies				
	B04	AGRICULTURE DEPT	15,715	26	-	4,223
	B11	COSMETOLOGIST EXAMINERS BOARD	939	-	-	252
	B13	COMMERCE DEPT	18,030	635	-	4,845
	B14	ANIMAL HEALTH BOARD	683	1	-	184
	B15	BARBER EXAMINERS BOARD	196	-	-	53
	B20	EXPLORE MINNESOTA TOURISM	813	-	-	218
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	177,892	2,236	-	47,802
	B24	PUBLIC FACILITIES AUTHORITY	590	-	-	159
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	4,653	-	-	1,250
	B41	WORKERS COMP COURT OF APPEALS	87	-	-	23
	B42	LABOR AND INDUSTRY DEPT	31,340	13	-	8,422
	B43	IRON RANGE RESOURCES	1,590	-	-	427
	B7E	ARCHITECTURE, ENGINEERING BD	498	-	-	134
	B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0
	B7P	ACCOUNTANCY BOARD	430	-	-	116
	B7S	PRIVATE DETECTIVES BOARD	53	-	-	14
	B82	PUBLIC UTILITIES COMM	4,360	-	-	1,172
	B9D	AMATEUR SPORTS COMM	37	-	-	10
	B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0
	E25	CENTER FOR ARTS EDUCATION	1,343	0	-	361
	E26	MN STATE COLLEGES/UNIVERSITIES	303,240	1,803	-	81,485
	E37	EDUCATION DEPARTMENT	32,770	1,864	-	8,806
	E39	BOARD OF TEACHING	536	-	-	144
	E40	HISTORICAL SOCIETY	24	-	-	6
	E44	MINNESOTA STATE ACADEMIES	2,155	-	-	579
	E50	ARTS BOARD	1,622	2	-	436
	E60	OFFICE OF HIGHER EDUCATION	2,860	-	-	768
	E77	ZOOLOGICAL BOARD	5,001	0	-	1,344
	E81	UNIVERSITY OF MINNESOTA	383	-	-	103
	E95	HUMANITIES COMMISSION	19	-	-	5
	E97	SCIENCE MUSEUM	3	-	-	1
	E9W	HIGHER ED FACILITIES AUTHORITY	7	-	-	2
	G02	ADMINISTRATION	26,165	8	-	7,031
	G03	LOTTERY	374	-	-	100
	G05	RACING COMMISSION	993	-	-	267
	G06	ATTORNEY GENERAL	2,565	6	-	689
	G09	GAMBLING CONTROL BOARD	296	-	-	80
	G10	MINNESOTA MANAGEMENT & BUDGET	3,095	-	-	832
	G17	HUMAN RIGHTS DEPT	484	-	-	130
	G19	INDIAN AFFAIRS COUNCIL	208	-	-	56
	G38	INVESTMENT BOARD	332	-	-	89
	G39	GOVERNORS OFFICE	334	-	-	90
	G45	MEDIATION SERVICES DEPT	160	-	-	43
	G46	MN.IT	23,182	-	-	6,229
	G53	SECRETARY OF STATE	1,880	-	-	505
	G61	OFFICE OF THE STATE AUDITOR	658	-	-	177
	G62	MINN STATE RETIREMENT SYSTEM	6,131	-	-	1,648
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	14,776	-	-	3,971
	G67	REVENUE DEPT	4,889	-	-	1,314
	G69	TEACHERS RETIREMENT ASSOC	8,683	-	-	2,333
	G90	REVENUE INTERGOVT PAYMENTS	128,649	-	-	34,570
	G92	OMBUDSPERSON FOR FAMILIES	93	-	-	25
	G96	UNIFORM LAWS COMMISSION	5	-	-	1
	G9J	CAMPAIGN FINANCE BOARD	305	-	-	82
	G9K	ADMINISTRATIVE HEARINGS	1,489	-	-	400
	G9L	BLACK MINNESOTANS COUNCIL	142	-	-	38
	G9M	CHICANO LATINO AFFAIRS COUNCIL	100	-	-	27
	G9N	ASIAN-PACIFIC COUNCIL	100	-	-	27
	G9Q	MMB DEBT SERVICE	320	-	-	86
	G9R	MMB NON-OPERATING	307,915	21	-	82,741
	G9X	CAPITOL AREA ARCHITECT	78	-	-	21
	G9Y	DISABILITY COUNCIL	135	-	-	36
	GPR	PAYROLL CLEARING	7	-	-	2
	H12	HEALTH DEPT	29,039	595	-	7,803

H55	HUMAN SERVICES DEPT	478,390	22,638	-	128,549
H55b	HUMAN SERVICES SOS	32,113	-	-	8,629
H55c	HUMAN SERVICES MSOP	3,036	-	-	816
H60	MNSURE	609	-	-	164
H75	VETERANS AFFAIRS DEPT	12,189	4	-	3,275
H7B	MEDICAL PRACTICE BOARD	875	-	-	235
H7C	NURSING BOARD	883	-	-	237
H7D	PHARMACY BOARD	781	0	-	210
H7F	DENTISTRY BOARD	591	-	-	159
H7H	CHIROPRACTIC EXAMINERS BOARD	278	-	-	75
H7J	OPTOMETRY BOARD	131	-	-	35
H7K	NURSING HOME ADMIN BOARD	364	-	-	98
H7L	SOCIAL WORK BOARD	691	-	-	186
H7M	MARRIAGE & FAMILY THERAPY BD	230	-	-	62
H7Q	PODIATRIC MEDICINE	143	-	-	38
H7R	VETERINARY MEDICINE BOARD	230	-	-	62
H7S	EMERGENCY MEDICAL SERVICES BD	412	0	-	111
H7U	DIETETICS & NUTRITION PRACTICE	133	-	-	36
H7V	PSYCHOLOGY BOARD	300	-	-	81
H7W	PHYSICAL THERAPY BOARD	316	-	-	85
H7X	BEHAVIORAL HEALTH & THERAPY BD	526	-	-	141
H7Y	OCCUPATIONAL THERAPY PRACT BD	252	-	-	68
H9G	OMBUDSMAN MH/DD	161	-	-	43
J33	TRIAL COURTS	66,811	2	-	17,953
J50	GUARDIAN AD LITEM BOARD	1,105	-	-	297
J52	PUBLIC DEFENSE BOARD	1,833	-	-	493
J58	COURT OF APPEALS	165	-	-	44
J65	SUPREME COURT	3,810	1	-	1,024
J68	TAX COURT	83	-	-	22
J70	JUDICIAL STANDARDS BOARD	84	-	-	23
L10	LEGISLATIVE COORDINATING COMMISSION	1,218	-	-	327
L11	SENATE	52	-	-	14
L12	HOUSE	72	-	-	19
L49	LEGISLATIVE AUDITOR	34	-	-	9
P01	MILITARY AFFAIRS DEPT	20,116	203	-	5,405
P07	PUBLIC SAFETY DEPT	128,000	249	-	34,395
P78	CORRECTIONS DEPT	28,820	3	-	7,744
P7T	PEACE OFFICERS BOARD (POST)	302	-	-	81
P9E	SENTENCING GUIDELINES COMM	71	-	-	19
R28	MINN CONSERVATION CORPS	5	-	-	1
R29	NATURAL RESOURCES DEPT	120,539	116	-	32,390
R32	POLLUTION CONTROL AGENCY	14,951	37	-	4,018
R9P	WATER & SOIL RESOURCES BOARD	4,460	9	-	1,198
T79	TRANSPORTATION DEPT	616,472	2,205	-	165,654
T9B	METROPOLITAN COUNCIL/TRANSPORT	3,779	-	-	1,016
0	OTHER	151	-	-	41
	Total	0	(0)	-	0
	Source				
	Difference (Total - Source)				

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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	(2,226,466)				
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	(250,045)			
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	(2,753,421)		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	(6,388,567)	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	(619)
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	619
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	146	2	181	8	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	1,657	132	2,049	490	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	662	-
G02-3.2	G02-3.2	Admin Management Services	1,211	118	1,497	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	2,287	134	2,828	850	-
G02-4.5	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	169	125	209	299	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	746	43	922	270	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	231	11	285	65	-
G10-9.2	G10-9.2	Debt Management Division	124	14	154	56	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	303	6	375	38	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	990	46	1,225	221	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	9	-	52	-
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	1,127	41	1,394	368	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	25,592	10,317	31,648	36,917	-
	B11	COSMETOLOGIST EXAMINERS BOARD	794	165	982	2,206	-
	B13	COMMERCE DEPT	15,518	2,568	19,191	42,357	-
	B14	ANIMAL HEALTH BOARD	1,823	247	2,254	1,606	-
	B15	BARBER EXAMINERS BOARD	103	100	128	461	-
	B20	EXPLORE MINNESOTA TOURISM	1,616	832	1,998	1,909	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	53,050	8,401	65,605	417,904	-
	B24	PUBLIC FACILITIES AUTHORITY	487	1,181	602	1,387	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	10,478	856	12,958	10,930	-
	B41	WORKERS COMP COURT OF APPEALS	329	49	407	205	-
	B42	LABOR AND INDUSTRY DEPT	14,321	2,282	17,711	73,625	-
	B43	IRON RANGE RESOURCES	1,418	584	1,754	3,735	-
	B7E	ARCHITECTURE, ENGINEERING BD	245	39	303	1,169	-
	B7G	COMBATIVE SPORTS COMMISSION	-	3	-	0	-
	B7P	ACCOUNTANCY BOARD	134	42	166	1,010	-
	B7S	PRIVATE DETECTIVES BOARD	119	63	147	125	-
	B82	PUBLIC UTILITIES COMM	6,340	267	7,840	10,243	-
	B9D	AMATEUR SPORTS COMM	90	60	112	87	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	2	-	1	-
	E25	CENTER FOR ARTS EDUCATION	2,394	1,734	2,960	3,155	-
	E26	MN STATE COLLEGES/UNIVERSITIES	491,657	6,072	608,022	712,373	-
	E37	EDUCATION DEPARTMENT	15,475	6,404	19,138	76,983	-
	E39	BOARD OF TEACHING	604	115	747	1,260	-
	E40	HISTORICAL SOCIETY	-	76	-	56	-
	E44	MINNESOTA STATE ACADEMIES	8,088	1,701	10,003	5,062	-
	E50	ARTS BOARD	902	369	1,115	3,811	-
	E60	OFFICE OF HIGHER EDUCATION	2,772	2,720	3,428	6,718	-
	E77	ZOOLOGICAL BOARD	11,444	1,337	14,152	11,749	-
	E81	UNIVERSITY OF MINNESOTA	-	348	-	899	-
	E95	HUMANITIES COMMISSION	-	44	-	44	-
	E97	SCIENCE MUSEUM	-	14	-	7	-
	E9W	HIGHER ED FACILITIES AUTHORITY	50	4	62	17	-
	G02	ADMINISTRATION	24,533	2,845	30,340	61,466	-
	G03	LOTTERY	5,038	187	6,230	878	-
	G05	RACING COMMISSION	1,468	475	1,815	2,334	-
	G06	ATTORNEY GENERAL	10,638	1,157	13,156	6,027	-
	G09	GAMBLING CONTROL BOARD	1,079	80	1,335	696	-
	G10	MINNESOTA MANAGEMENT & BUDGET	4,797	950	5,933	7,270	-
	G17	HUMAN RIGHTS DEPT	1,812	245	2,240	1,138	-
	G19	INDIAN AFFAIRS COUNCIL	264	168	326	488	-
	G38	INVESTMENT BOARD	742	67	917	781	-
	G39	GOVERNORS OFFICE	2,048	149	2,533	784	-
	G45	MEDIATION SERVICES DEPT	259	125	320	375	-
	G46	MN.IT	88,242	5,378	109,127	54,460	-
	G53	SECRETARY OF STATE	3,557	607	4,399	4,416	-
	G61	OFFICE OF THE STATE AUDITOR	2,861	490	3,538	1,546	-
	G62	MINN STATE RETIREMENT SYSTEM	4,138	130	5,117	14,404	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,969	170	3,672	34,713	-
	G67	REVENUE DEPT	49,690	6,448	61,451	11,486	-
	G69	TEACHERS RETIREMENT ASSOC	2,986	373	3,692	20,398	-
	G90	REVENUE INTERGOVT PAYMENTS	-	1,294	-	302,223	-
	G92	OMBUDSPERSON FOR FAMILIES	146	80	180	218	-
	G96	UNIFORM LAWS COMMISSION	-	5	-	12	-
	G9J	CAMPAIGN FINANCE BOARD	257	240	318	716	-
	G9K	ADMINISTRATIVE HEARINGS	2,651	175	3,279	3,499	-
	G9L	BLACK MINNESOTANS COUNCIL	93	61	116	334	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	163	66	201	235	-
	G9N	ASIAN-PACIFIC COUNCIL	156	58	193	235	-
	G9Q	MMB DEBT SERVICE	-	890	-	752	-
	G9R	MMB NON-OPERATING	-	938	-	723,355	-
	G9X	CAPITOL AREA ARCHITECT	129	52	159	183	-
	G9Y	DISABILITY COUNCIL	335	87	415	316	-
	GPR	PAYROLL CLEARING	-	-	-	18	-
	H12	HEALTH DEPT	60,192	12,904	74,438	68,219	-

H55	HUMAN SERVICES DEPT	169,090	11,874	209,110	1,123,834	-
H55b	HUMAN SERVICES SOS	82,239	4,519	101,704	75,440	-
H55c	HUMAN SERVICES MSOP	13,054	756	16,143	7,133	-
H60	MNSURE	6,105	288	7,550	1,430	-
H75	VETERANS AFFAIRS DEPT	52,577	5,752	65,020	28,634	-
H7B	MEDICAL PRACTICE BOARD	914	234	1,131	2,056	-
H7C	NURSING BOARD	1,017	141	1,257	2,075	-
H7D	PHARMACY BOARD	642	272	794	1,836	-
H7F	DENTISTRY BOARD	330	150	408	1,389	-
H7H	CHIROPRACTIC EXAMINERS BOARD	151	141	187	652	-
H7J	OPTOMETRY BOARD	26	97	32	307	-
H7K	NURSING HOME ADMIN BOARD	369	282	457	856	-
H7L	SOCIAL WORK BOARD	363	177	450	1,624	-
H7M	MARRIAGE & FAMILY THERAPY BD	86	110	106	541	-
H7Q	PODIATRIC MEDICINE	30	115	37	336	-
H7R	VETERINARY MEDICINE BOARD	49	83	61	539	-
H7S	EMERGENCY MEDICAL SERVICES BD	329	215	407	967	-
H7U	DIETETICS & NUTRITION PRACTICE	23	70	28	313	-
H7V	PSYCHOLOGY BOARD	271	109	335	704	-
H7W	PHYSICAL THERAPY BOARD	95	95	118	742	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	161	112	199	1,235	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	73	97	90	591	-
H9G	OMBUDSMAN MH/DD	661	51	817	379	-
J33	TRIAL COURTS	79,670	11,745	98,526	156,953	-
J50	GUARDIAN AD LITEM BOARD	8,956	649	11,075	2,596	-
J52	PUBLIC DEFENSE BOARD	22,921	1,059	28,345	4,307	-
J58	COURT OF APPEALS	2,700	74	3,340	389	-
J65	SUPREME COURT	14,798	1,783	18,300	8,951	-
J68	TAX COURT	267	39	330	196	-
J70	JUDICIAL STANDARDS BOARD	102	124	126	198	-
L10	LEGISLATIVE COORDINATING COMMISSION	3,052	371	3,775	2,860	-
L11	SENATE	4,913	41	6,076	121	-
L12	HOUSE	-	44	-	170	-
L49	LEGISLATIVE AUDITOR	208	67	257	80	-
P01	MILITARY AFFAIRS DEPT	15,943	936	19,717	47,257	-
P07	PUBLIC SAFETY DEPT	80,669	24,010	99,762	300,698	-
P78	CORRECTIONS DEPT	156,713	12,261	193,804	67,704	-
P7T	PEACE OFFICERS BOARD (POST)	351	299	433	709	-
P9E	SENTENCING GUIDELINES COMM	185	28	229	167	-
R28	MINN CONSERVATION CORPS	-	33	-	11	-
R29	NATURAL RESOURCES DEPT	184,279	36,136	227,894	283,171	-
R32	POLLUTION CONTROL AGENCY	39,292	7,879	48,591	35,123	-
R9P	WATER & SOIL RESOURCES BOARD	12,482	3,973	15,436	10,477	-
T79	TRANSPORTATION DEPT	324,229	36,085	400,966	1,448,218	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	83	-	8,879	-
0	OTHER	-	17	-	355	-
	Total	(0)	(0)	(0)	(0)	-
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - Actual

Schedule No.	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	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	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	(6,091,312)				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services	400	(893)			
G45-14.3	G45-14.3	Mediation Services	-	893	(54,327)		
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	L49-15.2	Legislative Auditor	4,532	-	40	(1,941,759)	
L49-15.3	L49-15.3	Financial Audits	-	-	-	908,733	(3,024,888)
L49-15.4	L49-15.4	Program Audits	-	-	-	731,158	-
L49-15.5	L49-15.5	Single Audits	-	-	-	301,869	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	13,539
G02-3.2	G02-3.2	Admin Management Services	3,312	-	30	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	6,257	-	56	-	-
G02-4.5	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	462	-	4	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	2,040	-	18	-	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	631	-	6	-	-
G10-9.2	G10-9.2	Debt Management Division	340	-	3	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	830	-	7	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	2,710	-	24	-	517,073
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non 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	3,083	-	27	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	4	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	70,015	-	624	-	20,557
	B11	COSMETOLOGIST EXAMINERS BOARD	2,172	-	19	-	-
	B13	COMMERCE DEPT	42,456	-	379	-	11,132
	B14	ANIMAL HEALTH BOARD	4,987	-	44	-	-
	B15	BARBER EXAMINERS BOARD	283	-	3	-	-
	B20	EXPLORE MINNESOTA TOURISM	4,421	-	39	-	1,221
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	145,137	-	1,294	-	64,534
	B24	PUBLIC FACILITIES AUTHORITY	1,332	-	12	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	28,667	-	256	-	-
	B41	WORKERS COMP COURT OF APPEALS	901	-	8	-	-
	B42	LABOR AND INDUSTRY DEPT	39,181	-	349	-	1,277
	B43	IRON RANGE RESOURCES	3,880	-	35	-	676
	B7E	ARCHITECTURE, ENGINEERING BD	670	-	6	-	32,113
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	368	-	3	-	-
	B7S	PRIVATE DETECTIVES BOARD	325	-	3	-	-
	B82	PUBLIC UTILITIES COMM	17,345	-	155	-	-
	B9D	AMATEUR SPORTS COMM	247	-	2	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	6,549	-	58	-	75,287
	E26	MN STATE COLLEGES/UNIVERSITIES	1,345,108	-	11,997	-	54,202
	E37	EDUCATION DEPARTMENT	42,339	-	378	-	28,566
	E39	BOARD OF TEACHING	1,653	-	15	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	22,129	-	197	-	-
	E50	ARTS BOARD	2,466	-	22	-	14,265
	E60	OFFICE OF HIGHER EDUCATION	7,584	-	68	-	-
	E77	ZOOLOGICAL BOARD	31,309	-	279	-	49,954
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	701
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	138	-	1	-	-
	G02	ADMINISTRATION	67,120	-	599	-	44,539
	G03	LOTTERY	13,782	-	123	-	138,931
	G05	RACING COMMISSION	4,016	-	36	-	-
	G06	ATTORNEY GENERAL	29,105	-	260	-	52,216
	G09	GAMBLING CONTROL BOARD	2,953	-	26	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	13,125	-	117	-	32,380
	G17	HUMAN RIGHTS DEPT	4,956	-	44	-	-
	G19	INDIAN AFFAIRS COUNCIL	722	-	6	-	-
	G38	INVESTMENT BOARD	2,029	-	18	-	182,803
	G39	GOVERNORS OFFICE	5,603	-	50	-	4,732
	G45	MEDIATION SERVICES DEPT	709	-	6	-	28
	G46	MN.IT	241,419	-	2,153	-	166,668
	G53	SECRETARY OF STATE	9,731	-	87	-	36,111
	G61	OFFICE OF THE STATE AUDITOR	7,827	-	70	-	36,568
	G62	MINN STATE RETIREMENT SYSTEM	11,321	-	101	-	76,900
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	8,123	-	72	-	73,537
	G67	REVENUE DEPT	135,946	-	1,212	-	16,186
	G69	TEACHERS RETIREMENT ASSOC	8,168	-	73	-	61,902
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	399	-	4	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	704	-	6	-	-
	G9K	ADMINISTRATIVE HEARINGS	7,254	-	65	-	-
	G9L	BLACK MINNESOTANS COUNCIL	256	-	2	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	445	-	4	-	-
	G9N	ASIAN-PACIFIC COUNCIL	428	-	4	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	352	-	3	-	-
	G9Y	DISABILITY COUNCIL	917	-	8	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	164,677	-	1,469	-	91,658

H55	HUMAN SERVICES DEPT	462,608	-	4,126	-	356,598
H55b	HUMAN SERVICES SOS	224,996	-	2,007	-	-
H55c	HUMAN SERVICES MSOP	35,714	-	319	-	-
H60	MNSURE	16,703	-	149	-	4,048
H75	VETERANS AFFAIRS DEPT	143,843	-	1,283	-	122,622
H7B	MEDICAL PRACTICE BOARD	2,501	-	22	-	-
H7C	NURSING BOARD	2,781	-	25	-	138
H7D	PHARMACY BOARD	1,757	-	16	-	-
H7F	DENTISTRY BOARD	902	-	8	-	221
H7H	CHIROPRACTIC EXAMINERS BOARD	414	-	4	-	-
H7J	OPTOMETRY BOARD	71	-	1	-	-
H7K	NURSING HOME ADMIN BOARD	1,010	-	9	-	-
H7L	SOCIAL WORK BOARD	994	-	9	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	235	-	2	-	-
H7Q	PODIATRIC MEDICINE	82	-	1	-	-
H7R	VETERINARY MEDICINE BOARD	135	-	1	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	901	-	8	-	-
H7U	DIETETICS & NUTRITION PRACTICE	62	-	1	-	-
H7V	PSYCHOLOGY BOARD	741	-	7	-	42
H7W	PHYSICAL THERAPY BOARD	261	-	2	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	441	-	4	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	199	-	2	-	-
H9G	OMBUDSMAN MH/DD	1,807	-	16	-	-
J33	TRIAL COURTS	217,966	-	1,944	-	2,864
J50	GUARDIAN AD LITEM BOARD	24,501	-	219	-	-
J52	PUBLIC DEFENSE BOARD	62,708	-	559	-	-
J58	COURT OF APPEALS	7,388	-	66	-	-
J65	SUPREME COURT	40,485	-	361	-	-
J68	TAX COURT	730	-	7	-	-
J70	JUDICIAL STANDARDS BOARD	279	-	2	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	8,351	-	74	-	-
L11	SENATE	13,442	-	120	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	568	-	5	-	-
P01	MILITARY AFFAIRS DEPT	43,619	-	389	-	-
P07	PUBLIC SAFETY DEPT	220,700	-	1,968	-	130,610
P78	CORRECTIONS DEPT	428,746	-	3,824	-	120,483
P7T	PEACE OFFICERS BOARD (POST)	959	-	9	-	-
P9E	SENTENCING GUIDELINES COMM	507	-	5	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	504,164	-	4,496	-	135,953
R32	POLLUTION CONTROL AGENCY	107,497	-	959	-	12,502
R9P	WATER & SOIL RESOURCES BOARD	34,148	-	305	-	58,006
T79	TRANSPORTATION DEPT	887,046	-	7,911	-	72,354
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	6,106
0	OTHER	-	-	-	-	102,091
	Total	(0)	-	(0)	(0)	(0)
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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	(2,433,796)				
L49-15.5	L49-15.5	Single Audits	-	(1,004,827)			
L49-15.6	L49-15.6	Audit Comm	-	-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	
L49-15.8	L49-15.8	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	-	-	-	-	-
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	-	33,213	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non 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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	76,947	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	172,203	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	204,919	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	318,621	-	-	-	-
	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	66,336	-	-	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	324,856	145,531	-	-	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	203,470	-	-	-	-
	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	125,434	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-
	G46	MN.IT	290,127	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	1,657	-	-	-	-
	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	1,502	74,284	-	-	-

H55	HUMAN SERVICES DEPT	123,076	503,231	-	-	-
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	7,003	-	-	-	-
P78	CORRECTIONS DEPT	136,572	-	-	-	-
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	251,758	76,365	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	301,516	-	-	-	-
	Total	-	(0)	-	-	-
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	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	-	-	-	-	-
	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	-	-	-	-	-
	Total	-	-	-	-	-
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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	-	(33,443)				
G61-16.3	G61-16.3	State Auditor General	-	-				
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	(6,864,688)			
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	-	-	711	(143,679)		
G02-3.2	G02-3.2	Admin Management Services	-	-	-	1,932	(71,817)	
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	24,057	
G02-3.4	G02-3.4	Human Resources	-	-	-	-	14,730	
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	33,031	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	
G02-4.2	G02-4.2	Government & Citizen Services	-	-	914	4,141	-	
G02-4.5	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	-	-	321	-	-	
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	290	-	-	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	70	-	-	
G10-9.2	G10-9.2	Debt Management Division	-	-	60	-	-	
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	40	-	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	237	-	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	56	-	-	
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	-	-	395	-	-	
G10-13.3	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	-	-	526	-	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	26	39,669	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2,371	-	-
	B13	COMMERCE DEPT	-	650	45,514	-	-
	B14	ANIMAL HEALTH BOARD	-	1	1,725	-	-
	B15	BARBER EXAMINERS BOARD	-	-	495	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	2,052	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	2,289	449,049	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	1,490	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	11,745	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	221	-	-
	B42	LABOR AND INDUSTRY DEPT	-	13	79,112	-	-
	B43	IRON RANGE RESOURCES	-	-	4,014	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	1,257	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	-
	B7P	ACCOUNTANCY BOARD	-	-	1,085	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	135	-	-
	B82	PUBLIC UTILITIES COMM	-	-	11,006	-	-
	B9D	AMATEUR SPORTS COMM	-	-	94	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-	-
	E25	CENTER FOR ARTS EDUCATION	-	0	3,390	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	1,845	765,464	-	-
	E37	EDUCATION DEPARTMENT	-	1,907	82,721	-	-
	E39	BOARD OF TEACHING	-	-	1,354	-	-
	E40	HISTORICAL SOCIETY	-	-	60	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	5,439	-	-
	E50	ARTS BOARD	-	2	4,095	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	7,218	-	-
	E77	ZOOLOGICAL BOARD	-	0	12,625	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	966	-	-
	E95	HUMANITIES COMMISSION	-	-	47	-	-
	E97	SCIENCE MUSEUM	-	-	7	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	18	-	-
	G02	ADMINISTRATION	-	8	66,047	137,606	-
	G03	LOTTERY	-	-	944	-	-
	G05	RACING COMMISSION	-	-	2,508	-	-
	G06	ATTORNEY GENERAL	-	6	6,476	-	-
	G09	GAMBLING CONTROL BOARD	-	-	747	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	7,812	-	-
	G17	HUMAN RIGHTS DEPT	-	-	1,223	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	524	-	-
	G38	INVESTMENT BOARD	-	-	839	-	-
	G39	GOVERNORS OFFICE	-	-	842	-	-
	G45	MEDIATION SERVICES DEPT	-	-	403	-	-
	G46	MN.IT	-	-	58,518	-	-
	G53	SECRETARY OF STATE	-	-	4,745	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	-	1,661	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	15,477	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	37,300	-	-
	G67	REVENUE DEPT	-	-	12,342	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	21,919	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	324,746	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	234	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	13	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	769	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	3,760	-	-
	G9L	BLACK MINNESOTANS COUNCIL	-	-	359	-	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	253	-	-
	G9N	ASIAN-PACIFIC COUNCIL	-	-	252	-	-
	G9Q	MMB DEBT SERVICE	-	-	808	-	-
	G9R	MMB NON-OPERATING	-	21	777,265	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	197	-	-
	G9Y	DISABILITY COUNCIL	-	-	340	-	-
	GPR	PAYROLL CLEARING	-	-	19	-	-
	H12	HEALTH DEPT	-	609	73,303	-	-

H55	HUMAN SERVICES DEPT	-	23,168	1,207,590	-	-
H55b	HUMAN SERVICES SOS	-	-	81,062	-	-
H55c	HUMAN SERVICES MSOP	-	-	7,664	-	-
H60	MNSURE	-	-	1,536	-	-
H75	VETERANS AFFAIRS DEPT	-	4	30,768	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	2,210	-	-
H7C	NURSING BOARD	-	-	2,230	-	-
H7D	PHARMACY BOARD	-	0	1,973	-	-
H7F	DENTISTRY BOARD	-	-	1,493	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	701	-	-
H7J	OPTOMETRY BOARD	-	-	330	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	920	-	-
H7L	SOCIAL WORK BOARD	-	-	1,745	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	581	-	-
H7Q	PODIATRIC MEDICINE	-	-	361	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	579	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	0	1,039	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	336	-	-
H7V	PSYCHOLOGY BOARD	-	-	757	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	797	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	1,327	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	635	-	-
H9G	OMBUDSMAN MH/DD	-	-	407	-	-
J33	TRIAL COURTS	-	2	168,650	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	2,790	-	-
J52	PUBLIC DEFENSE BOARD	-	-	4,628	-	-
J58	COURT OF APPEALS	-	-	418	-	-
J65	SUPREME COURT	-	1	9,618	-	-
J68	TAX COURT	-	-	210	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	213	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	3,074	-	-
L11	SENATE	-	-	130	-	-
L12	HOUSE	-	-	183	-	-
L49	LEGISLATIVE AUDITOR	-	-	86	-	-
P01	MILITARY AFFAIRS DEPT	-	208	50,778	-	-
P07	PUBLIC SAFETY DEPT	-	255	323,108	-	-
P78	CORRECTIONS DEPT	-	3	72,750	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	761	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	180	-	-
R28	MINN CONSERVATION CORPS	-	-	12	-	-
R29	NATURAL RESOURCES DEPT	-	119	304,275	-	-
R32	POLLUTION CONTROL AGENCY	-	38	37,740	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	10	11,258	-	-
T79	TRANSPORTATION DEPT	-	2,257	1,556,150	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	9,540	-	-
0	OTHER	-	-	381	-	-
	Total	-	0	(0)	-	-
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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						
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	(24,057)					
G02-3.4	G02-3.4	Human Resources	-	(14,730)				
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	(33,031)			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-			
G02-4.2	G02-4.2	Government & Citizen Services	2,051	1,256	451	(29,421)		
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	3,895	(3,895)	
G02-4.7	G02-4.7	Real Property	-	-	-	6,845	-	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	-	-	-	12,182	-	
G02-4.10	G02-4.10	Central Mail	-	-	-	2,746	-	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	2,993	-	
G02-4.12	G02-4.12	Grants Management	-	-	-	760	-	
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	
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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	-	-	-	46
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	23
	B13	COMMERCE DEPT	-	-	-	-	8
	B14	ANIMAL HEALTH BOARD	-	-	-	-	15
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	261
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	46
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	77
	B43	IRON RANGE RESOURCES	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	8
	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	-	-	-	-	192
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	8
	E37	EDUCATION DEPARTMENT	-	-	-	-	8
	E39	BOARD OF TEACHING	-	-	-	-	8
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	-	-	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	61
	E77	ZOOLOGICAL BOARD	-	-	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	61
	G02	ADMINISTRATION	22,005	13,474	32,580	-	100
	G03	LOTTERY	-	-	-	-	31
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	15
	G09	GAMBLING CONTROL BOARD	-	-	-	-	15
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	-	-	8
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	8
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	8
	G45	MEDIATION SERVICES DEPT	-	-	-	-	8
	G46	MN.IT	-	-	-	-	46
	G53	SECRETARY OF STATE	-	-	-	-	8
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	46
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	8
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPT	-	-	-	-	54
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	8
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	8
	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	-	-	-	-	77

H55	HUMAN SERVICES DEPT	-	-	-	-	960
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	-	-	-	46
H75	VETERANS AFFAIRS DEPT	-	-	-	-	23
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	8
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	69
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	15
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	15
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	46
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	-	-	-	-	499
P78	CORRECTIONS DEPT	-	-	-	-	169
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	369
R32	POLLUTION CONTROL AGENCY	-	-	-	-	85
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	31
T79	TRANSPORTATION DEPT	-	-	-	-	61
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	230
	Total	-	-	0	0	0
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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 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						
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	(6,845)					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management	-	(12,182)				
G02-4.10	G02-4.10	Central Mail	-	-	(2,746)			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	(2,993)		
G02-4.12	G02-4.12	Grants Management	-	-	-	0	(760)	
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	-	1	-	0	-	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	2	-	1	-	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	1	-	0	-	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	0	-	
G10-9.3	G10-9.3	Debt Management	-	0	-	-	-	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	0	-	0	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	1	-	1	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - 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	-	-	-	
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	-	2	-	2	-	
G10-13.3	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	-	8	-	2	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
						-	
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	2	259	33	34	6
	B11	COSMETOLOGIST EXAMINERS BOARD	-	3	4	1	-
	B13	COMMERCE DEPT	1	81	74	21	25
	B14	ANIMAL HEALTH BOARD	-	6	1	2	-
	B15	BARBER EXAMINERS BOARD	-	0	1	0	-
	B20	EXPLORE MINNESOTA TOURISM	-	16	7	2	1
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	6	1,522	-	71	113
	B24	PUBLIC FACILITIES AUTHORITY	-	13	-	1	40
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	42	8	14	-
	B41	WORKERS COMP COURT OF APPEALS	-	1	0	0	-
	B42	LABOR AND INDUSTRY DEPT	-	126	62	19	1
	B43	IRON RANGE RESOURCES	65	27	-	2	15
	B7E	ARCHITECTURE, ENGINEERING BD	-	5	8	0	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	1	2	0	-
	B7S	PRIVATE DETECTIVES BOARD	-	0	-	0	-
	B82	PUBLIC UTILITIES COMM	-	5	-	9	-
	B9D	AMATEUR SPORTS COMM	175	0	-	0	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-
	E25	CENTER FOR ARTS EDUCATION	38	28	-	3	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	3	662	-
	E37	EDUCATION DEPARTMENT	-	118	7	21	91
	E39	BOARD OF TEACHING	-	5	4	1	-
	E40	HISTORICAL SOCIETY	177	1	-	-	-
	E44	MINNESOTA STATE ACADEMIES	92	45	-	11	-
	E50	ARTS BOARD	-	45	1	1	20
	E60	OFFICE OF HIGHER EDUCATION	-	27	20	4	7
	E77	ZOOLOGICAL BOARD	140	87	-	15	-
	E81	UNIVERSITY OF MINNESOTA	-	1	-	-	-
	E95	HUMANITIES COMMISSION	-	1	-	-	-
	E97	SCIENCE MUSEUM	-	0	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	-
	G02	ADMINISTRATION	-	204	33	33	7
	G03	LOTTERY	-	-	1	7	-
	G05	RACING COMMISSION	-	7	-	2	0
	G06	ATTORNEY GENERAL	-	54	23	14	-
	G09	GAMBLING CONTROL BOARD	-	2	-	1	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	14	39	6	-
	G17	HUMAN RIGHTS DEPT	-	6	8	2	-
	G19	INDIAN AFFAIRS COUNCIL	-	4	0	0	0
	G38	INVESTMENT BOARD	-	1	1	1	-
	G39	GOVERNORS OFFICE	-	4	1	3	-
	G45	MEDIATION SERVICES DEPT	-	3	0	0	-
	G46	MN.IT	-	358	1	119	-
	G53	SECRETARY OF STATE	-	23	10	5	-
	G61	OFFICE OF THE STATE AUDITOR	-	22	1	4	-
	G62	MINN STATE RETIREMENT SYSTEM	31	11	82	6	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	4	124	4	-
	G67	REVENUE DEPT	-	66	654	67	0
	G69	TEACHERS RETIREMENT ASSOC	-	12	32	4	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	2	0	0	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	2	4	0	-
	G9K	ADMINISTRATIVE HEARINGS	-	14	19	4	-
	G9L	BLACK MINNESOTANS COUNCIL	-	4	0	0	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	3	0	0	-
	G9N	ASIAN-PACIFIC COUNCIL	-	2	0	0	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	1	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	1	0	0	-
	G9Y	DISABILITY COUNCIL	-	3	1	0	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	446	113	81	113

H55	HUMAN SERVICES DEPT	618	306	255	228	88
H55b	HUMAN SERVICES SOS	-	153	-	111	-
H55c	HUMAN SERVICES MSOP	-	17	-	18	-
H60	MNSURE	-	5	(0)	8	2
H75	VETERANS AFFAIRS DEPT	272	238	3	71	0
H7B	MEDICAL PRACTICE BOARD	-	5	17	1	-
H7C	NURSING BOARD	-	2	17	1	-
H7D	PHARMACY BOARD	-	3	8	1	-
H7F	DENTISTRY BOARD	-	2	3	0	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	1	3	0	-
H7J	OPTOMETRY BOARD	-	0	0	0	-
H7K	NURSING HOME ADMIN BOARD	-	9	1	0	-
H7L	SOCIAL WORK BOARD	-	2	6	0	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	1	1	0	-
H7Q	PODIATRIC MEDICINE	-	0	0	0	-
H7R	VETERINARY MEDICINE BOARD	-	0	1	0	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	5	1	0	0
H7U	DIETETICS & NUTRITION PRACTICE	-	0	1	0	-
H7V	PSYCHOLOGY BOARD	-	1	1	0	-
H7W	PHYSICAL THERAPY BOARD	-	1	3	0	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1	3	0	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	1	1	0	-
H9G	OMBUDSMAN MH/DD	-	3	0	1	-
J33	TRIAL COURTS	-	215	7	107	-
J50	GUARDIAN AD LITEM BOARD	-	8	0	12	-
J52	PUBLIC DEFENSE BOARD	-	29	-	31	-
J58	COURT OF APPEALS	-	2	2	4	-
J65	SUPREME COURT	-	63	4	20	-
J68	TAX COURT	-	1	1	0	-
J70	JUDICIAL STANDARDS BOARD	-	1	-	0	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	0	-	4	-
L11	SENATE	-	-	-	7	-
L12	HOUSE	-	-	33	-	-
L49	LEGISLATIVE AUDITOR	-	0	0	0	-
P01	MILITARY AFFAIRS DEPT	1,198	441	0	21	0
P07	PUBLIC SAFETY DEPT	4	367	824	109	64
P78	CORRECTIONS DEPT	1,612	896	6	211	5
P7T	PEACE OFFICERS BOARD (POST)	-	1	1	0	0
P9E	SENTENCING GUIDELINES COMM	-	1	0	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	648	1,537	120	248	50
R32	POLLUTION CONTROL AGENCY	5	127	19	53	18
R9P	WATER & SOIL RESOURCES BOARD	-	106	1	17	27
T79	TRANSPORTATION DEPT	1,430	3,871	26	437	65
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0	0	-	-
0	OTHER	329	-	(1)	-	-
	Total	0	(0)	0	(0)	0
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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						
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	(3,292)					
G46-6.3	G46-6.3	IT Spend	-	-				
G46-6.4	G46-6.4	Enterprise IT Security	3,292	-	(3,293)			
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-			
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	47	(2,774,797)		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	181,064	(182,607)	
G10-9.2	G10-9.2	Debt Management Division	-	-	-	93,297	2	
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	242,818	1	
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	765,478	6	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	727,485	1	
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	-	-	-	764,656	11	
G10-13.3	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	-	-	0	-	14	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	-	32	-	1,056
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2	-	63
	B13	COMMERCE DEPT	-	-	28	-	1,211
	B14	ANIMAL HEALTH BOARD	-	-	3	-	46
	B15	BARBER EXAMINERS BOARD	-	-	0	-	13
	B20	EXPLORE MINNESOTA TOURISM	-	-	4	-	55
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	163	-	11,949
	B24	PUBLIC FACILITIES AUTHORITY	-	-	0	-	40
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	2	-	313
	B41	WORKERS COMP COURT OF APPEALS	-	-	0	-	6
	B42	LABOR AND INDUSTRY DEPT	-	-	67	-	2,105
	B43	IRON RANGE RESOURCES	-	-	1	-	107
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	0	-	33
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0
	B7P	ACCOUNTANCY BOARD	-	-	0	-	29
	B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	4
	B82	PUBLIC UTILITIES COMM	-	-	3	-	293
	B9D	AMATEUR SPORTS COMM	-	-	-	-	2
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0
	E25	CENTER FOR ARTS EDUCATION	-	-	2	-	90
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	37	-	20,369
	E37	EDUCATION DEPARTMENT	-	-	69	-	2,201
	E39	BOARD OF TEACHING	-	-	5	-	36
	E40	HISTORICAL SOCIETY	-	-	1	-	2
	E44	MINNESOTA STATE ACADEMIES	-	-	3	-	145
	E50	ARTS BOARD	-	-	1	-	109
	E60	OFFICE OF HIGHER EDUCATION	-	-	17	-	192
	E77	ZOOLOGICAL BOARD	-	-	6	-	336
	E81	UNIVERSITY OF MINNESOTA	-	-	4	-	26
	E95	HUMANITIES COMMISSION	-	-	-	-	1
	E97	SCIENCE MUSEUM	-	-	-	-	0
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	0
	G02	ADMINISTRATION	-	-	36	-	1,758
	G03	LOTTERY	-	-	1	-	25
	G05	RACING COMMISSION	-	-	0	-	67
	G06	ATTORNEY GENERAL	-	-	1	-	172
	G09	GAMBLING CONTROL BOARD	-	-	1	-	20
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	90	-	208
	G17	HUMAN RIGHTS DEPT	-	-	4	-	33
	G19	INDIAN AFFAIRS COUNCIL	-	-	0	-	14
	G38	INVESTMENT BOARD	-	-	0	-	22
	G39	GOVERNORS OFFICE	-	-	1	-	22
	G45	MEDIATION SERVICES DEPT	-	-	1	-	11
	G46	MN.IT	-	-	42	-	1,557
	G53	SECRETARY OF STATE	-	-	2	-	126
	G61	OFFICE OF THE STATE AUDITOR	-	-	0	-	44
	G62	MINN STATE RETIREMENT SYSTEM	-	-	1	-	412
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1	-	993
	G67	REVENUE DEPT	-	-	182	-	328
	G69	TEACHERS RETIREMENT ASSOC	-	-	1	-	583
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	8,641
	G92	OMBUDSPERSON FOR FAMILIES	-	-	0	-	6
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	0
	G9J	CAMPAIGN FINANCE BOARD	-	-	0	-	20
	G9K	ADMINISTRATIVE HEARINGS	-	-	6	-	100
	G9L	BLACK MINNESOTANS COUNCIL	-	-	0	-	10
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	0	-	7
	G9N	ASIAN-PACIFIC COUNCIL	-	-	0	-	7
	G9Q	MMB DEBT SERVICE	-	-	-	-	21
	G9R	MMB NON-OPERATING	-	-	-	-	20,683
	G9X	CAPITOL AREA ARCHITECT	-	-	0	-	5
	G9Y	DISABILITY COUNCIL	-	-	0	-	9
	GPR	PAYROLL CLEARING	-	-	-	-	1
	H12	HEALTH DEPT	-	-	154	-	1,951

H55	HUMAN SERVICES DEPT	-	-	1,042	-	32,134
H55b	HUMAN SERVICES SOS	-	-	-	-	2,157
H55c	HUMAN SERVICES MSOP	-	-	-	-	204
H60	MNSURE	-	-	10	-	41
H75	VETERANS AFFAIRS DEPT	-	-	41	-	819
H7B	MEDICAL PRACTICE BOARD	-	-	3	-	59
H7C	NURSING BOARD	-	-	4	-	59
H7D	PHARMACY BOARD	-	-	2	-	52
H7F	DENTISTRY BOARD	-	-	0	-	40
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	0	-	19
H7J	OPTOMETRY BOARD	-	-	0	-	9
H7K	NURSING HOME ADMIN BOARD	-	-	6	-	24
H7L	SOCIAL WORK BOARD	-	-	1	-	46
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	0	-	15
H7Q	PODIATRIC MEDICINE	-	-	0	-	10
H7R	VETERINARY MEDICINE BOARD	-	-	0	-	15
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	1	-	28
H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	9
H7V	PSYCHOLOGY BOARD	-	-	1	-	20
H7W	PHYSICAL THERAPY BOARD	-	-	0	-	21
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	0	-	35
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	0	-	17
H9G	OMBUDSMAN MH/DD	-	-	1	-	11
J33	TRIAL COURTS	-	-	1	-	4,488
J50	GUARDIAN AD LITEM BOARD	-	-	(0)	-	74
J52	PUBLIC DEFENSE BOARD	-	-	2	-	123
J58	COURT OF APPEALS	-	-	0	-	11
J65	SUPREME COURT	-	-	11	-	256
J68	TAX COURT	-	-	2	-	6
J70	JUDICIAL STANDARDS BOARD	-	-	0	-	6
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	1	-	82
L11	SENATE	-	-	-	-	3
L12	HOUSE	-	-	-	-	5
L49	LEGISLATIVE AUDITOR	-	-	-	-	2
P01	MILITARY AFFAIRS DEPT	-	-	6	-	1,351
P07	PUBLIC SAFETY DEPT	-	-	467	-	8,598
P78	CORRECTIONS DEPT	-	-	145	-	1,936
P7T	PEACE OFFICERS BOARD (POST)	-	-	0	-	20
P9E	SENTENCING GUIDELINES COMM	-	-	0	-	5
R28	MINN CONSERVATION CORPS	-	-	-	-	0
R29	NATURAL RESOURCES DEPT	-	-	135	-	8,097
R32	POLLUTION CONTROL AGENCY	-	-	66	-	1,004
R9P	WATER & SOIL RESOURCES BOARD	-	-	9	-	300
T79	TRANSPORTATION DEPT	-	-	309	-	41,409
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	2	-	254
0	OTHER	-	-	0	-	10
	Total	-	-	(0)	(0)	0
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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						
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	(94,200)					
G10-9.3	G10-9.3	Debt Management	94,200	(94,200)				
G10-9.4	G10-9.4	Debt Management - Other	-	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	-	(244,664)			
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	207,024	(207,024)		
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	37,641	-	(37,641)	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	7	-	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	2	-	
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	-	-	-	12	-	
G10-13.3	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	-	-	-	16	20	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	1,097	-	1,197	1,556
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	72	25
	B13	COMMERCE DEPT	-	-	-	1,373	387
	B14	ANIMAL HEALTH BOARD	-	-	-	52	37
	B15	BARBER EXAMINERS BOARD	-	-	-	15	15
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	62	126
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	13,547	1,267
	B24	PUBLIC FACILITIES AUTHORITY	-	723	-	45	178
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	5,984	-	354	129
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	7	7
	B42	LABOR AND INDUSTRY DEPT	-	-	-	2,387	344
	B43	IRON RANGE RESOURCES	-	-	-	121	88
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	38	6
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	0
	B7P	ACCOUNTANCY BOARD	-	-	-	33	6
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	4	9
	B82	PUBLIC UTILITIES COMM	-	-	-	332	40
	B9D	AMATEUR SPORTS COMM	-	-	-	3	9
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	0
	E25	CENTER FOR ARTS EDUCATION	-	-	-	102	262
	E26	MN STATE COLLEGES/UNIVERSITIES	-	786	-	23,093	916
	E37	EDUCATION DEPARTMENT	-	11,023	-	2,496	966
	E39	BOARD OF TEACHING	-	-	-	41	17
	E40	HISTORICAL SOCIETY	-	-	-	2	11
	E44	MINNESOTA STATE ACADEMIES	-	-	-	164	257
	E50	ARTS BOARD	-	-	-	124	56
	E60	OFFICE OF HIGHER EDUCATION	-	97	-	218	410
	E77	ZOOLOGICAL BOARD	-	-	-	381	202
	E81	UNIVERSITY OF MINNESOTA	-	2,306	-	29	52
	E95	HUMANITIES COMMISSION	-	-	-	1	7
	E97	SCIENCE MUSEUM	-	-	-	0	2
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	1	1
	G02	ADMINISTRATION	-	1,163	-	1,993	429
	G03	LOTTERY	-	-	-	28	28
	G05	RACING COMMISSION	-	-	-	76	72
	G06	ATTORNEY GENERAL	-	-	-	195	175
	G09	GAMBLING CONTROL BOARD	-	-	-	23	12
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	236	143
	G17	HUMAN RIGHTS DEPT	-	-	-	37	37
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	16	25
	G38	INVESTMENT BOARD	-	-	-	25	10
	G39	GOVERNORS OFFICE	-	-	-	25	22
	G45	MEDIATION SERVICES DEPT	-	-	-	12	19
	G46	MN.IT	-	186	-	1,765	811
	G53	SECRETARY OF STATE	-	-	-	143	92
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	50	74
	G62	MINN STATE RETIREMENT SYSTEM	-	27	-	467	20
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	36	-	1,125	26
	G67	REVENUE DEPT	-	-	-	372	973
	G69	TEACHERS RETIREMENT ASSOC	-	36	-	661	56
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	9,797	195
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	7	12
	G96	UNIFORM LAWS COMMISSION	-	-	-	0	1
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	23	36
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	113	26
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	11	9
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	8	10
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	8	9
	G9Q	MMB DEBT SERVICE	-	-	-	24	134
	G9R	MMB NON-OPERATING	-	-	-	23,449	142
	G9X	CAPITOL AREA ARCHITECT	-	-	-	6	8
	G9Y	DISABILITY COUNCIL	-	-	-	10	13
	GPR	PAYROLL CLEARING	-	-	-	1	-
	H12	HEALTH DEPT	-	-	-	2,211	1,947

H55	HUMAN SERVICES DEPT	-	356	-	36,431	1,791
H55b	HUMAN SERVICES SOS	-	-	-	2,446	682
H55c	HUMAN SERVICES MSOP	-	-	-	231	114
H60	MNSURE	-	-	-	46	43
H75	VETERANS AFFAIRS DEPT	-	-	-	928	868
H7B	MEDICAL PRACTICE BOARD	-	-	-	67	35
H7C	NURSING BOARD	-	-	-	67	21
H7D	PHARMACY BOARD	-	-	-	60	41
H7F	DENTISTRY BOARD	-	-	-	45	23
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	21	21
H7J	OPTOMETRY BOARD	-	-	-	10	15
H7K	NURSING HOME ADMIN BOARD	-	-	-	28	43
H7L	SOCIAL WORK BOARD	-	-	-	53	27
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	18	17
H7Q	PODIATRIC MEDICINE	-	-	-	11	17
H7R	VETERINARY MEDICINE BOARD	-	-	-	17	13
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	31	32
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	10	11
H7V	PSYCHOLOGY BOARD	-	-	-	23	16
H7W	PHYSICAL THERAPY BOARD	-	-	-	24	14
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	40	17
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	19	15
H9G	OMBUDSMAN MH/DD	-	-	-	12	8
J33	TRIAL COURTS	-	-	-	5,088	1,772
J50	GUARDIAN AD LITEM BOARD	-	-	-	84	98
J52	PUBLIC DEFENSE BOARD	-	-	-	140	160
J58	COURT OF APPEALS	-	-	-	13	11
J65	SUPREME COURT	-	-	-	290	269
J68	TAX COURT	-	-	-	6	6
J70	JUDICIAL STANDARDS BOARD	-	-	-	6	19
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	93	56
L11	SENATE	-	-	-	4	6
L12	HOUSE	-	-	-	6	7
L49	LEGISLATIVE AUDITOR	-	-	-	3	10
P01	MILITARY AFFAIRS DEPT	-	-	-	1,532	141
P07	PUBLIC SAFETY DEPT	-	322	-	9,748	3,622
P78	CORRECTIONS DEPT	-	-	-	2,195	1,850
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	23	45
P9E	SENTENCING GUIDELINES COMM	-	-	-	5	4
R28	MINN CONSERVATION CORPS	-	-	-	0	5
R29	NATURAL RESOURCES DEPT	-	7	-	9,179	5,452
R32	POLLUTION CONTROL AGENCY	-	-	-	1,139	1,189
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	340	599
T79	TRANSPORTATION DEPT	-	19,848	-	46,946	5,444
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	288	13
0	OTHER	-	50,204	-	11	3
	Total	-	-	(0)	0	(0)
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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						
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	(1,322,153)					
G10-11.3	G10-11.3	Central Payroll	355,022	(355,022)				
G10-11.4	G10-11.4	Accounting Services	304,947	-	(304,947)			
G10-11.5	G10-11.5	Financial Reporting	654,322	-	-	(654,322)		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	7,862	-	-	-	(7,862)	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	2	5	-	
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	-	-	18	38	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	23	0	1	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	265	23	50	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	4,094	1,763	3,783	6
	B11	COSMETOLOGIST EXAMINERS BOARD	-	127	105	226	-
	B13	COMMERCE DEPT	-	2,483	2,023	4,340	153
	B14	ANIMAL HEALTH BOARD	-	292	77	165	0
	B15	BARBER EXAMINERS BOARD	-	17	22	47	-
	B20	EXPLORE MINNESOTA TOURISM	-	259	91	196	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	8,486	19,956	42,819	538
	B24	PUBLIC FACILITIES AUTHORITY	-	78	66	142	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	1,676	522	1,120	-
	B41	WORKERS COMP COURT OF APPEALS	-	53	10	21	-
	B42	LABOR AND INDUSTRY DEPT	-	2,291	3,516	7,544	3
	B43	IRON RANGE RESOURCES	-	227	178	383	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	39	56	120	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	0	0	-
	B7P	ACCOUNTANCY BOARD	-	22	48	103	-
	B7S	PRIVATE DETECTIVES BOARD	-	19	6	13	-
	B82	PUBLIC UTILITIES COMM	-	1,014	489	1,049	-
	B9D	AMATEUR SPORTS COMM	-	14	4	9	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	0	-
	E25	CENTER FOR ARTS EDUCATION	-	383	151	323	0
	E26	MN STATE COLLEGES/UNIVERSITIES	-	78,651	34,017	72,990	434
	E37	EDUCATION DEPARTMENT	-	2,476	3,676	7,888	448
	E39	BOARD OF TEACHING	-	97	60	129	-
	E40	HISTORICAL SOCIETY	-	-	3	6	-
	E44	MINNESOTA STATE ACADEMIES	-	1,294	242	519	-
	E50	ARTS BOARD	-	144	182	390	0
	E60	OFFICE OF HIGHER EDUCATION	-	443	321	688	-
	E77	ZOOLOGICAL BOARD	-	1,831	561	1,204	0
	E81	UNIVERSITY OF MINNESOTA	-	-	43	92	-
	E95	HUMANITIES COMMISSION	-	-	2	4	-
	E97	SCIENCE MUSEUM	-	-	0	1	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	8	1	2	-
	G02	ADMINISTRATION	-	3,925	2,935	6,298	2
	G03	LOTTERY	-	806	42	90	-
	G05	RACING COMMISSION	-	235	111	239	-
	G06	ATTORNEY GENERAL	-	1,702	288	618	1
	G09	GAMBLING CONTROL BOARD	-	173	33	71	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	767	347	745	-
	G17	HUMAN RIGHTS DEPT	-	290	54	117	-
	G19	INDIAN AFFAIRS COUNCIL	-	42	23	50	-
	G38	INVESTMENT BOARD	-	119	37	80	-
	G39	GOVERNORS OFFICE	-	328	37	80	-
	G45	MEDIATION SERVICES DEPT	-	41	18	38	-
	G46	MN.IT	-	14,116	2,601	5,580	-
	G53	SECRETARY OF STATE	-	569	211	452	-
	G61	OFFICE OF THE STATE AUDITOR	-	458	74	158	-
	G62	MINN STATE RETIREMENT SYSTEM	-	662	688	1,476	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	475	1,658	3,557	-
	G67	REVENUE DEPT	-	7,949	548	1,177	-
	G69	TEACHERS RETIREMENT ASSOC	-	478	974	2,090	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	14,432	30,966	-
	G92	OMBUDSPERSON FOR FAMILIES	-	23	10	22	-
	G96	UNIFORM LAWS COMMISSION	-	-	1	1	-
	G9J	CAMPAIGN FINANCE BOARD	-	41	34	73	-
	G9K	ADMINISTRATIVE HEARINGS	-	424	167	359	-
	G9L	BLACK MINNESOTANS COUNCIL	-	15	16	34	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	26	11	24	-
	G9N	ASIAN-PACIFIC COUNCIL	-	25	11	24	-
	G9Q	MMB DEBT SERVICE	-	-	36	77	-
	G9R	MMB NON-OPERATING	-	-	34,541	74,115	5
	G9X	CAPITOL AREA ARCHITECT	-	21	9	19	-
	G9Y	DISABILITY COUNCIL	-	54	15	32	-
	GPR	PAYROLL CLEARING	-	-	1	2	-
	H12	HEALTH DEPT	-	9,629	3,258	6,990	143

H55	HUMAN SERVICES DEPT	-	27,050	53,665	115,148	5,447
H55b	HUMAN SERVICES SOS	-	13,156	3,602	7,730	-
H55c	HUMAN SERVICES MSOP	-	2,088	341	731	-
H60	MNSURE	-	977	68	147	-
H75	VETERANS AFFAIRS DEPT	-	8,411	1,367	2,934	1
H7B	MEDICAL PRACTICE BOARD	-	146	98	211	-
H7C	NURSING BOARD	-	163	99	213	-
H7D	PHARMACY BOARD	-	103	88	188	0
H7F	DENTISTRY BOARD	-	53	66	142	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	24	31	67	-
H7J	OPTOMETRY BOARD	-	4	15	31	-
H7K	NURSING HOME ADMIN BOARD	-	59	41	88	-
H7L	SOCIAL WORK BOARD	-	58	78	166	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	14	26	55	-
H7Q	PODIATRIC MEDICINE	-	5	16	34	-
H7R	VETERINARY MEDICINE BOARD	-	8	26	55	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	53	46	99	0
H7U	DIETETICS & NUTRITION PRACTICE	-	4	15	32	-
H7V	PSYCHOLOGY BOARD	-	43	34	72	-
H7W	PHYSICAL THERAPY BOARD	-	15	35	76	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	26	59	127	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	12	28	61	-
H9G	OMBUDSMAN MH/DD	-	106	18	39	-
J33	TRIAL COURTS	-	12,745	7,495	16,081	1
J50	GUARDIAN AD LITEM BOARD	-	1,433	124	266	-
J52	PUBLIC DEFENSE BOARD	-	3,667	206	441	-
J58	COURT OF APPEALS	-	432	19	40	-
J65	SUPREME COURT	-	2,367	427	917	0
J68	TAX COURT	-	43	9	20	-
J70	JUDICIAL STANDARDS BOARD	-	16	9	20	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	488	137	293	-
L11	SENATE	-	786	6	12	-
L12	HOUSE	-	-	8	17	-
L49	LEGISLATIVE AUDITOR	-	33	4	8	-
P01	MILITARY AFFAIRS DEPT	-	2,551	2,257	4,842	49
P07	PUBLIC SAFETY DEPT	-	12,905	14,359	30,810	60
P78	CORRECTIONS DEPT	-	25,070	3,233	6,937	1
P7T	PEACE OFFICERS BOARD (POST)	-	56	34	73	-
P9E	SENTENCING GUIDELINES COMM	-	30	8	17	-
R28	MINN CONSERVATION CORPS	-	-	1	1	-
R29	NATURAL RESOURCES DEPT	-	29,480	13,522	29,014	28
R32	POLLUTION CONTROL AGENCY	-	6,286	1,677	3,599	9
R9P	WATER & SOIL RESOURCES BOARD	-	1,997	500	1,073	2
T79	TRANSPORTATION DEPT	-	51,867	69,155	148,385	531
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	424	910	-
0	OTHER	-	-	17	36	-
	Total	(0)	(0)	(0)	0	0
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - Actual

Schedule No.	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	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	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						
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	(727,673)					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppo	155,094	(155,094)				
G10-12.5	G10-12.5	Personnel Operations and System Support	523,111	-	(523,111)			
G10-12.6	G10-12.6	Budget Service - Computer Operations	49,468	-	-	(49,468)		
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	9	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	0	34	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	-	12	390	26	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	897	6,032	2,045	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	54	187	33	-
	B13	COMMERCE DEPT	-	1,029	3,658	509	-
	B14	ANIMAL HEALTH BOARD	-	39	430	49	-
	B15	BARBER EXAMINERS BOARD	-	11	24	20	-
	B20	EXPLORE MINNESOTA TOURISM	-	46	381	165	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	10,149	12,504	1,666	-
	B24	PUBLIC FACILITIES AUTHORITY	-	34	115	234	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	265	2,470	170	-
	B41	WORKERS COMP COURT OF APPEALS	-	5	78	10	-
	B42	LABOR AND INDUSTRY DEPT	-	1,788	3,376	452	-
	B43	IRON RANGE RESOURCES	-	91	334	116	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	28	58	8	-
	B7G	COMBATIVE SPORTS COMMISSION	-	0	-	1	-
	B7P	ACCOUNTANCY BOARD	-	25	32	8	-
	B7S	PRIVATE DETECTIVES BOARD	-	3	28	12	-
	B82	PUBLIC UTILITIES COMM	-	249	1,494	53	-
	B9D	AMATEUR SPORTS COMM	-	2	21	12	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	0	-
	E25	CENTER FOR ARTS EDUCATION	-	77	564	344	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	17,301	115,890	1,204	-
	E37	EDUCATION DEPARTMENT	-	1,870	3,648	1,270	-
	E39	BOARD OF TEACHING	-	31	142	23	-
	E40	HISTORICAL SOCIETY	-	1	-	15	-
	E44	MINNESOTA STATE ACADEMIES	-	123	1,907	337	-
	E50	ARTS BOARD	-	93	213	73	-
	E60	OFFICE OF HIGHER EDUCATION	-	163	653	539	-
	E77	ZOOLOGICAL BOARD	-	285	2,697	265	-
	E81	UNIVERSITY OF MINNESOTA	-	22	-	69	-
	E95	HUMANITIES COMMISSION	-	1	-	9	-
	E97	SCIENCE MUSEUM	-	0	-	3	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	0	12	1	-
	G02	ADMINISTRATION	-	1,493	5,783	564	-
	G03	LOTTERY	-	21	1,187	37	-
	G05	RACING COMMISSION	-	57	346	94	-
	G06	ATTORNEY GENERAL	-	146	2,508	229	-
	G09	GAMBLING CONTROL BOARD	-	17	254	16	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	177	1,131	188	-
	G17	HUMAN RIGHTS DEPT	-	28	427	49	-
	G19	INDIAN AFFAIRS COUNCIL	-	12	62	33	-
	G38	INVESTMENT BOARD	-	19	175	13	-
	G39	GOVERNORS OFFICE	-	19	483	30	-
	G45	MEDIATION SERVICES DEPT	-	9	61	25	-
	G46	MN.IT	-	1,323	20,800	1,066	-
	G53	SECRETARY OF STATE	-	107	838	120	-
	G61	OFFICE OF THE STATE AUDITOR	-	38	674	97	-
	G62	MINN STATE RETIREMENT SYSTEM	-	350	975	26	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	843	700	34	-
	G67	REVENUE DEPT	-	279	11,713	1,278	-
	G69	TEACHERS RETIREMENT ASSOC	-	495	704	74	-
	G90	REVENUE INTERGOVT PAYMENTS	-	7,340	-	257	-
	G92	OMBUDSPERSON FOR FAMILIES	-	5	34	16	-
	G96	UNIFORM LAWS COMMISSION	-	0	-	1	-
	G9J	CAMPAIGN FINANCE BOARD	-	17	61	48	-
	G9K	ADMINISTRATIVE HEARINGS	-	85	625	35	-
	G9L	BLACK MINNESOTANS COUNCIL	-	8	22	12	-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	6	38	13	-
	G9N	ASIAN-PACIFIC COUNCIL	-	6	37	12	-
	G9Q	MMB DEBT SERVICE	-	18	-	176	-
	G9R	MMB NON-OPERATING	-	17,568	-	186	-
	G9X	CAPITOL AREA ARCHITECT	-	4	30	10	-
	G9Y	DISABILITY COUNCIL	-	8	79	17	-
	GPR	PAYROLL CLEARING	-	0	-	-	-
	H12	HEALTH DEPT	-	1,657	14,188	2,558	-

H55	HUMAN SERVICES DEPT	-	27,294	39,857	2,354	-
H55b	HUMAN SERVICES SOS	-	1,832	19,385	896	-
H55c	HUMAN SERVICES MSOP	-	173	3,077	150	-
H60	MNSURE	-	35	1,439	57	-
H75	VETERANS AFFAIRS DEPT	-	695	12,393	1,140	-
H7B	MEDICAL PRACTICE BOARD	-	50	216	46	-
H7C	NURSING BOARD	-	50	240	28	-
H7D	PHARMACY BOARD	-	45	151	54	-
H7F	DENTISTRY BOARD	-	34	78	30	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	16	36	28	-
H7J	OPTOMETRY BOARD	-	7	6	19	-
H7K	NURSING HOME ADMIN BOARD	-	21	87	56	-
H7L	SOCIAL WORK BOARD	-	39	86	35	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	13	20	22	-
H7Q	PODIATRIC MEDICINE	-	8	7	23	-
H7R	VETERINARY MEDICINE BOARD	-	13	12	17	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	23	78	43	-
H7U	DIETETICS & NUTRITION PRACTICE	-	8	5	14	-
H7V	PSYCHOLOGY BOARD	-	17	64	22	-
H7W	PHYSICAL THERAPY BOARD	-	18	22	19	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	30	38	22	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	14	17	19	-
H9G	OMBUDSMAN MH/DD	-	9	156	10	-
J33	TRIAL COURTS	-	3,812	18,779	2,329	-
J50	GUARDIAN AD LITEM BOARD	-	63	2,111	129	-
J52	PUBLIC DEFENSE BOARD	-	105	5,403	210	-
J58	COURT OF APPEALS	-	9	637	15	-
J65	SUPREME COURT	-	217	3,488	354	-
J68	TAX COURT	-	5	63	8	-
J70	JUDICIAL STANDARDS BOARD	-	5	24	25	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	69	720	74	-
L11	SENATE	-	3	1,158	8	-
L12	HOUSE	-	4	-	9	-
L49	LEGISLATIVE AUDITOR	-	2	49	13	-
P01	MILITARY AFFAIRS DEPT	-	1,148	3,758	185	-
P07	PUBLIC SAFETY DEPT	-	7,303	19,015	4,760	-
P78	CORRECTIONS DEPT	-	1,644	36,939	2,431	-
P7T	PEACE OFFICERS BOARD (POST)	-	17	83	59	-
P9E	SENTENCING GUIDELINES COMM	-	4	44	6	-
R28	MINN CONSERVATION CORPS	-	0	-	6	-
R29	NATURAL RESOURCES DEPT	-	6,877	43,437	7,165	-
R32	POLLUTION CONTROL AGENCY	-	853	9,262	1,562	-
R9P	WATER & SOIL RESOURCES BOARD	-	254	2,942	788	-
T79	TRANSPORTATION DEPT	-	35,172	76,425	7,155	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	216	-	17	-
0	OTHER	-	9	-	3	-
	Total	(0)	(0)	(0)	(0)	-
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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						
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	-	(772,327)				
G10-13.3	G10-13.3	Personnel Administration	-	772,327	(772,327)			
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-			
G45-14.2	G45-14.2	Mediation Services	-	-	51	(124)		
G45-14.3	G45-14.3	Mediation Services	-	-	-	124	(124)	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	576	-	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	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	-	8,906	-	1
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	276	-	0
	B13	COMMERCE DEPT	-	-	5,401	-	1
	B14	ANIMAL HEALTH BOARD	-	-	634	-	0
	B15	BARBER EXAMINERS BOARD	-	-	36	-	0
	B20	EXPLORE MINNESOTA TOURISM	-	-	562	-	0
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	18,462	-	3
	B24	PUBLIC FACILITIES AUTHORITY	-	-	169	-	0
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	3,647	-	1
	B41	WORKERS COMP COURT OF APPEALS	-	-	115	-	0
	B42	LABOR AND INDUSTRY DEPT	-	-	4,984	-	1
	B43	IRON RANGE RESOURCES	-	-	494	-	0
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	85	-	0
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	47	-	0
	B7S	PRIVATE DETECTIVES BOARD	-	-	41	-	0
	B82	PUBLIC UTILITIES COMM	-	-	2,206	-	0
	B9D	AMATEUR SPORTS COMM	-	-	31	-	0
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	-	833	-	0
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	171,101	-	28
	E37	EDUCATION DEPARTMENT	-	-	5,386	-	1
	E39	BOARD OF TEACHING	-	-	210	-	0
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	2,815	-	0
	E50	ARTS BOARD	-	-	314	-	0
	E60	OFFICE OF HIGHER EDUCATION	-	-	965	-	0
	E77	ZOOLOGICAL BOARD	-	-	3,983	-	1
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	18	-	0
	G02	ADMINISTRATION	-	-	8,538	-	1
	G03	LOTTERY	-	-	1,753	-	0
	G05	RACING COMMISSION	-	-	511	-	0
	G06	ATTORNEY GENERAL	-	-	3,702	-	1
	G09	GAMBLING CONTROL BOARD	-	-	376	-	0
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	1,670	-	0
	G17	HUMAN RIGHTS DEPT	-	-	630	-	0
	G19	INDIAN AFFAIRS COUNCIL	-	-	92	-	0
	G38	INVESTMENT BOARD	-	-	258	-	0
	G39	GOVERNORS OFFICE	-	-	713	-	0
	G45	MEDIATION SERVICES DEPT	-	-	90	-	0
	G46	MN.IT	-	-	30,709	-	5
	G53	SECRETARY OF STATE	-	-	1,238	-	0
	G61	OFFICE OF THE STATE AUDITOR	-	-	996	-	0
	G62	MINN STATE RETIREMENT SYSTEM	-	-	1,440	-	0
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,033	-	0
	G67	REVENUE DEPT	-	-	17,293	-	3
	G69	TEACHERS RETIREMENT ASSOC	-	-	1,039	-	0
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	51	-	0
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	90	-	0
	G9K	ADMINISTRATIVE HEARINGS	-	-	923	-	0
	G9L	BLACK MINNESOTANS COUNCIL	-	-	33	-	0
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	57	-	0
	G9N	ASIAN-PACIFIC COUNCIL	-	-	54	-	0
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	45	-	0
	G9Y	DISABILITY COUNCIL	-	-	117	-	0
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPT	-	-	20,947	-	3

H55	HUMAN SERVICES DEPT	-	-	58,845	-	9
H55b	HUMAN SERVICES SOS	-	-	28,620	-	5
H55c	HUMAN SERVICES MSOP	-	-	4,543	-	1
H60	MNSURE	-	-	2,125	-	0
H75	VETERANS AFFAIRS DEPT	-	-	18,297	-	3
H7B	MEDICAL PRACTICE BOARD	-	-	318	-	0
H7C	NURSING BOARD	-	-	354	-	0
H7D	PHARMACY BOARD	-	-	223	-	0
H7F	DENTISTRY BOARD	-	-	115	-	0
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	53	-	0
H7J	OPTOMETRY BOARD	-	-	9	-	0
H7K	NURSING HOME ADMIN BOARD	-	-	129	-	0
H7L	SOCIAL WORK BOARD	-	-	126	-	0
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	30	-	0
H7Q	PODIATRIC MEDICINE	-	-	10	-	0
H7R	VETERINARY MEDICINE BOARD	-	-	17	-	0
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	115	-	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	8	-	0
H7V	PSYCHOLOGY BOARD	-	-	94	-	0
H7W	PHYSICAL THERAPY BOARD	-	-	33	-	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	56	-	0
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	25	-	0
H9G	OMBUDSMAN MH/DD	-	-	230	-	0
J33	TRIAL COURTS	-	-	27,726	-	4
J50	GUARDIAN AD LITEM BOARD	-	-	3,117	-	1
J52	PUBLIC DEFENSE BOARD	-	-	7,977	-	1
J58	COURT OF APPEALS	-	-	940	-	0
J65	SUPREME COURT	-	-	5,150	-	1
J68	TAX COURT	-	-	93	-	0
J70	JUDICIAL STANDARDS BOARD	-	-	35	-	0
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	1,062	-	0
L11	SENATE	-	-	1,710	-	0
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	72	-	0
P01	MILITARY AFFAIRS DEPT	-	-	5,548	-	1
P07	PUBLIC SAFETY DEPT	-	-	28,074	-	5
P78	CORRECTIONS DEPT	-	-	54,538	-	9
P7T	PEACE OFFICERS BOARD (POST)	-	-	122	-	0
P9E	SENTENCING GUIDELINES COMM	-	-	65	-	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	64,131	-	10
R32	POLLUTION CONTROL AGENCY	-	-	13,674	-	2
R9P	WATER & SOIL RESOURCES BOARD	-	-	4,344	-	1
T79	TRANSPORTATION DEPT	-	-	112,834	-	18
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
	Total	-	-	(0)	-	(0)
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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					
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	(1,931)				
L49-15.3	L49-15.3	Financial Audits	904	(904)			
L49-15.4	L49-15.4	Program Audits	727	-	(727)		
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	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-

G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10	-	-	-	-	-
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPT	-	7	23	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPT	-	4	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	0	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	23	-	53	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	61	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	95	-	-
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPT	-	0	-	-	-
	B43	IRON RANGE RESOURCES	-	0	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	12	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B82	PUBLIC UTILITIES COMM	-	-	20	-	-
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	CENTER FOR ARTS EDUCATION	-	27	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	20	-	-	-
	E37	EDUCATION DEPARTMENT	-	10	97	45	-
	E39	BOARD OF TEACHING	-	-	-	-	-
	E40	HISTORICAL SOCIETY	-	-	-	-	-
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
	E50	ARTS BOARD	-	5	61	-	-
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
	E77	ZOOLOGICAL BOARD	-	18	-	-	-
	E81	UNIVERSITY OF MINNESOTA	-	0	-	-	-
	E95	HUMANITIES COMMISSION	-	-	-	-	-
	E97	SCIENCE MUSEUM	-	-	-	-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
	G02	ADMINISTRATION	-	16	-	-	-
	G03	LOTTERY	-	50	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	19	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	12	-	-	-
	G17	HUMAN RIGHTS DEPT	-	-	37	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	66	-	-	-
	G39	GOVERNORS OFFICE	-	2	-	-	-
	G45	MEDIATION SERVICES DEPT	-	0	-	-	-
	G46	MN.IT	-	60	87	-	-
	G53	SECRETARY OF STATE	-	13	-	-	-
	G61	OFFICE OF THE STATE AUDITOR	-	13	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	28	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	27	-	-	-
	G67	REVENUE DEPT	-	6	0	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	22	-	-	-
	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	-	33	0	23	-

H55	HUMAN SERVICES DEPT	-	129	37	155	-	
H55b	HUMAN SERVICES SOS	-	-	-	-	-	
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	
H60	MNSURE	-	1	-	-	-	
H75	VETERANS AFFAIRS DEPT	-	44	-	-	-	
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	
H7C	NURSING BOARD	-	0	-	-	-	
H7D	PHARMACY BOARD	-	-	-	-	-	
H7F	DENTISTRY BOARD	-	0	-	-	-	
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	-	0	-	-	-	
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-	
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	
J33	TRIAL COURTS	-	1	-	-	-	
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	-	47	2	-	-	
P78	CORRECTIONS DEPT	-	44	41	-	-	
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	
R28	MINN CONSERVATION CORPS	-	-	-	-	-	
R29	NATURAL RESOURCES DEPT	-	49	-	-	-	
R32	POLLUTION CONTROL AGENCY	-	5	-	-	-	
R9P	WATER & SOIL RESOURCES BOARD	-	21	-	-	-	
T79	TRANSPORTATION DEPT	-	26	75	24	-	
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2	-	-	-	
0	OTHER	-	37	90	-	-	
	Total	(0)	0	-	(0)	-	
	Source						
	Difference (Total - Source)						

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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						
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	-	-	-	-	-
	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	-	-	-	-	-
	Total	-	-	-	-	-
	Source					
	Difference (Total - Source)					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2019 - 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					-
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	-	-	-	-	-	-
	99YYY	Consumer Agencies						
	B04	AGRICULTURE DEPT	-	-	-	-	-	506,900
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	19,322
	B13	COMMERCE DEPT	-	-	-	-	-	317,592
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-	23,955
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-	2,885
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	27,237
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	2,484,112
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	230,605
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-	493,536
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	3,295
	B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	443,989
	B43	IRON RANGE RESOURCES	-	-	-	-	-	41,517
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	41,446
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	7
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-	5,166
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	1,433
	B82	PUBLIC UTILITIES COMM	-	-	-	-	-	147,233
	B9D	AMATEUR SPORTS COMM	-	-	-	-	-	26,493
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	12
	E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	149,483
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	5,842,218
	E37	EDUCATION DEPARTMENT	-	-	-	-	-	1,059,341
	E39	BOARD OF TEACHING	-	-	-	-	-	14,787
	E40	HISTORICAL SOCIETY	-	-	-	-	-	26,897
	E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	98,099
	E50	ARTS BOARD	-	-	-	-	-	249,596
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	78,727
	E77	ZOOLOGICAL BOARD	-	-	-	-	-	208,312
	E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	26,049
	E95	HUMANITIES COMMISSION	-	-	-	-	-	360
	E97	SCIENCE MUSEUM	-	-	-	-	-	66
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	10,489
	G02	ADMINISTRATION	-	-	-	-	-	2,737,384
	G03	LOTTERY	-	-	-	-	-	181,590
	G05	RACING COMMISSION	-	-	-	-	-	20,377
	G06	ATTORNEY GENERAL	-	-	-	-	-	162,533
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-	13,019
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	157,906
	G17	HUMAN RIGHTS DEPT	-	-	-	-	-	148,074
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	5,871
	G38	INVESTMENT BOARD	-	-	-	-	-	191,068
	G39	GOVERNORS OFFICE	-	-	-	-	-	24,148
	G45	MEDIATION SERVICES DEPT	-	-	-	-	-	5,665
	G46	MN.IT	-	-	-	-	-	1,338,464
	G53	SECRETARY OF STATE	-	-	-	-	-	84,771
	G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	73,491
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	176,894
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	236,350
	G67	REVENUE DEPT	-	-	-	-	-	645,121
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	161,816
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	1,055,717
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	3,608
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	54
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	7,062
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	39,041
	G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	2,606
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	2,623
	G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	2,461
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	4,774
	G9R	MMB NON-OPERATING	-	-	-	-	-	2,521,737
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	1,919
	G9Y	DISABILITY COUNCIL	-	-	-	-	-	4,206
	GPR	PAYROLL CLEARING	-	-	-	-	-	61
	H12	HEALTH DEPT	-	-	-	-	-	1,056,997

H55	HUMAN SERVICES DEPT	-	-	-	-	-	7,117,377
H55b	HUMAN SERVICES SOS	-	-	-	-	-	843,452
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	115,898
H60	MNSURE	-	-	-	-	-	65,046
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	693,363
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	20,761
H7C	NURSING BOARD	-	-	-	-	-	19,798
H7D	PHARMACY BOARD	-	-	-	-	-	14,637
H7F	DENTISTRY BOARD	-	-	-	-	-	8,589
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	4,505
H7J	OPTOMETRY BOARD	-	-	-	-	-	1,631
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	23,014
H7L	SOCIAL WORK BOARD	-	-	-	-	-	10,204
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	3,138
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	1,745
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	2,724
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	10,108
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	1,579
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	5,221
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	4,386
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	9,169
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-	3,202
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	14,711
J33	TRIAL COURTS	-	-	-	-	-	1,142,678
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	71,262
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	175,353
J58	COURT OF APPEALS	-	-	-	-	-	20,128
J65	SUPREME COURT	-	-	-	-	-	151,481
J68	TAX COURT	-	-	-	-	-	4,317
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	1,857
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-	31,533
L11	SENATE	-	-	-	-	-	33,067
L12	HOUSE	-	-	-	-	-	6,120
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	1,912
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	523,299
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	2,365,641
P78	CORRECTIONS DEPT	-	-	-	-	-	2,063,883
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	5,889
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	2,117
R28	MINN CONSERVATION CORPS	-	-	-	-	-	118
R29	NATURAL RESOURCES DEPT	-	-	-	-	-	2,951,197
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	497,920
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	219,853
T79	TRANSPORTATION DEPT	-	-	-	-	-	8,909,342
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	38,672
0	OTHER	-	-	-	-	-	897,749
	Total	-	-	-	-	-	52,758,215
	Source						
	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 Comprehensive Annual Financial Report (CAFR),
for the year ended June 30, 2019.

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
	Fixed Asset Depreciation	General Support Allocation
Total Eligible Direct Costs:	1,640,686	1,640,686
Add: Allocated Costs		
Sum of Allocated Costs	1,640,686	1,640,686
Distribution of Allocated Costs	0	
Total Allocated Costs	1,640,686	1,640,686
Less: Disallowed Costs	0	
Net Allocable Costs	1,640,686	1,640,686

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 2019.

> 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 2019.

> All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2019 net cost of these sub-centers.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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First Stepdown

ADMINISTRATION - MANAGEMENT SERVICES

Schedule No. 3.2		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:	2,186,451	732,403	448,443	1,005,605	
Add: Allocated Costs					
Fixed Asset Depreciation	0				
Sum of Allocated Costs	2,186,451	732,403	448,443	1,005,605	0
Distribution of Allocated Costs	0				
Total Allocated Costs	2,186,451	732,403	448,443	1,005,605	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,186,451	732,403	448,443	1,005,605	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 2019 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 2019.
- 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 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 2019 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 2019 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 2019.
- 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 2019 net cost of these activities.

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1		4.2	4.5	4.7	4.8	4.10	4.11	4.12
		Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Office of State Procurement (fmrly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:		4,685,140		620,292	1,089,973	1,939,969	437,295	476,617	120,994
Add: Allocated Costs									
3.3	Admin Mgmt-Commissioner's Office	59,755	59,755						
3.4	Admin Mgmt-Human Resources	36,587	36,587						
3.5	Admin Mgmt-Financial Mgmt & Rptg	13,578	13,578						
Sum of Allocated Costs		4,795,060	109,920	620,292	1,089,973	1,939,969	437,295	476,617	120,994
Distribution of Allocated Costs		0	(109,920)	14,553	25,572	45,515	10,260	11,182	2,839
Total Allocated Costs		4,795,060	0	634,845	1,115,545	1,985,484	447,555	487,799	123,833
Less: Disallowed Costs		0							
Net Allocable Costs		4,795,060	0	634,845	1,115,545	1,985,484	447,555	487,799	123,833

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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

MN.IT Services is the State of Minnesota's Information Technology (IT) Agency. MN.IT Services provides a full range of services for the State of Minnesota's executive branch agencies, boards, councils and commissions including a subset of those services for other state government entities and education institutions. MN.IT Services sets IT strategy, direction, policies and standards for the State. The agency builds, maintains and secures the State's IT 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 2019 IT spend.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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First Stepdown

Schedule No. 6.1		Minnesota Information Technology			
		6.2	6.3	6.4	
		Minnesota Information Technology	General Support	IT Spend	Enterprise IT Security
Total Eligible Direct Costs:		1,826,960	1,458,944		368,016
	Add: Allocated Costs				
1.2	Fixed Asset Depreciation	271,022	271,022		
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,059	1,059		
4.11	Office of Enterprise Continuous Improvement	37	37		
Sum of Allocated Costs		2,099,041	1,731,062	0	368,016
	Distribution of Allocated Costs	0	(1,731,062)	0	1,731,062
Total Allocated Costs		2,099,041	0	0	2,099,078
	Less: Disallowed Costs	0			
Net Allocable Costs		2,099,041	0	0	2,099,078

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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes 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 2019, 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 2019 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	9.2	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 & abor Relatior
Total Eligible Direct Costs:	3,825,908	3,825,908							
Add: Allocated Costs									
1.2 Fixed Asset Depreciation	2,247	2,247							
4.8 Office of State Procurement (fmrly Materials Mgmt)	397	397							
4.11 Office of Enterprise Continuous Improvement	163	163							
6.4 Enterprise IT Security	29,586	29,586							
Sum of Allocated Costs	3,858,302	3,858,302	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(3,858,302)	251,767	129,727	337,633	1,064,383	1,011,553	0	1,063,239
Total Allocated Costs	3,858,302	0	251,767	129,727	337,633	1,064,383	1,011,553	0	1,063,239
Less: Disallowed Costs	0								
Net Allocable Costs	3,858,302	0	251,767	129,727	337,633	1,064,383	1,011,553	0	1,063,239

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 2019 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 - Enterprise Communications & Planning

Schedule No. 8.3.1		8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2	16.2	
	Enterprise Communications & Planning (fmrly IC&A)	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Mgmt & Administratio	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	State Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	1,047,911	1,047,911									
Add: Allocated Costs											
4.8 Office of State Procurement	104	104									
4.11 Office of Enterprise Continuous Improvement	51	51									
8.2 Minnesota Management & Budget	251,767	251,767									
Sum of Allocated Costs	1,299,832	1,299,832	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,299,832)	11	8	45	11	75	2	100	0	1,299,582
Total Allocated Costs	1,299,832	0	11	8	45	11	75	2	100	0	1,299,582
Less: Disallowed Costs	0										
Net Allocable Costs	1,299,832	0	11	8	45	11	75	2	100	0	1,299,582

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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 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

Exhibit C

State of Minnesota
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MMB - Debt Management Division

Schedule No. 9.1			9.2	9.3	
		MMB - Debt Management Division	General Support	Debt Management	2nd step & Consumer Activities
Total Eligible Direct Costs:		539,954		539,954	
	Add: Allocated Costs				
4.8	Office of State Procurement	24	24		
4.11	Office of Enterprise Continuous Improvement	27	27		
8.2	Minnesota Management & Budget	129,727	129,727		
8.3	Enterprise Communication and Planning	11	11		
Sum of Allocated Costs		669,743	129,789	539,954	0
	Distribution of Allocated Costs	0	(129,789)	129,789	
	Distribution of Allocated Costs	0		(669,743)	669,743
Total Allocated Costs		669,743	0	669,743	669,743
	Less: Disallowed Costs	0			
Net Allocable Costs		669,743	0	669,743	669,743

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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 2019. 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 2019.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2019 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	14.2	15.2	16.2	
		MMB - Budget Division	General Support	Analysis & Control	Budget Operations & Planning	Mediation Services	Legislative Auditor	State Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:		1,405,307		1,189,106	216,201				
	Add: Allocated Costs								
4.8	Office of State Procurement	47	47						
4.11	Office of Continuous Improvement	66	66						
8.3	Enterprise Communications & Planning	337,641	8	285,690	51,944				
Sum of Allocated Costs		1,743,061	121	1,474,796	268,145	0	0	0	0
	Distribution of Allocated Costs	0	(121)	103	19				
	Distribution of Allocated Costs	0		(1,474,898)		2	113	0	1,474,783
	Distribution of Allocated Costs	0			(268,163)	2	142	0	268,019
Total Allocated Costs		1,743,061	0	0	0	4	255	0	1,742,802
	Less: Disallowed Costs	0							
Net Allocable Costs		1,743,061	0	0	0	4	255	0	1,742,802

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 2019.

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 2019.

The cost of central payroll is allowable and has been allocated based on total FY 2019 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 2019.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2019 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 - 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	2nd step & Consumer Activities
Total Eligible Direct Costs:		4,430,208		1,189,591	1,021,801	2,192,471	26,345					
	Add: Allocated Costs											
4.8	Office of State Procurement	217	217									
4.11	Office of Continuous Improvement	217	217									
8.3	Enterprise Communications & Planning	1,064,428	45	285,806	245,494	526,754	6,330					
Sum of Allocated Costs		5,495,070	479	1,475,397	1,267,295	2,719,225	32,675	0	0	0	0	0
	Distribution of Allocated Costs	0	(479)	129	111	237	3					
	Distribution of Allocated Costs	0		(1,475,526)					97	1,098		1,474,331
	Distribution of Allocated Costs	0			(1,267,405)				2	97		1,267,306
	Distribution of Allocated Costs	0				(2,719,461)			4	209		2,719,248
	Distribution of Allocated Costs	0					(32,677)					32,677
Total Allocated Costs		5,495,070	0	0	0	0	0	0	103	1,404	0	5,493,562
	Less: Disallowed Costs	0										
Net Allocable Costs		5,495,070	0	0	0	0	0	0	103	1,404	0	5,493,562

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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 2019 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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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	2nd step & Consumer Activities
Total Eligible Direct Costs:	13,352,307	2,233,042	421,430	1,421,430	134,417	2,753,421	6,388,567						
Add: Allocated Costs													
1.2 Fixed Asset Depreciation	754,936		208,073	463,529	83,333								
4.8 Office of State Procurement	9	9											
8.2 Minnesota Management & Budget	1,011,553	536,501	101,251	341,507	32,294								
8.3 Enterprise Communications & Planning	11	11											
Sum of Allocated Costs	15,118,816	2,769,563	730,754	2,226,466	250,045	2,753,421	6,388,567	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,769,563)	0	0	0	0	0	0	0	0	0	2,769,563	0
Sum of Allocated Costs	15,118,816	0	730,754	2,226,466	250,045	2,753,421	6,388,567	0	0	0	0	2,769,563	0
Distribution of Allocated Costs	0		(730,754)						1	56			730,697
Distribution of Allocated Costs	0			(2,226,466)					146	1,657			2,224,663
Distribution of Allocated Costs	0				(250,045)				2	132			249,911
Distribution of Allocated Costs	0					(2,753,421)			181	2,049			2,751,191
Distribution of Allocated Costs	0						(6,388,567)		8	490			6,388,069
Total Allocated Costs	15,118,816	0	0	0	0	0	0	0	338	4,384	0	2,769,563	12,344,531
Less: Disallowed Costs	0												
Net Allocable Costs	15,118,816	0	0	0	0	0	0	0	338	4,384	0	2,769,563	12,344,531

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 2019.

> 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 2019 net cost of these activities.

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

Exhibit C

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MMB - HR, Benefits & Labor Relations

Schedule No. 13.1

			13.2	13.3	14.2	15.2	
		HR, Benefits & Labor Relations	General Support	Personnel Administration	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:		4,425,447		4,425,447			
	Add: Allocated Costs						
1.2	Fixed Asset Depreciation	602,006		602,006			
4.8	Office of State Procurement	298	298				
4.11	Office of Continuous Improvement	247	247				
8.2	Minnesota Management & Budget	1,063,239		1,063,239			
8.3	Enterprise Communications & Planning	75	75				
Sum of Allocated Costs		6,091,312	619	6,090,692	0	0	0
	Distribution of Allocated Costs	0	(619)	619			
	Distribution of Allocated Costs	0		(6,093,703)	400	4,532	6,088,771
Total Allocated Costs		6,091,312	0	6,091,312	0	0	0
	Less: Disallowed Costs	0					
Net Allocable Costs		6,091,312	0	6,091,312	0		0

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 14.0

DEPARTMENT OF MEDIATION SERVICES

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2019.

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 2019 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	2nd step & Consumer Activities
Total Eligible Direct Costs:		53,434		53,434			
	Add: Allocated Costs						
4.8	Office of State Procurement (fmrly Materials Mgmt)	14	14				
4.11	Office of Enterprise Continous Improvement	32	32				
6.4	Enterprise IT Security	0	0				
8.3	Enterprise Communications & Planning (fmrly IC&A)	2	2				
10.3	Analysis & Control (EBO's)	2	2				
10.4	Budget Operations & Planning	2	2				
11.3	Central Payroll	97	97				
11.4	Accounting Services	2	2				
11.5	Financial Reporting	4	4				
12.4	Accounting & Procurement Ops & Sys Support	1	1				
12.5	Personnel Operations and System Support	146	146				
12.6	Budget Service - Computer Operations	2	2				
12.7	Personnel Operations Special Billing	181	181				
12.8	Accounting & Procurement Ops Special Billing	8	8				
13.3	Personnel Administration	400	400				
Sum of Allocated Costs		54,327	893	53,434	0	0	0
	Distribution of Allocated Costs	0	(893)	893			
	Distribution of Allocated Costs	0		(54,327)		40	54,287
Total Allocated Costs		54,327	0	0	0	40	54,287
	Less: Disallowed Costs	0			0		
Net Allocable Costs		54,327	0	0	0	40	54,287

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 15.0

OFFICE OF LEGISLATIVE AUDITOR

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

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2019 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 2019.

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 2019 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	2nd step & Consumer Activities
Total Eligible Direct Costs:	6,440,371	1,918,620	2,116,155	1,702,638	702,958										
Add: Allocated Costs															
1.2 Fixed Asset Depreciation	10,475	10,475													
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,357	1,357													
4.11 Office of Enterprise Continuous Improvement	363	363													
6.4 Enterprise IT Security	230	230													
8.3 Enterprise Communications & Planning (fmrly IC&A)	100	100													
10.3 Analysis & Control (EBO's)	113	113													
10.4 Budget Operations & Planning	142	142													
11.3 Central Payroll	1,098	1,098													
11.4 Accounting Services	97	97													
11.5 Financial Reporting	209	209													
12.4 Accounting & Procurement Ops & Sys Support	56	56													
12.5 Personnel Operations and System Support	1,657	1,657													
12.6 Budget Service - Computer Operations	132	132													
12.7 Personnel Operations Special Billing	2,049	2,049													
12.8 Accounting & Procurement Ops Special Billing	490	490													
13.3 Personnel Administration	4,532	4,532													
14.3 Mediation Services	40	40													
Sum of Allocated Costs	6,463,510	1,941,759	2,116,155	1,702,638	702,958	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,941,759)	908,733	731,158	301,869	0	0	0	0	0	0	0	0	0	0
Sum of Allocated Costs	6,463,510	0	3,024,888	2,433,796	1,004,827	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(3,024,888)												3,024,888
Distribution of Allocated Costs	0			(2,433,796)											2,433,796
Distribution of Allocated Costs	0				(1,004,827)										1,004,827
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											0			0
Distribution of Allocated Costs	0												0		0
Distribution of Allocated Costs	0													0	0
Total Allocated Costs	6,463,510	0	0	0	0	0	0	0	0	0	0	0	0	0	6,463,510
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	6,463,510	0	0	0	0	0	0	0	0	0	0	0	0	0	6,463,510

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 2019.

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:	33,443	33,443	
Add: Allocated Costs			
Sum of Allocated Costs	33,443	33,443	0
Distribution of Allocated Costs	0	(33,443)	33,443
Total Allocated Costs	33,443	0	33,443
Less: Disallowed Costs	0		
Net Allocable Costs	33,443	0	33,443

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 2019. 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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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
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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	0	0			
4.7	Real Property	127,196	127,196			
10.3	Analysis & Control (EBO's)	153	153			
10.4	Budget Operations & Planning	127	127			
11.3	Central Payroll	802	802			
11.4	Accounting Services	131	131			
11.5	Financial Reporting	282	282			
12.4	Accounting & Procurement Ops & Sys Support	76	76			
12.8	Accounting & Procurement Ops Special Billing	662	662			
15.3	Financial Audits	13,539	13,539			
17	SWIFT	711	711			
Sum of Allocated Costs		143,679	143,679	0	0	0
	Distribution of Allocated Costs	0	(143,679)	1,932	4,141	137,606
Total Allocated Costs		143,679	0	1,932	4,141	137,606
	Less: Disallowed Costs	0				
Net Allocable Costs		143,679	0	1,932	4,141	137,606

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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	31,629	31,629						
3.4		Human Resources	19,366	19,366						
3.5		Financial Management & Reporting	10,569	10,569						
4.7		Real Property	0	0						
4.8		Materials Management	917	917						
4.11		Office of Enterprise Continuous Improvement	265	265						
4.12		Grants Management	0	0						
6.4		Enterprise IT Security	836	836						
8.3		Internal Controls & Accountability	135	135						
12.5		Personnel Operations & Sys Support	1,211	1,211						
12.6		Budget Service - Computer Operations	118	118						
12.7		Personnel Operations Special Billing	1,497	1,497						
13.3		Personnel Administration	3,312	3,312						
14.3		State Agencies	30	30						
20		Department of Administration	1,932	1,932						
Sum of Allocated Costs			71,817	71,817	0	0	0	0	0	0
	Distribution of Allocated Costs		0	(71,817)	24,057	14,730	33,031			
Sum of Allocated Costs			71,817	0	24,057	14,730	33,031	0	0	0
	Distribution of Allocated Costs		0		(24,057)				2,051	22,006
	Distribution of Allocated Costs		0			(14,730)			1,256	13,474
	Distribution of Allocated Costs		0				(33,031)		451	32,580
Total Allocated Costs			71,817	0	0	0	0	0	3,758	68,059
	Less: Disallowed Costs		0							
Net Allocable Costs			71,817	0	0	0	0	0	3,758	68,059

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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
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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	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	0	0												
4.8	Office of State Procurement (fmrly Materials Mgmt)	860	860												
4.11	Office of Enterprise Continuous Improvement	501	501												
6.4	Enterprise IT Security	4,180	4,180												
8.3	Enterprise Communications & Planning (fmrly IC&A)	173	173												
10.3	Analysis & Control (EBO's)	196	196												
10.4	Budget Operations & Planning	143	143												
11.3	Central Payroll	1,516	1,516												
11.4	Accounting Services	169	169												
11.5	Financial Reporting	362	362												
12.4	Accounting & Procurement Ops & Sys Support	97	97												
12.5	Personnel Operations & Sys Support	2,287	2,287												
12.6	Budget Service - Computer Operations	134	134												
12.7	Personnel Operations Special Billing	2,828	2,828												
12.8	Accounting & Procurement Ops Special Billing	850	850												
13.3	Personnel Administration	6,257	6,257												
14.3	Mediation Services - State Agencies	56	56												
17	SWIFT	914	914												
20	Department of Administration	4,141	4,141												
21.3	Commissioner's Office	2,051	2,051												
21.4	Human Resources	1,256	1,256												
21.5	Financial Management & Reporting	451	451												
Sum of Allocated Costs		29,421	29,421	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(29,421)	3,895	6,845	12,182	2,746	2,993	760						
Sum of Allocated Costs		29,421	0	3,895	6,845	12,182	2,746	2,993	760	0	0	0	0	0	0
Distribution of Allocated Costs		0		(3,895)											3,895
Distribution of Allocated Costs		0			(6,845)										6,845
Distribution of Allocated Costs		0				(12,182)				6	7	0	0	8	12,161
Distribution of Allocated Costs		0					(2,746)								2,746
Distribution of Allocated Costs		0						(2,993)			5		2		2,986
Distribution of Allocated Costs		0							(760)						760
Total Allocated Costs		29,421	0	0	0	0	0	0	0	6	12	0	2	8	29,394
Less: Disallowed Costs		0													
Net Allocable Costs		29,421	0	0	0	0	0	0	0	6	12	0	2	8	29,394

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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
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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									
4.11	Office of Continuous Improvement	0	0							
6.4	Enterprise IT Security	1,100	1,100							
8.3	Enterprise Communications & Planning (fmrly IC&A)	61	61							
10.3	Analysis & Control (EBO's)	69	69							
10.4	Budget Operations & Planning	134	134							
11.3	Central Payroll	112	112							
11.4	Accounting Services	59	59							
11.5	Financial Reporting	127	127							
12.4	Accounting & Procurement Ops & Sys Support	34	34							
12.5	Personnel Operations & System Support	169	169							
12.6	Budget Service - Computer Operations	125	125							
12.7	Personnel Operations Special Billing	209	209							
12.8	Accounting & Procurement Ops Special Billing	299	299							
13.3	Personnel Administration	462	462							
14.3	Mediation Services	4	4							
17	SWIFT	321	321							
22.8	Office of State Procurement (fmrly Materials Mgmt)	6	5	1						
Sum of Allocated Costs		3,293	3,292	1	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(3,292)	3,292						
Sum of Allocated Costs		3,293	0	3,293	0	0	0	0	0	0
	Distribution of Allocated Costs	0		(3,293)		47	0	0	0	3,246
Total Allocated Costs		3,293	0	0	0	47	0	0	0	3,246
	Less: Disallowed Costs	0								
Net Allocable Costs		3,293	0	0	0	47	0	0	0	3,246

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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
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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 &	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	68	55	13	0	0	0	0		0
10.3	Analysis & Control (EBO's)	247	62	15	13	9	51	12		85
10.4	Budget Operations & Planning	182	46	12	15	7	50	10		44
11.3	Central Payroll	2,334	494	153	82	201	656	0		747
11.4	Accounting Services	212	54	13	11	7	44	10		73
11.5	Financial Reporting	455	115	28	24	16	94	22		157
12.2	MnIT @ MMB - Mgmt & Admin	2,769,563	2,769,563	0	0	0	0	0		0
12.4	Accounting & Procurement Ops & Sys Support	122	31	7	6	4	25	6		42
12.5	Personnel Operations and System Support	3,522	746	231	124	303	990	0		1,127
12.6	Budget Service - Computer Operations	170	43	11	14	6	46	9		41
12.7	Personnel Operations Special Billing	4,355	922	285	154	375	1,225	0		1,394
12.8	Accounting & Procurement Ops Special Billing	1,069	270	65	56	38	221	52		368
13.3	Personnel Administration	9,635	2,040	631	340	830	2,710	0		3,083
14.3	Mediation Services	86	18	6	3	7	24	0		27
15.3	Financial Audits	517,073	0	0	0	0	517,073	0		0
15.5	Single Audits	33,213	0	0	0	0	33,213	0		0
17	SWIFT	1,148	290	70	60	40	237	56		395
22.8	Office of State Procurement (fmrly Materials Mgmt)	7	2	1	0	0	1	0		2
22.10	Central Mail	0	0	0	0	0	0	0		0
22.11	Office of Enterprise Continuous Improvement	5	1	0	0	0	1	0		2
24.4	Enterprise IT Security	47	47	0	0	0	0	0		0
26.3	Enterprise Communications & Planning	21	0	0	2	1	6	1		11
28.3	Analysis & Control (EBO's)	21	0	0	0	0	7	2		12
29.4	Accounting Services	20	0	0	0	0	0	2		18
29.5	Financial Reporting	43	0	0	0	0	0	5		38
30.4	Accounting & Procurement Ops & Sys Support	9	0	0	0	0	0	0		9
Sum of Allocated Costs		3,343,625	2,774,797	1,542	904	1,847	556,675	188	0	7,672
	Distribution of Allocated Costs	0	(2,774,797)	181,064	93,297	242,818	765,478	727,485		764,656
Total Allocated Costs		3,343,625	0	182,607	94,200	244,664	1,322,153	727,673	0	772,327
	Less: Disallowed Costs	0								
Net Allocable Costs		3,343,625	0	182,607	94,200	244,664	1,322,153	727,673	0	772,327

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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
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Second Stepdown

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

Schedule No. 26.3.1		26.3	27.2	28.2	29.2	30.2	31.2	32.2	33.2	34.2	
	Enterprise Communications & Planning (fmrly IC&A)	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
26.2 Minnesota Management & Budget	183,094	183,094									
Sum of Allocated Costs	183,094	183,094						0	0	0	0
Distribution of Allocated Costs	0	(183,094)	2	1	6	1	11	0	14	0	183,059
Total Allocated Costs	183,094	0						0	14	0	183,059
Less: Disallowed Costs	0										
Net Allocable Costs	183,094	0						0	14	0	183,059

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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
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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	Debt Management - Other	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0					
Add: Allocated Costs							
26.2	Minnesota Management & Budget	94,200	94,200				
Sum of Allocated Costs		94,200	94,200	0	0	0	0
Distribution of Allocated Costs		0	(94,200)	94,200	0	0	0
Sum of Allocated Costs		94,200	0	94,200	0	0	0
Distribution of Allocated Costs		0	0	(94,200)	0	0	94,200
Total Allocated Costs		94,200	0	0	0	0	94,200
Less: Disallowed Costs		0					
Net Allocable Costs		94,200	0	0	0	0	94,200

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 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 2019
Second Stepdown

MMB - Budget Division

Schedule No. 28.1

		28.2	28.3	28.4	28.5	29.2	30.2	31.2	33.2	34.2	
	Budget Division	General Support	Analysis & Controls (EBO's)	Budget Planning & Operations	Budget Division Non-Allocable	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0										
Add: Allocated Costs											
26.2 Minnesota Management & Budget	244,664	244,664									
Sum of Allocated Costs	244,664	244,664	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(244,664)	207,024	37,641	0						
Sum of Allocated Costs	244,664	0	207,024	37,641	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(207,024)			7	2	12	16		206,987
Distribution of Allocated Costs	0			(37,641)					20		37,621
Total Allocated Costs	244,664	0	0	0	0	7	2	12	36	0	244,607
Less: Disallowed Costs	0										
Net Allocable Costs	244,664	0	0	0	0	7	2	12	36	0	244,607

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2019 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2019
Second Stepdown

MMB - Accounting Division

Schedule No. 29.1			29.2	29.3	29.4	29.5	29.6	30.2	31.2	32.2	33.2	34.2	
		Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:		0	0										
	Add: Allocated Costs												
10.3	Analysis & Control (EBO's)	51	51										
10.4	Budget Operations & Planning	50	50										
11.3	Central Payroll	656	656										
11.4	Accounting Services	44	44										
11.5	Financial Reporting	94	94										
12.4	Accounting & Procurement Ops & Sys Support	25	25										
12.5	Personnel Operations and System Support	990	990										
12.6	Budget Service - Computer Operations	46	46										
12.7	Personnel Operations Special Billing	1,225	1,225										
12.8	Accounting & Procurement Ops Special Billing	221	221										
13.3	Personnel Administration	2,710	2,710										
14.3	Mediation Services	24	24										
15.3	Financial Audits	517,073	517,073										
15.5	Single Audits	33,213	33,213										
17	SWIFT	237	237										
22.8	Office of State Procurement (fmrly Materials Mgmt)	1	1										
22.11	Office of Enterprise Continuous Improvement	1	1										
26.2	Minnesota Management & Budget	765,478	765,478										
26.3	Enterprise Communications & Planning	6	6										
28.3	Analysis & Control (EBO's)	7	7										
Sum of Allocated Costs		1,322,153	1,322,153	0	0	0	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(1,322,153)	355,022	304,947	654,322	7,862						
Sum of Allocated Costs		1,322,153	0	355,022	304,947	654,322	7,862	0	0	0	0	0	0
	Distribution of Allocated Costs	0		(355,022)						23	265		354,734
	Distribution of Allocated Costs	0			(304,947)			2	18	0	23		304,904
	Distribution of Allocated Costs	0				(654,322)		5	38	1	50		654,228
	Distribution of Allocated Costs	0					(7,862)						7,862
Total Allocated Costs		1,322,153	0	0	0	0	0	7	56	24	338	0	1,321,728
	Less: Disallowed Costs	0											
Net Allocable Costs		1,322,153	0	0	0	0	0	7	56	24	338	0	1,321,728

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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 2019
Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1		30.2	30.4	30.5	30.6	30.7	30.8	30.9	31.2	32.2	33.2	
		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	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		0											
Add: Allocated Costs													
10.3	Analysis & Control (EBO's)	12	12										
10.4	Budget Operations & Planning	10	10										
11.4	Accounting Services	10	10										
11.5	Financial Reporting	22	22										
12.4	Accounting & Procurement Ops & Sys Support	6	6										
12.6	Budget Service - Computer Operations	9	9										
12.8	Accounting & Procurement Ops Special Billing	52	52										
17	SWIFT	56	56										
26.2	Minnesota Management & Budget	727,485	727,485										
26.3	Enterprise Communications & Planning	1	1										
28.3	Analysis & Control (EBO's)	2	2										
29.4	Accounting Services	2	2										
29.5	Financial Reporting	5	5										
Sum of Allocated Costs		727,673	727,673	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0	(727,673)	155,094	523,111	49,468	0	0					
Sum of Allocated Costs		727,673	0	155,094	523,111	49,468	0	0	0	0	0	0	0
Distribution of Allocated Costs		0		(155,094)						9		12	155,073
Distribution of Allocated Costs		0			(523,111)						34	390	522,687
Distribution of Allocated Costs		0				(49,468)						26	49,442
Distribution of Allocated Costs		0					0						
Distribution of Allocated Costs		0						0					
Total Allocated Costs		727,673	0	0	0	0	0	0	0	9	34	428	727,202
Less: Disallowed Costs		0							0				
Net Allocable Costs		727,673	0	0	0	0	0	0	0	9	34	428	727,202

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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 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 2019
Second Stepdown

MMB - State HR, Benefits & Labor Relations

Schedule No. 31.1			31.2	31.3	32.3	33.2	
		State HR, Benefits & Labor Rel	General Support	Personnel Administration	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		0					
	Add: Allocated Costs						
10.3	Analysis & Control (EBO's)	85	85				
10.4	Budget Operations & Planning	44	44				
11.3	Central Payroll	747	747				
11.4	Accounting Services	73	73				
11.5	Financial Reporting	157	157				
12.4	Accounting & Procurement Ops & Sys Support	42	42				
12.5	Personnel Operations and System Support	1,127	1,127				
12.6	Budget Service - Computer Operations	41	41				
12.7	Personnel Operations Special Billing	1,394	1,394				
12.8	Accounting & Procurement Ops Special Billing	368	368				
13.3	Personnel Administration	3,083	3,083				
14.3	Mediation Services	27	27				
17	SWIFT	395	395				
22.11	Office of Enterprise Continuous Improvement	2	2				
22.8	Office of State Procurement (fmrly Materials Mgmt)	2	2				
26.2	Minnesota Management & Budget	764,656	764,656				
26.3	Enterprise Communications & Planning	11	11				
28.3	Analysis & Control (EBO's)	12	12				
29.4	Accounting Services	18	18				
29.5	Financial Reporting	38	38				
30.4	Accounting & Procurement Ops & Sys Support	9	9				
Sum of Allocated Costs		772,327	772,327	0	0	0	0
	Distribution of Allocated Costs	0	(772,327)	772,327			
Sum of Allocated Costs		772,327	0	772,327			0
	Distribution of Allocated Costs	0		(772,327)	51	576	771,700
Total Allocated Costs		772,327	0	0	51	576	771,700
	Less: Disallowed Costs	0					
Net Allocable Costs		772,327	0	0	51	576	771,700

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 2019
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					
14.3	Mediation Services	4	4			
17	SWIFT	9	9			
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			
29.3	Budget Operations & Planning	23	23			
29.4	Accounting Services	0	0			
29.5	Financial Reporting	1	1			
30.5	Personnel Operations & System Support	34	34			
31.3	Personnel Administration	51	51			
Sum of Allocated Costs		124	124	0	0	0
	Distribution of Allocated Costs	0	(124)	124	0	
Sum of Allocated Costs		124	0	124	0	0
	Distribution of Allocated Costs	0		(124)		124
Total Allocated Costs		124	0	0	0	124
	Less: Disallowed Costs	0			0	
Net Allocable Costs		124	0	0	0	124

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 2019
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	526	526									
22.8 Office of State Procurement (fmrly Materials Mgmt)	8	8									
22.11 Office of Enterprise Continuous Improvement	2	2									
26.3 Enterprise Communications & Planning	14	14									
28.3 Analysis & Control (EBO's)	16	16									
28.4 Budget Operations & Planning	20	20									
29.3 Central Payroll	265	265									
29.4 Accounting Services	23	23									
29.5 Financial Reporting	50	50									
30.4 Acctg & Procure Ops and Sys Support	12	12									
30.5 Personnel Operations & System Support	390	390									
30.6 Budget Service - Computer Operations	26	26									
31.3 Personnel Administration	576	576									
Sum of Allocated Costs	1,931	1,931	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,931)	904	727	300	0	0	0	0	0	0
Sum of Allocated Costs	1,931	0	904	727	300	0	0	0	0	0	0
Distribution of Allocated Costs	0		(904)								904
Distribution of Allocated Costs	0			(727)							727
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									0	0
Total Allocated Costs	1,931	0	0	0	0	0	0	0	0	0	1,931
Less: Disallowed Costs	0										
Net Allocable Costs	1,931	0	0	0	0	0	0	0	0	0	1,931

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2019 Actual

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Actual State Fiscal Year 2019
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	2019 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	1,640,686					
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	732,403	0	732,403			
G02-3.4	G02-3.4	Human Resources	448,443	0	448,443			
G02-3.5	G02-3.5	Financial Management and Reporting	1,005,605	0	1,005,605			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0			
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.10%	0.10%	10,045
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	620,292	0				
G02-4.7	G02-4.7	Real Property	1,089,973	0				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,939,969	0				
G02-4.10	G02-4.10	Central Mail	437,295	0				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	476,617	0				
G02-4.12	G02-4.12	Grants Management	120,994	0				
G46-6.2	G46-6.2	Minnesota Information Technology	1,458,944	271,022				
G46-6.3	G46-6.3	IT Spend	0	0				
G46-6.4	G46-6.4	Enterprise IT Security	368,016	0				
G46-6.5	G46-6.5	MnIT - Non allocable	0	0				
G10-8.2	G10-8.2	Minnesota Management & Budget	3,825,908	2,247				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,047,911	0				
G10-9.2	G10-9.2	Debt Management Division	0	0				
G10-9.3	G10-9.3	Debt Management	539,954	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)	1,189,106	0				
G10-10.4	G10-10.4	Budget Operations and Planning	216,201	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	1,189,591	0				
G10-11.4	G10-11.4	Accounting Services	1,021,801	0				
G10-11.5	G10-11.5	Financial Reporting	2,192,471	0				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	26,345	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	2,233,042	0				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	421,430	208,073				
G10-12.5	G10-12.5	Personnel Operations and System Support	1,421,430	463,529				
G10-12.6	G10-12.6	Budget Service - Computer Operations	134,417	83,333				
G10-12.7	G10-12.7	Personnel Operations Special Billing	2,753,421	0				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	6,388,567	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	4,425,447	602,006				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0	0				
G45-14.2	G45-14.2	Mediation Services	0	0				
G45-14.3	G45-14.3	Mediation Services	53,434	0				
G45-14.4	G45-14.4	Mediation/Representation	0	0				
L49-15.2	L49-15.2	Legislative Auditor	1,918,620	10,475				
L49-15.3	L49-15.3	Financial Audits	2,116,155	0				
L49-15.4	L49-15.4	Program Audits	1,702,638	0				
L49-15.5	L49-15.5	Single Audits	702,958	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	2019 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	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	33,443	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	0				
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration				0.00%	0.00%	0
G02-3.2	G02-3.2	Admin Management Services				0.05%	0.05%	7,819
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	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	2019 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				1.10%	1.10%	726,070
	G03	LOTTERY						
	G05	RACING COMMISSION						
	G06	ATTORNEY GENERAL						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2019 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	2019 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	52,758,215	1,640,686	2,186,451	1.26%	1.26%	743,934
		Source	52,758,215	**1,640,686**	**2,186,451**	**1.26%**	**1.26%**	**743,934**
		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 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	620,292				
G02-4.7	G02-4.7	Real Property	1,089,973				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,939,969				
G02-4.10	G02-4.10	Central Mail	437,295				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	476,617				
G02-4.12	G02-4.12	Grants Management	120,994				
G46-6.2	G46-6.2	Minnesota Information Technology		-	-	224	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget		-	-	84	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		-	-	22	
G10-9.2	G10-9.2	Debt Management Division		-	-	5	
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		-	-	10	
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	46	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	2	
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		-	-	63	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		-	-	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		-	-	287	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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 Agency 4.2	Leases 4.5	Sqft 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		-	4,063,730	-	-
G02-3.2	G02-3.2	Admin Management Services		-	-	194	-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services		-	-	182	-
G02-4.5	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	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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
L49-15.2	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		6	8,304	8,937	97,912.00
	B11	COSMETOLOGIST EXAMINERS BOARD		3	-	98	11,944.00
	B13	COMMERCE DEPT		1	3,216	2,784	216,293.00
	B14	ANIMAL HEALTH BOARD		2	-	208	3,032.00
	B15	BARBER EXAMINERS BOARD		-	-	13	4,127.00
	B20	EXPLORE MINNESOTA TOURISM		-	-	564	20,372.00
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		34	27,051	52,427	-
	B24	PUBLIC FACILITIES AUTHORITY		-	-	460	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-
	B34	HOUSING FINANCE AGENCY		6	-	1,431	22,931.00
	B41	WORKERS COMP COURT OF APPEALS		-	-	27	1,257.00
	B42	LABOR AND INDUSTRY DEPT		10	-	4,344	181,103.00
	B43	IRON RANGE RESOURCES		-	301,314	938	-
	B7E	ARCHITECTURE, ENGINEERING BD		1	-	167	23,640.00
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-
	B7P	ACCOUNTANCY BOARD		-	-	31	6,174.00
	B7S	PRIVATE DETECTIVES BOARD		-	-	11	-
	B82	PUBLIC UTILITIES COMM		-	-	173	-
	B9D	AMATEUR SPORTS COMM		-	807,054	2	-
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	1	-
	E25	CENTER FOR ARTS EDUCATION		25	176,361	952	-
	E26	MN STATE COLLEGES/UNIVERSITIES		1	-	-	8,747.00
	E37	EDUCATION DEPARTMENT		1	-	4,056	19,831.00
	E39	BOARD OF TEACHING		1	-	189	10,572.00
	E40	HISTORICAL SOCIETY		-	818,298	21	-
	E44	MINNESOTA STATE ACADEMIES		-	424,709	1,545	-
	E50	ARTS BOARD		-	-	1,556	1,740.00
	E60	OFFICE OF HIGHER EDUCATION		8	-	922	57,536.00
	E77	ZOOLOGICAL BOARD		-	647,692	3,005	-
	E81	UNIVERSITY OF MINNESOTA		-	-	29	-
	E95	HUMANITIES COMMISSION		-	-	21	-
	E97	SCIENCE MUSEUM		-	-	2	-
	E9W	HIGHER ED FACILITIES AUTHORITY		8	-	-	-
	G02	ADMINISTRATION		13	-	7,032	96,239.00
	G03	LOTTERY		4	-	-	2,227.00
	G05	RACING COMMISSION		-	-	236	-
	G06	ATTORNEY GENERAL		2	-	1,872	66,663.00

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2 Government & Citizen Services	Leases 4.5 Real Estate and Construction Services - Leasing	Sqft 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
	G09	GAMBLING CONTROL BOARD		2	-	72	-
	G10	MINNESOTA MANAGEMENT & BUDGET		-	-	473	113,825.00
	G17	HUMAN RIGHTS DEPT		1	-	195	22,087.00
	G19	INDIAN AFFAIRS COUNCIL		1	-	128	152.00
	G38	INVESTMENT BOARD		-	-	49	1,798.00
	G39	GOVERNORS OFFICE		1	-	125	3,245.00
	G45	MEDIATION SERVICES DEPT		1	-	107	1,423.00
	G46	MN.IT		6	-	12,338	2,485.00
	G53	SECRETARY OF STATE		1	-	809	30,691.00
	G61	OFFICE OF THE STATE AUDITOR		6	-	747	1,478.00
	G62	MINN STATE RETIREMENT SYSTEM		1	145,147	382	241,269.00
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		-	-	146	364,633.00
	G67	REVENUE DEPT		7	-	2,276	1,924,399.00
	G69	TEACHERS RETIREMENT ASSOC		-	-	412	93,412.00
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		1	-	72	633.00
	G96	UNIFORM LAWS COMMISSION		-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD		1	-	74	11,154.00
	G9K	ADMINISTRATIVE HEARINGS		-	-	473	54,535.00
	G9L	BLACK MINNESOTANS COUNCIL		-	-	128	9.00
	G9M	CHICANO LATINO AFFAIRS COUNCIL		-	-	99	8.00
	G9N	ASIAN-PACIFIC COUNCIL		-	-	82	199.00
	G9Q	MMB DEBT SERVICE		-	-	-	-
	G9R	MMB NON-OPERATING		-	-	23	-
	G9X	CAPITOL AREA ARCHITECT		-	-	41	211.00
	G9Y	DISABILITY COUNCIL		-	-	90	2,130.00
	GPR	PAYROLL CLEARING		-	-	-	-
	H12	HEALTH DEPT		10	-	15,348	333,607.00
	H55	HUMAN SERVICES DEPT		125	2,852,213	10,545	749,322.00
	H55b	HUMAN SERVICES SOS		-	-	5,262	-
	H55c	HUMAN SERVICES MSOP		-	-	580	-
	H60	MNSURE		6	-	179	(1,160.00)
	H75	VETERANS AFFAIRS DEPT		3	1,254,186	8,190	8,486.00
	H7B	MEDICAL PRACTICE BOARD		1	-	170	51,261.00
	H7C	NURSING BOARD		-	-	84	48,875.00
	H7D	PHARMACY BOARD		-	-	103	22,868.00
	H7F	DENTISTRY BOARD		-	-	57	7,925.00
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	31	8,309.00
	H7J	OPTOMETRY BOARD		-	-	9	1,265.00
	H7K	NURSING HOME ADMIN BOARD		9	-	326	1,858.00
	H7L	SOCIAL WORK BOARD		-	-	81	16,484.00
	H7M	MARRIAGE & FAMILY THERAPY BD		-	-	26	2,297.00
	H7Q	PODIATRIC MEDICINE		-	-	8	274.00
	H7R	VETERINARY MEDICINE BOARD		-	-	4	3,199.00
	H7S	EMERGENCY MEDICAL SERVICES BD		2	-	161	3,491.00
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	5	1,581.00
	H7V	PSYCHOLOGY BOARD		-	-	24	1,649.00
	H7W	PHYSICAL THERAPY BOARD		-	-	32	9,451.00
	H7X	BEHAVIORAL HEALTH & THERAPY BD		2	-	42	9,834.00
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-	-	19	2,973.00
	H9G	OMBUDSMAN MH/DD		6	-	108	438.00
	J33	TRIAL COURTS		-	-	7,409	21,361.00
	J50	GUARDIAN AD LITEM BOARD		-	-	277	202.00
	J52	PUBLIC DEFENSE BOARD		-	-	991	-
	J58	COURT OF APPEALS		-	-	74	6,123.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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		-	-	2,173	12,912.00
	J68	TAX COURT		-	-	42	2,569.00
	J70	JUDICIAL STANDARDS BOARD		-	-	37	-
	L10	LEGISLATIVE COORDINATING COMMISSION		-	-	3	-
	L11	SENATE		-	-	-	-
	L12	HOUSE		-	-	-	97,238.00
	L49	LEGISLATIVE AUDITOR		-	-	11	755.00
	P01	MILITARY AFFAIRS DEPT		-	5,524,494	15,195	88.00
	P07	PUBLIC SAFETY DEPT		65	20,360	12,630	2,422,603.00
	P78	CORRECTIONS DEPT		22	7,434,762	30,874	16,210.00
	P7T	PEACE OFFICERS BOARD (POST)		-	-	38	2,136.00
	P9E	SENTENCING GUIDELINES COMM		-	-	26	411.00
	R28	MINN CONSERVATION CORPS		-	-	-	-
	R29	NATURAL RESOURCES DEPT		48	2,989,954	52,958	353,876.00
	R32	POLLUTION CONTROL AGENCY		11	25,198	4,377	57,182.00
	R9P	WATER & SOIL RESOURCES BOARD		4	-	3,654	2,771.00
	T79	TRANSPORTATION DEPT		8	6,596,203	133,356	77,103.00
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	13	202.00
	0	OTHER		30	1,519,698	-	(1,775.00)
		Total	4,685,140	507	35,639,944	420,049	8,078,370
		Source	**4,685,140**	**507**	**35,639,944**	**420,049**	**8,078,370**
		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
	1.2	Fixed Asset Depreciation	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	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			368,016	-	-
G46-6.5	G46-6.5	MnIT - Non allocable			-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	0.03%	-		7,842,276	7,842,276
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.01%	-		-	-
G10-9.2	G10-9.2	Debt Management Division	0.01%	-		-	-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.01%	-		-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	0.04%	-		-	-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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	0.05%	-		-	-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	0.01%	-		-	-
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	0.07%	-		60,890	60,890
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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%	-		221,581	221,581
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.10%			1,107,907	1,107,907
G02-4.5	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				291,570	291,570
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
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	1.15%	10,529,751		5,456,832	5,456,832
	B11	COSMETOLOGIST EXAMINERS BOARD	0.04%	-		282,584	282,584
	B13	COMMERCE DEPT	0.70%	46,961,960		4,671,095	4,671,095
	B14	ANIMAL HEALTH BOARD	0.08%	-		532,139	532,139
	B15	BARBER EXAMINERS BOARD	0.00%	-		16,579	16,579
	B20	EXPLORE MINNESOTA TOURISM	0.07%	1,030,289		724,451	724,451
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.38%	207,454,515		27,403,979	27,403,979
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	74,179,453		16,982	16,982
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-		-	-
	B34	HOUSING FINANCE AGENCY	0.47%	-		290,969	290,969
	B41	WORKERS COMP COURT OF APPEALS	0.01%	-		21,455	21,455
	B42	LABOR AND INDUSTRY DEPT	0.64%	2,111,314		11,203,691	11,203,691
	B43	IRON RANGE RESOURCES	0.06%	27,277,627		169,275	169,275
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-		42,880	42,880
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-		-	-
	B7P	ACCOUNTANCY BOARD	0.01%	-		43,615	43,615
	B7S	PRIVATE DETECTIVES BOARD	0.01%	-		1,326	1,326
	B82	PUBLIC UTILITIES COMM	0.28%	-		461,138	461,138
	B9D	AMATEUR SPORTS COMM	0.00%	-		-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-		-	-
	E25	CENTER FOR ARTS EDUCATION	0.11%	-		408,610	408,610
	E26	MN STATE COLLEGES/UNIVERSITIES	22.08%	-		6,184,819	6,184,819
	E37	EDUCATION DEPARTMENT	0.70%	166,897,344		11,643,579	11,643,579
	E39	BOARD OF TEACHING	0.03%	-		891,874	891,874
	E40	HISTORICAL SOCIETY	0.00%	-		166,149	166,149
	E44	MINNESOTA STATE ACADEMIES	0.36%	-		540,350	540,350
	E50	ARTS BOARD	0.04%	37,763,338		211,072	211,072
	E60	OFFICE OF HIGHER EDUCATION	0.12%	12,450,389		2,863,408	2,863,408
	E77	ZOOLOGICAL BOARD	0.51%	-		972,626	972,626
	E81	UNIVERSITY OF MINNESOTA	0.00%	-		670,401	670,401
	E95	HUMANITIES COMMISSION	0.00%	-		-	-
	E97	SCIENCE MUSEUM	0.00%	-		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-		2,151	2,151
	G02	ADMINISTRATION	1.10%	13,614,658		6,056,556	6,056,556
	G03	LOTTERY	0.23%	-		149,936	149,936
	G05	RACING COMMISSION	0.07%	49,000		65,875	65,875
	G06	ATTORNEY GENERAL	0.48%	-		235,396	235,396

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%	-		103,667	103,667
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%	-		15,223,242	15,223,242
	G17	HUMAN RIGHTS DEPT	0.08%	-		695,551	695,551
	G19	INDIAN AFFAIRS COUNCIL	0.01%	661,735		21,826	21,826
	G38	INVESTMENT BOARD	0.03%	-		18,865	18,865
	G39	GOVERNORS OFFICE	0.09%	-		191,498	191,498
	G45	MEDIATION SERVICES DEPT	0.01%	-		122,914	122,914
	G46	MN.IT	3.96%	-		6,997,683	6,997,683
	G53	SECRETARY OF STATE	0.16%	-		375,504	375,504
	G61	OFFICE OF THE STATE AUDITOR	0.13%	-		51,868	51,868
	G62	MINN STATE RETIREMENT SYSTEM	0.19%	-		199,770	199,770
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	-		132,662	132,662
	G67	REVENUE DEPT	2.23%	422,783		30,583,520	30,583,520
	G69	TEACHERS RETIREMENT ASSOC	0.13%	-		187,357	187,357
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-		-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-		13,627	13,627
	G96	UNIFORM LAWS COMMISSION	0.00%	-		-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-		13,116	13,116
	G9K	ADMINISTRATIVE HEARINGS	0.12%	-		947,401	947,401
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-		17,346	17,346
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-		25,129	25,129
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-		17,633	17,633
	G9Q	MMB DEBT SERVICE	0.00%	-		-	-
	G9R	MMB NON-OPERATING	0.00%	-		-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-		25,405	25,405
	G9Y	DISABILITY COUNCIL	0.02%	-		33,374	33,374
	GPR	PAYROLL CLEARING	0.00%	-		-	-
	H12	HEALTH DEPT	2.70%	207,964,434		25,916,101	25,916,101
	H55	HUMAN SERVICES DEPT	7.59%	162,362,382		175,569,889	175,569,889
	H55b	HUMAN SERVICES SOS	3.69%	-		-	-
	H55c	HUMAN SERVICES MSOP	0.59%	-		-	-
	H60	MNSURE	0.27%	4,480,690		1,623,688	1,623,688
	H75	VETERANS AFFAIRS DEPT	2.36%	292,413		6,884,866	6,884,866
	H7B	MEDICAL PRACTICE BOARD	0.04%	-		542,462	542,462
	H7C	NURSING BOARD	0.05%	-		591,082	591,082
	H7D	PHARMACY BOARD	0.03%	-		414,373	414,373
	H7F	DENTISTRY BOARD	0.01%	-		71,815	71,815
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-		73,518	73,518
	H7J	OPTOMETRY BOARD	0.00%	-		10,770	10,770
	H7K	NURSING HOME ADMIN BOARD	0.02%	-		1,034,604	1,034,604
	H7L	SOCIAL WORK BOARD	0.02%	-		107,726	107,726
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-		43,921	43,921
	H7Q	PODIATRIC MEDICINE	0.00%	-		11,718	11,718
	H7R	VETERINARY MEDICINE BOARD	0.00%	-		31,493	31,493
	H7S	EMERGENCY MEDICAL SERVICES BD	0.01%	116,065		145,117	145,117
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-		15,190	15,190
	H7V	PSYCHOLOGY BOARD	0.01%	-		122,225	122,225
	H7W	PHYSICAL THERAPY BOARD	0.00%	-		68,467	68,467
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-		69,207	69,207
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	-		44,871	44,871
	H9G	OMBUDSMAN MH/DD	0.03%	-		210,950	210,950
	J33	TRIAL COURTS	3.58%	-		153,762	153,762
	J50	GUARDIAN AD LITEM BOARD	0.40%	-		(154)	(154)
	J52	PUBLIC DEFENSE BOARD	1.03%	-		331,580	331,580
	J58	COURT OF APPEALS	0.12%	-		3,600	3,600

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	0.66%	-		1,829,811	1,829,811
	J68	TAX COURT	0.01%	-		378,640	378,640
	J70	JUDICIAL STANDARDS BOARD	0.00%	-		3,890	3,890
	L10	LEGISLATIVE COORDINATING COMMISSION	0.14%	-		116,053	116,053
	L11	SENATE	0.22%	-		-	-
	L12	HOUSE	0.00%	-		-	-
	L49	LEGISLATIVE AUDITOR	0.01%	-		-	-
	P01	MILITARY AFFAIRS DEPT	0.72%	4,406		1,057,121	1,057,121
	P07	PUBLIC SAFETY DEPT	3.62%	117,346,707		78,594,565	78,594,565
	P78	CORRECTIONS DEPT	7.04%	9,370,659		24,504,846	24,504,846
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	99,982		17,490	17,490
	P9E	SENTENCING GUIDELINES COMM	0.01%	-		24,498	24,498
	R28	MINN CONSERVATION CORPS	0.00%	-		-	-
	R29	NATURAL RESOURCES DEPT	8.28%	92,495,412		22,754,607	22,754,607
	R32	POLLUTION CONTROL AGENCY	1.76%	33,714,640		11,116,934	11,116,934
	R9P	WATER & SOIL RESOURCES BOARD	0.56%	50,563,803		1,574,719	1,574,719
	T79	TRANSPORTATION DEPT	14.56%	120,701,794		52,048,155	52,048,155
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		361,523	361,523
	0	OTHER	0.00%	-		215	215
		Total	100.00%	1,400,917,543	368,016	556,400,883	556,400,883
		Source	**100.00%**	**1,400,917,543**	**368,016**	556,400,883	556,400,883
		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)	1,047,911				
G10-9.2	G10-9.2	Debt Management Division	-	658			
G10-9.3	G10-9.3	Debt Management	539,954		539,954		
G10-9.4	G10-9.4	Debt Management - Other	-		-		
G10-10.2	G10-10.2	MMB - Budget Division	-	443			-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,189,106				1,189,106
G10-10.4	G10-10.4	Budget Operations and Planning	216,201				216,201
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				-
G10-11.2	G10-11.2	MMB - Accounting Division	-	2,607			
G10-11.3	G10-11.3	Central Payroll	1,189,591				
G10-11.4	G10-11.4	Accounting Services	1,021,801				
G10-11.5	G10-11.5	Financial Reporting	2,192,471				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	26,345				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,233,042	614			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	421,430				
G10-12.5	G10-12.5	Personnel Operations and System Support	1,421,430				
G10-12.6	G10-12.6	Budget Service - Computer Operations	134,417				
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	-	4,344			
G10-13.3	G10-13.3	Personnel Administration	4,425,447				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		98			
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		5,787			
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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		7,819		-	
G02-3.3	G02-3.3	Commissioner's Office				-	
G02-3.4	G02-3.4	Human Resources				-	
G02-3.5	G02-3.5	Financial Management and Reporting				-	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				-	
G02-4.2	G02-4.2	Government & Citizen Services		10,045		-	
G02-4.5	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		3,530		-	
G46-6.3	G46-6.3	IT Spend				-	
G46-6.4	G46-6.4	Enterprise IT Security				-	
G46-6.5	G46-6.5	MnIT - Non allocable				-	
G10-8.2	G10-8.2	Minnesota Management & Budget		3,186		-	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		773		-	
G10-9.2	G10-9.2	Debt Management Division				-	
G10-9.3	G10-9.3	Debt Management				-	
G10-9.4	G10-9.4	Debt Management - Other				-	
G10-10.2	G10-10.2	MMB - Budget Division				-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)				-	
G10-10.4	G10-10.4	Budget Operations and Planning				-	
G10-10.5	G10-10.5	Budget Division - Non Allocable				-	
G10-11.2	G10-11.2	MMB - Accounting Division				-	
G10-11.3	G10-11.3	Central Payroll				-	
G10-11.4	G10-11.4	Accounting Services				-	
G10-11.5	G10-11.5	Financial Reporting				-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				-	
G10-11.7	G10-11.7	Accounting Services - Non 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	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		436,086		113,604,000	
	B11	COSMETOLOGIST EXAMINERS BOARD		26,064		-	
	B13	COMMERCE DEPT		500,345		-	
	B14	ANIMAL HEALTH BOARD		18,966		-	
	B15	BARBER EXAMINERS BOARD		5,443		-	
	B20	EXPLORE MINNESOTA TOURISM		22,555		-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		4,936,486		-	
	B24	PUBLIC FACILITIES AUTHORITY		16,381		74,863,122	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	
	B34	HOUSING FINANCE AGENCY		129,113		619,664,794	
	B41	WORKERS COMP COURT OF APPEALS		2,426		-	
	B42	LABOR AND INDUSTRY DEPT		869,692		-	
	B43	IRON RANGE RESOURCES		44,124		-	
	B7E	ARCHITECTURE, ENGINEERING BD		13,813		-	
	B7G	COMBATIVE SPORTS COMMISSION		3		-	
	B7P	ACCOUNTANCY BOARD		11,932		-	
	B7S	PRIVATE DETECTIVES BOARD		1,482		-	
	B82	PUBLIC UTILITIES COMM		120,991		-	
	B9D	AMATEUR SPORTS COMM		1,029		-	
	B9V	AGRICULTURE UTILIZATION RESRCH		11		-	
	E25	CENTER FOR ARTS EDUCATION		37,268		-	
	E26	MN STATE COLLEGES/UNIVERSITIES		8,414,899		81,348,655	
	E37	EDUCATION DEPARTMENT		909,364		1,141,403,315	
	E39	BOARD OF TEACHING		14,881		-	
	E40	HISTORICAL SOCIETY		660		-	
	E44	MINNESOTA STATE ACADEMIES		59,792		-	
	E50	ARTS BOARD		45,016		-	
	E60	OFFICE OF HIGHER EDUCATION		79,352		10,000,000	
	E77	ZOOLOGICAL BOARD		138,790		-	
	E81	UNIVERSITY OF MINNESOTA		10,624		238,809,123	
	E95	HUMANITIES COMMISSION		516		-	
	E97	SCIENCE MUSEUM		79		-	
	E9W	HIGHER ED FACILITIES AUTHORITY		199		-	
	G02	ADMINISTRATION		726,070		120,398,798	
	G03	LOTTERY		10,375		-	
	G05	RACING COMMISSION		27,567		-	
	G06	ATTORNEY GENERAL		71,191		-	

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		8,217		-	
	G10	MINNESOTA MANAGEMENT & BUDGET		85,878		-	
	G17	HUMAN RIGHTS DEPT		13,442		-	
	G19	INDIAN AFFAIRS COUNCIL		5,762		-	
	G38	INVESTMENT BOARD		9,222		-	
	G39	GOVERNORS OFFICE		9,260		-	
	G45	MEDIATION SERVICES DEPT		4,428		-	
	G46	MN.IT		643,304		19,246,985	
	G53	SECRETARY OF STATE		52,161		-	
	G61	OFFICE OF THE STATE AUDITOR		18,264		-	
	G62	MINN STATE RETIREMENT SYSTEM		170,146		2,820,125	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		410,046		3,691,800	
	G67	REVENUE DEPT		135,680		-	
	G69	TEACHERS RETIREMENT ASSOC		240,956		3,743,075	
	G90	REVENUE INTERGOVT PAYMENTS		3,570,000		-	
	G92	OMBUDSPERSON FOR FAMILIES		2,574		-	
	G96	UNIFORM LAWS COMMISSION		140		-	
	G9J	CAMPAIGN FINANCE BOARD		8,452		-	
	G9K	ADMINISTRATIVE HEARINGS		41,331		-	
	G9L	BLACK MINNESOTANS COUNCIL		3,951		-	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,777		-	
	G9N	ASIAN-PACIFIC COUNCIL		2,773		-	
	G9Q	MMB DEBT SERVICE		8,879		-	
	G9R	MMB NON-OPERATING		8,544,626		-	
	G9X	CAPITOL AREA ARCHITECT		2,165		-	
	G9Y	DISABILITY COUNCIL		3,735		-	
	GPR	PAYROLL CLEARING		208		-	
	H12	HEALTH DEPT		805,832		-	
	H55	HUMAN SERVICES DEPT		13,275,278		36,855,000	
	H55b	HUMAN SERVICES SOS		891,131		-	
	H55c	HUMAN SERVICES MSOP		84,255		-	
	H60	MNSURE		16,890		-	
	H75	VETERANS AFFAIRS DEPT		338,240		-	
	H7B	MEDICAL PRACTICE BOARD		24,292		-	
	H7C	NURSING BOARD		24,515		-	
	H7D	PHARMACY BOARD		21,686		-	
	H7F	DENTISTRY BOARD		16,408		-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,706		-	
	H7J	OPTOMETRY BOARD		3,628		-	
	H7K	NURSING HOME ADMIN BOARD		10,114		-	
	H7L	SOCIAL WORK BOARD		19,184		-	
	H7M	MARRIAGE & FAMILY THERAPY BD		6,390		-	
	H7Q	PODIATRIC MEDICINE		3,965		-	
	H7R	VETERINARY MEDICINE BOARD		6,370		-	
	H7S	EMERGENCY MEDICAL SERVICES BD		11,421		-	
	H7U	DIETETICS & NUTRITION PRACTICE		3,696		-	
	H7V	PSYCHOLOGY BOARD		8,321		-	
	H7W	PHYSICAL THERAPY BOARD		8,767		-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		14,588		-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		6,981		-	
	H9G	OMBUDSMAN MH/DD		4,472		-	
	J33	TRIAL COURTS		1,854,008		-	
	J50	GUARDIAN AD LITEM BOARD		30,668		-	
	J52	PUBLIC DEFENSE BOARD		50,877		-	
	J58	COURT OF APPEALS		4,590		-	

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division
			8.2	8.3	9.2	9.3	10.2
Schedule No.	DP#	Name	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION
	J65	SUPREME COURT		105,734		-	
	J68	TAX COURT		2,310		-	
	J70	JUDICIAL STANDARDS BOARD		2,342		-	
	L10	LEGISLATIVE COORDINATING COMMISSION		33,788		-	
	L11	SENATE		1,433		-	
	L12	HOUSE		2,007		-	
	L49	LEGISLATIVE AUDITOR		944		-	
	P01	MILITARY AFFAIRS DEPT		558,217		-	
	P07	PUBLIC SAFETY DEPT		3,551,992		33,340,000	
	P78	CORRECTIONS DEPT		799,757		-	
	P7T	PEACE OFFICERS BOARD (POST)		8,370		-	
	P9E	SENTENCING GUIDELINES COMM		1,975		-	
	R28	MINN CONSERVATION CORPS		133		-	
	R29	NATURAL RESOURCES DEPT		3,344,959		733,699	
	R32	POLLUTION CONTROL AGENCY		414,887		-	
	R9P	WATER & SOIL RESOURCES BOARD		123,760		-	
	T79	TRANSPORTATION DEPT		17,107,061		2,055,310,000	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,878		-	
	0	OTHER		4,189		5,198,655,000	
		Total	16,059,146	75,464,875	539,954	9,754,487,491	1,405,307
		Source	**16,059,146**	75,464,875	539,954	**9,754,487,491**	**1,405,307**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
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			Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)
			10.3	10.4	11.2	11.3	11.4
Schedule No.	DP#	Name	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
	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			1,189,591		
G10-11.4	G10-11.4	Accounting Services			1,021,801		
G10-11.5	G10-11.5	Financial Reporting			2,192,471		
G10-11.6	G10-11.6	Financial Reporting - Single Audit			26,345		
G10-11.7	G10-11.7	Accounting Services - Non 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	98	2		0.01%	98
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	5,787	146		0.07%	5,787
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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 Analysis & Control (EBO's)	Number of Budget Transactions - FY (Actual) 10.4 Budget Operations and Planning	Net Administrative Expenditures by Division 11.2 MMB-ACCOUNTING DIVISION	SUM OF PERCENT 11.3 Central Payroll	Accounting & Procurement Transactions - FY (Actual) 11.4 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	7,819	130		0.05%	7,819
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	10,045	147		0.10%	10,045
G02-4.5	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	3,530	138		0.01%	3,530
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	3,186	47		0.03%	3,186
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	773	12		0.01%	773
G10-9.2	G10-9.2	Debt Management Division	658	15		0.01%	658
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	443	7		0.01%	443
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	2,607	51		0.04%	2,607
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	614	10		0.00%	614
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	4,344	45		0.05%	4,344
G10-13.3	G10-13.3	Personnel Administration					
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	436,086	11,369	1.15%	436,086	
	B11	COSMETOLOGIST EXAMINERS BOARD	26,064	182	0.04%	26,064	
	B13	COMMERCE DEPT	500,345	2,830	0.70%	500,345	
	B14	ANIMAL HEALTH BOARD	18,966	272	0.08%	18,966	
	B15	BARBER EXAMINERS BOARD	5,443	110	0.00%	5,443	
	B20	EXPLORE MINNESOTA TOURISM	22,555	917	0.07%	22,555	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	4,936,486	9,258	2.38%	4,936,486	
	B24	PUBLIC FACILITIES AUTHORITY	16,381	1,301	0.02%	16,381	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0.00%	-	
	B34	HOUSING FINANCE AGENCY	129,113	943	0.47%	129,113	
	B41	WORKERS COMP COURT OF APPEALS	2,426	54	0.01%	2,426	
	B42	LABOR AND INDUSTRY DEPT	869,692	2,515	0.64%	869,692	
	B43	IRON RANGE RESOURCES	44,124	644	0.06%	44,124	
	B7E	ARCHITECTURE, ENGINEERING BD	13,813	43	0.01%	13,813	
	B7G	COMBATIVE SPORTS COMMISSION	3	3	0.00%	3	
	B7P	ACCOUNTANCY BOARD	11,932	46	0.01%	11,932	
	B7S	PRIVATE DETECTIVES BOARD	1,482	69	0.01%	1,482	
	B82	PUBLIC UTILITIES COMM	120,991	294	0.28%	120,991	
	B9D	AMATEUR SPORTS COMM	1,029	66	0.00%	1,029	
	B9V	AGRICULTURE UTILIZATION RESRCH	11	2	0.00%	11	
	E25	CENTER FOR ARTS EDUCATION	37,268	1,911	0.11%	37,268	
	E26	MN STATE COLLEGES/UNIVERSITIES	8,414,899	6,691	22.08%	8,414,899	
	E37	EDUCATION DEPARTMENT	909,364	7,057	0.70%	909,364	
	E39	BOARD OF TEACHING	14,881	127	0.03%	14,881	
	E40	HISTORICAL SOCIETY	660	84	0.00%	660	
	E44	MINNESOTA STATE ACADEMIES	59,792	1,874	0.36%	59,792	
	E50	ARTS BOARD	45,016	407	0.04%	45,016	
	E60	OFFICE OF HIGHER EDUCATION	79,352	2,998	0.12%	79,352	
	E77	ZOOLOGICAL BOARD	138,790	1,473	0.51%	138,790	
	E81	UNIVERSITY OF MINNESOTA	10,624	383	0.00%	10,624	
	E95	HUMANITIES COMMISSION	516	49	0.00%	516	
	E97	SCIENCE MUSEUM	79	15	0.00%	79	
	E9W	HIGHER ED FACILITIES AUTHORITY	199	4	0.00%	199	
	G02	ADMINISTRATION	726,070	3,135	1.10%	726,070	
	G03	LOTTERY	10,375	206	0.23%	10,375	
	G05	RACING COMMISSION	27,567	523	0.07%	27,567	
	G06	ATTORNEY GENERAL	71,191	1,275	0.48%	71,191	

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	8,217	88		0.05%	8,217
	G10	MINNESOTA MANAGEMENT & BUDGET	85,878	1,047		0.22%	85,878
	G17	HUMAN RIGHTS DEPT	13,442	270		0.08%	13,442
	G19	INDIAN AFFAIRS COUNCIL	5,762	185		0.01%	5,762
	G38	INVESTMENT BOARD	9,222	74		0.03%	9,222
	G39	GOVERNORS OFFICE	9,260	164		0.09%	9,260
	G45	MEDIATION SERVICES DEPT	4,428	138		0.01%	4,428
	G46	MN.IT	643,304	5,927		3.96%	643,304
	G53	SECRETARY OF STATE	52,161	669		0.16%	52,161
	G61	OFFICE OF THE STATE AUDITOR	18,264	540		0.13%	18,264
	G62	MINN STATE RETIREMENT SYSTEM	170,146	143		0.19%	170,146
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	410,046	187		0.13%	410,046
	G67	REVENUE DEPT	135,680	7,106		2.23%	135,680
	G69	TEACHERS RETIREMENT ASSOC	240,956	411		0.13%	240,956
	G90	REVENUE INTERGOVT PAYMENTS	3,570,000	1,426		0.00%	3,570,000
	G92	OMBUDSPERSON FOR FAMILIES	2,574	88		0.01%	2,574
	G96	UNIFORM LAWS COMMISSION	140	6		0.00%	140
	G9J	CAMPAIGN FINANCE BOARD	8,452	265		0.01%	8,452
	G9K	ADMINISTRATIVE HEARINGS	41,331	193		0.12%	41,331
	G9L	BLACK MINNESOTANS COUNCIL	3,951	67		0.00%	3,951
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,777	73		0.01%	2,777
	G9N	ASIAN-PACIFIC COUNCIL	2,773	64		0.01%	2,773
	G9Q	MMB DEBT SERVICE	8,879	981		0.00%	8,879
	G9R	MMB NON-OPERATING	8,544,626	1,034		0.00%	8,544,626
	G9X	CAPITOL AREA ARCHITECT	2,165	57		0.01%	2,165
	G9Y	DISABILITY COUNCIL	3,735	96		0.02%	3,735
	GPR	PAYROLL CLEARING	208	-		0.00%	208
	H12	HEALTH DEPT	805,832	14,220		2.70%	805,832
	H55	HUMAN SERVICES DEPT	13,275,278	13,085		7.59%	13,275,278
	H55b	HUMAN SERVICES SOS	891,131	4,980		3.69%	891,131
	H55c	HUMAN SERVICES MSOP	84,255	833		0.59%	84,255
	H60	MNSURE	16,890	317		0.27%	16,890
	H75	VETERANS AFFAIRS DEPT	338,240	6,339		2.36%	338,240
	H7B	MEDICAL PRACTICE BOARD	24,292	258		0.04%	24,292
	H7C	NURSING BOARD	24,515	155		0.05%	24,515
	H7D	PHARMACY BOARD	21,686	300		0.03%	21,686
	H7F	DENTISTRY BOARD	16,408	165		0.01%	16,408
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,706	155		0.01%	7,706
	H7J	OPTOMETRY BOARD	3,628	107		0.00%	3,628
	H7K	NURSING HOME ADMIN BOARD	10,114	311		0.02%	10,114
	H7L	SOCIAL WORK BOARD	19,184	195		0.02%	19,184
	H7M	MARRIAGE & FAMILY THERAPY BD	6,390	121		0.00%	6,390
	H7Q	PODIATRIC MEDICINE	3,965	127		0.00%	3,965
	H7R	VETERINARY MEDICINE BOARD	6,370	92		0.00%	6,370
	H7S	EMERGENCY MEDICAL SERVICES BD	11,421	237		0.01%	11,421
	H7U	DIETETICS & NUTRITION PRACTICE	3,696	77		0.00%	3,696
	H7V	PSYCHOLOGY BOARD	8,321	120		0.01%	8,321
	H7W	PHYSICAL THERAPY BOARD	8,767	105		0.00%	8,767
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,588	123		0.01%	14,588
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,981	107		0.00%	6,981
	H9G	OMBUDSMAN MH/DD	4,472	56		0.03%	4,472
	J33	TRIAL COURTS	1,854,008	12,943		3.58%	1,854,008
	J50	GUARDIAN AD LITEM BOARD	30,668	715		0.40%	30,668
	J52	PUBLIC DEFENSE BOARD	50,877	1,167		1.03%	50,877
	J58	COURT OF APPEALS	4,590	82		0.12%	4,590

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
	J65	SUPREME COURT	105,734	1,965		0.66%	105,734
	J68	TAX COURT	2,310	43		0.01%	2,310
	J70	JUDICIAL STANDARDS BOARD	2,342	137		0.00%	2,342
	L10	LEGISLATIVE COORDINATING COMMISSION	33,788	409		0.14%	33,788
	L11	SENATE	1,433	45		0.22%	1,433
	L12	HOUSE	2,007	49		0.00%	2,007
	L49	LEGISLATIVE AUDITOR	944	74		0.01%	944
	P01	MILITARY AFFAIRS DEPT	558,217	1,031		0.72%	558,217
	P07	PUBLIC SAFETY DEPT	3,551,992	26,459		3.62%	3,551,992
	P78	CORRECTIONS DEPT	799,757	13,512		7.04%	799,757
	P7T	PEACE OFFICERS BOARD (POST)	8,370	330		0.02%	8,370
	P9E	SENTENCING GUIDELINES COMM	1,975	31		0.01%	1,975
	R28	MINN CONSERVATION CORPS	133	36		0.00%	133
	R29	NATURAL RESOURCES DEPT	3,344,959	39,822		8.28%	3,344,959
	R32	POLLUTION CONTROL AGENCY	414,887	8,683		1.76%	414,887
	R9P	WATER & SOIL RESOURCES BOARD	123,760	4,378		0.56%	123,760
	T79	TRANSPORTATION DEPT	17,107,061	39,766		14.56%	17,107,061
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,878	92		0.00%	104,878
	0	OTHER	4,189	19		0.00%	4,189
		Total	75,464,875	275,552	4,430,208	100.00%	75,464,875
		Source	**75,464,875**	**275,552**	**4,430,208**	**100.00%**	**75,464,875**
		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	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
	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	98	-		98	0.01%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	5,787	-		5,787	0.07%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	7,819	-		7,819	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	10,045	-		10,045	0.10%
G02-4.5	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	3,530	-		3,530	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	3,186	-	3,825,908	3,186	0.03%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	773	-		773	0.01%
G10-9.2	G10-9.2	Debt Management Division	658	-		658	0.01%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	443	-		443	0.01%
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	2,607	-		2,607	0.04%
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	614	-		614	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	4,344	-		4,344	0.05%
G10-13.3	G10-13.3	Personnel Administration					
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	436,086	10,852,987		436,086	1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD	26,064	-		26,064	0.04%
	B13	COMMERCE DEPT	500,345	266,787,546		500,345	0.70%
	B14	ANIMAL HEALTH BOARD	18,966	508,864		18,966	0.08%
	B15	BARBER EXAMINERS BOARD	5,443	-		5,443	0.00%
	B20	EXPLORE MINNESOTA TOURISM	22,555	-		22,555	0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	4,936,486	938,986,199		4,936,486	2.38%
	B24	PUBLIC FACILITIES AUTHORITY	16,381	-		16,381	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	0.00%
	B34	HOUSING FINANCE AGENCY	129,113	-		129,113	0.47%
	B41	WORKERS COMP COURT OF APPEALS	2,426	-		2,426	0.01%
	B42	LABOR AND INDUSTRY DEPT	869,692	5,389,411		869,692	0.64%
	B43	IRON RANGE RESOURCES	44,124	-		44,124	0.06%
	B7E	ARCHITECTURE, ENGINEERING BD	13,813	-		13,813	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	-		3	0.00%
	B7P	ACCOUNTANCY BOARD	11,932	-		11,932	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,482	-		1,482	0.01%
	B82	PUBLIC UTILITIES COMM	120,991	-		120,991	0.28%
	B9D	AMATEUR SPORTS COMM	1,029	-		1,029	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	11	-		11	0.00%
	E25	CENTER FOR ARTS EDUCATION	37,268	6,659		37,268	0.11%
	E26	MN STATE COLLEGES/UNIVERSITIES	8,414,899	756,975,732		8,414,899	22.08%
	E37	EDUCATION DEPARTMENT	909,364	782,440,487		909,364	0.70%
	E39	BOARD OF TEACHING	14,881	-		14,881	0.03%
	E40	HISTORICAL SOCIETY	660	-		660	0.00%
	E44	MINNESOTA STATE ACADEMIES	59,792	-		59,792	0.36%
	E50	ARTS BOARD	45,016	781,506		45,016	0.04%
	E60	OFFICE OF HIGHER EDUCATION	79,352	-		79,352	0.12%
	E77	ZOOLOGICAL BOARD	138,790	63,960		138,790	0.51%
	E81	UNIVERSITY OF MINNESOTA	10,624	-		10,624	0.00%
	E95	HUMANITIES COMMISSION	516	-		516	0.00%
	E97	SCIENCE MUSEUM	79	-		79	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	199	-		199	0.00%
	G02	ADMINISTRATION	726,070	3,311,543		726,070	1.10%
	G03	LOTTERY	10,375	-		10,375	0.23%
	G05	RACING COMMISSION	27,567	-		27,567	0.07%
	G06	ATTORNEY GENERAL	71,191	2,369,566		71,191	0.48%

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	8,217	-		8,217	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	85,878	-		85,878	0.22%
	G17	HUMAN RIGHTS DEPT	13,442	-		13,442	0.08%
	G19	INDIAN AFFAIRS COUNCIL	5,762	-		5,762	0.01%
	G38	INVESTMENT BOARD	9,222	-		9,222	0.03%
	G39	GOVERNORS OFFICE	9,260	-		9,260	0.09%
	G45	MEDIATION SERVICES DEPT	4,428	-		4,428	0.01%
	G46	MN.IT	643,304	-		643,304	3.96%
	G53	SECRETARY OF STATE	52,161	-		52,161	0.16%
	G61	OFFICE OF THE STATE AUDITOR	18,264	-		18,264	0.13%
	G62	MINN STATE RETIREMENT SYSTEM	170,146	-		170,146	0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	410,046	-		410,046	0.13%
	G67	REVENUE DEPT	135,680	-		135,680	2.23%
	G69	TEACHERS RETIREMENT ASSOC	240,956	-		240,956	0.13%
	G90	REVENUE INTERGOVT PAYMENTS	3,570,000	-		3,570,000	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	2,574	-		2,574	0.01%
	G96	UNIFORM LAWS COMMISSION	140	-		140	0.00%
	G9J	CAMPAIGN FINANCE BOARD	8,452	-		8,452	0.01%
	G9K	ADMINISTRATIVE HEARINGS	41,331	-		41,331	0.12%
	G9L	BLACK MINNESOTANS COUNCIL	3,951	-		3,951	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,777	-		2,777	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	2,773	-		2,773	0.01%
	G9Q	MMB DEBT SERVICE	8,879	-		8,879	0.00%
	G9R	MMB NON-OPERATING	8,544,626	8,701,845		8,544,626	0.00%
	G9X	CAPITOL AREA ARCHITECT	2,165	-		2,165	0.01%
	G9Y	DISABILITY COUNCIL	3,735	-		3,735	0.02%
	GPR	PAYROLL CLEARING	208	-		208	0.00%
	H12	HEALTH DEPT	805,832	249,816,331		805,832	2.70%
	H55	HUMAN SERVICES DEPT	13,275,278	9,504,760,361		13,275,278	7.59%
	H55b	HUMAN SERVICES SOS	891,131	-		891,131	3.69%
	H55c	HUMAN SERVICES MSOP	84,255	-		84,255	0.59%
	H60	MNSURE	16,890	-		16,890	0.27%
	H75	VETERANS AFFAIRS DEPT	338,240	1,585,533		338,240	2.36%
	H7B	MEDICAL PRACTICE BOARD	24,292	-		24,292	0.04%
	H7C	NURSING BOARD	24,515	-		24,515	0.05%
	H7D	PHARMACY BOARD	21,686	48,529		21,686	0.03%
	H7F	DENTISTRY BOARD	16,408	-		16,408	0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,706	-		7,706	0.01%
	H7J	OPTOMETRY BOARD	3,628	-		3,628	0.00%
	H7K	NURSING HOME ADMIN BOARD	10,114	-		10,114	0.02%
	H7L	SOCIAL WORK BOARD	19,184	-		19,184	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	6,390	-		6,390	0.00%
	H7Q	PODIATRIC MEDICINE	3,965	-		3,965	0.00%
	H7R	VETERINARY MEDICINE BOARD	6,370	-		6,370	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	11,421	110,434		11,421	0.01%
	H7U	DIETETICS & NUTRITION PRACTICE	3,696	-		3,696	0.00%
	H7V	PSYCHOLOGY BOARD	8,321	-		8,321	0.01%
	H7W	PHYSICAL THERAPY BOARD	8,767	-		8,767	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,588	-		14,588	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,981	-		6,981	0.00%
	H9G	OMBUDSMAN MH/DD	4,472	-		4,472	0.03%
	J33	TRIAL COURTS	1,854,008	965,235		1,854,008	3.58%
	J50	GUARDIAN AD LITEM BOARD	30,668	-		30,668	0.40%
	J52	PUBLIC DEFENSE BOARD	50,877	-		50,877	1.03%
	J58	COURT OF APPEALS	4,590	-		4,590	0.12%

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	105,734	433,692		105,734	0.66%
	J68	TAX COURT	2,310	-		2,310	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,342	-		2,342	0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION	33,788	-		33,788	0.14%
	L11	SENATE	1,433	-		1,433	0.22%
	L12	HOUSE	2,007	-		2,007	0.00%
	L49	LEGISLATIVE AUDITOR	944	-		944	0.01%
	P01	MILITARY AFFAIRS DEPT	558,217	85,308,369		558,217	0.72%
	P07	PUBLIC SAFETY DEPT	3,551,992	104,625,345		3,551,992	3.62%
	P78	CORRECTIONS DEPT	799,757	1,198,507		799,757	7.04%
	P7T	PEACE OFFICERS BOARD (POST)	8,370	-		8,370	0.02%
	P9E	SENTENCING GUIDELINES COMM	1,975	-		1,975	0.01%
	R28	MINN CONSERVATION CORPS	133	-		133	0.00%
	R29	NATURAL RESOURCES DEPT	3,344,959	48,712,152		3,344,959	8.28%
	R32	POLLUTION CONTROL AGENCY	414,887	15,539,443		414,887	1.76%
	R9P	WATER & SOIL RESOURCES BOARD	123,760	3,903,716		123,760	0.56%
	T79	TRANSPORTATION DEPT	17,107,061	925,815,364		17,107,061	14.56%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,878	-		104,878	0.00%
	0	OTHER	4,189	-		4,189	0.00%
		Total	75,464,875	13,719,999,316	3,825,908	75,464,875	100.00%
		Source	**75,464,875**	**13,719,999,316**	**3,825,908**	**75,464,875**	**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
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-	
G10-13.3	G10-13.3	Personnel Administration				4,425,447	
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-	
G45-14.2	G45-14.2	Mediation Services	2	0.01%	98		0.01%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	146	0.07%	5,787		0.07%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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%	7,819		0.00%
G02-3.2	G02-3.2	Admin Management Services	130	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	147	0.10%	10,045		0.10%
G02-4.5	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	138	0.01%	3,530		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	47	0.03%	3,186		0.03%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	12	0.01%	773		0.01%
G10-9.2	G10-9.2	Debt Management Division	15	0.01%	658		0.01%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	7	0.01%	443		0.01%
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	51	0.04%	2,607		0.04%
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	10	0.00%	614		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	45	0.05%	4,344		0.05%
G10-13.3	G10-13.3	Personnel Administration					
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)	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
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	11,369	1.15%	436,086		1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD	182	0.04%	26,064		0.04%
	B13	COMMERCE DEPT	2,830	0.70%	500,345		0.70%
	B14	ANIMAL HEALTH BOARD	272	0.08%	18,966		0.08%
	B15	BARBER EXAMINERS BOARD	110	0.00%	5,443		0.00%
	B20	EXPLORE MINNESOTA TOURISM	917	0.07%	22,555		0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	9,258	2.38%	4,936,486		2.38%
	B24	PUBLIC FACILITIES AUTHORITY	1,301	0.02%	16,381		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		0.00%
	B34	HOUSING FINANCE AGENCY	943	0.47%	129,113		0.47%
	B41	WORKERS COMP COURT OF APPEALS	54	0.01%	2,426		0.01%
	B42	LABOR AND INDUSTRY DEPT	2,515	0.64%	869,692		0.64%
	B43	IRON RANGE RESOURCES	644	0.06%	44,124		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD	43	0.01%	13,813		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	0.00%	3		0.00%
	B7P	ACCOUNTANCY BOARD	46	0.01%	11,932		0.01%
	B7S	PRIVATE DETECTIVES BOARD	69	0.01%	1,482		0.01%
	B82	PUBLIC UTILITIES COMM	294	0.28%	120,991		0.28%
	B9D	AMATEUR SPORTS COMM	66	0.00%	1,029		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	2	0.00%	11		0.00%
	E25	CENTER FOR ARTS EDUCATION	1,911	0.11%	37,268		0.11%
	E26	MN STATE COLLEGES/UNIVERSITIES	6,691	22.08%	8,414,899		22.08%
	E37	EDUCATION DEPARTMENT	7,057	0.70%	909,364		0.70%
	E39	BOARD OF TEACHING	127	0.03%	14,881		0.03%
	E40	HISTORICAL SOCIETY	84	0.00%	660		0.00%
	E44	MINNESOTA STATE ACADEMIES	1,874	0.36%	59,792		0.36%
	E50	ARTS BOARD	407	0.04%	45,016		0.04%
	E60	OFFICE OF HIGHER EDUCATION	2,998	0.12%	79,352		0.12%
	E77	ZOOLOGICAL BOARD	1,473	0.51%	138,790		0.51%
	E81	UNIVERSITY OF MINNESOTA	383	0.00%	10,624		0.00%
	E95	HUMANITIES COMMISSION	49	0.00%	516		0.00%
	E97	SCIENCE MUSEUM	15	0.00%	79		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	4	0.00%	199		0.00%
	G02	ADMINISTRATION	3,135	1.10%	726,070		1.10%
	G03	LOTTERY	206	0.23%	10,375		0.23%
	G05	RACING COMMISSION	523	0.07%	27,567		0.07%
	G06	ATTORNEY GENERAL	1,275	0.48%	71,191		0.48%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
			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
	G09	GAMBLING CONTROL BOARD	88	0.05%	8,217		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	1,047	0.22%	85,878		0.22%
	G17	HUMAN RIGHTS DEPT	270	0.08%	13,442		0.08%
	G19	INDIAN AFFAIRS COUNCIL	185	0.01%	5,762		0.01%
	G38	INVESTMENT BOARD	74	0.03%	9,222		0.03%
	G39	GOVERNORS OFFICE	164	0.09%	9,260		0.09%
	G45	MEDIATION SERVICES DEPT	138	0.01%	4,428		0.01%
	G46	MN.IT	5,927	3.96%	643,304		3.96%
	G53	SECRETARY OF STATE	669	0.16%	52,161		0.16%
	G61	OFFICE OF THE STATE AUDITOR	540	0.13%	18,264		0.13%
	G62	MINN STATE RETIREMENT SYSTEM	143	0.19%	170,146		0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	187	0.13%	410,046		0.13%
	G67	REVENUE DEPT	7,106	2.23%	135,680		2.23%
	G69	TEACHERS RETIREMENT ASSOC	411	0.13%	240,956		0.13%
	G90	REVENUE INTERGOVT PAYMENTS	1,426	0.00%	3,570,000		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	88	0.01%	2,574		0.01%
	G96	UNIFORM LAWS COMMISSION	6	0.00%	140		0.00%
	G9J	CAMPAIGN FINANCE BOARD	265	0.01%	8,452		0.01%
	G9K	ADMINISTRATIVE HEARINGS	193	0.12%	41,331		0.12%
	G9L	BLACK MINNESOTANS COUNCIL	67	0.00%	3,951		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	73	0.01%	2,777		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	64	0.01%	2,773		0.01%
	G9Q	MMB DEBT SERVICE	981	0.00%	8,879		0.00%
	G9R	MMB NON-OPERATING	1,034	0.00%	8,544,626		0.00%
	G9X	CAPITOL AREA ARCHITECT	57	0.01%	2,165		0.01%
	G9Y	DISABILITY COUNCIL	96	0.02%	3,735		0.02%
	GPR	PAYROLL CLEARING	-	0.00%	208		0.00%
	H12	HEALTH DEPT	14,220	2.70%	805,832		2.70%
	H55	HUMAN SERVICES DEPT	13,085	7.59%	13,275,278		7.59%
	H55b	HUMAN SERVICES SOS	4,980	3.69%	891,131		3.69%
	H55c	HUMAN SERVICES MSOP	833	0.59%	84,255		0.59%
	H60	MNSURE	317	0.27%	16,890		0.27%
	H75	VETERANS AFFAIRS DEPT	6,339	2.36%	338,240		2.36%
	H7B	MEDICAL PRACTICE BOARD	258	0.04%	24,292		0.04%
	H7C	NURSING BOARD	155	0.05%	24,515		0.05%
	H7D	PHARMACY BOARD	300	0.03%	21,686		0.03%
	H7F	DENTISTRY BOARD	165	0.01%	16,408		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	155	0.01%	7,706		0.01%
	H7J	OPTOMETRY BOARD	107	0.00%	3,628		0.00%
	H7K	NURSING HOME ADMIN BOARD	311	0.02%	10,114		0.02%
	H7L	SOCIAL WORK BOARD	195	0.02%	19,184		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	121	0.00%	6,390		0.00%
	H7Q	PODIATRIC MEDICINE	127	0.00%	3,965		0.00%
	H7R	VETERINARY MEDICINE BOARD	92	0.00%	6,370		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	237	0.01%	11,421		0.01%
	H7U	DIETETICS & NUTRITION PRACTICE	77	0.00%	3,696		0.00%
	H7V	PSYCHOLOGY BOARD	120	0.01%	8,321		0.01%
	H7W	PHYSICAL THERAPY BOARD	105	0.00%	8,767		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	123	0.01%	14,588		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	107	0.00%	6,981		0.00%
	H9G	OMBUDSMAN MH/DD	56	0.03%	4,472		0.03%
	J33	TRIAL COURTS	12,943	3.58%	1,854,008		3.58%
	J50	GUARDIAN AD LITEM BOARD	715	0.40%	30,668		0.40%
	J52	PUBLIC DEFENSE BOARD	1,167	1.03%	50,877		1.03%
	J58	COURT OF APPEALS	82	0.12%	4,590		0.12%

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	1,965	0.66%	105,734		0.66%
	J68	TAX COURT	43	0.01%	2,310		0.01%
	J70	JUDICIAL STANDARDS BOARD	137	0.00%	2,342		0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION	409	0.14%	33,788		0.14%
	L11	SENATE	45	0.22%	1,433		0.22%
	L12	HOUSE	49	0.00%	2,007		0.00%
	L49	LEGISLATIVE AUDITOR	74	0.01%	944		0.01%
	P01	MILITARY AFFAIRS DEPT	1,031	0.72%	558,217		0.72%
	P07	PUBLIC SAFETY DEPT	26,459	3.62%	3,551,992		3.62%
	P78	CORRECTIONS DEPT	13,512	7.04%	799,757		7.04%
	P7T	PEACE OFFICERS BOARD (POST)	330	0.02%	8,370		0.02%
	P9E	SENTENCING GUIDELINES COMM	31	0.01%	1,975		0.01%
	R28	MINN CONSERVATION CORPS	36	0.00%	133		0.00%
	R29	NATURAL RESOURCES DEPT	39,822	8.28%	3,344,959		8.28%
	R32	POLLUTION CONTROL AGENCY	8,683	1.76%	414,887		1.76%
	R9P	WATER & SOIL RESOURCES BOARD	4,378	0.56%	123,760		0.56%
	T79	TRANSPORTATION DEPT	39,766	14.56%	17,107,061		14.56%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	92	0.00%	104,878		0.00%
	0	OTHER	19	0.00%	4,189		0.00%
		Total	275,552	100.00%	75,464,875	4,425,447	100.00%
		Source	**275,552**	**100.00%**	**75,464,875**	**4,425,447**	**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	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	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	53,434						
G45-14.4	G45-14.4	Mediation/Representation	-						
L49-15.2	L49-15.2	Legislative Auditor		0.07%					
L49-15.3	L49-15.3	Financial Audits			2,116,155				2,116,155
L49-15.4	L49-15.4	Program Audits			1,702,638				1,702,638
L49-15.5	L49-15.5	Single Audits			702,958				702,958
L49-15.6	L49-15.6	Audit Comm			-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors			-				-
L49-15.8	L49-15.8	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			-				-
L49-15.13	L49-15.13	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		0.10%		-	-	-	
G02-4.5	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		0.03%		-	-	-	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		0.01%		-	-	-	
G10-9.2	G10-9.2	Debt Management Division		0.01%		-	-	-	
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division		0.01%		-	-	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division		0.04%		4,671.56	-	391.00	
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		0.05%		-	-	-	
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services		0.01%					
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		1.15%		185.72	829.75	-	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.04%		-	-	-	
	B13	COMMERCE DEPT		0.70%		100.58	-	-	
	B14	ANIMAL HEALTH BOARD		0.08%		-	-	-	
	B15	BARBER EXAMINERS BOARD		0.00%		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM		0.07%		11.03	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.38%		583.04	-	2,027.25	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		-	2,209.71	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		-	-	-	
	B34	HOUSING FINANCE AGENCY		0.47%		-	3,435.80	-	
	B41	WORKERS COMP COURT OF APPEALS		0.01%		-	-	-	
	B42	LABOR AND INDUSTRY DEPT		0.64%		11.53	-	-	
	B43	IRON RANGE RESOURCES		0.06%		6.10	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%		290.13	-	-	
	B7G	COMBATIVE SPORTS COMMISSION		0.00%		-	-	-	
	B7P	ACCOUNTANCY BOARD		0.01%		-	-	-	
	B7S	PRIVATE DETECTIVES BOARD		0.01%		-	-	-	
	B82	PUBLIC UTILITIES COMM		0.28%		-	715.32	-	
	B9D	AMATEUR SPORTS COMM		0.00%		-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		-	-	-	
	E25	CENTER FOR ARTS EDUCATION		0.11%		680.19	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.08%		489.69	-	-	
	E37	EDUCATION DEPARTMENT		0.70%		258.08	3,503.03	1,713.25	
	E39	BOARD OF TEACHING		0.03%		-	-	-	
	E40	HISTORICAL SOCIETY		0.00%		-	-	-	
	E44	MINNESOTA STATE ACADEMIES		0.36%		-	-	-	
	E50	ARTS BOARD		0.04%		128.88	2,194.08	-	
	E60	OFFICE OF HIGHER EDUCATION		0.12%		-	-	-	
	E77	ZOOLOGICAL BOARD		0.51%		451.31	-	-	
	E81	UNIVERSITY OF MINNESOTA		0.00%		6.33	-	-	
	E95	HUMANITIES COMMISSION		0.00%		-	-	-	
	E97	SCIENCE MUSEUM		0.00%		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%		-	-	-	
	G02	ADMINISTRATION		1.10%		402.39	-	-	
	G03	LOTTERY		0.23%		1,255.19	-	-	
	G05	RACING COMMISSION		0.07%		-	-	-	
	G06	ATTORNEY GENERAL		0.48%		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		0.22%		292.54	-	-	
	G17	HUMAN RIGHTS DEPT		0.08%		-	1,352.60	-	
	G19	INDIAN AFFAIRS COUNCIL		0.01%		-	-	-	
	G38	INVESTMENT BOARD		0.03%		1,651.56	-	-	
	G39	GOVERNORS OFFICE		0.09%		42.75	-	-	
	G45	MEDIATION SERVICES DEPT		0.01%		0.25	-	-	
	G46	MN.IT		3.96%		1,505.78	3,128.53	-	
	G53	SECRETARY OF STATE		0.16%		326.25	-	-	
	G61	OFFICE OF THE STATE AUDITOR		0.13%		330.38	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		0.19%		694.77	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%		664.38	-	-	
	G67	REVENUE DEPT		2.23%		146.23	17.87	-	
	G69	TEACHERS RETIREMENT ASSOC		0.13%		559.26	-	-	
	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		0.12%		-	-	-	
	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		2.70%		828.09	16.20	874.50	
	H55	HUMAN SERVICES DEPT		7.59%		3,221.73	1,327.17	5,924.25	
	H55b	HUMAN SERVICES SOS		3.69%		-	-	-	
	H55c	HUMAN SERVICES MSOP		0.59%		-	-	-	
	H60	MNSURE		0.27%		36.57	-	-	
	H75	VETERANS AFFAIRS DEPT		2.36%		1,107.84	-	-	
	H7B	MEDICAL PRACTICE BOARD		0.04%		-	-	-	
	H7C	NURSING BOARD		0.05%		1.25	-	-	
	H7D	PHARMACY BOARD		0.03%		-	-	-	
	H7F	DENTISTRY BOARD		0.01%		2.00	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%		-	-	-	
	H7J	OPTOMETRY BOARD		0.00%		-	-	-	
	H7K	NURSING HOME ADMIN BOARD		0.02%		-	-	-	
	H7L	SOCIAL WORK BOARD		0.02%		-	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%		-	-	-	
	H7Q	PODIATRIC MEDICINE		0.00%		-	-	-	
	H7R	VETERINARY MEDICINE BOARD		0.00%		-	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.01%		-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		-	-	-	
	H7V	PSYCHOLOGY BOARD		0.01%		0.38	-	-	
	H7W	PHYSICAL THERAPY BOARD		0.00%		-	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		-	-	-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%		-	-	-	
	H9G	OMBUDSMAN MH/DD		0.03%		-	-	-	
	J33	TRIAL COURTS		3.58%		25.88	-	-	
	J50	GUARDIAN AD LITEM BOARD		0.40%		-	-	-	
	J52	PUBLIC DEFENSE BOARD		1.03%		-	-	-	
	J58	COURT OF APPEALS		0.12%		-	-	-	

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		0.66%		-	-	-	
	J68	TAX COURT		0.01%		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%		-	-	-	
	L10	LEGISLATIVE COORDINATING COMMISSION		0.14%		-	-	-	
	L11	SENATE		0.22%		-	-	-	
	L12	HOUSE		0.00%		-	-	-	
	L49	LEGISLATIVE AUDITOR		0.01%		-	-	-	
	P01	MILITARY AFFAIRS DEPT		0.72%		-	-	-	
	P07	PUBLIC SAFETY DEPT		3.62%		1,180.01	75.52	-	
	P78	CORRECTIONS DEPT		7.04%		1,088.52	1,472.70	-	
	P7T	PEACE OFFICERS BOARD (POST)		0.02%		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%		-	-	-	
	R28	MINN CONSERVATION CORPS		0.00%		-	-	-	
	R29	NATURAL RESOURCES DEPT		8.28%		1,228.28	-	-	
	R32	POLLUTION CONTROL AGENCY		1.76%		112.95	-	-	
	R9P	WATER & SOIL RESOURCES BOARD		0.56%		524.06	-	-	
	T79	TRANSPORTATION DEPT		14.56%		653.69	2,714.79	899.00	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		55.16	-	-	
	0	OTHER		0.00%		922.35	3,251.35	-	
		Total	53,434	100.00%	4,521,751	27,328.75	26,244.42	11,829.25	4,521,751
		Source	**53,434**	**100.00%**	**4,521,751**	**27,328.75**	**26,244.42**	**11,829.25**	**4,521,751**
		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	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-
		Source	-	-	-	-	-	-	-
		Difference (Total - Source)	-	-	-	-	-	-	-

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
	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 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	-	-	7,819	-	
G02-3.2	G02-3.2	Admin Management Services	-	-		2,186,451	-
G02-3.3	G02-3.3	Commissioner's Office					732,403
G02-3.4	G02-3.4	Human Resources					448,443
G02-3.5	G02-3.5	Financial Management and Reporting					1,005,605
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	10,045	4,685,140	
G02-4.5	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	-	-	3,530		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	3,186		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	773		
G10-9.2	G10-9.2	Debt Management Division	-	-	658		
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	443		
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	2,607		
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	614		
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	-	-	4,344		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			98		
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 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			5,787		
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	-	10,852,987.00	436,086		
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	26,064		
	B13	COMMERCE DEPT	-	266,787,546.16	500,345		
	B14	ANIMAL HEALTH BOARD	-	508,864.00	18,966		
	B15	BARBER EXAMINERS BOARD	-	-	5,443		
	B20	EXPLORE MINNESOTA TOURISM	-	-	22,555		
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	938,986,199.00	4,936,486		
	B24	PUBLIC FACILITIES AUTHORITY	-	-	16,381		
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		
	B34	HOUSING FINANCE AGENCY	-	-	129,113		
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,426		
	B42	LABOR AND INDUSTRY DEPT	-	5,389,411.00	869,692		
	B43	IRON RANGE RESOURCES	-	-	44,124		
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	13,813		
	B7G	COMBATIVE SPORTS COMMISSION	-	-	3		
	B7P	ACCOUNTANCY BOARD	-	-	11,932		
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,482		
	B82	PUBLIC UTILITIES COMM	-	-	120,991		
	B9D	AMATEUR SPORTS COMM	-	-	1,029		
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	11		
	E25	CENTER FOR ARTS EDUCATION	-	6,659.00	37,268		
	E26	MN STATE COLLEGES/UNIVERSITIES	-	756,975,732.00	8,414,899		
	E37	EDUCATION DEPARTMENT	-	782,440,487.00	909,364		
	E39	BOARD OF TEACHING	-	-	14,881		
	E40	HISTORICAL SOCIETY	-	-	660		
	E44	MINNESOTA STATE ACADEMIES	-	-	59,792		
	E50	ARTS BOARD	-	781,506.00	45,016		
	E60	OFFICE OF HIGHER EDUCATION	-	-	79,352		
	E77	ZOOLOGICAL BOARD	-	63,960.00	138,790		
	E81	UNIVERSITY OF MINNESOTA	-	-	10,624		
	E95	HUMANITIES COMMISSION	-	-	516		
	E97	SCIENCE MUSEUM	-	-	79		
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	199		
	G02	ADMINISTRATION	-	3,311,543.00	726,070	155,702,950.00	
	G03	LOTTERY	-	-	10,375		
	G05	RACING COMMISSION	-	-	27,567		
	G06	ATTORNEY GENERAL	-	2,369,566.00	71,191		

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			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
	G09	GAMBLING CONTROL BOARD	-	-	8,217		
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	85,878		
	G17	HUMAN RIGHTS DEPT	-	-	13,442		
	G19	INDIAN AFFAIRS COUNCIL	-	-	5,762		
	G38	INVESTMENT BOARD	-	-	9,222		
	G39	GOVERNORS OFFICE	-	-	9,260		
	G45	MEDIATION SERVICES DEPT	-	-	4,428		
	G46	MN.IT	-	-	643,304		
	G53	SECRETARY OF STATE	-	-	52,161		
	G61	OFFICE OF THE STATE AUDITOR	-	-	18,264		
	G62	MINN STATE RETIREMENT SYSTEM	-	-	170,146		
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	410,046		
	G67	REVENUE DEPT	-	-	135,680		
	G69	TEACHERS RETIREMENT ASSOC	-	-	240,956		
	G90	REVENUE INTERGOVT PAYMENTS	-	-	3,570,000		
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,574		
	G96	UNIFORM LAWS COMMISSION	-	-	140		
	G9J	CAMPAIGN FINANCE BOARD	-	-	8,452		
	G9K	ADMINISTRATIVE HEARINGS	-	-	41,331		
	G9L	BLACK MINNESOTANS COUNCIL	-	-	3,951		
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2,777		
	G9N	ASIAN-PACIFIC COUNCIL	-	-	2,773		
	G9Q	MMB DEBT SERVICE	-	-	8,879		
	G9R	MMB NON-OPERATING	-	8,701,845.00	8,544,626		
	G9X	CAPITOL AREA ARCHITECT	-	-	2,165		
	G9Y	DISABILITY COUNCIL	-	-	3,735		
	GPR	PAYROLL CLEARING	-	-	208		
	H12	HEALTH DEPT	-	249,816,331.00	805,832		
	H55	HUMAN SERVICES DEPT	-	9,504,760,361.05	13,275,278		
	H55b	HUMAN SERVICES SOS	-	-	891,131		
	H55c	HUMAN SERVICES MSOP	-	-	84,255		
	H60	MNSURE	-	-	16,890		
	H75	VETERANS AFFAIRS DEPT	-	1,585,533.00	338,240		
	H7B	MEDICAL PRACTICE BOARD	-	-	24,292		
	H7C	NURSING BOARD	-	-	24,515		
	H7D	PHARMACY BOARD	-	48,529.00	21,686		
	H7F	DENTISTRY BOARD	-	-	16,408		
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,706		
	H7J	OPTOMETRY BOARD	-	-	3,628		
	H7K	NURSING HOME ADMIN BOARD	-	-	10,114		
	H7L	SOCIAL WORK BOARD	-	-	19,184		
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	6,390		
	H7Q	PODIATRIC MEDICINE	-	-	3,965		
	H7R	VETERINARY MEDICINE BOARD	-	-	6,370		
	H7S	EMERGENCY MEDICAL SERVICES BD	-	110,434.00	11,421		
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3,696		
	H7V	PSYCHOLOGY BOARD	-	-	8,321		
	H7W	PHYSICAL THERAPY BOARD	-	-	8,767		
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	14,588		
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	6,981		
	H9G	OMBUDSMAN MH/DD	-	-	4,472		
	J33	TRIAL COURTS	-	965,235.00	1,854,008		
	J50	GUARDIAN AD LITEM BOARD	-	-	30,668		
	J52	PUBLIC DEFENSE BOARD	-	-	50,877		
	J58	COURT OF APPEALS	-	-	4,590		

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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	-	433,692.00	105,734		
	J68	TAX COURT	-	-	2,310		
	J70	JUDICIAL STANDARDS BOARD	-	-	2,342		
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	33,788		
	L11	SENATE	-	-	1,433		
	L12	HOUSE	-	-	2,007		
	L49	LEGISLATIVE AUDITOR	-	-	944		
	P01	MILITARY AFFAIRS DEPT	-	85,308,369.00	558,217		
	P07	PUBLIC SAFETY DEPT	-	104,625,345.00	3,551,992		
	P78	CORRECTIONS DEPT	-	1,198,507.00	799,757		
	P7T	PEACE OFFICERS BOARD (POST)	-	-	8,370		
	P9E	SENTENCING GUIDELINES COMM	-	-	1,975		
	R28	MINN CONSERVATION CORPS	-	-	133		
	R29	NATURAL RESOURCES DEPT	-	48,712,152.00	3,344,959		
	R32	POLLUTION CONTROL AGENCY	-	15,539,443.00	414,887		
	R9P	WATER & SOIL RESOURCES BOARD	-	3,903,716.00	123,760		
	T79	TRANSPORTATION DEPT	-	925,815,363.85	17,107,061		
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	104,878		
	0	OTHER	-	-	4,189		
		Total	-	13,719,999,316	75,464,875	162,574,541	2,186,451
		Source	-	**13,719,999,316**	**75,464,875**	**162,574,541**	**2,186,451**
		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	0.10%	0.10%	10,045	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				620,292
G02-4.7	G02-4.7	Real Property				1,089,973
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,939,969
G02-4.10	G02-4.10	Central Mail				437,295
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				476,617
G02-4.12	G02-4.12	Grants Management				120,994
G46-6.2	G46-6.2	Minnesota Information Technology				
G46-6.3	G46-6.3	IT Spend				
G46-6.4	G46-6.4	Enterprise IT Security				
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	1.10%	1.10%	726,070	
	G03	LOTTERY				
	G05	RACING COMMISSION				
	G06	ATTORNEY GENERAL				

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
	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	1.20%	1.20%	736,115	4,685,140
		Source	**1.20%**	**1.20%**	**736,115**	**4,685,140**
		Difference (Total - Source)	0.00%	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases	Sqft 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 Real Estate and Construction Services - Leasing	Sqft 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
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	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	-	-	181	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security			43	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	84	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	22	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	5	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	10	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	46	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	2	-
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	-	-	63	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	3	-
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 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	-	-	287	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	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	6	8,304	8,937	97,912
	B11	COSMETOLOGIST EXAMINERS BOARD	3	-	98	11,944
	B13	COMMERCE DEPT	1	3,216	2,784	216,293
	B14	ANIMAL HEALTH BOARD	2	-	208	3,032
	B15	BARBER EXAMINERS BOARD	-	-	13	4,127
	B20	EXPLORE MINNESOTA TOURISM	-	-	564	20,372
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	34	27,051	52,427	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	460	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	6	-	1,431	22,931
	B41	WORKERS COMP COURT OF APPEALS	-	-	27	1,257
	B42	LABOR AND INDUSTRY DEPT	10	-	4,344	181,103
	B43	IRON RANGE RESOURCES	-	301,314	938	-
	B7E	ARCHITECTURE, ENGINEERING BD	1	-	167	23,640
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	31	6,174
	B7S	PRIVATE DETECTIVES BOARD	-	-	11	-
	B82	PUBLIC UTILITIES COMM	-	-	173	-
	B9D	AMATEUR SPORTS COMM	-	807,054	2	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-
	E25	CENTER FOR ARTS EDUCATION	25	176,361	952	-
	E26	MN STATE COLLEGES/UNIVERSITIES	1	-	-	8,747
	E37	EDUCATION DEPARTMENT	1	-	4,056	19,831
	E39	BOARD OF TEACHING	1	-	189	10,572
	E40	HISTORICAL SOCIETY	-	818,298	21	-
	E44	MINNESOTA STATE ACADEMIES	-	424,709	1,545	-
	E50	ARTS BOARD	-	-	1,556	1,740
	E60	OFFICE OF HIGHER EDUCATION	8	-	922	57,536
	E77	ZOOLOGICAL BOARD	-	647,692	3,005	-
	E81	UNIVERSITY OF MINNESOTA	-	-	29	-
	E95	HUMANITIES COMMISSION	-	-	21	-
	E97	SCIENCE MUSEUM	-	-	2	-
	E9W	HIGHER ED FACILITIES AUTHORITY	8	-	-	-
	G02	ADMINISTRATION	13	-	7,032	96,239
	G03	LOTTERY	4	-	-	2,227
	G05	RACING COMMISSION	-	-	236	-
	G06	ATTORNEY GENERAL	2	-	1,872	66,663

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5 Real Estate and Construction Services - Leasing	Sqft 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
	G09	GAMBLING CONTROL BOARD	2	-	72	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	473	113,825
	G17	HUMAN RIGHTS DEPT	1	-	195	22,087
	G19	INDIAN AFFAIRS COUNCIL	1	-	128	152
	G38	INVESTMENT BOARD	-	-	49	1,798
	G39	GOVERNORS OFFICE	1	-	125	3,245
	G45	MEDIATION SERVICES DEPT	1	-	107	1,423
	G46	MN.IT	6	-	12,338	2,485
	G53	SECRETARY OF STATE	1	-	809	30,691
	G61	OFFICE OF THE STATE AUDITOR	6	-	747	1,478
	G62	MINN STATE RETIREMENT SYSTEM	1	145,147	382	241,269
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	146	364,633
	G67	REVENUE DEPT	7	-	2,276	1,924,399
	G69	TEACHERS RETIREMENT ASSOC	-	-	412	93,412
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	1	-	72	633
	G96	UNIFORM LAWS COMMISSION	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	1	-	74	11,154
	G9K	ADMINISTRATIVE HEARINGS	-	-	473	54,535
	G9L	BLACK MINNESOTANS COUNCIL	-	-	128	9
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	99	8
	G9N	ASIAN-PACIFIC COUNCIL	-	-	82	199
	G9Q	MMB DEBT SERVICE	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	23	-
	G9X	CAPITOL AREA ARCHITECT	-	-	41	211
	G9Y	DISABILITY COUNCIL	-	-	90	2,130
	GPR	PAYROLL CLEARING	-	-	-	-
	H12	HEALTH DEPT	10	-	15,348	333,607
	H55	HUMAN SERVICES DEPT	125	2,852,213	10,545	749,322
	H55b	HUMAN SERVICES SOS	-	-	5,262	-
	H55c	HUMAN SERVICES MSOP	-	-	580	-
	H60	MNSURE	6	-	179	(1,160)
	H75	VETERANS AFFAIRS DEPT	3	1,254,186	8,190	8,486
	H7B	MEDICAL PRACTICE BOARD	1	-	170	51,261
	H7C	NURSING BOARD	-	-	84	48,875
	H7D	PHARMACY BOARD	-	-	103	22,868
	H7F	DENTISTRY BOARD	-	-	57	7,925
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	31	8,309
	H7J	OPTOMETRY BOARD	-	-	9	1,265
	H7K	NURSING HOME ADMIN BOARD	9	-	326	1,858
	H7L	SOCIAL WORK BOARD	-	-	81	16,484
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	26	2,297
	H7Q	PODIATRIC MEDICINE	-	-	8	274
	H7R	VETERINARY MEDICINE BOARD	-	-	4	3,199
	H7S	EMERGENCY MEDICAL SERVICES BD	2	-	161	3,491
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	5	1,581
	H7V	PSYCHOLOGY BOARD	-	-	24	1,649
	H7W	PHYSICAL THERAPY BOARD	-	-	32	9,451
	H7X	BEHAVIORAL HEALTH & THERAPY BD	2	-	42	9,834
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	19	2,973
	H9G	OMBUDSMAN MH/DD	6	-	108	438
	J33	TRIAL COURTS	-	-	7,409	21,361
	J50	GUARDIAN AD LITEM BOARD	-	-	277	202
	J52	PUBLIC DEFENSE BOARD	-	-	991	-
	J58	COURT OF APPEALS	-	-	74	6,123

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5 Real Estate and Construction Services - Leasing	Sqft 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	-	-	2,173	12,912
	J68	TAX COURT	-	-	42	2,569
	J70	JUDICIAL STANDARDS BOARD	-	-	37	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	3	-
	L11	SENATE	-	-	-	-
	L12	HOUSE	-	-	-	97,238
	L49	LEGISLATIVE AUDITOR	-	-	11	755
	P01	MILITARY AFFAIRS DEPT	-	5,524,494	15,195	88
	P07	PUBLIC SAFETY DEPT	65	20,360	12,630	2,422,603
	P78	CORRECTIONS DEPT	22	7,434,762	30,874	16,210
	P7T	PEACE OFFICERS BOARD (POST)	-	-	38	2,136
	P9E	SENTENCING GUIDELINES COMM	-	-	26	411
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	48	2,989,954	52,958	353,876
	R32	POLLUTION CONTROL AGENCY	11	25,198	4,377	57,182
	R9P	WATER & SOIL RESOURCES BOARD	4	-	3,654	2,771
	T79	TRANSPORTATION DEPT	8	6,596,203	133,356	77,103
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	13	202
	0	OTHER	30	1,519,698	-	(1,775)
		Total	507	31,576,214	419,673	8,078,370
		Source	**507**	**31,576,214**	**419,673**	**8,078,370**
		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				

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
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	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%		368,016	
G46-6.5	G46-6.5	MnIT - Non allocable	0.00%		-	
G10-8.2	G10-8.2	Minnesota Management & Budget	0.03%			7,842,276
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.01%			-
G10-9.2	G10-9.2	Debt Management Division	0.01%			-
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	0.01%			-
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	0.04%			-
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	0.05%			-
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	0.01%			-
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	0.07%			60,890
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	1.15%	10,529,751		5,456,832
	B11	COSMETOLOGIST EXAMINERS BOARD	0.04%	-		282,584
	B13	COMMERCE DEPT	0.70%	46,961,960		4,671,095
	B14	ANIMAL HEALTH BOARD	0.08%	-		532,139
	B15	BARBER EXAMINERS BOARD	0.00%	-		16,579
	B20	EXPLORE MINNESOTA TOURISM	0.07%	1,030,289		724,451
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.38%	207,454,515		27,403,979
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	74,179,453		16,982
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-		-
	B34	HOUSING FINANCE AGENCY	0.47%	-		290,969
	B41	WORKERS COMP COURT OF APPEALS	0.01%	-		21,455
	B42	LABOR AND INDUSTRY DEPT	0.64%	2,111,314		11,203,691
	B43	IRON RANGE RESOURCES	0.06%	27,277,627		169,275
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-		42,880
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-		-
	B7P	ACCOUNTANCY BOARD	0.01%	-		43,615
	B7S	PRIVATE DETECTIVES BOARD	0.01%	-		1,326
	B82	PUBLIC UTILITIES COMM	0.28%	-		461,138
	B9D	AMATEUR SPORTS COMM	0.00%	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-		-
	E25	CENTER FOR ARTS EDUCATION	0.11%	-		408,610
	E26	MN STATE COLLEGES/UNIVERSITIES	22.08%	-		6,184,819
	E37	EDUCATION DEPARTMENT	0.70%	166,897,344		11,643,579
	E39	BOARD OF TEACHING	0.03%	-		891,874
	E40	HISTORICAL SOCIETY	0.00%	-		166,149
	E44	MINNESOTA STATE ACADEMIES	0.36%	-		540,350
	E50	ARTS BOARD	0.04%	37,763,338		211,072
	E60	OFFICE OF HIGHER EDUCATION	0.12%	12,450,389		2,863,408
	E77	ZOOLOGICAL BOARD	0.51%	-		972,626
	E81	UNIVERSITY OF MINNESOTA	0.00%	-		670,401
	E95	HUMANITIES COMMISSION	0.00%	-		-
	E97	SCIENCE MUSEUM	0.00%	-		-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-		2,151
	G02	ADMINISTRATION	1.10%	13,614,658		6,056,556
	G03	LOTTERY	0.23%	-		149,936
	G05	RACING COMMISSION	0.07%	49,000		65,875
	G06	ATTORNEY GENERAL	0.48%	-		235,396

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%	-		103,667
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%	-		15,223,242
	G17	HUMAN RIGHTS DEPT	0.08%	-		695,551
	G19	INDIAN AFFAIRS COUNCIL	0.01%	661,735		21,826
	G38	INVESTMENT BOARD	0.03%	-		18,865
	G39	GOVERNORS OFFICE	0.09%	-		191,498
	G45	MEDIATION SERVICES DEPT	0.01%	-		122,914
	G46	MN.IT	3.96%	-		6,997,683
	G53	SECRETARY OF STATE	0.16%	-		375,504
	G61	OFFICE OF THE STATE AUDITOR	0.13%	-		51,868
	G62	MINN STATE RETIREMENT SYSTEM	0.19%	-		199,770
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	-		132,662
	G67	REVENUE DEPT	2.23%	422,783		30,583,520
	G69	TEACHERS RETIREMENT ASSOC	0.13%	-		187,357
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-		-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-		13,627
	G96	UNIFORM LAWS COMMISSION	0.00%	-		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-		13,116
	G9K	ADMINISTRATIVE HEARINGS	0.12%	-		947,401
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-		17,346
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-		25,129
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-		17,633
	G9Q	MMB DEBT SERVICE	0.00%	-		-
	G9R	MMB NON-OPERATING	0.00%	-		-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-		25,405
	G9Y	DISABILITY COUNCIL	0.02%	-		33,374
	GPR	PAYROLL CLEARING	0.00%	-		-
	H12	HEALTH DEPT	2.70%	207,964,434		25,916,101
	H55	HUMAN SERVICES DEPT	7.59%	162,362,382		175,569,889
	H55b	HUMAN SERVICES SOS	3.69%	-		-
	H55c	HUMAN SERVICES MSOP	0.59%	-		-
	H60	MNSURE	0.27%	4,480,690		1,623,688
	H75	VETERANS AFFAIRS DEPT	2.36%	292,413		6,884,866
	H7B	MEDICAL PRACTICE BOARD	0.04%	-		542,462
	H7C	NURSING BOARD	0.05%	-		591,082
	H7D	PHARMACY BOARD	0.03%	-		414,373
	H7F	DENTISTRY BOARD	0.01%	-		71,815
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-		73,518
	H7J	OPTOMETRY BOARD	0.00%	-		10,770
	H7K	NURSING HOME ADMIN BOARD	0.02%	-		1,034,604
	H7L	SOCIAL WORK BOARD	0.02%	-		107,726
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-		43,921
	H7Q	PODIATRIC MEDICINE	0.00%	-		11,718
	H7R	VETERINARY MEDICINE BOARD	0.00%	-		31,493
	H7S	EMERGENCY MEDICAL SERVICES BD	0.01%	116,065		145,117
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-		15,190
	H7V	PSYCHOLOGY BOARD	0.01%	-		122,225
	H7W	PHYSICAL THERAPY BOARD	0.00%	-		68,467
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-		69,207
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	-		44,871
	H9G	OMBUDSMAN MH/DD	0.03%	-		210,950
	J33	TRIAL COURTS	3.58%	-		153,762
	J50	GUARDIAN AD LITEM BOARD	0.40%	-		(154)
	J52	PUBLIC DEFENSE BOARD	1.03%	-		331,580
	J58	COURT OF APPEALS	0.12%	-		3,600

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent 22.11	Dollars of Grants received 22.12	Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	J65	SUPREME COURT	0.66%	-		1,829,811
	J68	TAX COURT	0.01%	-		378,640
	J70	JUDICIAL STANDARDS BOARD	0.00%	-		3,890
	L10	LEGISLATIVE COORDINATING COMMISSION	0.14%	-		116,053
	L11	SENATE	0.22%	-		-
	L12	HOUSE	0.00%	-		-
	L49	LEGISLATIVE AUDITOR	0.01%	-		-
	P01	MILITARY AFFAIRS DEPT	0.72%	4,406		1,057,121
	P07	PUBLIC SAFETY DEPT	3.62%	117,346,707		78,594,565
	P78	CORRECTIONS DEPT	7.04%	9,370,659		24,504,846
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	99,982		17,490
	P9E	SENTENCING GUIDELINES COMM	0.01%	-		24,498
	R28	MINN CONSERVATION CORPS	0.00%	-		-
	R29	NATURAL RESOURCES DEPT	8.28%	92,495,412		22,754,607
	R32	POLLUTION CONTROL AGENCY	1.76%	33,714,640		11,116,934
	R9P	WATER & SOIL RESOURCES BOARD	0.56%	50,563,803		1,574,719
	T79	TRANSPORTATION DEPT	14.56%	120,701,794		52,048,155
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		361,523
	0	OTHER	0.00%	-		215
		Total	99.85%	1,400,917,543	368,016	554,779,825
		Source	**99.85%**	**1,400,917,543**	**368,016**	**554,779,825**
		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	7,842,276				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	1,047,911			
G10-9.2	G10-9.2	Debt Management Division	-	539,954	658	-	
G10-9.3	G10-9.3	Debt Management	-			539,954	-
G10-9.4	G10-9.4	Debt Management - Other	-			-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	1,405,307	443		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-				-
G10-10.4	G10-10.4	Budget Operations and Planning	-				-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				-
G10-11.2	G10-11.2	MMB - Accounting Division	-	4,430,208	2,607		-
G10-11.3	G10-11.3	Central Payroll	-				-
G10-11.4	G10-11.4	Accounting Services	-				-
G10-11.5	G10-11.5	Financial Reporting	-				-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	4,210,319	614		-
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	-	4,425,447	4,344		-
G10-13.3	G10-13.3	Personnel Administration	-				-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				-
G45-14.2	G45-14.2	Mediation Services	-		98		-
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	60,890		5,787		-
L49-15.3	L49-15.3	Financial Audits	-				-
L49-15.4	L49-15.4	Program Audits	-				-
L49-15.5	L49-15.5	Single Audits	-				-
L49-15.6	L49-15.6	Audit Comm	-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8	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	5,456,832		436,086		113,604,000
	B11	COSMETOLOGIST EXAMINERS BOARD	282,584		26,064		-
	B13	COMMERCE DEPT	4,671,095		500,345		-
	B14	ANIMAL HEALTH BOARD	532,139		18,966		-
	B15	BARBER EXAMINERS BOARD	16,579		5,443		-
	B20	EXPLORE MINNESOTA TOURISM	724,451		22,555		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	27,403,979		4,936,486		-
	B24	PUBLIC FACILITIES AUTHORITY	16,982		16,381		74,863,122
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B34	HOUSING FINANCE AGENCY	290,969		129,113		619,664,794
	B41	WORKERS COMP COURT OF APPEALS	21,455		2,426		-
	B42	LABOR AND INDUSTRY DEPT	11,203,691		869,692		-
	B43	IRON RANGE RESOURCES	169,275		44,124		-
	B7E	ARCHITECTURE, ENGINEERING BD	42,880		13,813		-
	B7G	COMBATIVE SPORTS COMMISSION	-		3		-
	B7P	ACCOUNTANCY BOARD	43,615		11,932		-
	B7S	PRIVATE DETECTIVES BOARD	1,326		1,482		-
	B82	PUBLIC UTILITIES COMM	461,138		120,991		-
	B9D	AMATEUR SPORTS COMM	-		1,029		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		11		-
	E25	CENTER FOR ARTS EDUCATION	408,610		37,268		-
	E26	MN STATE COLLEGES/UNIVERSITIES	6,184,819		8,414,899		81,348,655
	E37	EDUCATION DEPARTMENT	11,643,579		909,364		1,141,403,315
	E39	BOARD OF TEACHING	891,874		14,881		-
	E40	HISTORICAL SOCIETY	166,149		660		-
	E44	MINNESOTA STATE ACADEMIES	540,350		59,792		-
	E50	ARTS BOARD	211,072		45,016		-
	E60	OFFICE OF HIGHER EDUCATION	2,863,408		79,352		10,000,000
	E77	ZOOLOGICAL BOARD	972,626		138,790		-
	E81	UNIVERSITY OF MINNESOTA	670,401		10,624		238,809,123
	E95	HUMANITIES COMMISSION	-		516		-
	E97	SCIENCE MUSEUM	-		79		-
	E9W	HIGHER ED FACILITIES AUTHORITY	2,151		199		-
	G02	ADMINISTRATION	6,056,556		726,070		120,398,798
	G03	LOTTERY	149,936		10,375		-
	G05	RACING COMMISSION	65,875		27,567		-
	G06	ATTORNEY GENERAL	235,396		71,191		-

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	103,667		8,217		-
	G10	MINNESOTA MANAGEMENT & BUDGET	15,223,242		85,878		-
	G17	HUMAN RIGHTS DEPT	695,551		13,442		-
	G19	INDIAN AFFAIRS COUNCIL	21,826		5,762		-
	G38	INVESTMENT BOARD	18,865		9,222		-
	G39	GOVERNORS OFFICE	191,498		9,260		-
	G45	MEDIATION SERVICES DEPT	122,914		4,428		-
	G46	MN.IT	6,997,683		643,304		19,246,985
	G53	SECRETARY OF STATE	375,504		52,161		-
	G61	OFFICE OF THE STATE AUDITOR	51,868		18,264		-
	G62	MINN STATE RETIREMENT SYSTEM	199,770		170,146		2,820,125
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	132,662		410,046		3,691,800
	G67	REVENUE DEPT	30,583,520		135,680		-
	G69	TEACHERS RETIREMENT ASSOC	187,357		240,956		3,743,075
	G90	REVENUE INTERGOVT PAYMENTS	-		3,570,000		-
	G92	OMBUDSPERSON FOR FAMILIES	13,627		2,574		-
	G96	UNIFORM LAWS COMMISSION	-		140		-
	G9J	CAMPAIGN FINANCE BOARD	13,116		8,452		-
	G9K	ADMINISTRATIVE HEARINGS	947,401		41,331		-
	G9L	BLACK MINNESOTANS COUNCIL	17,346		3,951		-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	25,129		2,777		-
	G9N	ASIAN-PACIFIC COUNCIL	17,633		2,773		-
	G9Q	MMB DEBT SERVICE	-		8,879		-
	G9R	MMB NON-OPERATING	-		8,544,626		-
	G9X	CAPITOL AREA ARCHITECT	25,405		2,165		-
	G9Y	DISABILITY COUNCIL	33,374		3,735		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPT	25,916,101		805,832		-
	H55	HUMAN SERVICES DEPT	175,569,889		13,275,278		36,855,000
	H55b	HUMAN SERVICES SOS	-		891,131		-
	H55c	HUMAN SERVICES MSOP	-		84,255		-
	H60	MNSURE	1,623,688		16,890		-
	H75	VETERANS AFFAIRS DEPT	6,884,866		338,240		-
	H7B	MEDICAL PRACTICE BOARD	542,462		24,292		-
	H7C	NURSING BOARD	591,082		24,515		-
	H7D	PHARMACY BOARD	414,373		21,686		-
	H7F	DENTISTRY BOARD	71,815		16,408		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	73,518		7,706		-
	H7J	OPTOMETRY BOARD	10,770		3,628		-
	H7K	NURSING HOME ADMIN BOARD	1,034,604		10,114		-
	H7L	SOCIAL WORK BOARD	107,726		19,184		-
	H7M	MARRIAGE & FAMILY THERAPY BD	43,921		6,390		-
	H7Q	PODIATRIC MEDICINE	11,718		3,965		-
	H7R	VETERINARY MEDICINE BOARD	31,493		6,370		-
	H7S	EMERGENCY MEDICAL SERVICES BD	145,117		11,421		-
	H7U	DIETETICS & NUTRITION PRACTICE	15,190		3,696		-
	H7V	PSYCHOLOGY BOARD	122,225		8,321		-
	H7W	PHYSICAL THERAPY BOARD	68,467		8,767		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	69,207		14,588		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	44,871		6,981		-
	H9G	OMBUDSMAN MH/DD	210,950		4,472		-
	J33	TRIAL COURTS	153,762		1,854,008		-
	J50	GUARDIAN AD LITEM BOARD	(154)		30,668		-
	J52	PUBLIC DEFENSE BOARD	331,580		50,877		-
	J58	COURT OF APPEALS	3,600		4,590		-

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	1,829,811		105,734		-
	J68	TAX COURT	378,640		2,310		-
	J70	JUDICIAL STANDARDS BOARD	3,890		2,342		-
	L10	LEGISLATIVE COORDINATING COMMISSION	116,053		33,788		-
	L11	SENATE	-		1,433		-
	L12	HOUSE	-		2,007		-
	L49	LEGISLATIVE AUDITOR	-		944		-
	P01	MILITARY AFFAIRS DEPT	1,057,121		558,217		-
	P07	PUBLIC SAFETY DEPT	78,594,565		3,551,992		33,340,000
	P78	CORRECTIONS DEPT	24,504,846		799,757		-
	P7T	PEACE OFFICERS BOARD (POST)	17,490		8,370		-
	P9E	SENTENCING GUIDELINES COMM	24,498		1,975		-
	R28	MINN CONSERVATION CORPS	-		133		-
	R29	NATURAL RESOURCES DEPT	22,754,607		3,344,959		733,699
	R32	POLLUTION CONTROL AGENCY	11,116,934		414,887		-
	R9P	WATER & SOIL RESOURCES BOARD	1,574,719		123,760		-
	T79	TRANSPORTATION DEPT	52,048,155		17,107,061		2,055,310,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	361,523		104,878		-
	0	OTHER	215		4,189		5,198,655,000
		Total	554,779,825	16,059,146	75,439,522	539,954	9,754,487,491
		Source	**554,779,825**	**16,059,146**	**75,439,522**	**539,954**	**9,754,487,491**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (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)	1,189,106				
G10-10.4	G10-10.4	Budget Operations and Planning	216,201				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division		2,607		-	
G10-11.3	G10-11.3	Central Payroll				1,189,591	
G10-11.4	G10-11.4	Accounting Services				1,021,801	
G10-11.5	G10-11.5	Financial Reporting				2,192,471	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				26,345	
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration		614			
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		4,344			
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		98	2		0.01%
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 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
L49-15.2	L49-15.2	Legislative Auditor		5,787	146		0.07%
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		436,086	11,369		1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD		26,064	182		0.04%
	B13	COMMERCE DEPT		500,345	2,830		0.70%
	B14	ANIMAL HEALTH BOARD		18,966	272		0.08%
	B15	BARBER EXAMINERS BOARD		5,443	110		0.00%
	B20	EXPLORE MINNESOTA TOURISM		22,555	917		0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		4,936,486	9,258		2.38%
	B24	PUBLIC FACILITIES AUTHORITY		16,381	1,301		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B34	HOUSING FINANCE AGENCY		129,113	943		0.47%
	B41	WORKERS COMP COURT OF APPEALS		2,426	54		0.01%
	B42	LABOR AND INDUSTRY DEPT		869,692	2,515		0.64%
	B43	IRON RANGE RESOURCES		44,124	644		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD		13,813	43		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	3		0.00%
	B7P	ACCOUNTANCY BOARD		11,932	46		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,482	69		0.01%
	B82	PUBLIC UTILITIES COMM		120,991	294		0.28%
	B9D	AMATEUR SPORTS COMM		1,029	66		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		11	2		0.00%
	E25	CENTER FOR ARTS EDUCATION		37,268	1,911		0.11%
	E26	MN STATE COLLEGES/UNIVERSITIES		8,414,899	6,691		22.08%
	E37	EDUCATION DEPARTMENT		909,364	7,057		0.70%
	E39	BOARD OF TEACHING		14,881	127		0.03%
	E40	HISTORICAL SOCIETY		660	84		0.00%
	E44	MINNESOTA STATE ACADEMIES		59,792	1,874		0.36%
	E50	ARTS BOARD		45,016	407		0.04%
	E60	OFFICE OF HIGHER EDUCATION		79,352	2,998		0.12%
	E77	ZOOLOGICAL BOARD		138,790	1,473		0.51%
	E81	UNIVERSITY OF MINNESOTA		10,624	383		0.00%
	E95	HUMANITIES COMMISSION		516	49		0.00%
	E97	SCIENCE MUSEUM		79	15		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		199	4		0.00%
	G02	ADMINISTRATION		726,070	3,135		1.10%
	G03	LOTTERY		10,375	206		0.23%
	G05	RACING COMMISSION		27,567	523		0.07%
	G06	ATTORNEY GENERAL		71,191	1,275		0.48%

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
	G09	GAMBLING CONTROL BOARD		8,217	88		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET		85,878	1,047		0.22%
	G17	HUMAN RIGHTS DEPT		13,442	270		0.08%
	G19	INDIAN AFFAIRS COUNCIL		5,762	185		0.01%
	G38	INVESTMENT BOARD		9,222	74		0.03%
	G39	GOVERNORS OFFICE		9,260	164		0.09%
	G45	MEDIATION SERVICES DEPT		4,428	138		0.01%
	G46	MN.IT		643,304	5,927		3.96%
	G53	SECRETARY OF STATE		52,161	669		0.16%
	G61	OFFICE OF THE STATE AUDITOR		18,264	540		0.13%
	G62	MINN STATE RETIREMENT SYSTEM		170,146	143		0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		410,046	187		0.13%
	G67	REVENUE DEPT		135,680	7,106		2.23%
	G69	TEACHERS RETIREMENT ASSOC		240,956	411		0.13%
	G90	REVENUE INTERGOVT PAYMENTS		3,570,000	1,426		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,574	88		0.01%
	G96	UNIFORM LAWS COMMISSION		140	6		0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,452	265		0.01%
	G9K	ADMINISTRATIVE HEARINGS		41,331	193		0.12%
	G9L	BLACK MINNESOTANS COUNCIL		3,951	67		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,777	73		0.01%
	G9N	ASIAN-PACIFIC COUNCIL		2,773	64		0.01%
	G9Q	MMB DEBT SERVICE		8,879	981		0.00%
	G9R	MMB NON-OPERATING		8,544,626	1,034		0.00%
	G9X	CAPITOL AREA ARCHITECT		2,165	57		0.01%
	G9Y	DISABILITY COUNCIL		3,735	96		0.02%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPT		805,832	14,220		2.70%
	H55	HUMAN SERVICES DEPT		13,275,278	13,085		7.59%
	H55b	HUMAN SERVICES SOS		891,131	4,980		3.69%
	H55c	HUMAN SERVICES MSOP		84,255	833		0.59%
	H60	MNSURE		16,890	317		0.27%
	H75	VETERANS AFFAIRS DEPT		338,240	6,339		2.36%
	H7B	MEDICAL PRACTICE BOARD		24,292	258		0.04%
	H7C	NURSING BOARD		24,515	155		0.05%
	H7D	PHARMACY BOARD		21,686	300		0.03%
	H7F	DENTISTRY BOARD		16,408	165		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,706	155		0.01%
	H7J	OPTOMETRY BOARD		3,628	107		0.00%
	H7K	NURSING HOME ADMIN BOARD		10,114	311		0.02%
	H7L	SOCIAL WORK BOARD		19,184	195		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD		6,390	121		0.00%
	H7Q	PODIATRIC MEDICINE		3,965	127		0.00%
	H7R	VETERINARY MEDICINE BOARD		6,370	92		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD		11,421	237		0.01%
	H7U	DIETETICS & NUTRITION PRACTICE		3,696	77		0.00%
	H7V	PSYCHOLOGY BOARD		8,321	120		0.01%
	H7W	PHYSICAL THERAPY BOARD		8,767	105		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		14,588	123		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		6,981	107		0.00%
	H9G	OMBUDSMAN MH/DD		4,472	56		0.03%
	J33	TRIAL COURTS		1,854,008	12,943		3.58%
	J50	GUARDIAN AD LITEM BOARD		30,668	715		0.40%
	J52	PUBLIC DEFENSE BOARD		50,877	1,167		1.03%
	J58	COURT OF APPEALS		4,590	82		0.12%

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		105,734	1,965		0.66%
	J68	TAX COURT		2,310	43		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,342	137		0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION		33,788	409		0.14%
	L11	SENATE		1,433	45		0.22%
	L12	HOUSE		2,007	49		0.00%
	L49	LEGISLATIVE AUDITOR		944	74		0.01%
	P01	MILITARY AFFAIRS DEPT		558,217	1,031		0.72%
	P07	PUBLIC SAFETY DEPT		3,551,992	26,459		3.62%
	P78	CORRECTIONS DEPT		799,757	13,512		7.04%
	P7T	PEACE OFFICERS BOARD (POST)		8,370	330		0.02%
	P9E	SENTENCING GUIDELINES COMM		1,975	31		0.01%
	R28	MINN CONSERVATION CORPS		133	36		0.00%
	R29	NATURAL RESOURCES DEPT		3,344,959	39,822		8.28%
	R32	POLLUTION CONTROL AGENCY		414,887	8,683		1.76%
	R9P	WATER & SOIL RESOURCES BOARD		123,760	4,378		0.56%
	T79	TRANSPORTATION DEPT		17,107,061	39,766		14.56%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,878	92		0.00%
	0	OTHER		4,189	19		0.00%
		Total	1,405,307	75,438,421	274,950	4,430,208	99.68%
		Source	**1,405,307**	**75,438,421**	**274,950**	**4,430,208**	**99.68%**
		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) 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
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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	614	614			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support				421,430	
G10-12.5	G10-12.5	Personnel Operations and System Support				1,421,430	
G10-12.6	G10-12.6	Budget Service - Computer Operations				134,417	
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	4,344	4,344			4,344
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	98	98	-		98
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	5,787	5,787	-		5,787
L49-15.3	L49-15.3	Financial Audits			-		
L49-15.4	L49-15.4	Program Audits			-		
L49-15.5	L49-15.5	Single Audits			-		
L49-15.6	L49-15.6	Audit Comm			-		
L49-15.7	L49-15.7	Financial Audit- Outdoors			-		
L49-15.8	L49-15.8	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	436,086	436,086	10,852,987		436,086
	B11	COSMETOLOGIST EXAMINERS BOARD	26,064	26,064	-		26,064
	B13	COMMERCE DEPT	500,345	500,345	266,787,546		500,345
	B14	ANIMAL HEALTH BOARD	18,966	18,966	508,864		18,966
	B15	BARBER EXAMINERS BOARD	5,443	5,443	-		5,443
	B20	EXPLORE MINNESOTA TOURISM	22,555	22,555	-		22,555
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	4,936,486	4,936,486	938,986,199		4,936,486
	B24	PUBLIC FACILITIES AUTHORITY	16,381	16,381	-		16,381
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
	B34	HOUSING FINANCE AGENCY	129,113	129,113	-		129,113
	B41	WORKERS COMP COURT OF APPEALS	2,426	2,426	-		2,426
	B42	LABOR AND INDUSTRY DEPT	869,692	869,692	5,389,411		869,692
	B43	IRON RANGE RESOURCES	44,124	44,124	-		44,124
	B7E	ARCHITECTURE, ENGINEERING BD	13,813	13,813	-		13,813
	B7G	COMBATIVE SPORTS COMMISSION	3	3	-		3
	B7P	ACCOUNTANCY BOARD	11,932	11,932	-		11,932
	B7S	PRIVATE DETECTIVES BOARD	1,482	1,482	-		1,482
	B82	PUBLIC UTILITIES COMM	120,991	120,991	-		120,991
	B9D	AMATEUR SPORTS COMM	1,029	1,029	-		1,029
	B9V	AGRICULTURE UTILIZATION RESRCH	11	11	-		11
	E25	CENTER FOR ARTS EDUCATION	37,268	37,268	6,659		37,268
	E26	MN STATE COLLEGES/UNIVERSITIES	8,414,899	8,414,899	756,975,732		8,414,899
	E37	EDUCATION DEPARTMENT	909,364	909,364	782,440,487		909,364
	E39	BOARD OF TEACHING	14,881	14,881	-		14,881
	E40	HISTORICAL SOCIETY	660	660	-		660
	E44	MINNESOTA STATE ACADEMIES	59,792	59,792	-		59,792
	E50	ARTS BOARD	45,016	45,016	781,506		45,016
	E60	OFFICE OF HIGHER EDUCATION	79,352	79,352	-		79,352
	E77	ZOOLOGICAL BOARD	138,790	138,790	63,960		138,790
	E81	UNIVERSITY OF MINNESOTA	10,624	10,624	-		10,624
	E95	HUMANITIES COMMISSION	516	516	-		516
	E97	SCIENCE MUSEUM	79	79	-		79
	E9W	HIGHER ED FACILITIES AUTHORITY	199	199	-		199
	G02	ADMINISTRATION	726,070	726,070	3,311,543		726,070
	G03	LOTTERY	10,375	10,375	-		10,375
	G05	RACING COMMISSION	27,567	27,567	-		27,567
	G06	ATTORNEY GENERAL	71,191	71,191	2,369,566		71,191

Statewide Cost Allocation Plan
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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	8,217	8,217	-		8,217
	G10	MINNESOTA MANAGEMENT & BUDGET	85,878	85,878	-		85,878
	G17	HUMAN RIGHTS DEPT	13,442	13,442	-		13,442
	G19	INDIAN AFFAIRS COUNCIL	5,762	5,762	-		5,762
	G38	INVESTMENT BOARD	9,222	9,222	-		9,222
	G39	GOVERNORS OFFICE	9,260	9,260	-		9,260
	G45	MEDIATION SERVICES DEPT	4,428	4,428	-		4,428
	G46	MN.IT	643,304	643,304	-		643,304
	G53	SECRETARY OF STATE	52,161	52,161	-		52,161
	G61	OFFICE OF THE STATE AUDITOR	18,264	18,264	-		18,264
	G62	MINN STATE RETIREMENT SYSTEM	170,146	170,146	-		170,146
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	410,046	410,046	-		410,046
	G67	REVENUE DEPT	135,680	135,680	-		135,680
	G69	TEACHERS RETIREMENT ASSOC	240,956	240,956	-		240,956
	G90	REVENUE INTERGOVT PAYMENTS	3,570,000	3,570,000	-		3,570,000
	G92	OMBUDSPERSON FOR FAMILIES	2,574	2,574	-		2,574
	G96	UNIFORM LAWS COMMISSION	140	140	-		140
	G9J	CAMPAIGN FINANCE BOARD	8,452	8,452	-		8,452
	G9K	ADMINISTRATIVE HEARINGS	41,331	41,331	-		41,331
	G9L	BLACK MINNESOTANS COUNCIL	3,951	3,951	-		3,951
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,777	2,777	-		2,777
	G9N	ASIAN-PACIFIC COUNCIL	2,773	2,773	-		2,773
	G9Q	MMB DEBT SERVICE	8,879	8,879	-		8,879
	G9R	MMB NON-OPERATING	8,544,626	8,544,626	8,701,845		8,544,626
	G9X	CAPITOL AREA ARCHITECT	2,165	2,165	-		2,165
	G9Y	DISABILITY COUNCIL	3,735	3,735	-		3,735
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPT	805,832	805,832	249,816,331		805,832
	H55	HUMAN SERVICES DEPT	13,275,278	13,275,278	9,504,760,361		13,275,278
	H55b	HUMAN SERVICES SOS	891,131	891,131	-		891,131
	H55c	HUMAN SERVICES MSOP	84,255	84,255	-		84,255
	H60	MNSURE	16,890	16,890	-		16,890
	H75	VETERANS AFFAIRS DEPT	338,240	338,240	1,585,533		338,240
	H7B	MEDICAL PRACTICE BOARD	24,292	24,292	-		24,292
	H7C	NURSING BOARD	24,515	24,515	-		24,515
	H7D	PHARMACY BOARD	21,686	21,686	48,529		21,686
	H7F	DENTISTRY BOARD	16,408	16,408	-		16,408
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,706	7,706	-		7,706
	H7J	OPTOMETRY BOARD	3,628	3,628	-		3,628
	H7K	NURSING HOME ADMIN BOARD	10,114	10,114	-		10,114
	H7L	SOCIAL WORK BOARD	19,184	19,184	-		19,184
	H7M	MARRIAGE & FAMILY THERAPY BD	6,390	6,390	-		6,390
	H7Q	PODIATRIC MEDICINE	3,965	3,965	-		3,965
	H7R	VETERINARY MEDICINE BOARD	6,370	6,370	-		6,370
	H7S	EMERGENCY MEDICAL SERVICES BD	11,421	11,421	110,434		11,421
	H7U	DIETETICS & NUTRITION PRACTICE	3,696	3,696	-		3,696
	H7V	PSYCHOLOGY BOARD	8,321	8,321	-		8,321
	H7W	PHYSICAL THERAPY BOARD	8,767	8,767	-		8,767
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,588	14,588	-		14,588
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,981	6,981	-		6,981
	H9G	OMBUDSMAN MH/DD	4,472	4,472	-		4,472
	J33	TRIAL COURTS	1,854,008	1,854,008	965,235		1,854,008
	J50	GUARDIAN AD LITEM BOARD	30,668	30,668	-		30,668
	J52	PUBLIC DEFENSE BOARD	50,877	50,877	-		50,877
	J58	COURT OF APPEALS	4,590	4,590	-		4,590

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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	105,734	105,734	433,692		105,734
	J68	TAX COURT	2,310	2,310	-		2,310
	J70	JUDICIAL STANDARDS BOARD	2,342	2,342	-		2,342
	L10	LEGISLATIVE COORDINATING COMMISSION	33,788	33,788	-		33,788
	L11	SENATE	1,433	1,433	-		1,433
	L12	HOUSE	2,007	2,007	-		2,007
	L49	LEGISLATIVE AUDITOR	944	944	-		944
	P01	MILITARY AFFAIRS DEPT	558,217	558,217	85,308,369		558,217
	P07	PUBLIC SAFETY DEPT	3,551,992	3,551,992	104,625,345		3,551,992
	P78	CORRECTIONS DEPT	799,757	799,757	1,198,507		799,757
	P7T	PEACE OFFICERS BOARD (POST)	8,370	8,370	-		8,370
	P9E	SENTENCING GUIDELINES COMM	1,975	1,975	-		1,975
	R28	MINN CONSERVATION CORPS	133	133	-		133
	R29	NATURAL RESOURCES DEPT	3,344,959	3,344,959	48,712,152		3,344,959
	R32	POLLUTION CONTROL AGENCY	414,887	414,887	15,539,443		414,887
	R9P	WATER & SOIL RESOURCES BOARD	123,760	123,760	3,903,716		123,760
	T79	TRANSPORTATION DEPT	17,107,061	17,107,061	925,815,364		17,107,061
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,878	104,878	-		104,878
	0	OTHER	4,189	4,189	-		4,189
		Total	75,435,814	75,435,814	13,719,999,316	1,977,277	75,435,200
		Source	**75,435,814**	**75,435,814**	**13,719,999,316**	**1,977,277**	**75,435,200**
		Difference (Total - Source)	0	0	0	0	0

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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
	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 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				4,442
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				
G10-13.3	G10-13.3	Personnel Administration				
G10-13.5	G02-13.5	Employee Relations - Non Allocable				
G45-14.2	G45-14.2	Mediation Services	0.01%	2	0.01%	
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	0.07%	146	0.07%	5,787
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	1.15%	11,369	1.15%	436,086
	B11	COSMETOLOGIST EXAMINERS BOARD	0.04%	182	0.04%	26,064
	B13	COMMERCE DEPT	0.70%	2,830	0.70%	500,345
	B14	ANIMAL HEALTH BOARD	0.08%	272	0.08%	18,966
	B15	BARBER EXAMINERS BOARD	0.00%	110	0.00%	5,443
	B20	EXPLORE MINNESOTA TOURISM	0.07%	917	0.07%	22,555
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.38%	9,258	2.38%	4,936,486
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	1,301	0.02%	16,381
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	0.47%	943	0.47%	129,113
	B41	WORKERS COMP COURT OF APPEALS	0.01%	54	0.01%	2,426
	B42	LABOR AND INDUSTRY DEPT	0.64%	2,515	0.64%	869,692
	B43	IRON RANGE RESOURCES	0.06%	644	0.06%	44,124
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	43	0.01%	13,813
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	3	0.00%	3
	B7P	ACCOUNTANCY BOARD	0.01%	46	0.01%	11,932
	B7S	PRIVATE DETECTIVES BOARD	0.01%	69	0.01%	1,482
	B82	PUBLIC UTILITIES COMM	0.28%	294	0.28%	120,991
	B9D	AMATEUR SPORTS COMM	0.00%	66	0.00%	1,029
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	2	0.00%	11
	E25	CENTER FOR ARTS EDUCATION	0.11%	1,911	0.11%	37,268
	E26	MN STATE COLLEGES/UNIVERSITIES	22.08%	6,691	22.08%	8,414,899
	E37	EDUCATION DEPARTMENT	0.70%	7,057	0.70%	909,364
	E39	BOARD OF TEACHING	0.03%	127	0.03%	14,881
	E40	HISTORICAL SOCIETY	0.00%	84	0.00%	660
	E44	MINNESOTA STATE ACADEMIES	0.36%	1,874	0.36%	59,792
	E50	ARTS BOARD	0.04%	407	0.04%	45,016
	E60	OFFICE OF HIGHER EDUCATION	0.12%	2,998	0.12%	79,352
	E77	ZOOLOGICAL BOARD	0.51%	1,473	0.51%	138,790
	E81	UNIVERSITY OF MINNESOTA	0.00%	383	0.00%	10,624
	E95	HUMANITIES COMMISSION	0.00%	49	0.00%	516
	E97	SCIENCE MUSEUM	0.00%	15	0.00%	79
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	4	0.00%	199
	G02	ADMINISTRATION	1.10%	3,135	1.10%	726,070
	G03	LOTTERY	0.23%	206	0.23%	10,375
	G05	RACING COMMISSION	0.07%	523	0.07%	27,567
	G06	ATTORNEY GENERAL	0.48%	1,275	0.48%	71,191

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
	G09	GAMBLING CONTROL BOARD	0.05%	88	0.05%	8,217
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%	1,047	0.22%	85,878
	G17	HUMAN RIGHTS DEPT	0.08%	270	0.08%	13,442
	G19	INDIAN AFFAIRS COUNCIL	0.01%	185	0.01%	5,762
	G38	INVESTMENT BOARD	0.03%	74	0.03%	9,222
	G39	GOVERNORS OFFICE	0.09%	164	0.09%	9,260
	G45	MEDIATION SERVICES DEPT	0.01%	138	0.01%	4,428
	G46	MN.IT	3.96%	5,927	3.96%	643,304
	G53	SECRETARY OF STATE	0.16%	669	0.16%	52,161
	G61	OFFICE OF THE STATE AUDITOR	0.13%	540	0.13%	18,264
	G62	MINN STATE RETIREMENT SYSTEM	0.19%	143	0.19%	170,146
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	187	0.13%	410,046
	G67	REVENUE DEPT	2.23%	7,106	2.23%	135,680
	G69	TEACHERS RETIREMENT ASSOC	0.13%	411	0.13%	240,956
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,426	0.00%	3,570,000
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	88	0.01%	2,574
	G96	UNIFORM LAWS COMMISSION	0.00%	6	0.00%	140
	G9J	CAMPAIGN FINANCE BOARD	0.01%	265	0.01%	8,452
	G9K	ADMINISTRATIVE HEARINGS	0.12%	193	0.12%	41,331
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	67	0.00%	3,951
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	73	0.01%	2,777
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	64	0.01%	2,773
	G9Q	MMB DEBT SERVICE	0.00%	981	0.00%	8,879
	G9R	MMB NON-OPERATING	0.00%	1,034	0.00%	8,544,626
	G9X	CAPITOL AREA ARCHITECT	0.01%	57	0.01%	2,165
	G9Y	DISABILITY COUNCIL	0.02%	96	0.02%	3,735
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208
	H12	HEALTH DEPT	2.70%	14,220	2.70%	805,832
	H55	HUMAN SERVICES DEPT	7.59%	13,085	7.59%	13,275,278
	H55b	HUMAN SERVICES SOS	3.69%	4,980	3.69%	891,131
	H55c	HUMAN SERVICES MSOP	0.59%	833	0.59%	84,255
	H60	MNSURE	0.27%	317	0.27%	16,890
	H75	VETERANS AFFAIRS DEPT	2.36%	6,339	2.36%	338,240
	H7B	MEDICAL PRACTICE BOARD	0.04%	258	0.04%	24,292
	H7C	NURSING BOARD	0.05%	155	0.05%	24,515
	H7D	PHARMACY BOARD	0.03%	300	0.03%	21,686
	H7F	DENTISTRY BOARD	0.01%	165	0.01%	16,408
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	155	0.01%	7,706
	H7J	OPTOMETRY BOARD	0.00%	107	0.00%	3,628
	H7K	NURSING HOME ADMIN BOARD	0.02%	311	0.02%	10,114
	H7L	SOCIAL WORK BOARD	0.02%	195	0.02%	19,184
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	121	0.00%	6,390
	H7Q	PODIATRIC MEDICINE	0.00%	127	0.00%	3,965
	H7R	VETERINARY MEDICINE BOARD	0.00%	92	0.00%	6,370
	H7S	EMERGENCY MEDICAL SERVICES BD	0.01%	237	0.01%	11,421
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	77	0.00%	3,696
	H7V	PSYCHOLOGY BOARD	0.01%	120	0.01%	8,321
	H7W	PHYSICAL THERAPY BOARD	0.00%	105	0.00%	8,767
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	123	0.01%	14,588
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	107	0.00%	6,981
	H9G	OMBUDSMAN MH/DD	0.03%	56	0.03%	4,472
	J33	TRIAL COURTS	3.58%	12,943	3.58%	1,854,008
	J50	GUARDIAN AD LITEM BOARD	0.40%	715	0.40%	30,668
	J52	PUBLIC DEFENSE BOARD	1.03%	1,167	1.03%	50,877
	J58	COURT OF APPEALS	0.12%	82	0.12%	4,590

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	0.66%	1,965	0.66%	105,734
	J68	TAX COURT	0.01%	43	0.01%	2,310
	J70	JUDICIAL STANDARDS BOARD	0.00%	137	0.00%	2,342
	L10	LEGISLATIVE COORDINATING COMMISSION	0.14%	409	0.14%	33,788
	L11	SENATE	0.22%	45	0.22%	1,433
	L12	HOUSE	0.00%	49	0.00%	2,007
	L49	LEGISLATIVE AUDITOR	0.01%	74	0.01%	944
	P01	MILITARY AFFAIRS DEPT	0.72%	1,031	0.72%	558,217
	P07	PUBLIC SAFETY DEPT	3.62%	26,459	3.62%	3,551,992
	P78	CORRECTIONS DEPT	7.04%	13,512	7.04%	799,757
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	330	0.02%	8,370
	P9E	SENTENCING GUIDELINES COMM	0.01%	31	0.01%	1,975
	R28	MINN CONSERVATION CORPS	0.00%	36	0.00%	133
	R29	NATURAL RESOURCES DEPT	8.28%	39,822	8.28%	3,344,959
	R32	POLLUTION CONTROL AGENCY	1.76%	8,683	1.76%	414,887
	R9P	WATER & SOIL RESOURCES BOARD	0.56%	4,378	0.56%	123,760
	T79	TRANSPORTATION DEPT	14.56%	39,766	14.56%	17,107,061
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	92	0.00%	104,878
	0	OTHER	0.00%	19	0.00%	4,189
		Total	99.68%	274,950	99.68%	75,435,200
		Source	**99.68%**	**274,950**	**99.68%**	**75,435,200**
		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	4,425,447				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		0.01%	-	0.01%	
G45-14.3	G45-14.3	Mediation Services		0.00%	53,434	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	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
L49-15.2	L49-15.2	Legislative Auditor		0.07%		0.07%	
L49-15.3	L49-15.3	Financial Audits		0.00%		0.00%	2,116,155
L49-15.4	L49-15.4	Program Audits		0.00%		0.00%	1,702,638
L49-15.5	L49-15.5	Single Audits		0.00%		0.00%	702,958
L49-15.6	L49-15.6	Audit Comm		0.00%		0.00%	-
L49-15.7	L49-15.7	Financial Audit- Outdoors		0.00%		0.00%	-
L49-15.8	L49-15.8	Financial Audit- Art		0.00%		0.00%	-
L49-15.9	L49-15.9	Financial Audit- Clean Water		0.00%		0.00%	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		0.00%		0.00%	-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor		0.00%		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		1.15%		1.15%	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.04%		0.04%	
	B13	COMMERCE DEPT		0.70%		0.70%	
	B14	ANIMAL HEALTH BOARD		0.08%		0.08%	
	B15	BARBER EXAMINERS BOARD		0.00%		0.00%	
	B20	EXPLORE MINNESOTA TOURISM		0.07%		0.07%	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.38%		2.38%	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		0.02%	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		0.00%	
	B34	HOUSING FINANCE AGENCY		0.47%		0.47%	
	B41	WORKERS COMP COURT OF APPEALS		0.01%		0.01%	
	B42	LABOR AND INDUSTRY DEPT		0.64%		0.64%	
	B43	IRON RANGE RESOURCES		0.06%		0.06%	
	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		0.01%		0.01%	
	B82	PUBLIC UTILITIES COMM		0.28%		0.28%	
	B9D	AMATEUR SPORTS COMM		0.00%		0.00%	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		0.00%	
	E25	CENTER FOR ARTS EDUCATION		0.11%		0.11%	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.08%		22.08%	
	E37	EDUCATION DEPARTMENT		0.70%		0.70%	
	E39	BOARD OF TEACHING		0.03%		0.03%	
	E40	HISTORICAL SOCIETY		0.00%		0.00%	
	E44	MINNESOTA STATE ACADEMIES		0.36%		0.36%	
	E50	ARTS BOARD		0.04%		0.04%	
	E60	OFFICE OF HIGHER EDUCATION		0.12%		0.12%	
	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		1.10%		1.10%	
	G03	LOTTERY		0.23%		0.23%	
	G05	RACING COMMISSION		0.07%		0.07%	
	G06	ATTORNEY GENERAL		0.48%		0.48%	

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		0.22%		0.22%	
	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		0.09%		0.09%	
	G45	MEDIATION SERVICES DEPT		0.01%		0.01%	
	G46	MN.IT		3.96%		3.96%	
	G53	SECRETARY OF STATE		0.16%		0.16%	
	G61	OFFICE OF THE STATE AUDITOR		0.13%		0.13%	
	G62	MINN STATE RETIREMENT SYSTEM		0.19%		0.19%	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%		0.13%	
	G67	REVENUE DEPT		2.23%		2.23%	
	G69	TEACHERS RETIREMENT ASSOC		0.13%		0.13%	
	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		0.12%		0.12%	
	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		2.70%		2.70%	
	H55	HUMAN SERVICES DEPT		7.59%		7.59%	
	H55b	HUMAN SERVICES SOS		3.69%		3.69%	
	H55c	HUMAN SERVICES MSOP		0.59%		0.59%	
	H60	MNSURE		0.27%		0.27%	
	H75	VETERANS AFFAIRS DEPT		2.36%		2.36%	
	H7B	MEDICAL PRACTICE BOARD		0.04%		0.04%	
	H7C	NURSING BOARD		0.05%		0.05%	
	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		0.01%		0.01%	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		0.00%	
	H7V	PSYCHOLOGY BOARD		0.01%		0.01%	
	H7W	PHYSICAL THERAPY BOARD		0.00%		0.00%	
	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		3.58%		3.58%	
	J50	GUARDIAN AD LITEM BOARD		0.40%		0.40%	
	J52	PUBLIC DEFENSE BOARD		1.03%		1.03%	
	J58	COURT OF APPEALS		0.12%		0.12%	

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
	J65	SUPREME COURT		0.66%		0.66%	
	J68	TAX COURT		0.01%		0.01%	
	J70	JUDICIAL STANDARDS BOARD		0.00%		0.00%	
	L10	LEGISLATIVE COORDINATING COMMISSION		0.14%		0.14%	
	L11	SENATE		0.22%		0.22%	
	L12	HOUSE		0.00%		0.00%	
	L49	LEGISLATIVE AUDITOR		0.01%		0.01%	
	P01	MILITARY AFFAIRS DEPT		0.72%		0.72%	
	P07	PUBLIC SAFETY DEPT		3.62%		3.62%	
	P78	CORRECTIONS DEPT		7.04%		7.04%	
	P7T	PEACE OFFICERS BOARD (POST)		0.02%		0.02%	
	P9E	SENTENCING GUIDELINES COMM		0.01%		0.01%	
	R28	MINN CONSERVATION CORPS		0.00%		0.00%	
	R29	NATURAL RESOURCES DEPT		8.28%		8.28%	
	R32	POLLUTION CONTROL AGENCY		1.76%		1.76%	
	R9P	WATER & SOIL RESOURCES BOARD		0.56%		0.56%	
	T79	TRANSPORTATION DEPT		14.56%		14.56%	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		0.00%	
	0	OTHER		0.00%		0.00%	
		Total	4,425,447	99.68%	53,434	99.68%	4,521,751
		Source	**4,425,447**	**99.68%**	**53,434**	**99.68%**	**4,521,751**
		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	Legislative Auditor General Support
			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	Legislative Auditor General Support
			33.3	33.4	33.5	33.6
			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				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	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				2,116,155
L49-15.4	L49-15.4	Program Audits				1,702,638
L49-15.5	L49-15.5	Single Audits				702,958
L49-15.6	L49-15.6	Audit Comm				-
L49-15.7	L49-15.7	Financial Audit- Outdoors				-
L49-15.8	L49-15.8	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	186	830	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	
	B13	COMMERCE DEPT	101	-	-	
	B14	ANIMAL HEALTH BOARD	-	-	-	
	B15	BARBER EXAMINERS BOARD	-	-	-	
	B20	EXPLORE MINNESOTA TOURISM	11	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	583	-	2,027	
	B24	PUBLIC FACILITIES AUTHORITY	-	2,210	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	
	B34	HOUSING FINANCE AGENCY	-	3,436	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	
	B42	LABOR AND INDUSTRY DEPT	12	-	-	
	B43	IRON RANGE RESOURCES	6	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD	290	-	-	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	
	B7P	ACCOUNTANCY BOARD	-	-	-	
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	
	B82	PUBLIC UTILITIES COMM	-	715	-	
	B9D	AMATEUR SPORTS COMM	-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	
	E25	CENTER FOR ARTS EDUCATION	680	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	490	-	-	
	E37	EDUCATION DEPARTMENT	258	3,503	1,713	
	E39	BOARD OF TEACHING	-	-	-	
	E40	HISTORICAL SOCIETY	-	-	-	
	E44	MINNESOTA STATE ACADEMIES	-	-	-	
	E50	ARTS BOARD	129	2,194	-	
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	
	E77	ZOOLOGICAL BOARD	451	-	-	
	E81	UNIVERSITY OF MINNESOTA	6	-	-	
	E95	HUMANITIES COMMISSION	-	-	-	
	E97	SCIENCE MUSEUM	-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	
	G02	ADMINISTRATION	402	-	-	
	G03	LOTTERY	1,255	-	-	
	G05	RACING COMMISSION	-	-	-	
	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	293	-	-	
	G17	HUMAN RIGHTS DEPT	-	1,353	-	
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	
	G38	INVESTMENT BOARD	1,652	-	-	
	G39	GOVERNORS OFFICE	43	-	-	
	G45	MEDIATION SERVICES DEPT	0	-	-	
	G46	MN.IT	1,506	3,129	-	
	G53	SECRETARY OF STATE	326	-	-	
	G61	OFFICE OF THE STATE AUDITOR	330	-	-	
	G62	MINN STATE RETIREMENT SYSTEM	695	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	664	-	-	
	G67	REVENUE DEPT	146	18	-	
	G69	TEACHERS RETIREMENT ASSOC	559	-	-	
	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	828	16	875	
	H55	HUMAN SERVICES DEPT	3,222	1,327	5,924	
	H55b	HUMAN SERVICES SOS	-	-	-	
	H55c	HUMAN SERVICES MSOP	-	-	-	
	H60	MNSURE	37	-	-	
	H75	VETERANS AFFAIRS DEPT	1,108	-	-	
	H7B	MEDICAL PRACTICE BOARD	-	-	-	
	H7C	NURSING BOARD	1	-	-	
	H7D	PHARMACY BOARD	-	-	-	
	H7F	DENTISTRY BOARD	2	-	-	
	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	0	-	-	
	H7W	PHYSICAL THERAPY BOARD	-	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	
	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	-	-	-	

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 Audit Committee
	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	1,180	76	-	
	P78	CORRECTIONS DEPT	1,089	1,473	-	
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	
	P9E	SENTENCING GUIDELINES COMM	-	-	-	
	R28	MINN CONSERVATION CORPS	-	-	-	
	R29	NATURAL RESOURCES DEPT	1,228	-	-	
	R32	POLLUTION CONTROL AGENCY	113	-	-	
	R9P	WATER & SOIL RESOURCES BOARD	524	-	-	
	T79	TRANSPORTATION DEPT	654	2,715	899	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	55	-	-	
	0	OTHER	922	3,251	-	
		Total	22,535	26,244	11,438	4,521,751
		Source	**22,535**	**26,244**	**11,438**	**4,521,751**
		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
L49-15.11	L49-15.11	Program Audit- Outdoors	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	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	-	-	-	-

Statewide Cost Allocation Plan
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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
	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
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			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	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				

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
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	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	-	-	-	-
	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
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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
	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
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Total
			34.2	35.0	
	1.2	Fixed Asset Depreciation	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	2,426,094
G02-3.0	G02-3.0	Department of Administration			0
G02-3.2	G02-3.2	Admin Management Services			0
G02-3.3	G02-3.3	Commissioner's Office			2,179,656
G02-3.4	G02-3.4	Human Resources			1,354,286
G02-3.5	G02-3.5	Financial Management and Reporting			2,975,060
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			10,045
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,832,715
G02-4.7	G02-4.7	Real Property			2,898,946
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			5,817,608
G02-4.10	G02-4.10	Central Mail			1,314,590
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			1,373,234
G02-4.12	G02-4.12	Grants Management			406,658
G46-6.2	G46-6.2	Minnesota Information Technology			3,095,190
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			1,173,032
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			22,893,869
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			3,140,769
G10-9.2	G10-9.2	Debt Management Division			663
G10-9.3	G10-9.3	Debt Management			2,190,343
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			453
G10-10.3	G10-10.3	Analysis & Control (EBO's)			4,767,812
G10-10.4	G10-10.4	Budget Operations and Planning			866,875
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			2,653
G10-11.3	G10-11.3	Central Payroll			4,933,122
G10-11.4	G10-11.4	Accounting Services			4,546,891
G10-11.5	G10-11.5	Financial Reporting			8,892,581
G10-11.6	G10-11.6	Financial Reporting - Single Audit			105,380
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			7,462,874
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			2,578,796
G10-12.5	G10-12.5	Personnel Operations and System Support			4,834,252
G10-12.6	G10-12.6	Budget Service - Computer Operations			571,399
G10-12.7	G10-12.7	Personnel Operations Special Billing			8,271,726
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			11,906,872
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			4,407
G10-13.3	G10-13.3	Personnel Administration			18,929,997
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			595
G45-14.3	G45-14.3	Mediation Services			272,738
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			4,201,708
L49-15.3	L49-15.3	Financial Audits			9,744,872
L49-15.4	L49-15.4	Program Audits			5,107,914
L49-15.5	L49-15.5	Single Audits			2,108,874
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
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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			0
L49-15.13	L49-15.13	Program Audit- Clean Water			0
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor			86,643
G61-16.3	G61-16.3	State Auditor General			0
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)			17,295,584
					0
99YYY	99YYY	Consumer Agencies			0
G02-3.0	G02-3.0	Department of Administration	-		4,110,896
G02-3.2	G02-3.2	Admin Management Services			2,645,576
G02-3.3	G02-3.3	Commissioner's Office			732,403
G02-3.4	G02-3.4	Human Resources			448,443
G02-3.5	G02-3.5	Financial Management and Reporting			1,005,605
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			6,981,790
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			620,292
G02-4.7	G02-4.7	Real Property			1,089,973
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			1,939,969
G02-4.10	G02-4.10	Central Mail			437,295
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			476,617
G02-4.12	G02-4.12	Grants Management			120,994
G46-6.2	G46-6.2	Minnesota Information Technology			608,307
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			368,059
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			19,532,940
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			1,053,368
G10-9.2	G10-9.2	Debt Management Division			544,590
G10-9.3	G10-9.3	Debt Management			539,959
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			1,408,433
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,189,106
G10-10.4	G10-10.4	Budget Operations and Planning			216,201
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			4,456,275
G10-11.3	G10-11.3	Central Payroll			1,189,591
G10-11.4	G10-11.4	Accounting Services			1,021,801
G10-11.5	G10-11.5	Financial Reporting			2,192,471
G10-11.6	G10-11.6	Financial Reporting - Single Audit			26,345
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			4,216,481
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			421,430
G10-12.5	G10-12.5	Personnel Operations and System Support			1,421,430
G10-12.6	G10-12.6	Budget Service - Computer Operations			134,417
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			4,442
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			4,473,384
G10-13.3	G10-13.3	Personnel Administration			4,425,447
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			595
G45-14.3	G45-14.3	Mediation Services			53,434
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) 34.2 STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) 35.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
L49-15.2	L49-15.2	Legislative Auditor			162,868
L49-15.3	L49-15.3	Financial Audits			4,232,310
L49-15.4	L49-15.4	Program Audits			3,405,276
L49-15.5	L49-15.5	Single Audits			1,405,916
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			0
L49-15.13	L49-15.13	Program Audit- Clean Water			0
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor	-		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	10,852,987	436,086	319,889,809
	B11	COSMETOLOGIST EXAMINERS BOARD	-	26,064	1,520,051
	B13	COMMERCE DEPT	266,787,546	500,345	1,187,219,424
	B14	ANIMAL HEALTH BOARD	508,864	18,966	4,437,109
	B15	BARBER EXAMINERS BOARD	-	5,443	151,238
	B20	EXPLORE MINNESOTA TOURISM	-	22,555	5,319,714
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	938,986,199	4,936,486	4,349,781,823
	B24	PUBLIC FACILITIES AUTHORITY	-	16,381	298,392,954
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0
	B34	HOUSING FINANCE AGENCY	-	129,113	1,242,360,427
	B41	WORKERS COMP COURT OF APPEALS	-	2,426	122,566
	B42	LABOR AND INDUSTRY DEPT	5,389,411	869,692	83,151,720
	B43	IRON RANGE RESOURCES	-	44,124	56,457,181
	B7E	ARCHITECTURE, ENGINEERING BD	-	13,813	413,268
	B7G	COMBATIVE SPORTS COMMISSION	-	3	54
	B7P	ACCOUNTANCY BOARD	-	11,932	354,100
	B7S	PRIVATE DETECTIVES BOARD	-	1,482	26,348
	B82	PUBLIC UTILITIES COMM	-	120,991	3,541,377
	B9D	AMATEUR SPORTS COMM	-	1,029	1,628,782
	B9V	AGRICULTURE UTILIZATION RESRCH	-	11	164
	E25	CENTER FOR ARTS EDUCATION	6,659	37,268	2,546,508
	E26	MN STATE COLLEGES/UNIVERSITIES	756,975,732	8,414,899	3,333,193,341
	E37	EDUCATION DEPARTMENT	782,440,487	909,364	5,805,755,630
	E39	BOARD OF TEACHING	-	14,881	3,797,864
	E40	HISTORICAL SOCIETY	-	660	2,310,811
	E44	MINNESOTA STATE ACADEMIES	-	59,792	3,858,493
	E50	ARTS BOARD	781,506	45,016	80,140,078
	E60	OFFICE OF HIGHER EDUCATION	-	79,352	57,594,261
	E77	ZOOLOGICAL BOARD	63,960	138,790	7,397,592
	E81	UNIVERSITY OF MINNESOTA	-	10,624	480,450,186
	E95	HUMANITIES COMMISSION	-	516	7,462
	E97	SCIENCE MUSEUM	-	79	1,170
	E9W	HIGHER ED FACILITIES AUTHORITY	-	199	11,423
	G02	ADMINISTRATION	3,311,543	726,070	473,039,293
	G03	LOTTERY	-	10,375	752,789
	G05	RACING COMMISSION	-	27,567	750,003
	G06	ATTORNEY GENERAL	2,369,566	71,191	11,559,638

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual) 34.2 STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) 35.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	G09	GAMBLING CONTROL BOARD	-	8,217	530,208
	G10	MINNESOTA MANAGEMENT & BUDGET	-	85,878	62,328,630
	G17	HUMAN RIGHTS DEPT	-	13,442	3,018,743
	G19	INDIAN AFFAIRS COUNCIL	-	5,762	1,492,745
	G38	INVESTMENT BOARD	-	9,222	211,862
	G39	GOVERNORS OFFICE	-	9,260	903,116
	G45	MEDIATION SERVICES DEPT	-	4,428	557,263
	G46	MN.IT	-	643,304	75,553,594
	G53	SECRETARY OF STATE	-	52,161	2,298,600
	G61	OFFICE OF THE STATE AUDITOR	-	18,264	470,450
	G62	MINN STATE RETIREMENT SYSTEM	-	170,146	9,596,932
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	410,046	14,386,525
	G67	REVENUE DEPT	-	135,680	128,961,283
	G69	TEACHERS RETIREMENT ASSOC	-	240,956	11,799,372
	G90	REVENUE INTERGOVT PAYMENTS	-	3,570,000	49,985,704
	G92	OMBUDSPERSON FOR FAMILIES	-	2,574	92,308
	G96	UNIFORM LAWS COMMISSION	-	140	1,984
	G9J	CAMPAIGN FINANCE BOARD	-	8,452	194,309
	G9K	ADMINISTRATIVE HEARINGS	-	41,331	4,479,028
	G9L	BLACK MINNESOTANS COUNCIL	-	3,951	125,242
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,777	139,902
	G9N	ASIAN-PACIFIC COUNCIL	-	2,773	110,173
	G9Q	MMB DEBT SERVICE	-	8,879	128,230
	G9R	MMB NON-OPERATING	8,701,845	8,544,626	154,436,326
	G9X	CAPITOL AREA ARCHITECT	-	2,165	132,664
	G9Y	DISABILITY COUNCIL	-	3,735	190,611
	GPR	PAYROLL CLEARING	-	208	2,912
	H12	HEALTH DEPT	249,816,331	805,832	1,530,898,492
	H55	HUMAN SERVICES DEPT	9,504,760,361	13,275,278	39,312,907,353
	H55b	HUMAN SERVICES SOS	-	891,131	12,506,278
	H55c	HUMAN SERVICES MSOP	-	84,255	1,184,062
	H60	MNSURE	-	16,890	15,691,983
	H75	VETERANS AFFAIRS DEPT	1,585,533	338,240	41,771,085
	H7B	MEDICAL PRACTICE BOARD	-	24,292	2,613,834
	H7C	NURSING BOARD	-	24,515	2,806,077
	H7D	PHARMACY BOARD	48,529	21,686	2,202,356
	H7F	DENTISTRY BOARD	-	16,408	533,601
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,706	419,257
	H7J	OPTOMETRY BOARD	-	3,628	96,849
	H7K	NURSING HOME ADMIN BOARD	-	10,114	4,285,640
	H7L	SOCIAL WORK BOARD	-	19,184	733,391
	H7M	MARRIAGE & FAMILY THERAPY BD	-	6,390	270,274
	H7Q	PODIATRIC MEDICINE	-	3,965	103,454
	H7R	VETERINARY MEDICINE BOARD	-	6,370	221,927
	H7S	EMERGENCY MEDICAL SERVICES BD	110,434	11,421	1,422,484
	H7U	DIETETICS & NUTRITION PRACTICE	-	3,696	115,984
	H7V	PSYCHOLOGY BOARD	-	8,321	609,222
	H7W	PHYSICAL THERAPY BOARD	-	8,767	415,991
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	14,588	501,310
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	6,981	283,631
	H9G	OMBUDSMAN MH/DD	-	4,472	907,735
	J33	TRIAL COURTS	965,235	1,854,008	30,541,463
	J50	GUARDIAN AD LITEM BOARD	-	30,668	432,555
	J52	PUBLIC DEFENSE BOARD	-	50,877	2,045,249
	J58	COURT OF APPEALS	-	4,590	91,381

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual) 34.2 — STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) 35.0 — SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	J65	SUPREME COURT	433,692	105,734	10,572,317
	J68	TAX COURT	-	2,310	1,552,295
	J70	JUDICIAL STANDARDS BOARD	-	2,342	48,968
	L10	LEGISLATIVE COORDINATING COMMISSION	-	33,788	938,885
	L11	SENATE	-	1,433	20,242
	L12	HOUSE	-	2,007	222,770
	L49	LEGISLATIVE AUDITOR	-	944	15,044
	P01	MILITARY AFFAIRS DEPT	85,308,369	558,217	364,369,488
	P07	PUBLIC SAFETY DEPT	104,625,345	3,551,992	1,089,000,604
	P78	CORRECTIONS DEPT	1,198,507	799,757	147,774,236
	P7T	PEACE OFFICERS BOARD (POST)	-	8,370	392,771
	P9E	SENTENCING GUIDELINES COMM	-	1,975	126,641
	R28	MINN CONSERVATION CORPS	-	133	2,006
	R29	NATURAL RESOURCES DEPT	48,712,152	3,344,959	526,110,101
	R32	POLLUTION CONTROL AGENCY	15,539,443	414,887	180,071,700
	R9P	WATER & SOIL RESOURCES BOARD	3,903,716	123,760	124,805,405
	T79	TRANSPORTATION DEPT	925,815,364	17,107,061	8,516,757,457
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	104,878	2,915,294
	0	OTHER	-	4,189	10,400,413,835
		Total	13,719,999,316	75,424,971	80,924,678,849
		Source	**13,719,999,316**	**75,424,971**	**80,924,678,849**
		Difference (Total - Source)	0	0	0

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1												(Ind Cost/Grants/Capital)							
2		SWCAP		Schedule	Appro	Alltmt	ALLTMT	Total	Salaries	Other	Prior	Unallowable or	Capital	Net	Schedule	FY19	Allocable	FY19	Non-alloc
3											Period	Non-allocable	Non-allocable			(Actual)	by SWACAP	Non-	by SWACAP
4	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Adjusment	Accounts	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line
5	1.2	1.2		Fixed Asset Depreciation				1,640,686						1,640,686		1,640,686	1,640,686	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	732,719	309,694	406,561	16,464	316		732,403		732,403		316	
11	Total	G02-3.3		Commissioner's Office													732,403		316
12																			
13	G02	G02-3.4	1000	Human Resources	G027102	G0221041	Human Resources	448,443	347,716	100,727				448,443		448,443		0	
14	Total	G02-3.4		Human Resources													448,443		0
15																			
16	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	Financial Mgmt & Reporting	1,005,764	693,219	316,488	(3,943)	159		1,005,605		1,005,605		159	
17	Total	G02-3.5		Financial Management & Reporting													1,005,605		159
18																			
19	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090	In Lieu of Rent	0						0				0	
20	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029108	G0223102	Land Sales	0						0				0	
21	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029110	G0229227	Legislative Office Facility	0						0				0	
22	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229228	Rent Loss	0						0				0	
23	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229229	Relocation Appropriation	0						0				0	
24	Total	G02-3.6		Fiscal Agent - Non allocable															0
25																			
26	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201	Real Estate & Construction Svs	2,957,501	1,975,630	981,831	40	3,731		2,953,770	-2,333,478	620,292		3,731	
27	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201	Non-allocable portion of Real Estate & Constr Svc								2,333,478			2,333,478	
28	Total	G02-4.5		Real Estate & Construction Services - Leasing													620,292		2,337,209
29																			
30	G02	G02-4.7	1000	Real Property	G021144	G0223230	Enterprise Real Property	805,861	225,431	580,430				805,861		805,861		0	
31	G02	G02-4.7	1000	Real Property			REAL PROPERTY system (amortize 10 years, BFY11 to BFY20)	284,112						284,112		284,112		0	
32	Total	G02-4.7		Real Property													1,089,973		0
33																			
34	G02	G02-4.8	1000	Office of State Procurement (fmrly Materials Mgmt)	G021105	G0221134	Materials Mgmt Division (MMD)	1,940,808	1,724,410	216,398		839		1,939,969		1,939,969		839	
35	Total	G02-4.8		Office of State Procurement (fmrly Materials Mgmt)													1,939,969		839
36																			
37	G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail General Fund	437,295	363,053	74,242				437,295		437,295		0	
38	Total	G02-4.10		Central Mail													437,295		0
39																			
40	G02	G02-4.11	1000	Office of Enterprise Continuous Improvement	G021119	G0221901	Continuous Improvement (Lean)	476,617	329,929	145,973	715			476,617		476,617		0	
41	Total	G02-4.11		Office of Enterprise Continuous Improvement													476,617		0
42																			
43	G02	G02-4.12	1000	Grants Management	G021106	G0227600	Office of Grants Management	120,994	102,189	18,805				120,994		120,994		0	
44	Total	G02-4.12		Grants Management													120,994		0
45																			
46	G46	G46-6.2	1000	MINNESOTA INFORMATION TECHNOLOGY	G465000	G4625101	State CIO Office	1,458,944	762,270	696,674				1,458,944		1,458,944		0	
47	Total	G46-6.2		MINNESOTA INFORMATION TECHNOLOGY													1,458,944		0
48																			
49	G46	G46-6.4	1000	Enterprise IT Security	G465010	G4625106	IT Security	368,016	224,866	143,150				368,016		368,016		0	
50	Total	G46-6.4		Enterprise IT Security													368,016		0
51																			
52	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029000	Management Services Admin	3,832,142	1,906,760	1,925,382		6,234		3,825,908		3,825,908		6,234	
53		G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029100	Enterprise Communications & Planning	0						0		0		0	
54	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1039000	Non-allocable portions of MMB							0		0		0	
55	Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET													3,825,908		6,234
56																			
57	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrly IC&A)	G100032	G1029100	Enterprise Communications & Planning	1,047,911	1,000,457	47,454				1,047,911		1,047,911		0	
58	Total	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)													1,047,911		0
59																			
60	G10	G10-9.3	1000	Debt Management	G100005	G1025000	Debt Management	539,954	529,915	10,039				539,954		539,954		0	
61	G10	G10-9.3	1000	Debt Management	G100005	G1025100	Bank Fees	0	0	0				0		0		0	
62	G10	G10-9.3	1000	Debt Management	G100005	G1035000	Non-allocable portions of Debt Mgmt	0	0	0				0		0		0	
63	Total	G10-9.3		Debt Management													539,954		0
64																			
65	G10	G10-10.2	1000	MMB - Budget Division	G100002	G1022000	Budget Services Operating	3,603,353	3,517,248	86,105				3,603,353	-3,603,353	0		0	
66	Total	G10-10.2		MMB - Budget Division													0		0
67																			
68	G10	G10-10.3	1000	Analysis & Control (EBO's)	G100002	G1022000	Budget Services Operating	0						0	1,189,106	1,189,106		0	
69	Total	G10-10.3		Analysis & Control (EBO's)													1,189,106		0
70																			
71	G10	G10-10.4	1000	Budget Operations & Planning	G100002	G1022000	Budget Services Operating	0						0	216,201	216,201		0	
72	G10	G10-10.4	1000	Budget Operations & Planning	G100024	G1022300	Budget Operations and Planning	0						0		0		0	
73	G10	G10-10.4	1000	Budget Operations & Planning	G100024	G1022301	Fiscal Note System - FNTS	0						0		0		0	
74	G10	G10-10.4	1000	Budget Operations & Planning	G100024	G1022302	BPAS System	0						0		0		0	
75	G10	G10-10.4	1000	Budget Operations & Planning	G100024	G1022303	Capital Budget System	0						0		0		0	
76	G10	G10-10.4	1000	Budget Operations & Planning	G100024	G1024301	MN.IT Fiscal Note System	0						0		0		0	
77	G10	G10-10.4	1000	Budget Operations & Planning	G100024	G1024302	Budget Operations and Planning	0						0		0		0	
78	G10	G10-10.4	1000	Budget Operations & Planning	G100024	G1024303	Budget Operations and Planning	0						0		0		0	
79	Total	G10-10.4		Budget Operations & Planning													216,201		0
80																			
81	G10	G10-10.5	1000	Budget Division - Non-Allocable	G100010	G1022100	Local Impact Notes	207,000	207,000	0				207,000		0		207,000	
82	G10	G10-10.5	1000	Budget Division - Non-Allocable	G100105	G1022500	Return of Taxpayer Investment	0						0		0		0	
83	G10	G10-10.5	1000	Budget Division - Non-Allocable	G100002	G1022000	Budget Services Operating - Analysis & Control Non-Allocable	0						0	2,198,045	0		2,198,045	
84	Total	G10-10.5		Budget Division - Non-Allocable													0		2,405,045
85								0						0					
86	G10	G10-11.2		MMB Accounting Division				0						0		0		0	
87	Total	G10-11.2		MMB Accouting Division													0		0
88																			
89	G10	G10-11.3	1000	Central Payroll	G100001	G1021100	Payroll Services	1,189,591	1,168,356	21,235				1,189,591		1,189,591		0	
90	Total	G10-11.3		Central Payroll													1,189,591		0
91																			
92	G10	G10-11.4	1000	Accounting Services	G100001	G1021300	Agency Support	1,353,579	1,284,790	68,789		331,778		1,021,801		1,021,801		331,778	

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
2		SWCAP		Schedule	Appro	Alltmt	ALLTMT	Total	Salaries	Other	Prior	Unallowable or	Capital	Net	Schedule	FY19	Allocable	FY19	Non-alloc
3											Period	Non-allocable	Non-allocable			(Actual)	by SWACAP	Non-	by SWACAP
4	Agency	Line	Fund	Name	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Adjusment	Accounts	Expenses	Allotment	Reclassifications	Allocable	Line	Allocable	Line
93	Total	G10-11.4		Accounting Services													1,021,801		331,778
94																			
95	G10	G10-11.5	1000	Financial Reporting	G100001	G1021200	Financial Reporting	2,203,504	2,174,381	29,123				2,203,504	-26,345	2,177,159		0	
96	G10	G10-11.5	1000	Financial Reporting	G100001	G1021251	Bank Fees	15,312	0	15,312				15,312		15,312		0	
97	Total	G10-11.5		Financial Reporting													2,192,471		0
98																			
99	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100001	G1021200	Single Audit portion of Financial Reporting								26,345	26,345		0	
100	Total	G10-11.6		Financial Reporting - Single Audit													26,345		0
101																			
102	G10	G10-12.2	1000	MMB IT - Management and Administration	G100004	G1024000	Mn.IT @ MMB Management	4,529,446	0	4,260,802	268,644		166,061	4,363,385	-2,130,343	2,233,042		166,061	
103	G10	G10-12.2	1000	MMB IT - Management and Administration	G100104	G1024000	Upgrade Statewide Systems	0						0		0		0	
104	G10	G10-12.2	1000	MMB IT - Management and Administration	G100027	G1029300	Upgrade Statewide Systems	0						0		0		0	
105	G10	G10-12.2	1000	MMB IT - Management and Administration	G100115	G1024000	Mn.IT @ MMB Management	0						0		0		0	
106	G10	G10-12.2	1000	MMB IT - Management and Administration	G100004	G1034400	Non-allocable portions of INFO SERV	0						0		0		0	
107	Total	G10-12.2		MMB IT - Management and Administration													2,233,042		166,061
108																			
109	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management	0					76,534	-76,534	497,963	421,430		76,534	
110	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024200	MN.IT SWIFT	0						0		0		0	
111	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024700	MN.IT SWIFT/ELM UPGRADE	2,000,000	0	2,000,000			2,000,000	0		0		2,000,000	
112	G10	G10-12.4	3610	Accounting & Procurement Operations and System Support	G100090	G1021410	MAPS Replacement Project	0						0		0		0	
113	G10	G10-12.4	3610	Accounting & Procurement Operations and System Support	G100090	G1021410	Non-allocable portions of MAPS REPL PROJ	0						0		0		0	
114	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100027	G1029300	Upgrade Statewide Systems	0						0		0		0	
115	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100104	G1024000	Upgrade Statewide Systems	0						0		0		0	
116	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management	0						0		0		0	
117	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100115	G1024700	MN.IT SWIFT/ELM UPGRADE	1,172,000	0	1,172,000			1,172,000	0		0		1,172,000	
118	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100009	G1029000	Management Services Admin	0						0		0			
119	Total	G10-12.4		Accounting & Procurement Operations and System Support													421,430		3,248,534
120																			
121	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management	0					76,534	-76,534	1,497,963	1,421,430		76,534	
122	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024200	MN.IT SWIFT	0						0		0		0	
123	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024400	MN.IT Data Warehouse	0						0		0		0	
124	G10	G10-12.5	1000	Personnel Operations and System Support	G100104	G1024000	Upgrade Statewide Systems	0						0		0		0	
125	G10	G10-12.5	1000	Personnel Operations and System Support	G100009	G1029000	Management Services Admin	0						0		0			
126	Total	G10-12.5	1000	Personnel Operations and System Support													1,421,430		76,534
127																			
128	G10	G10-12.6	1000	Budget Service Computer Operations	G100001	G1024000	Mn.IT @ MMB Management	0						0	134,417	134,417		0	
129	Total	G10-12.6		Budget Service Computer Operations													134,417		0
130																			
131	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024800	HUB	235,251	0	235,251			235,251	0		0		235,251	
132	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024100	MN.IT ERP All Modules 12.7 portion	862,129	0	862,129			75,558	786,571		786,571		75,558	
133	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024110	MN.IT SEMA4 Upgrade	0						0		0		0	
134	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024120	MN.IT SEMA4	1,269,829	0	1,269,829				1,269,829		1,269,829		0	
135	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1027600	SWIFT ELM	173,653	166,653	7,000				173,653		173,653		0	
136	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1027650	MN.IT ELM	49,169	0	49,169				49,169		49,169		0	
137	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1021300	Agency Support 12.7 portion	379,574	346,548	33,026		4,646		374,928		374,928		4,646	
138	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017	G1024400	MN.IT Data Warehouse 12.7 portion	99,272	0	99,272				99,272		99,272		0	
139	Total	G10-12.7		Personnel Operations - Special Billing													2,753,421		315,455
140																			
141	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021300	Agency Support 12.8 portion	1,427,920	1,303,679	124,241		16,473	370,991	1,040,457		1,040,457		387,464	
142	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1021400	SWIFT Procurement	519,255	482,609	36,646				519,255		519,255		0	
143	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024700	MN.IT SWIFT/ELM Upgrade	3,814,042	0	3,814,042			3,640,250	173,792		173,792		3,640,250	
144	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024800	HUB	884,992	0	884,992			884,992	0		0		884,992	
145	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024200	MN.IT SWIFT	1,322,607	0	1,322,607				1,322,607		1,322,607		0	
146	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024400	MN.IT Data Warehouse 12.8 portion	373,450	0	373,450				373,450		373,450		0	
147	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017	G1024100	MN.IT ERP All Modules 12.8 portion	3,243,247	0	3,243,247			284,241	2,959,006		2,959,006		284,241	
148	Total	G10-12.8		Accounting & Procurement Operations - Special Billing													6,388,567		5,196,947
149																			
150	G10	G10-12.90	1000	MMB Other - Non-Allocable	G100003	G1023000	Economic Analysis	561,328	340,950	220,378				561,328		0		561,328	
151	Total	G10-12.90		MMB Other - Non-Allocable													0		561,328
152																			
153	G10	G10-13.3	1000	Personnel Administration	G100007	G1027000	Agency & Applicant Svcs Ops	3,611,818	3,539,494	71,664	660			3,611,818		3,611,818		0	
154	G10	G10-13.3	1000	Personnel Administration	G100008	G1028000	Labor Relations	813,629	814,638	-1,009				813,629		813,629		0	
155														0		0		0	
156														0		0		0	
157														0		0		0	
158	Total	G10-13.3		Personnel Administration													4,425,447		0
159																			
160	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services	1,645,918	1,196,729	449,189				1,645,918	-1,613,000	32,918		0	
161	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Non-allocable portions of Bureau of Med Svc							0	1,613,000			1,613,000	
162	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Bureau of Mediation Services - Public Employment Relations Bd	20,516	6,548	13,968				20,516		20,516		0	
163	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Non - allocbale portion Bureau of Mediation Services - Public Employment Relations Bd							0					
164	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	56,800	0	56,800		56,800		0		0		56,800	
165	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants							0					
166	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDG	G4520000	Office Collaboration & Dispute Grants	160,000	0	160,000		160,000		0		0		160,000	
167	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDG	G4520000	Non-allocable Office Collaboration & Dispute Grants												
168	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Office Collaboration & Dispute Resolution	234,202	230,686	3,516				234,202	-234,202	0		0	
169	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Non-allocable portion of Office Collaboration & Dispute Resolution							0	234,202			234,202	
170	Total	G45-14.3		MEDIATION SERVICES													53,434		2,064,002
171																			
172	G45	G45-14.4	1000	Mediation/Representation	G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants									0		0	
173	Total	G45-14.4		Mediation/Representation													0		0
174																			
175	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office	265,488	227,852	37,636				265,488	-265,488	0			
176	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Non-allocable Constitutional Office								265,488			265,488	
177	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice	6,434,776	5,627,363	807,413				6,434,776	-6,434,776	0			
178	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice							0	6,401,333			6,401,333	
179	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations	343,752	288,346	55,406				343,752	-343,752	0			

	A	B	C	D	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
2		**SWCAP**		Schedule	Appro	Alltmt	ALLTMT	Total	Salaries	Other	Prior	Unallowable or	Capital	Net	**Schedule**	FY19	Allocable	FY19	Non-alloc
3											Period	Non-allocable	Non-allocable			(Actual)	by SWAPCAP	Non-	by SWACAP
4	**Agency**	**Line**	**Fund**	Name	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Adjusment	Accounts	Expenses	Allotment	**Reclassifications**	Allocable	Line	Allocable	Line
180	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Non-allocableLegal/Special Investigations								**343,752**			343,752	
181	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information	653,135	541,320	111,815				653,135	**-653,135**	0			
182	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Non-allocable Government Information								**653,135**			653,135	
183	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Gov Performance Measures	1,845	1,845	0				1,845	**-1,845**	0			
184	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Non-allocable Local Gov Performance Measures								**1,845**			1,845	
185	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension	526,794	402,378	124,416				526,794	**-526,794**	0			
186	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Non-allocable Pension								**526,794**			526,794	
187	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management	342,350	235,869	106,481				342,350	**-342,350**	0			
188	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt							0	**342,350**			342,350	
189	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Single Audit	0						0	**33,443**	33,443		0	
190	Total	G61-16.2		STATE AUDITOR													33,443		8,534,697
191																			
192	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L490000	L4921300	SUPPORT SERVICES DIVISION	1,780,282	1,249,439	530,843				1,780,282		1,780,282		0	
193	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L491000	L4922000	OLA CARRY FORWARD	175,459	6,544	168,915			37,121	138,338		138,338		37,121	
194	Total	L49-15.2		LEGISLATIVE AUDITOR													1,918,620		37,121
195																			
196	L49	L49-15.3	1000	Financial Audits	L490000	L4921100	FINANCIAL AUDIT DIVSION	2,819,113	2,784,289	34,824				2,819,113	**-702,958**	2,116,155	2,116,155	0	
197	L49	L49-15.5	1000	Single Audits			SINGLE AUDIT							0	**702,958**	702,958	702,958	0	
198	L49	L49-15.7		Financial Audits - Outdoors			Legacy Fin Audit- Outdoors							0		0	0	0	
199	L49	L49-15.8		Financial Audits - Arts			Legacy Fin Audit- Arts							0		0	0	0	
200	L49	L49-15.9		Financial Audits - Clean Water			Legacy Fin Audit- Clean Water							0		0	0	0	
201	L49	L49-15.10		Financial Audits - Parks & Trails			Legacy Fin Audit- Parks & Trails							0		0	0	0	
202	L49	L49-15.4	1000	Program Audits	L490000	L4921200	PROGRAM EVALUATION DIVISION	1,702,638	1,696,978	5,660				1,702,638		1,702,638	1,702,638	0	
203	L49	L49-15.11		Program Audits - Outdoors			Legacy Prog Audit- Outdoors									0	0	0	
204	L49	L49-15.12		Program Audits - Arst			Legacy Prog Audit- Arts									0	0	0	
205	L49	L49-15.13		Program Audits - Clean Water			Legacy Prog Audit- Clean Water									0	0	0	
206	L49	L49-15.14		Program Audits - Parks and Trails			Legacy Prog Audit- Parks & Trails									0	0	0	
207																		0	
208	L49	L49-15.6	1000	Audit Comm	L490000	L4921000	Legislative Audit Commission	0	0	0				0		0	0	0	
209	Total	L49-15.6		Audit Comm													0		0
210		17		SWIFT(amortize 10 years, BFY13 to BFY22)				6,864,688						6,864,688		6,864,688	6,864,688	0	0
211							Subtotal	78,040,473	40,338,071	28,630,336	282,580	249,198	9,351,310	68,439,965	0	52,758,215	52,758,215	25,282,259	25,282,259

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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 & Enterprise Training & Dev.	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 & Enterprise Training & Development—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 2019- SWCAP

(in thousands)

	FLEET SERVICES FD 5100	MAD/ ETD FD 5200	ADMINISTRATIVE HEARINGS FD 5201	CENTRAL MAIL FD 5203	RISK MANAGEMENT FD 5300	PLANT MANAGEMENT FD 5400
FY 2019 Average Monthly Cash Balance (000s)	2,336,272	3,488,534	455,417	0	0	20,331,661
FY 2019 ITC Interest Rate*	2.33%	2.33%	2.33%	2.33%	2.33%	2.33%
Estimated Interest Earnings	54,423	81,265	10,609	0	Accumulates interest No imputed interest calculated	473,626

Monthly ITC Interest Rate FY 2019

YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
1807	0.0016519290	1.9823%
1808	0.0016721180	2.0065%
1809	0.0017119760	2.0544%
1810	0.0017938040	2.1526%
1811	0.0019009910	2.2812%
1812	0.0019790120	2.3748%
1901	0.0020676570	2.4812%
1902	0.0021672510	2.6007%
1903	0.0021121780	2.5346%
1904	0.0021098010	2.5318%
1905	0.0020733490	2.4880%
1906	0.0020548860	2.4659%
Average		2.3295%

MINNESOTA

State of Minnesota

Internal Service Funds

2019 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.

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2019
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	$ 1,102	$ 4,303	$ 298,562
Accounts Receivable	2,063	4,527	31,723
Interfund Receivables	—	—	—
Inventories	—	1	—
Prepaid Expenses	113	557	—
Total Current Assets	$ 3,278	$ 9,388	$ 330,285
Noncurrent Assets:			
Depreciable Capital Assets (Net)	$ 37,566	$ 416	$ —
Nondepreciable Capital Assets	—	—	—
Prepaid Expenses	—	—	—
Total Noncurrent Assets	$ 37,566	$ 416	$ —
Total Assets	$ 40,844	$ 9,804	$ 330,285
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	$ 772	$ 5,403	$ 4,400
Deferred Other Postemployment Benefits Outflows	3	22	17
Total Deferred Outflows of Resources	$ 775	$ 5,425	$ 4,417
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 3,248	$ 1,961	$ 18,731
Interfund Payables	—	1,429	—
Unearned Revenue	—	—	5,545
Accrued Interest Payable	44	—	—
Bonds and Notes Payable	8,288	—	—
Claims Payable	—	—	77,247
Compensated Absences Payable	9	56	51
Total Current Liabilities	$ 11,589	$ 3,446	$ 101,574
Noncurrent Liabilities:			
Bonds and Notes Payable	$ 15,829	$ —	$ —
Compensated Absences Payable	67	525	414
Other Postemployment Benefits	56	386	296
Net Pension Liability	254	1,776	1,445
Total Noncurrent Liabilities	$ 16,206	$ 2,687	$ 2,155
Total Liabilities	$ 27,795	$ 6,133	$ 103,729
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows	$ 1,217	$ 8,512	$ 6,931
Deferred Other Postemployment Benefits Inflows	7	44	34
Total Deferred Inflows of Resources	$ 1,224	$ 8,556	$ 6,965
NET POSITION			
Net Investment in Capital Assets	$ 13,449	$ 416	$ —
Unrestricted	$ (849)	$ 124	$ 224,008
Total Net Position	$ 12,600	$ 540	$ 224,008

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 112,409	$ 19,662	$ 24,065	$ 460,103
35,895	1,021	1,908	77,137
—	4	—	4
—	372	—	373
15,075	—	171	15,916
$ 163,379	$ 21,059	$ 26,144	$ 553,533
$ 28,875	$ 8,036	$ 185	$ 75,078
—	261	—	261
4,765	—	—	4,765
$ 33,640	$ 8,297	$ 185	$ 80,104
$ 197,019	$ 29,356	$ 26,329	$ 633,637
$ 295,987	$ 16,408	$ 1,232	$ 324,202
224	87	4	357
$ 296,211	$ 16,495	$ 1,236	$ 324,559
$ 13,466	$ 4,854	$ 156	$ 42,416
110,000	—	—	111,429
15,787	3	235	21,570
34	1	—	79
6,788	61	—	15,137
—	—	11,891	89,138
859	234	22	1,231
$ 146,934	$ 5,153	$ 12,304	$ 281,000
$ 12,128	$ 231	$ —	$ 28,188
6,999	1,269	142	9,416
3,961	1,536	66	6,301
97,232	5,390	405	106,502
$ 120,320	$ 8,426	$ 613	$ 150,407
$ 267,254	$ 13,579	$ 12,917	$ 431,407
$ 466,212	$ 25,844	$ 1,941	$ 510,657
445	172	7	709
$ 466,657	$ 26,016	$ 1,948	$ 511,366
$ 9,959	$ 8,005	$ 185	$ 32,014
$ (250,640)	$ (1,749)	$ 12,515	$ (16,591)
$ (240,681)	$ 6,256	$ 12,700	$ 15,423

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2019
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	$ 13,173	$ 19,729	$ —
Insurance Premiums	—	—	994,175
Other Income	189	2,595	8,449
Total Operating Revenues	$ 13,362	$ 22,324	$ 1,002,624
Operating Expenses:			
Purchased Services	$ 1,287	$ 15,418	$ 80,589
Salaries and Fringe Benefits	442	4,738	2,747
Claims	—	—	910,069
Depreciation and Amortization	6,219	62	—
Supplies and Materials	3,304	241	24
Repairs and Maintenance	1,181	117	4
Indirect Costs	609	83	53
Other Expenses	554	1	261
Total Operating Expenses	$ 13,596	$ 20,660	$ 993,747
Operating Income (Loss)	$ (234)	$ 1,664	$ 8,877
Nonoperating Revenues (Expenses):			
Investment Income	$ 569	$ —	$ 7,032
Interest and Financing Costs	(505)	—	—
Other Nonoperating Expenses	(85)	—	—
Gain (Loss) on Disposal of Capital Assets	531	(2)	—
Total Nonoperating Revenues (Expenses)	$ 510	$ (2)	$ 7,032
Income (Loss) Before Transfers and Contributions	$ 276	$ 1,662	$ 15,909
Transfers-Out	—	—	(21)
Change in Net Position	$ 276	$ 1,662	$ 15,888
Net Position, Beginning, as Reported	$ 12,324	$ (1,122)	$ 208,120
Net Position, Ending	$ 12,600	$ 540	$ 224,008

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 195,664	$ 76,413	$ 46	$ 305,025
—	—	11,731	1,005,906
—	1,042	—	12,275
$ 195,664	$ 77,455	$ 11,777	$ 1,323,206
$ 83,786	$ 13,351	$ 4,583	$ 199,014
(88,389)	10,129	444	(69,889)
—	—	4,839	914,908
12,336	640	37	19,294
13,290	2,351	8	19,218
6,105	5,062	1	12,470
1,306	824	170	3,045
16	373	2	1,207
$ 28,450	$ 32,730	$ 10,084	$ 1,099,267
$ 167,214	$ 44,725	$ 1,693	$ 223,939
$ 352	$ 4	$ 582	$ 8,539
(545)	(5)	—	(1,055)
—	(120)	(2,787)	(2,992)
—	(17)	—	512
$ (193)	$ (138)	$ (2,205)	$ 5,004
$ 167,021	$ 44,587	$ (512)	$ 228,943
(75)	(34,037)	—	(34,133)
$ 166,946	$ 10,550	$ (512)	$ 194,810
$ (407,627)	$ (4,294)	$ 13,212	$ (179,387)
$ (240,681)	$ 6,256	$ 12,700	$ 15,423

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2019
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers	$ 12,868	$ 19,013	$ 986,630
Receipts from Other Revenues	189	2,595	8,449
Payments to Claimants	—	—	(909,926)
Payments to Suppliers	(6,889)	(15,228)	(84,351)
Payments to Employees	(737)	(6,097)	(4,542)
Payments to Others	(85)	—	—
Net Cash Flow from Operating Activities	$ 5,346	$ 283	$ (3,740)
Cash Flows from Noncapital Financing Activities:			
Transfers-Out	$ —	$ —	$ (21)
Advances from Other Funds	—	—	—
Net Cash Flows from Noncapital Financing Activities	$ —	$ —	$ (21)
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets	$ (11,836)	$ —	$ —
Proceeds from Disposal of Capital Assets	2,811	1	—
Proceeds from Loans	10,710	—	—
Repayment of Loan Principal	(7,924)	—	—
Interest Paid	(495)	—	—
Net Cash Flows from Capital and Related Financing Activities	$ (6,734)	$ 1	$ —
Cash Flows from Investing Activities:			
Investment Earnings	$ 569	$ —	$ 7,032
Net Cash Flows from Investing Activities	$ 569	$ —	$ 7,032
Net Increase (Decrease) in Cash and Cash Equivalents	$ (819)	$ 284	$ 3,271
Cash and Cash Equivalents, Beginning, as Reported	$ 1,921	$ 4,019	$ 295,291
Cash and Cash Equivalents, Ending	$ 1,102	$ 4,303	$ 298,562
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss)	$ (234)	$ 1,664	$ 8,877
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization	$ 6,219	$ 62	$ —
Miscellaneous Nonoperating Expenses	(85)	—	—
Change in Assets, Liabilities, Deferred Outflows and Inflows:			
Accounts Receivable	(305)	(716)	(7,588)
Inventories	—	4	—
Other Assets	(110)	83	—
Deferred Outflows	323	1,489	1,948
Accounts Payable	156	545	(3,420)
Claims Payable	—	—	143
Compensated Absences Payable	7	44	8
Unearned Revenues	—	—	43
Other Postemployment Benefits	(3)	(13)	5
Net Pension Liability	(1,058)	(6,477)	(6,157)
Deferred Inflows	436	3,598	2,401
Net Reconciling Items to be Added to (Deducted from) Operating Income	$ 5,580	$ (1,381)	$ (12,617)
Net Cash Flows from Operating Activities	$ 5,346	$ 283	$ (3,740)

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
$ 243,155	$ 75,562	$ 11,884	$ 1,349,112
—	1,042	—	12,275
—	—	(1,637)	(911,563)
(233,759)	(20,677)	(4,859)	(365,763)
(68,343)	(17,160)	(1,081)	(97,960)
—	(120)	(2,787)	(2,992)
$ (58,947)	$ 38,647	$ 1,520	$ (16,891)
$ (75)	$ (34,037)	$ —	$ (34,133)
110,000	—	—	110,000
$ 109,925	$ (34,037)	$ —	$ 75,867
$ (13,013)	$ (712)	$ —	$ (25,561)
—	20	—	2,832
12,630	321	—	23,661
(5,633)	(29)	—	(13,586)
(529)	(4)	—	(1,028)
$ (6,545)	$ (404)	$ —	$ (13,682)
$ 352	$ 4	$ 582	$ 8,539
$ 352	$ 4	$ 582	$ 8,539
$ 44,785	$ 4,210	$ 2,102	$ 53,833
$ 67,624	$ 15,452	$ 21,963	$ 406,270
$ 112,409	$ 19,662	$ 24,065	$ 460,103
$ 167,214	$ 44,725	$ 1,693	$ 223,939
$ 12,336	$ 640	$ 37	$ 19,294
—	(120)	(2,787)	(2,992)
61,319	(854)	62	51,918
—	(113)	—	(109)
3,953	—	(75)	3,851
131,756	7,493	690	143,699
(133,209)	1,397	(20)	(134,551)
—	—	3,202	3,345
(22,608)	(108)	1	(22,656)
(13,828)	3	45	(13,737)
(11,262)	15	2	(11,256)
(414,340)	(23,240)	(1,897)	(453,169)
159,722	8,809	567	175,533
$ (226,161)	$ (6,078)	$ (173)	$ (240,830)
$ (58,947)	$ 38,647	$ 1,520	$ (16,891)

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

JUNE 30, 2019

(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
ASSETS					
Current Assets:					
Cash and Cash Equivalents	$ 3,932	$ 324	$ 47	$ -	$ 4,303
Investments	-	-	-	-	-
Accounts Receivable	2,466	244	-	1,816	4,526
Interfund Receivables	-	-	-	-	-
Due from Component Unit	-	-	-	-	-
Accrued Investment/Interest Income	-	-	-	-	-
Federal Aid Receivable	-	-	-	-	-
Inventories	-	-	-	1	1
Loans and Notes Receivable	-	-	-	-	-
Securities Lending Collateral	-	-	-	-	-
Prepaid Expenses	-	-	-	557	557
Other Assets	-	-	-	-	-
Total Current Assets	$ 6,398	$ 568	$ 47	$ 2,374	$ 9,387
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)	-	-	-	416	416
Nondepreciable Capital Assets	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-
Other Assets	-	-	-	-	-
Total Noncurrent Assets	$ -	$ -	$ -	$ 416	$ 416
Total Assets	$ 6,398	$ 568	$ 47	$ 2,790	$ 9,803
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Deferred Outflows	-	-	-	-	-
Deferred Pension Outflows	2,360	2,443	4	596	5,403
Deferred Other Postemployment Benefits Outflows	12	7	-	3	22
Deferred Derivative Outflows	-	-	-	-	-
Total Deferred Outflows of Resources	$ 2,372	$ 2,450	$ 4	$ 599	$ 5,425
LIABILITIES					
Current Liabilities:					
Accounts Payable	$ 1,888	$ (39)	$ -	$ 112	$ 1,961
Interfund Payables	-	-	-	1,429	1,429
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Accrued Interest Payable	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	36	16	-	4	56
Securities Lending Liabilities	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Current Liabilities	$ 1,924	$ (23)	$ -	$ 1,545	$ 3,446
Noncurrent Liabilities:					
Accounts Payable-Restricted	$ -	$ -	$ -	$ -	$ -
Due to Component Unit	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Bonds and Notes Payable	-	-	-	-	-
Capital Leases Payable	-	-	-	-	-
Claims Payable	-	-	-	-	-
Compensated Absences Payable	306	184	-	35	525
Advances from Other Funds	-	-	-	-	-
Other Postemployment Benefits	215	123	-	48	386
Net Pension Liability	776	803	1	196	1,776
Funds Held in Trust	-	-	-	-	-
Other Liabilities	-	-	-	-	-
Total Noncurrent Liabilities	$ 1,297	$ 1,110	$ 1	$ 279	$ 2,687
Total Liabilities	$ 3,221	$ 1,087	$ 1	$ 1,824	$ 6,133
DEFERRED INFLOWS OF RESOURCES					
Bond Refunding	$ -	$ -	$ -	$ -	$ -
Capital Lease Restructuring	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Pension Inflows	3,719	3,848	6	939	8,512
Deferred Other Postemployment Benefits Inflows	25	14	-	5	44
Total Deferred Inflows of Resources	$ 3,744	$ 3,862	$ 6	$ 944	$ 8,556
NET POSITION					
Net Investment in Capital Assets	$ -	$ -	$ -	$ 416	$ 416
Unrestricted	$ 1,806	$ (1,929)	$ 43	$ 203	$ 123
Total Net Position	$ 1,806	$ (1,929)	$ 43	$ 619	$ 539

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, 2019
(IN THOUSANDS)

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales	$ 8,505	$ 2,385	$ 2	$ 8,838	$ 19,730
Insurance Premiums	-	-	-	-	-
Other Income	2,595	-	-	-	2,595
Total Operating Revenues	$ 11,100	$ 2,385	$ 2	$ 8,838	$ 22,325
Less: Cost of Goods Sold	-	-	-	-	-
Gross Margin	$ 11,100	$ 2,385	$ 2	$ 8,838	$ 22,325
Operating Expenses:					
Purchased Services	$ 6,938	$ 503	$ 1	$ 7,976	$ 15,418
Salaries and Fringe Benefits	3,101	1,279	(2)	360	4,738
Claims	-	-	-	-	-
Depreciation and Amortization	-	-	-	62	62
Supplies and Materials	116	6	-	119	241
Repairs and Maintenance	6	-	-	112	118
Indirect Costs	16	19	1	48	84
Other Expenses	1	-	-	-	1
Total Operating Expenses	$ 10,178	$ 1,807	$ -	$ 8,677	$ 20,662
Operating Income (Loss)	$ 922	$ 578	$ 2	$ 161	$ 1,663
Nonoperating Revenues (Expenses):					
Investment Income	$ -	$ -	$ -	$ -	$ -
Federal Grants	-	-	-	-	-
Private Grants	-	-	-	-	-
Grants and Subsidies	-	-	-	-	-
Securities Lending Income	-	-	-	-	-
Other Nonoperating Revenues	-	-	-	-	-
Interest and Financing Costs	-	-	-	-	-
Grants, Aids and Subsidies	-	-	-	-	-
Securities Lending Rebates and Fees	-	-	-	-	-
Other Nonoperating Expenses	-	-	-	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	-	(2)	(2)
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ -	$ (2)	$ (2)
Income (Loss) Before Transfers and Contributions	$ 922	$ 578	$ 2	$ 159	$ 1,661
Capital Contributions	-	-	-	-	-
Transfers-In	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Income (Loss)	$ 922	$ 578	$ 2	$ 159	$ 1,661
Special Item	$ -	$ -	$ -	$ -	-
Change in Net Position	$ 922	$ 578	$ 2	$ 159	$ 1,661
Net Position, Beginning, as Reported	$ 882	$ (2,504)	$ 41	$ 460	(1,121)
Prior Period Adjustment	-	-	-	-	-
Change in Accounting Principle	-	-	-	-	-
Change in Reporting Entity	-	-	-	-	-
Change in Fund Structure	-	-	-	-	-
Net Position, Beginning, as Restated	$ 882	$ (2,504)	$ 41	$ 460	$ (1,121)
Net Position, Ending	$ 1,804	$ (1,926)	$ 43	$ 619	$ 540

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.

MINNESOTA

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019 (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, 2018 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				962
Adjustments (e.g. Contrib. Capital)				
Adjusted Retained Earnings Balance				962
FY19 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues				
Operating Revenue		13,362		
Non Operating Revenue		1,100		
Total Revenues			14,462	
Less: Expenditures (Actual Costs):				
Total Operating Expenses per States Financial Report		(13,596)		
Other Expenses		(562)		
Less Depreciation Expense		6,219		
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		(303)		
GASB75 Net OPEB Liability Adjustment		1		
Total Expenditures			(8,241)	
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)		(6,219)		
Other		-		
Total OMB 2 CFR 200 Allowable Expenditures			(6,219)	
Plus 2 CFR 200 Adjustments:				
Imputed Interest Earnings on Monthly Average Cash Balance		54		
Other		(28)		
Total Adjustments			26	
FY19 Net Increase (Decrease) to Retained Earnings Balance per CAFR				28
2 CFR 200 R.E. BALANCE June 30, 2019	A)			990
Allowable Reserve	B)	1,374		
Excess Balance (A)-(B)		(384)		

(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 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019 (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, 2018			501
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, 2019	C)		501
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2018			
ADJUSTMENTS:			
PPD Adjustment		124	
Accumulated prior years Fed Penalty		2,526	
Accumulated prior years State Portion		10,224	
FY2017 A-87 Excess Retained Earnings Settlement, Federal sources		28	
FY2017 A-87 Excess Retained Earnings Settlement, State portion		(28)	
Accumulated prior years Imputed Interest		(952)	
Current year Imputed Interest		(54)	
Contributed Capital		-	
Accumulated prior years GASB68 NPL Adjustments		(1,002)	
Current year GASB68 NPL Adjustments		303	
Accumulated prior years GASB75 OPEB Adjustments		(59)	
Current year GASB75 OPEB Adjustments		(1)	
Total Adjustments			11,109
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2019	D)		11,109
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the CAFR)			12,600

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
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
FY2017 A-87 Excess Retained Earnings Settlement, Federal sources	28	interest charge on federal source
FY2017 A-87 Excess Retained Earnings Settlement, Federal sources	(28)	
FY19 Imputed Interest	(54)	interest earned on avg. monthly cash balance
FY2019 Adjustment Accumulated Prior Year Imputed Interest	-	MMB calculated adjustments
FY19 GASB68 Net Pension Liability Adjustment	303	change in deferred liability from CAFR
FY19 GASB75 Net OPEB Obligation Adjustment	(1)	change in deferred liability from CAFR
	11,109	
	11,109,000	

Summary

PPD Adjustment	124	
Accumulated prior years Fed Penalty	2,526	actual penalty was $980,000 but only $952,000 was accrued in FY18
Accumulated prior years State Portion	10,224	
FY2019 A-87 Excess Retained Earnings Settlement, Federal sources	28	
FY2019 A-87 Excess Retained Earnings Settlement, State portion	(28)	
Accumulated prior years Imputed Interest	(952)	
Current year Imputed Interest	(54)	
Contributed Capital	-	
Accumulated prior years GASB68 NPL Adjustments	(1,002)	
Current year GASB68 NPL Adjustments	303	
Accumulated prior years GASB75 OPEB Adjustments	(59)	
Current year GASB75 OPEB Adjustments	(1)	
	11,109	

Fleet Services
Fund 5100

FISCAL YEAR 2020
Business Plan

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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 has continually evolved over the past several years to include enterprise fleet management services to our partners related to the purchase, operation, fuel, maintenance, sustainability, and disposal of vehicles to ensure outstanding service. Enhancements to the Enterprise Fleet Management System (M5) will be made in Fiscal Year (FY) 2020 to automate manual processes for improved efficiency.

In FY 2020, 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.

Our proposed rates

- Individual FSS vehicle rates are based on vehicle type, acquisition cost, maintenance, and life cycles. Actual expenses will vary based on contract pricing, vehicle type, and lease terms. The FY 2020 rates will be effective when the rates are approved.
    - Administration rate for lease vehicles will decrease by 8.5% to $50.67 per month per vehicle.
    - Insurance rate will increase 3.6% to an annual rate of $399 per vehicle due to higher value of vehicles.
    - Maintenance Rate is based on calendar year (CY) 2018 average repair costs for vehicle type +1% inflation + $7.56 handling fee per vehicle for fleet vehicle prep and detailing services. The handling fee is decreased by $.70 or (8.5%) in FY 2020. This rate is included in the monthly base rate.
- Managed Maintenance Service Rate for agency owned vehicles will reflect actual billed costs of repairs plus a monthly Managed Maintenance Administration fee of $12.18. This is an increase of $.30 or 2.5% in the Managed Maintenance Administration fee from FY 2019.
- 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 2020 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 37).
        - Department of Natural Resources (DNR) annual fee will increase $2,329 or 2.8%
        - Department of Public Safety (DPS) annual fee will increase $1,254 or 2.8%
    - M5 Agency Owned Vehicle Admin fee - Annual Per-Vehicle Rate will increase $1.15 or 4.4% to an annual rate of $27.03 for active agency owned vehicles within the M5 Admin defined business unit (See chart on page 37).

Our successes, challenges, along with economic and legislative impacts

Successes

- 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 19-27, including:
    - Green fleet replacement initiative prioritizing more energy efficient vehicles helped to convert 57% of vehicle replacements ordered from regular fuel combustion engines to fuel-efficient hybrid and electric vehicles (EV) through third quarter FY 2019. A cost effective greener alternative for passenger minivans is not yet available.
    - Improved fuel Miles per Gallon (MPG) by average of 7.93 in vehicles placed in service through third quarter FY 2019.
    - Approximately 67% of light passenger vehicles ordered in third quarter FY 2019 excluding law enforcement and non-rated vehicles have a United States Environmental Protection Agency (EPA) emission score of 7 or greater. A cost effective passenger van or light truck with a score of 7 or greater is currently not available.
    - FSS fleet attained a Tier 3 sustainable fleet certification by the National Association of Fleet Administrators (NAFA).

Challenges

- Establishing an enterprise fleet plan utilizing shared services with the four Centers of Excellence to improve statewide budgetary efficiencies, environmental sustainability, fleet accountability, and management strategies.
- 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. This has proven difficult due to the limited EV market and EV charging infrastructure in parking facilities and throughout Minnesota.
- Agencies remain apprehensive about EV technology and whether vehicles can meet their needs. This has demonstrated some reluctance to move towards more fuel-efficient technology which may impact the state's ability to reach sustainability goals.
- The timing of vehicle contracts, manufacturing order cut-off dates, and agency orders can make it difficult to get all vehicles ordered in a timely manner.
- Vehicle contract delays, partner's budget constraints, and agency reluctance to consolidate into the FSS fleet have hindered the progress of moving forward with the 5 year combined fleet consolidation schedule.

Economic Impact

- FSS is projecting:
    - Higher acquisition costs for vehicles will increase the amount of Master Lease (ML) loan obligations and increase FSS lease rates.
    - Higher interest rate on longer ML loan terms will result in higher FSS lease rates.

Legislative Impacts

- There are no known legislative proposals impacting fees at this time.

Projected FY 2020 financial activity

Revenue	$16,362,132
Expenses	$16,389,599
Year-end Retained Earnings	$12,719,762
Allowable Working Capital	$2,731,600
Actual Working Capital (Current Assets – Current Liabilities as of 12/31/18)	($5,531,271)
Full Time Equivalents	8.25
Fuel	Reflects actual fuel card charge
Managed Maintenance Agency Owned Vehicles	Reflects actual cost
Projected overall change in revenue	18.2%

Retained Earnings

The retained earnings has been reduced from $14.033 million at end of FY 2016 to a forecast of $12.720 million at end of FY 2020.

Almost all of Fleet Services' assets are Non-Current Assets, which do not provide any ability to support the operations of the business. The Department of Administration (Admin) has discussed this concern with the Federal DHHS Program Officer in June 2018. After this discussion, and coming to understand of the progress that has been 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 2019, FY 2020, or FY 2021.

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 replacing a flat annual interest rate. The per-mile rate is no longer used and fuel card purchases are billed back monthly to state agencies. An M5 Fee was established for agency owned vehicles utilizing M5.

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 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.

In FY 2019, a statewide enterprise fleet study was completed by Management Analysis and Development (MAD) to 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.

FSS, together with the Fleet Council, has implemented several of the identified strategies from the study. Some approaches will require ongoing exploration and coordination with our fleet partners throughout state government in FY 2020. Ideas, such as the creation of Centers of Excellence, moving all agencies in the combined fleet towards leasing instead of owning, updating and narrowing the list of vehicles available to lease, and changes to financing options, are currently being addressed or considered.

Working with our government partners to meet their service needs, FSS incorporates new technology and processes that enhance operations, creates long-term plans for vehicle replacement, builds upon partner relationships, and provides vehicle operational expertise and monitoring. FSS ensures our partners' fleet

needs are addressed through procurement, partner and vendor relationships, training, fuel management, and vehicle performance monitoring.

Specific strategies identified include:

- 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.
  - Department of Transportation (MNDOT) Fleet: Heavy equipment.
- Build knowledge of each state agency's fleet needs and requirements to better understand accurate 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 unless agencies are able to justify such a vehicle will not meet the 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.
- Research financing options considering longer loan terms and higher cost of vehicle replacement.

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

- Provide long-term vehicle leasing to state government and political subdivisions.
- Develop innovative strategies and efficiencies to ensure preventative maintenance and repairs are planned and managed to minimize lifecycle requirements.
- Establish best practices through planned work, targeted lifecycle analyses on specific fleet groups, and provide recommendations to partners to improve fleet usage, efficiency and cost.
- Help our partners match vehicles to work requirements, environmental sustainability goals, and agency budgets.
- Ensure the vehicles purchased comply with statutory and administrative regulations.
  - Purchase "Green Choice" vehicles.
  - Include Alternative Fuel Vehicles (AFVs) and vehicles with hybrid electric technology.
  - Promote use of alternate fuels such as ethanol (E85), electric, and compressed natural gas (CNG).
  - Comply with Executive Order 19-27 and M.S. 16C.137.
- Offer vehicle maintenance management services through third party contract.
  - Reduce staff administration, streamline operations, and offer 24/7 repair authorizations.
- Provide enterprise-wide fuel card services that allows for consistent fuel payment and reporting.

- Manage 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.
- Operate 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.
- Financial Management and Reporting (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 (PCA), Corrections (DOC), and Public Safety.
- Office of Enterprise Sustainability (OES) – provides leadership and support to help meet state fleet operations sustainability goals.
- Minnesota Management and Budget (MMB) – provides debt management and rate review and approval.

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

Strengths

- Providing leadership and support for collaborative enterprise sustainability efforts, recommending goals and levers to the Sustainability Steering Committee, and establishing statewide best practices in the area of fleet sustainability.
- Establishing vehicle life cycles at the time of acquisition and monitoring vehicle usage to help agencies adjust to their transportation needs.
- Providing 24/7 cost-effective maintenance management knowledge and repair authorization resources to maintain safe, reliable vehicles.
- Specializing 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 at the FSS facility.

Opportunities

- Create a positive, engaged, and diverse workplace through employee engagement initiatives to ensure FSS is a safe and respectful organization.
- The Fleet Council along with several subcommittees are working to better define the 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.
- Share vehicle resources within agencies with the M5 motor pool module.
- Improve 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.
- Optimize fleet performance and maximize vehicle usage with real time data to assist with development of state wide policy.
- Meet green objectives and ensure vehicles comply with the requirements of MN statutes and Environmental Protection Agency. By aligning the FSS operational objectives to the overall state goals and help agencies align their goals, the entire state fleet is working collectively to achieve success in FY 2020.

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.
- Cash flow shortage due to late monthly vehicle lease payments.
- Available cash funds to purchase high use vehicles requiring 2-year life cycles.
- Unexpected increases in fuel or maintenance costs.
- Service and/or program reductions within agencies can result in early return of vehicles.
- Potential decline in used vehicle market value.
- Delay in vehicle contracts may affect vehicle manufacturer order cut-off dates.
- Anticipated EV infrastructure may not materialize in a timely manner.

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

- ML funding program is utilized for vehicle purchases to maintain cash flow while expanding operational abilities. The current 5-year lease term makes it difficult for some agencies to afford certain vehicles (in particular expensive and specialized equipment) or to justify vehicles that get minimal use on an annual basis resulting in a slower replacement cycle. Feedback indicates that longer ML term options would benefit our partners. 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.
- It is anticipated that approximately 709 agency owned vehicles will be converted to FSS lease vehicles over the next five years. This time line is dependent on agency collaboration and life cycle replacement schedules.
- The marketplace for EVs is changing quickly and long term will mean increased options that better meet the needs of our partners. 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 life cycles were not previously in place.

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 our partners in selecting the proper vehicle for the work function, the proper life cycle, and 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 35-37 for rate details).

- Vehicle lease rates include depreciation, maintenance, insurance, and administration costs.
- Vehicles are provided to help agencies comply with Executive Order 19-27, 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 FSS 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.
    - 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:

- A sustainability reporting tool is currently in development to collect and display data. This tool will use the M5 enterprise fleet data and compute Green House Gas (GHG) emissions from fleet activities, display key performance indicators, and will have a function to assist in fleet planning and producing agency sustainability reports. OES began to roll out this new tool in 4th quarter of FY 2019. A public facing dashboard should be functional by the end of first quarter FY 2020.
- Auto manufactures are shifting production to include greater number of models available as fully Electric Vehicles (EV), plug-in hybrid electric vehicles (PHEV), hybrids, and fuel cells. It is anticipated much of the State Fleet will transition to electric vehicles; however, there is limited availability of these vehicles in Minnesota. 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.
- Enhancements to M5 will allow manual processes to be automated and improve efficiencies.
- Fleet composition is evolving to include specialty vehicles such as secure patient and prisoner transports, and medium duty trucks. 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.

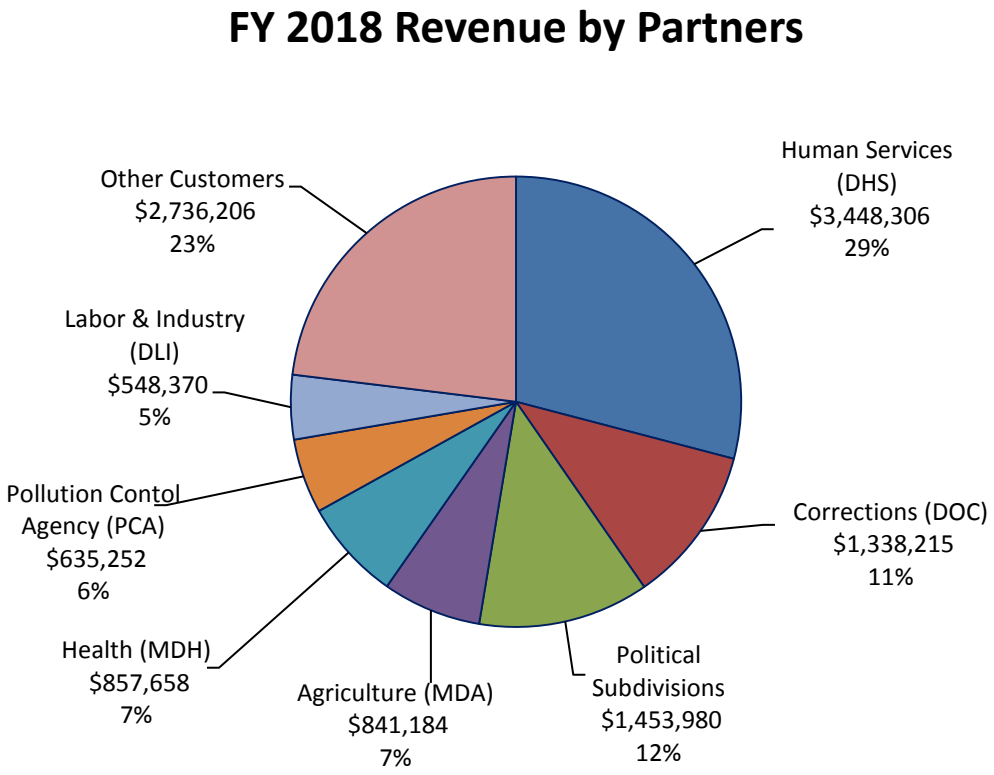
Fleet Services FY 2020 Rate Comparison			
Rate Description	**FY 2019 Rate**	**FY 2020 Rate**	**Notes/Exceptions**
Admin Individual Vehicle Lease Rate			
Vehicle Cost - Depreciation	Straight Line Depreciation	Straight Line Depreciation	Based on lease/loan term and is removed when fully expensed
Vehicle Cost - Interest	Current Interest Rate	Current Interest Rate	Reflects Master Lease Draw Interest Rate
Maintenance	Based on CY 2017 Repair Costs	Based on CY 2018 Repair Costs	Based on vehicle type and adjusted annually
Maintenance Handling Fee	$8.26	$7.56	
Insurance	$385	$399	Adjusted annually
Administrative Cost	$665	$608	Adjusted annually
Extended Lease Term	Individual Lease Rate Excluding Vehicle Cost	Individual Lease Rate Excluding Vehicle Cost	
Early Lease Termination	$500 + Lease Rate	$500 + 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	Managed Maintenance Administration Fee = ARI Fee + Administrative Cost
Administrative Cost	$7.88 Per Vehicle	$8.18 Per Vehicle	Managed Maintenance Administration Fee = ARI Fee + Administrative Cost
Enterprise Fleet Management System M5 Application Fee			
M5 Agency Owned Vehicles - Admin Business Unit	$25.88	$27.03	
M5 Bulk Fuel Module Maintenance Fee	$4,381	$4,381	
M5 Bulk Fuel Module Maintenance Fee		$6,067	
M5 Application Fee - Separate Business Unit			
DNR	$82,069	$84,398	
DPS	$44,191	$45,445	

Marketing

Our target audiences/partners

- State agencies
- Cities and Counties

Our key partners



How our customer base is changing, and why

- The FSS fleet is projected to grow 3.5% in FY 2020 based on agency owned vehicle replacement projections. This projection is dependent on DOC transitioning more owned vehicles to leased vehicles per recommended replacement schedule. FSS currently manages approximately 75% of the combined agency on road vehicles excluding MNDOT, DPS, and DNR.
- We expect minimal growth in political subdivision customers in FY 2020 due to limited lease terms and law enforcement vehicle contract delays.

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 several agencies (DOC, Department of Revenue (MDOR), Department of Veterans Affairs (MDVA), and DHS) to convert their remaining agency owned vehicles 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 19-27, OES, and the fleet sustainability work group.
- Replacing existing vehicles with more fuel-efficient vehicles will help reduce cost of projected fuel price increases.
- Acquisition costs may be higher for greener, electric vehicles, however, total cost of ownership is found to be cheaper for electric vehicles due to less wear on the brakes and fewer moving parts.

How we reach out to potential customers

- State agencies, cities, and counties with agency owned vehicles identified through state wide sustainability efforts and/or current leasing partners are provided with 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 Sustainability 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.
- Quarterly fleet coordinator emails are sent to provide enterprise information regarding fleet safety, best practices, vehicle replacement information.

What we have heard from our customers

- The utilization review dashboard developed by Fleet is an insightful and valuable tool showing the status and performance of our fleet. This tool will provide us with the data to help us reduce costs, improve safety, and increase our sustainability scores.
- 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.
- 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!
- FSS is a humble group that is really proud of its work! I think that describes the team perfectly.
- Agencies are looking for longer-term leasing options for low-use, high-cost heavy duty trucks and vocational vehicles.
- Thank you for all the time you spent with us on our vehicles options. FSS has a wealth of knowledge on them and has helped us a lot.

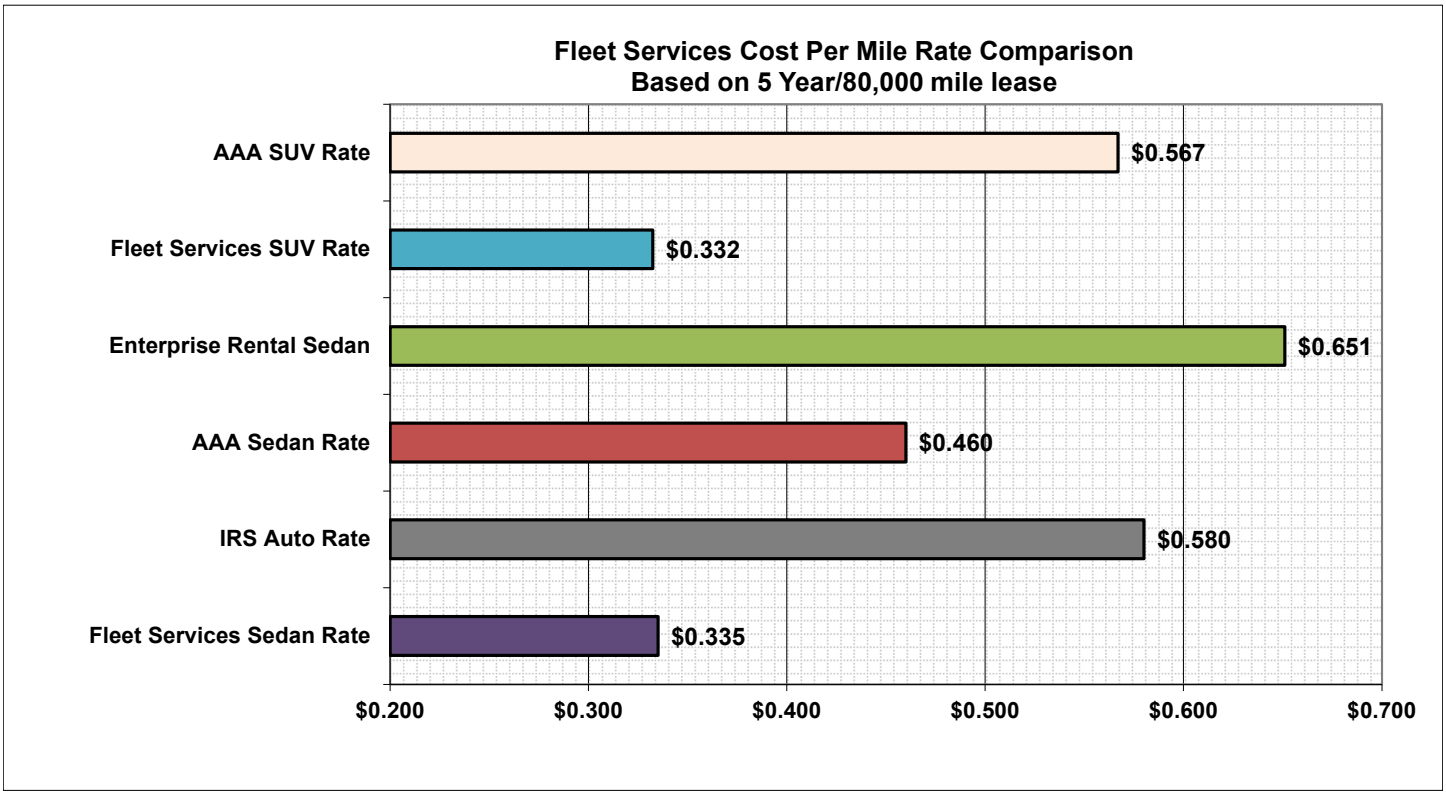
Competition

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 12.5 cents or 27.2% less than AAA estimated vehicle costs.
- Cost per mile for a standard sedan is 24.5 cents or 42.2% less than IRS reimbursement rate.
- Cost per mile for a standard sedan is 31.6 cents or 48.5% 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 May 31, 2019

	Principal	Interest	Total
XV	549,252.47	7,704.08	556,956.55
XVI	2,206,090.52	101,101.28	2,307,191.80
XVII	1,445,518.11	155,753.38	1,601,271.49
Due 6/2019	4,200,861.10	264,558.74	4,465,419.84
XV	264,492.83	3,474.17	267,967.00
XVI	2,121,070.18	83,562.90	2,204,633.08
XVII	1,689,361.04	158,539.64	1,847,900.68
Due 12/2019	4,074,924.05	245,576.71	4,320,500.76
XV	112,617.51	1,412.94	114,030.45
XVI	2,117,789.90	66,451.01	2,184,240.91
XVII	1,710,782.47	137,148.23	1,847,930.70
Due 6/2020	3,941,189.88	205,012.18	4,146,202.06
XV	59,329.26	479.12	59,808.38
XVI	1,815,377.97	49,327.58	1,864,705.55
XVII	1,732,477.44	115,352.98	1,847,830.42
Due 12/2020	3,607,184.67	165,159.68	3,772,344.35
XVI	1,676,850.31	34,330.48	1,711,180.79
XVII	1,743,962.42	93,451.11	1,837,413.53
Due 6/2021	3,420,812.73	127,781.59	3,548,594.32
XVI	1,054,556.55	20,479.08	1,075,035.63
XVII	1,518,278.35	71,299.62	1,589,577.97
Due 12/2021	2,572,834.90	91,778.70	2,664,613.60
XVI	812,827.45	11,149.30	823,976.75
XVII	1,296,681.59	51,763.87	1,348,445.46
Due 6/2022	2,109,509.04	62,913.17	2,172,422.21
XVI	417,986.71	3,804.27	421,790.98
XVII	1,089,633.50	34,931.56	1,124,565.06
Due 12/2022	1,507,620.21	38,735.83	1,546,356.04
XVII	963,672.88	20,477.80	984,150.68
Due 6/2023	963,672.88	20,477.80	984,150.68
XVII			
Due 12/2023	450,991.43	7,593.53	458,584.96
	450,991.43	7,593.53	458,584.96
XVII			
Due 6/2024	131,697.38	1,559.94	133,257.32
	131,697.38	1,559.94	133,257.32
Total	**26,981,298.27**	**1,231,147.87**	**28,212,446.14**

Master Lease Obligations Summary

	Principal	Interest	Total
XV	436,439.60	5,366.23	441,805.83
XVI	10,016,459.07	269,104.62	10,285,563.69
XVII	12,327,538.50	692,118.28	13,019,656.78
	22,780,437.17	**966,589.13**	**23,747,026.30**

Financial Outlook

Our current overall financial health

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

The Admin Internal Auditor began conducting an audit in FY 2019 on FSS rates, accounting principles, and lease practices, to ensure rates are calculated accurately. The audit is anticipated to be completed by the end of 1st quarter FY 2020.

Other impacts to FSS financial health:

- Admin fleet size is projected to grow by 3.5% or 75 vehicles by the end of FY 2020 if agency 5-year replacement plans are followed as anticipated.
- Fleet size did not meet the expected growth in FY 2019 due to delay of DOC transitioning to leased vehicles. A directive requiring all new vehicles to be purchased and owned by Admin and leased to agencies within the combined section of the state fleet was implemented in FY 2018. A new 5- year replacement plan is being developed with DOC to identify replacements needed due to age, safety, and costly maintenance/repairs.
- 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.

- 652 new fleet vehicles are projected to be purchased in FY 2020 to replace vehicles that have reached the end of their useful life cycle (See chart on page 24).
- Construction will begin in the 2nd quarter of FY 2020 to improve sanitary sewer and water main service and remove or cap current deteriorating system at the FSS and DPS public facilities. Capital Asset Preservation & Replacement Account (CAPRA) funds have been approved for this project.

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 by $4.74 or 8.5% per month per vehicle.
- M5 Fleet application fee for agency owned vehicles utilizing Admin M5 application will increase in FY 2020. 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 37).
    - 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 will increase 2.8% in FY 2020 (See chart on page 37).
    - M5 Agency Owned Vehicle fee - Annual Per-Vehicle Rate will increase $1.15 or 4.4% 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 37).
    - 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. The rate for FY 2020 was developed using CY 2018 average repair costs for vehicle type + 1% inflation + $7.56 handling fee (See chart on page 36).

- Agency owned vehicle managed maintenance rates will reflect actual billed costs of repairs and a monthly administration fee of $12.18 (an increase of 2.5%) in FY 2020. This rate will accurately reflect the repair costs for fewer, and older, vehicles remaining in the program.
- Early lease termination fee of $500 per vehicle will continue to be charged in FY 2020. 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 2020 rates will be effective as soon as they are approved. The simplified structure should create efficiencies for FSS staff and partners. Revenue is anticipated to grow in FY 2020 due to the increase of approximately 75 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 low.

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.

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 fuel savings by acquiring more fuel-efficient vehicles.

Agency owned vehicle managed maintenance rates will reflect actual costs for repairs. 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 and manage vehicle life cycles to avoid costly repairs due to aging fleet.

Costs associated with managing the 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 including DOC, PCA, DHS, MDVA, MDOR, and Military Affairs 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 2020

OPERATING REVENUE/EXPENSES

670013	**Vehicle Rental** Change = 18.6% or $1,845,868 Increase due to approximately 135 fully depreciated vehicles being replaced in FY 2020
670013	**Managed Maintenance - Other Agencies** Change = (29.5%) or ($5,515) Fewer Agency Owned vehicles in the Managed Maintenance Program
512606	**Other Revenue** Change = (29.6%) or ($58,133) Decrease in Agency Owned vehicle maintenance costs as more owned vehicles are being converted to FSS Leased vehicles
41400	**Repairs - Vehicle** Change = 12.% or $124,100 Increase for higher maintenance and repair costs on newer technology on vehicles
41500	**Repairs and Maintenance Other** Change = 33.4% or $11,758 Increase in building and road repairs for FY 2020
41500	**Managed Maintenance - Other Agencies** Change = (12.7%) or ($20,000) Decrease due to fewer vehicles in the program
41196	**Centralized IT Services** Change = 17.% or $91,044 Increase for M5 Enhancements
41160 & 41170	**Travel** Change = 61.3% or $2,165 Increase due to additional person attending NAFA Conference in FY 2020 for employee development
43000	**Fees** Change = 475.2% or $14,108 Increase due to new ML Program to start in FY 2020
41300	**Supplies Parts** Change = 10.0% or $18,633 Increase in cost of vehicle parts for newer technology
43000	**Purchased Services** Change = 32.0% or $13,932 Increase due to increase in telematics installations in FY 2020 for delayed vehicle arrivals
43000	**Vehicle Licensing Fees** Change = 51.4% or $11,961 Increase due to delayed vehicle arrivals in FY 2019 and fleet size growth in FY 2020
43000	**Telematics Fees** Change = 10.5% or $43,317 Increase due to additional vehicles in the program in FY 2020
42010	**Indirect Costs** Change = (35.5%) or ($211,162) Decrease based on MMB cost projections
42020	**Attorney General Fees** Change = (96.6%) or ($14,002) Decrease due to higher costs in FY 2019 for appeal review of Excessive Reserve Payback
	Depreciation Change = 24.6% or $1,519,025 Increase due to higher vehicle costs and fewer fully depreciated vehicles
512001	**Interest Revenue** Change = 50.1% or $300,295 Projection based on 4 year average. Increase due to longer borrowing terms, higher interest rates, and higher vehicle costs
	Interest Expense Change = 12.1% or $60,865 Increase due to higher interest rates and higher cost of vehicle replacements. Projections based off current schedule of outstanding loans and projected vehicle purchases for FY 2020
512260	**Gain (Loss) on Sale of Fixed Assets** Change = (67.2%) or ($361,018) Significant drop in expected gains on sale, most vehicles to be sold have depreciated to 35% salvage value vs 25% salvage value in previous years
55600	**Nonoperating Revenue** Change = (100.0%) or ($44,000) Decrease due to no auction revenue rebate expected from Surplus Services in FY 2020

Rate Matrix

Rate Matrix Total Program

Summary	Total
Salaries	818,234.49
Rent - Bldg	9,902.39
Rent - Equipment	957.52
Repairs - Vehicle	1,158,270.51
Repairs - Other	46,911.50
Managed Maintenance - Other Agencies - ARI	138,102.05
Insurance	853,466.00
Printing	625.00
Professional/Technical	6,400.00
Computer Services	0.00
Central IT Services	625,858.72
Communications	2,125.00
Travel	5,700.00
Fees	17,076.37
Purchased Services	57,532.00
Vehicle License Fees	35,208.00
Telematics Fees	456,060.00
Vehicle Maintenance Management Fees	118,452.00
Employee Development	8,429.20
Supplies - Parts	204,965.01
Supplies - Fuel	2,118,227.60
Supplies - Shop & Office	19,302.99
Fleet Card - Other Agencies	1,053,412.65
Attorney General Fees	500.00
Depreciation	7,685,980.85
Amortization	0.00
Indirect Costs	383,092.00
Other Expense	2,133.46
Total Operating Expenses	15,826,925.32
Interest Revenue	(899,625.85)
Gain (Loss) on Sale of Fixed Assets	(176,037.38)
Interest Expense	562,673.54
Total Basis for Rates	15,313,935.63
Adjustments to Basis for Rates:	
Fees	(17,076.37)
Attorney General Fees	(500.00)
Bulk Fuel Module Expenses	(6,067.00)
Other Revenue	(138,102.05)
Fleet Card - Leased Vehicles	(2,118,227.60)
Fleet Card - Other Agencies	(1,053,413.00)
Adjusted Basis for Rates:	11,980,549.61
Requested vs Breakeven Rates	
* Revenue at Requested Rates	11,917,911.68
Revenue at Breakeven Rates	11,980,549.61
Revenue Variance	(62,637.93)
Requested vs Current Rates	
* Revenue at Requested Rates	11,917,911.68
Revenue at Current Rates	10,078,692.00
Revenue Variance	1,839,219.68
Overall % Change in Rates	18.2%

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Fund 5100
FOR FISCAL YEAR 2020

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 decrease 35.5%. Vehicle depreciation is estimated to increase 24.6% due number of new vehicles replacing fully-depreciated vehicles and higher cost vehicles. Vehicle maintenance/repairs costs are projected to increase by 12%, parts by 10%, and telematics fees by 10.5% due to growth in fleet size. 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. Insurance costs will increase by 4% primarily due to higher valued vehicles. Salary costs are based on FY 2019 and FY 2020 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 35 - 37. Maintenance rates are calculated based on CY 2018 actual expenses plus a monthly handling fee of $7.56 and 1% inflation factor for maintenance by vehicle type. Administrative costs for fuel card services for other agencies is estimated at $52,747 based on anticipated FSS labor and resources used to administer the services. Prompt payment incentives received from the fuel card issuer cover all of these expenses. Administrative costs for agency owned managed maintenance services is estimated at $15,605 based on anticipated FSS labor and resources used to administer the services. The expenses are divided by 90 vehicles enrolled in the ARI Managed Maintenance Program.

FY 2020 proposed rates to recover costs related to the M5 includes an annual Bulk Fuel Management/maintenance fee of $6,067 which includes annual maintenance of $5,000 and $1,067 for FSS support for the M5 bulk fuel module utilized by DOC. 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 $27.03 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 2020 rates. Estimate is based on previous work completed and condition of the road. The entire cost of repairs will be shared by Surplus Services. Estimated purchase of 652 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 2020

Lease Rate History for Individualized Leases							
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	**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
Annual Insurance Fee per Vehicle	$360	$358	$398	$385	$385	$399	3.6%
Annual Administrative Fee per Vehicle		$676	$716	$685	$665	$608	-8.6%
Managed Maintenance Rate History - Agency Owned[3]							
Human Services	$919.00	$890.60	$890.60	Actual	Actual	Actual	N/A
Human Services MSOCS	$1,098.00	$1,054.85	$1,054.85	Actual	Actual	Actual	N/A
Pollution Contol	$661.00	$627.80	$627.80	Actual	Actual	Actual	N/A
Plant Management	$1,261.00	$1,394.30	$1,394.30	Actual	Actual	Actual	N/A
Administrative Fee per Vehicle	N/A	N/A	N/A	$11.88	$11.88	$12.18	2.5%
M5 Application Rate - M5 Agency Specific Company[4]							
DNR	N/A	N/A	N/A	$64,310.00	$82,069.00	$84,398.00	2.8%
DPS	N/A	N/A	N/A	$41,116.00	$44,191.00	$45,445.00	2.8%
M5 Application Rate - Admin Company[5]							
Agency Owned Vehicles per Vehicle				$25.16	$25.88	$27.03	4.4%
Bulk Fuel Module Setup Fee [8]					$4,381.00	$4,381.00	N/A
Bulk Fuel Module Maintenance Fee [8]						$6,067.00	N/A
Monthly Maintenance Rate By Vehicle Type[6]							
Auto/Hybrid				$48.27	$52.75	$51.16	-3.0%
Specialty ADA				$184.68	$148.01	$153.27	3.6%
Law Enforcement				$64.64	$63.14	$69.48	10.0%
Med/Heavy Truck/Spec				$67.46	$76.68	$70.91	-7.5%
Mini/SUV/LT Truck				$41.44	$46.59	$47.81	2.6%
Electric Sedan				$27.90	$29.99	$25.54	-14.8%
Misc Truck-Vocational Use				$638.99	$641.54	$642.95	0.2%
Misc Heavy Duty Truck				N/A	$372.20	$371.49	-0.2%
Handling Fee (Included in Monthly Maintenance Rate)				$7.74	$8.26	$7.56	-8.5%
E85 Rebate Rates Per Gallon	$0.50	$0.50	$0.50	$0.00	$0.00	$0.00	N/A
Actual Gasoline Cost History[7]	$2.69	$2.32	$2.11	$2.45	$2.47	$2.48	0.4%
Average New Car Acquisition Cost	$26,010	$26,500	$26,500	$28,500	$29,000	$29,950	3.3%

[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]Effective January 1, 2013 rates were based on actual agency maintenance costs from CY12 and adjusted by CY actuals thereafter through FY 2017
Effective November FY 2016 administrative costs were included in annual managed maintenance rates
Effective July FY 2018 actual costs for managed maintenance repairs and monthly admin fees 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 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 = CY18 ARI Repair Costs by vehicle type + Vehicle Handling Fee $7.56+ 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

[8] In FY19 & FY20 Bulk Fuel Module is only utilized by DOC

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 Projection	FY 2020 Proforma	Change	% Change
Operating Revenue								
Vehicle Rental	13,260,643	11,901,507	10,591,681	8,327,388	9,910,153	11,756,021	1,845,868	18.6%
Fleet Card - Leased Vehicle				2,127,644	2,097,560	2,170,975	73,415	3.5%
Fleet Card - Other Agencies	1,397,483	1,007,807	960,594	1,020,573	1,017,790	1,053,413	35,623	3.5%
M5 Application - Other Agencies				126,535	149,870	154,803	4,933	3.3%
Managed Maintenance - Other Agencies	373,288	306,443	239,964	25,055	18,669	13,154	(5,515)	(29.5%)
*Other Revenue	593	0	8,295	213,915	196,235	138,102	(58,133)	(29.6%)
Total Operating Revenue	15,032,007	13,215,757	11,800,534	11,841,110	13,390,277	15,286,469	1,896,192	14.2%
Operating Expenses								
Salaries & Benefits	670,302	643,164	725,453	782,124	798,275	818,234	19,959	2.5%
Rent - Space	72,674	23,785	22,295	23,729	9,614	9,902	288	3.0%
Rent - Equipment	36	176	1,412	2,210	958	958	0	.0%
Repairs & Maintenance - Vehicles	798,294	830,918	897,729	1,039,009	1,034,170	1,158,271	124,100	12.0%
Repairs & Maintenance - Other	2,859	37,146	208,077	55,019	35,154	46,912	11,758	33.4%
Managed Maintenance - Other Agencies	406,893	376,454	302,560	181,996	158,102	138,102	(20,000)	(12.7%)
Printing	642	5,390	792	656	612	625	13	2.1%
Professional & Technical Services	1,730	7,250	37,822	81,381	6,101	6,400	299	4.9%
Computer Services	492	507	668	547	0	0	0	.0%
Central IT Services	579,375	443,526	538,581	536,671	534,814	625,859	91,044	17.0%
Communications	3,290	1,883	2,415	2,301	2,081	2,125	44	2.1%
Travel	5,344	1,914	3,650	3,669	3,535	5,700	2,165	61.3%
Fees	96	16,579	0	2,487	2,969	17,076	14,108	475.2%
Supplies - Shop & Office	41,240	8,325	162,146	9,863	18,741	19,303	562	3.0%
Supplies - Parts	140,383	367,052	240,350	229,111	186,332	204,965	18,633	10.0%
Supplies - Fuel	2,401,189	1,756,678	1,891,807	2,080,514	2,097,560	2,118,228	20,668	1.0%
Fleet Card - Other Agencies	1,369,856	996,322	943,315	1,020,573	1,017,790	1,053,413	35,623	3.5%
Employee Development	3,007	1,182	4,183	4,471	8,105	8,429	324	4.0%
Purchased Services	12,357	18,150	121,057	37,179	43,600	57,532	13,932	32.0%
Vehicle License Fees	13,148	21,092	14,549	29,405	23,247	35,208	11,961	51.4%
Telematics Fees		9,944	215,367	407,730	412,743	456,060	43,317	10.5%
Vehicle Maintenance Management Fees	115,583	96,441	99,440	116,047	116,459	118,452	1,993	1.7%
Insurance	675,834	717,338	783,534	772,599	820,845	853,466	32,621	4.0%
Indirect Costs	255,426	221,609	336,560	380,966	594,254	383,092	(211,162)	(35.5%)
Attorney General Fees	453	71	121	0	14,502	500	(14,002)	(96.6%)
Depreciation	6,088,619	5,443,274	4,538,151	4,866,280	6,166,956	7,685,981	1,519,025	24.6%
Amortization	0	0	0	0	0	0	0	.0%
Other Expense	0	0	1,682	4,984	2,071	2,133	62	3.0%
Total Operating Expenses	13,659,122	12,046,170	12,093,716	12,671,521	14,109,588	15,826,925	1,717,337	12.2%
Operating Income (Loss)	1,372,885	1,169,587	(293,182)	(830,411)	(719,311)	(540,457)	178,855	(24.9%)
Non-operating Revenue (Expense)								
Interest Revenue	82,433	95,254	148,448	297,629	599,331	899,626	300,295	50.1%
Interest Expense	(196,425)	(188,309)	(201,014)	(320,009)	(501,809)	(562,674)	(60,865)	12.1%
Nonoperating Revenue (Expense)	186,188	70,630	0	83,486	44,000	0	(44,000)	(100.0%)
Nonoperatin Transfer In (Out)				(4,591)	0	0	0	#DIV/0!
Refunds to Customers	0	0	(62,347)	(12,040)	(56,781)	0	56,781	(100.0%)
Excessive Reserve Payback	0	0	0	(952,293)	(27,812)	0	27,812	(100.0%)
Gain (Loss) on Sale of Fixed Assets	517,534	758,649	493,524	770,274	537,055	176,037	(361,018)	(67.2%)
Total Non-operating Revenue (expense)	589,730	736,224	378,611	(137,544)	593,984	512,990	(80,995)	(13.6%)
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				
Fleet Management System M5 Enhancement				0				
Attorney General Fees								
Net Income (Loss)	962,615	(104,189)	(72,572)	(1,082,955)	(125,327)	(27,467)		
Retained Earnings - Beginning of Period	12,920,354	13,746,887	14,033,158	13,960,587	12,872,555	12,747,229		
Prior Period Adjustment	(136,082)	390,460	0	(5,076)	0			
Retained Earnings - as Restated	12,784,272	14,137,347	14,033,158	13,955,511	12,872,555	12,747,229		
Retained Earnings - End of Period	13,746,887	14,033,158	13,960,587	12,872,555	12,747,229	12,719,762		
Contributed Capital	500,700	500,700	500,700	500,700	500,700	500,700		
Total Net Assets	14,247,587	14,533,858	14,461,287	13,373,255	13,247,929	13,220,462		

*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 2020 Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration
Fleet Services Unit
Fiscal Year 2020

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	442	29,950	13,237,900	Yes	Primarily 1, 3&4
Automotive Equipment including cars, specialty vehicles, and light trucks				200	29,000	5,800,000	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks				6	50,000	300,000	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks (5100 Fund)[1]				4	29,950	119,800	No	
Sub-total of items with unit cost less than $100,000	G023MF15					19,457,700		
						0		
GRAND TOTAL				652		19,457,700		

[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 unless additional loan terms become available

FY 2020 SWIFT SPENDING PLAN

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Unit
FOR FISCAL YEAR 2020

		Fund 5100	
		Name: Fleet Services	FinDept G0237200
	670013	Vehicle Rental	11,756,021
	670014	M5 Application - Other Agencies	154,803
	670013	Fleet Card - Leased Vehicles	2,170,975
	670013	Managed Maintenance - Other Agencies	13,154
	670013	Fleet Card - Other Agencies	1,053,413
	550451	Vehicle Disposal	4,305,272
	512606	Miscellaneous	138,102
	55600	Non-operating Revenue	0
	512001	Interest Revenue	899,626
			20,491,366
	SWIFT Account		
	41000	Full Time	818,234
	41030	Part Time	0
	41050	Overtime	0
	41050	Premium	0
	41070	Other	0
	41100	Space Rental	9,902
	41500	Repairs	1,205,182
	41500	Managed Maintenance - Other Agencies	138,102
	41110	Printing	625
	41130	Prof / Technical	5,760
	41196	Central IT Services	625,859
	41155	Communications	2,125
	41160	Travel - In State	855
	41170	Travel - Out State	4,845
	41300	Supplies	224,268
	41300	Fuel	2,118,228
	42020	Attorney General Fees	500
	41300	Fleet Card - Other Agencies	1,053,413
	41400	ML Loan Payments	10,917,401
	47060	Vehicle Purchases	119,800
	41400	Equipment Rental	958
	41180	Employee Development	8,429
	43000	Other Operating Costs	1,539,928
	42010	Statewide Indirect	383,092
	41190	State Prof / Technical	640
	44200	Excessive Reserve Payback	0
Total			19,178,145
Adjustments			
Plus:			
		Depreciation	7,685,981
Total			7,685,981
Minus:			
		ML Loan Payment	10,917,401
	47060	Vehicle Purchases	119,800
Total			11,037,201
Rate Matrix Amount			15,826,925

		Fund 5000
		Total
Master Lease	47060	19,337,900

Projected Cash Flow

Projected Cash Flow - FY 2020

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services - 5100

	Budget Projections 7/31/2019	Budget Projections 8/31/2019	Budget Projections 9/30/2019	Budget Projections 10/31/2019	Budget Projections 11/30/2019	Budget Projections 12/31/2019	Budget Projections 1/31/2020	Budget Projections 2/29/2020	Budget Projections 3/31/2020	Budget Projections 4/30/2020	Budget Projections 5/31/2020	Budget Projections 6/30/2020	Budgeted Totals
Beginning Balance	**1,141,625.83**	**2,226,765.38**	**3,330,809.91**	**3,781,637.76**	**4,835,358.41**	**492,329.35**	**1,458,124.31**	**2,475,628.51**	**3,529,362.00**	**4,485,533.92**	**5,512,515.49**	**1,060,338.07**	
Vehicle Rental	850,977.96	876,768.16	947,455.30	964,052.38	962,190.62	959,178.17	956,137.03	957,135.62	956,039.98	955,596.85	991,052.88	1,007,640.16	**11,384,225.11**
Voyager - Owned	100,516.37	100,516.37	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	**1,078,876.94**
Voyager - Leased	145,832.87	145,832.87	180,914.58	180,914.58	180,914.58	180,914.58	180,914.58	180,914.58	180,914.58	180,914.58	180,914.58	180,914.58	**2,100,811.53**
M5 Application Fee	-	-	154,803.00	-	-	-	-	-	-	-	-	-	**154,803.00**
Managed Maintenance - Other Agencies	1,449.36	1,449.36	1,097.00	1,097.00	1,096.00	1,096.00	1,096.00	1,096.00	1,096.00	1,096.00	1,096.00	1,096.00	**13,860.72**
Other Revenue	16,905.99	16,905.99	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	**148,896.99**
Sale of Vehicles	507,230.42	507,230.42	507,230.42	309,286.75	309,286.75	309,286.75	309,286.75	309,286.75	309,286.75	309,286.75	309,286.75	309,286.75	**4,305,272.01**
Interest Revenue	61,458.98	64,394.37	67,469.97	70,692.45	74,068.85	70,495.88	73,862.89	77,390.71	81,087.03	84,959.90	89,017.73	84,727.08	**899,625.84**
Total Cash Receipt	**1,684,371.95**	**1,713,097.54**	**1,958,263.19**	**1,625,336.08**	**1,626,849.72**	**1,620,264.30**	**1,620,590.17**	**1,625,116.58**	**1,627,717.26**	**1,631,147.00**	**1,670,660.86**	**1,682,957.49**	**20,086,372.14**
Expenses													
Salaries & Benefits	62,941.08	94,411.62	62,941.08	62,941.08	62,941.08	62,941.08	94,411.62	62,941.08	62,941.08	62,941.08	62,941.08	62,941.08	**818,234.00**
Rent - Space	299.66	825.17	825.17	825.17	825.17	825.17	825.17	825.17	825.17	825.17	825.17	825.17	**9,376.53**
Rent - Equipment	465.36	2.68	2.68	234.02	2.68	2.68	234.02	2.68	2.68	234.02	2.68	2.68	**1,188.86**
Repairs & Maintenance - Vehicles	98,465.62	96,522.58	96,522.58	96,522.58	96,522.58	96,522.58	96,522.58	96,522.58	96,522.58	96,522.58	96,522.58	96,522.58	**1,160,214.04**
Repairs & Maintenance - Other	2,929.50	3,909.00	3,909.00	3,910.00	3,909.00	3,909.00	3,910.00	3,909.00	3,909.00	3,910.00	3,909.00	3,909.00	**45,931.50**
Managed Maintenance - Other Agencies	17,261.47	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	11,508.50	**143,854.97**
Printing	52.90	52.08	52.08	52.08	52.08	52.08	52.08	52.08	52.08	52.08	52.08	52.08	**625.78**
Professional & Technical Services	688.20	533.33	533.33	533.33	533.33	533.33	533.33	533.33	533.33	533.33	533.33	533.33	**6,554.83**
Central IT	56,173.32	56,173.32	52,154.92	52,154.92	52,154.92	52,154.92	52,154.92	52,154.92	52,154.92	52,154.92	52,154.92	52,154.92	**633,895.84**
Communications	126.13	177.08	177.08	177.08	177.08	177.08	177.08	177.08	177.08	177.08	177.08	177.08	**2,074.01**
Travel	-	-	-	-	-	-	-	-	500.00	2,600.00	2,600.00	-	**5,700.00**
Fees	-	-	-	-	-	-	-	-	17,076.00	-	-	-	**17,076.00**
Supplies - Shop & Office	488.21	492.75	492.75	492.75	492.75	492.75	492.75	492.75	492.75	492.75	492.75	492.75	**5,908.46**
Supplies - Parts	35,209.97	17,080.42	17,080.42	17,080.42	17,080.42	17,080.42	17,080.42	17,080.42	17,080.42	17,080.42	17,080.42	17,080.42	**223,094.59**
Supplies - Fuel	180,914.58	180,914.58	167,727.83	180,914.58	180,914.58	167,727.83	180,914.58	180,914.58	167,727.83	180,914.58	180,914.58	167,727.83	**2,118,227.96**
Fleet Card - Other Agencies	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	87,784.42	**1,053,413.04**
Employee Development	1,495.05	702.42	702.42	702.42	702.42	702.42	702.42	702.42	702.42	702.42	702.42	702.42	**9,221.67**
Purchased Services	7,259.31	7,259.31	4,794.33	4,794.33	4,794.33	4,794.33	4,794.33	4,794.33	4,794.33	4,794.33	4,794.33	4,794.33	**62,461.92**
Vehicle License Fees	2,650.00	2,650.00	2,934.00	2,934.00	2,934.00	2,934.00	2,934.00	2,934.00	2,934.00	2,934.00	2,934.00	2,934.00	**34,640.00**
Telematics Fees	34,277.51	38,005.00	38,005.00	38,005.00	38,005.00	38,005.00	38,005.00	38,005.00	38,005.00	38,005.00	38,005.00	38,005.00	**452,332.51**
Vehicle Maintenance Management Fees	9,572.36	9,871.00	9,871.00	9,871.00	9,871.00	9,871.00	9,871.00	9,871.00	9,871.00	9,871.00	9,871.00	9,871.00	**118,153.36**
Insurance	-	-	853,466.00	-	-	-	-	-	-	-	-	-	**853,466.00**
Indirect Costs	-	-	95,773.00	-	-	95,773.00	-	-	95,773.00	-	-	95,773.00	**383,092.00**
Attorney General Fees	-	-	-	-	-	500.00	-	-	-	-	-	-	**500.00**
Other Expense	177.75	177.75	177.75	177.75	177.75	177.75	177.75	177.75	177.75	177.75	177.75	177.75	**2,133.00**
ML Payment - Principal	-	-	-	-	5,105,438.21	-	-	-	-	-	5,249,289.14	-	**10,354,727.35**
Interest Expense	-	-	-	-	293,057.48	-	-	-	-	-	269,616.05	-	**562,673.53**
Active Vehicle Rebate	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Vehicles - 5100	-	-	-	-	-	-	-	-	-	29,950.00	29,950.00	59,900.00	**119,800.00**
Total Expense Paid	**599,232.40**	**609,053.01**	**1,507,435.34**	**571,615.43**	**5,969,878.78**	**654,469.34**	**603,085.97**	**571,383.09**	**671,545.34**	**604,165.43**	**6,122,838.28**	**713,869.34**	**19,198,571.75**
Projected Ending Cash Balance	**2,226,765.38**	**3,330,809.91**	**3,781,637.76**	**4,835,358.41**	**492,329.35**	**1,458,124.31**	**2,475,628.51**	**3,529,362.00**	**4,485,533.92**	**5,512,515.49**	**1,060,338.07**	**2,029,426.22**	

Financial Statement

Statement of Net Position

FLEET SERVICES FUND 5100 3/15/2019
STATEMENT OF NET POSITION unaudited
DECEMBER 31, 2018

	FY19	FY18
ASSETS		
CURRENT ASSETS		
Cash	$ 813,782.73	$ 1,685,872.90
Imprest Fund - Checking	497.00	500.00
Accounts Receivable	2,138,344.01	1,634,570.84
Accounts Receivable - Non Trade (Note 3)	1,055.00	-
Prepaid Expenses	1,750.00	4,191.38
Prepaid Insurance	410,422.42	386,521.30
Prepaid Insurance - Workers' Compensation	325.50	4,826.48
Total Current Assets	$ 3,366,176.66	$ 3,716,482.90
NONCURRENT ASSETS (Note 4)		
Building Improvements	$ 994,294.34	$ 948,433.09
Accumulated Depreciation - Building Improvements	(568,206.43)	(514,366.77)
Vehicles	55,607,863.04	51,204,855.04
Accumulated Depreciation - Vehicles	(20,539,270.61)	(20,519,050.13)
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	(79,723.88)	(71,847.32)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Total Noncurrent Assets	$ 35,572,486.46	$ 31,205,553.91
TOTAL ASSETS	$ 38,938,663.12	$ 34,922,036.81
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	$ 727,383.66	$ 651,265.35
Accounts Payable - Non-Trade (Note 5)	181,482.98	421,285.86
Salaries and Benefits Payable	38,194.53	36,854.07
Interest Payable	43,357.90	26,196.50
Sales Tax Payable	5,298.85	2,645.70
Loans Payable - Master Lease (Note 7)	7,892,730.11	3,036,482.26
Compensated Absences Payable (Note 8)	9,000.00	10,589.67
Total Current Liabilities	$ 8,897,448.03	$ 4,185,319.41
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 7)	$ 16,542,893.16	$ 15,993,425.75
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	$ 17,973,893.16	$ 18,152,806.83
TOTAL LIABILITIES	$ 26,871,341.19	$ 22,338,126.24
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	$ 11,136,863.19	$ 12,175,645.90
Unrestricted Net Position	1,240,458.74	1,711,264.67
TOTAL NET POSITION	$ 12,377,321.93	$ 13,886,910.57

Statement of Revenues, Expenses & Changes in Net Position

FLEET SERVICES FUND 5100 3/15/2019
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION unaudited
FOR THE QUARTER ENDED DECEMBER 31, 2018

	FY19 QTD	FY19 YTD	FY18 QTD	FY18 YTD
OPERATING REVENUES				
Vehicle Rental	$ 2,451,569.81	$ 4,790,175.76	$ 2,053,324.80	$ 4,125,225.83
M5 Application - Other Agencies (Note 1)	-	-	-	124,799.20
Fleet Card - Leased Vehicles (Note 1)	558,314.93	1,150,157.14	524,255.30	1,024,726.43
Fleet Card - Other Agencies	268,074.16	559,144.04	248,931.45	500,861.49
Managed Maintenance - Other Agencies	4,743.57	9,645.26	6,425.10	13,710.66
Other Revenues	54,698.69	105,345.20	34,894.87	99,853.74
Total Operating Revenues	$ 3,337,401.16	$ 6,614,467.40	$ 2,867,831.52	$ 5,889,177.35
OPERATING EXPENSES				
Salaries and Benefits	$ 180,086.33	$ 359,217.18	$ 187,660.86	$ 380,563.91
Rent	3,531.39	6,968.42	4,439.59	7,594.38
Rent - Equipment	(77.10)	478.76	631.68	1,263.36
Repairs and Maintenance - Vehicles	236,650.73	469,112.65	237,403.10	504,771.30
Repairs and Maintenance - Other	8,891.97	17,783.95	14,184.88	35,939.84
Managed Maintenance - Other Agencies	45,969.57	90,338.46	44,016.09	100,248.92
Printing	214.56	329.82	111.80	281.47
Professional and Technical Services	1,540.00	2,730.00	4,942.55	7,005.37
Computer and Systems Services	-	-	485.87	546.74
Centralized IT Services	100,061.87	282,864.38	124,733.73	306,082.84
Communications	532.17	1,000.89	656.07	1,152.14
Travel	2,512.02	2,534.81	309.44	309.44
Fees	2,968.60	2,968.60	-	-
Supplies and Materials - General	2,770.97	3,007.47	396.92	1,600.09
Supplies and Materials - Parts	45,956.28	75,003.68	45,758.37	86,189.24
Supplies and Materials - Fuel	541,386.06	1,044,157.36	509,045.89	937,042.88
Fleet Card - Other Agencies	268,074.16	559,144.04	248,931.45	500,861.49
Employee Development	131.01	136.11	597.50	747.50
Purchased Services	1,675.25	2,712.92	1,945.61	4,544.08
Vehicle License Fees	3,099.23	9,433.70	3,086.25	14,325.00
Telematics Fees	136,530.61	206,651.03	101,522.31	201,419.89
Vehicle Maintenance Management Fees	30,215.21	59,138.62	31,858.99	58,046.12
Insurance	205,211.19	410,422.38	192,816.65	386,077.30
Indirect Costs	148,563.50	297,127.00	95,241.50	190,483.00
Attorney General Fees	11,580.40	14,501.70	-	-
Depreciation	1,538,590.04	2,972,960.73	1,155,676.94	2,347,614.29
Other Expenses	833.06	1,011.22	212.25	1,827.71
Total Operating Expenses	$ 3,517,499.08	$ 6,891,735.88	$ 3,006,666.29	$ 6,076,538.30
OPERATING INCOME (LOSS)	$ (180,097.92)	$ (277,268.48)	$ (138,834.77)	$ (187,360.95)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 142,799.13	$ 260,033.36	$ 66,685.47	$ 118,448.38
Interest Expense	(122,827.47)	(240,144.60)	(75,270.29)	(145,502.87)
Nonoperating Transfer In (Out) (Note 11)	-	-	(2,800.00)	(2,800.00)
Electric Vehicle Incentive (Note 6)	-	-	(85,000.00)	(85,000.00)
Refund to Customers	-	(1,045.00)	-	-
Excess Reserve Cash Payback to Fed Gov	-	(27,812.17)	-	-
Gain (Loss) on Disposal of Capital Assets	192,240.85	337,224.74	224,639.83	507,914.13
Total Nonoperating Revenue (Expenses)	$ 212,212.51	$ 328,256.33	$ 128,255.01	$ 393,059.64
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	$ -	$ -	$ -	$ -
Total Transfers and Contribution	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 32,114.59	$ 50,987.85	$ (10,579.76)	$ 205,698.69
NET POSITION, BEGINNING	$ 12,345,207.34	$ 12,324,257.33	$ 13,897,490.33	$ 13,686,287.93
Adjustment to Net Position (Note 12)	-	2,076.75	-	(5,076.05)
NET POSITION, ENDING	$ 12,377,321.93	$ 12,377,321.93	$ 13,886,910.57	$ 13,886,910.57

Statement of Cash Flows

FLEET SERVICES FUND 5100 3/15/2019
STATEMENT OF CASH FLOWS unaudited
FOR THE QUARTER ENDED DECEMBER 31, 2018

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	6,128,600.39
Receipts from Other Revenue		105,345.20
Payments to Suppliers for Goods and Services		(3,871,317.95)
Payments to Employees		(368,038.56)
Net Cash Flows from Operating Activities	$	1,994,589.08
CASH FLOWS NONCAPITAL ACTIVITIES		
Refund to Customers	$	(1,045.00)
Cash payback to the Federal Government		(27,812.17)
Net Cash Flows from Noncapital Financing Activities	$	(28,857.17)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investment in Capital Assets	$	(7,810,131.33)
Proceeds from Disposal of Capital Assets		1,602,942.02
Proceeds from Master Lease Loan		6,743,069.04
Repayments of Master Lease Loan		(3,638,018.03)
Interest Paid		(230,520.11)
Net Cash Flows from Capital and Related Financing Activities	$	(3,332,658.41)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	260,033.36
Net Cash Flows from Investing Activities	$	260,033.36
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	(1,106,893.14)
Cash and Cash Equivalents, Beginning		1,921,172.87
Cash and Cash Equivalents, Ending	$	814,279.73
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	(277,268.48)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation	$	2,972,960.73
(Increase) Decrease in Accounts Receivable		(380,521.81)
(Increase) Decrease in Prepaid Expenses		1,050.00
(Increase) Decrease in Prepaid Insurance		(410,422.42)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation		(325.50)
Increase (Decrease) in Accounts Payable		94,843.00
Increase (Decrease) in Salaries and Benefits Payable		(8,495.88)
Increase (Decrease) in Sales Tax Payable		2,769.44
Total Adjustments	$	2,271,857.56
Net Cash Flows from Operating Activities	$	1,994,589.08
Noncash Investing, Capital, and Financing Activities	$	-

Budget to Actual Comparison

FLEET SERVICES FUND 5100 3/15/2019
STATEMENT OF BUDGET AND ACTUAL COMPARISON unaudited
FOR THE QUARTER ENDED DECEMBER 31, 2018

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Vehicle Rental	$ 2,640,289.00	$ 5,280,578.00	$ 2,451,569.81	$ 4,790,175.76	$ (188,719.19)	$ (490,402.24)
M5 Application - Other Agencies	37,872.75	75,745.50	-	-	(37,872.75)	(75,745.50)
Fleet Card - Leased Vehicles	558,303.50	1,116,607.00	558,314.93	1,150,157.14	11.43	33,550.14
Fleet Card - Other Agencies	255,772.50	511,545.00	268,074.16	559,144.04	12,301.66	47,599.04
Managed Maintenance - Other Agencies	4,757.25	9,514.50	4,743.57	9,645.26	(13.68)	130.76
Other Revenue	46,090.75	92,181.50	54,698.69	105,345.20	8,607.94	13,163.70
Total Operating Revenues	$ 3,543,085.75	$ 7,086,171.50	$ 3,337,401.16	$ 6,614,467.40	$ (205,684.59)	$ (471,704.10)
OPERATING EXPENSES						
Salaries and Benefits	$ 212,544.25	$ 425,088.50	$ 180,086.33	$ 359,217.18	$ (32,457.92)	$ (65,871.32)
Rent	5,896.25	11,792.50	3,531.39	6,968.42	(2,364.86)	(4,824.08)
Rent - Equipment	631.50	1,263.00	(77.10)	478.76	(708.60)	(784.24)
Repairs and Maintenance - Vehicles	279,009.75	558,019.50	236,650.73	469,112.65	(42,359.02)	(88,906.85)
Repairs and Maintenance - Other	10,535.50	21,071.00	8,891.97	17,783.95	(1,643.53)	(3,287.05)
Managed Maintenance - Other Agencies	46,090.75	92,181.50	45,969.57	90,338.46	(121.18)	(1,843.04)
Printing	110.00	220.00	214.56	329.82	104.56	109.82
Professional and Technical Services	5,625.00	11,250.00	1,540.00	2,730.00	(4,085.00)	(8,520.00)
Computer and Systems Services	162.50	325.00	-	-	(162.50)	(325.00)
Centralized IT Services	149,718.25	299,436.50	100,061.87	282,864.38	(49,656.38)	(16,572.12)
Communications	675.00	1,350.00	532.17	1,000.89	(142.83)	(349.11)
Travel	1,112.50	2,225.00	2,512.02	2,534.81	1,399.52	309.81
Fees	-	-	2,968.60	2,968.60	2,968.60	2,968.60
Supplies and Materials - General	5,112.50	10,225.00	2,770.97	3,007.47	(2,341.53)	(7,217.53)
Supplies and Materials - Parts	55,150.00	110,300.00	45,956.28	75,003.68	(9,193.72)	(35,296.32)
Supplies and Materials - Fuel	558,303.50	1,116,607.00	541,386.06	1,044,157.36	(16,917.44)	(72,449.64)
Fleet Card - Other Agencies	255,772.50	511,545.00	268,074.16	559,144.04	12,301.66	47,599.04
Employee Development	2,025.00	4,050.00	131.01	136.11	(1,893.99)	(3,913.89)
Purchased Services	3,725.00	7,450.00	1,675.25	2,712.92	(2,049.75)	(4,737.08)
Vehicle License Fees	8,842.00	17,684.00	3,099.23	9,433.70	(5,742.77)	(8,250.30)
Telematics Fees	108,337.50	216,675.00	136,530.61	206,651.03	28,193.11	(10,023.97)
Vehicle Maintenance Management Fees	27,529.00	55,058.00	30,215.21	59,138.62	2,686.21	4,080.62
Insurance	199,584.00	399,168.00	205,211.19	410,422.38	5,627.19	11,254.38
Indirect Costs	149,232.00	298,464.00	148,563.50	297,127.00	(668.50)	(1,337.00)
Attorney General Fees	-	-	11,580.40	14,501.70	11,580.40	14,501.70
Depreciation	1,669,888.50	3,339,777.00	1,538,590.04	2,972,960.73	(131,298.46)	(366,816.27)
Other Expenses	1,181.00	2,362.00	833.06	1,011.22	(347.94)	(1,350.78)
Total Operating Expenses	$ 3,756,793.75	$ 7,513,587.50	$ 3,517,499.08	$ 6,891,735.88	$ (239,294.67)	$ (621,851.62)
OPERATING INCOME (LOSS)	$ (213,708.00)	$ (427,416.00)	$ (180,097.92)	$ (277,268.48)	$ 33,610.08	$ 150,147.52
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	$ 87,625.00	$ 175,250.00	$ 142,799.13	$ 260,033.36	$ 55,174.13	$ 84,783.36
Refund to Customers	-	-	-	(1,045.00)	-	(1,045.00)
Interest Expense	(108,096.75)	(216,193.50)	(122,827.47)	(240,144.60)	(14,730.72)	(23,951.10)
Excess Reserve Cash Payback to Fed Gov	(6,953.00)	(13,906.00)	-	(27,812.17)	6,953.00	(13,906.17)
Gain (Loss) on Sale of Capital Assets	204,270.25	408,540.50	192,240.85	337,224.74	(12,029.40)	(71,315.76)
Total Nonoperating Revenue (Expenses)	$ 176,845.50	$ 353,691.00	$ 212,212.51	$ 328,256.33	$ 35,367.01	$ (25,434.67)
CHANGE IN NET POSITION	$ (36,862.50)	$ (73,725.00)	$ 32,114.59	$ 50,987.85	$ 68,977.09	$ 124,712.85

Footnotes to Financial Statements

FLEET SERVICES FUND 5100 3/15/2019
FOOTNOTES TO FINANCIAL STATEMENTS unaudited
FOR THE QUARTER ENDED DECEMBER 31, 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 are generally defined as assets with an initial, individual cost of more than $300,000 for buildings and depreciable infrastructure, $5,000 or more for equipment and art and historical treasures, and $30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition 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. FY19 and FY18 Accounts Receivable - Non Trade has a balance of $1,055.00 and $0.00 respectively for vehicles sold to agencies.

4. CAPITAL ASSETS

	Balance 7/1/2018	Additions	Deletions	Balance 9/30/18
Land Improvements	$ -	$ -	$ -	$ -
Building Improvements	994,294.34	-	-	994,294.34
Vehicles	54,327,205.90	5,583,416.79	(4,302,759.65)	55,607,863.04
Equipment	1,809.30	-	-	1,809.30
Infrastructure	157,530.00	-	-	157,530.00
Software	268,570.00	-	-	268,570.00
Total Capital Assets	$ 55,749,409.54	$ 5,583,416.79	$ (4,302,759.65)	$ 57,030,066.68
Accumulated Depreciation/Amortization for:				
Land Improvements	$ -	$ -	$ -	$ -
Building Improvements	(540,331.15)	(27,875.28)	-	(568,206.43)
Vehicles	(20,634,360.81)	(2,941,147.17)	3,036,237.37	(20,539,270.61)
Equipment	(1,809.30)	-	-	(1,809.30)
Infrastructure	(75,785.60)	(3,938.28)	-	(79,723.88)
Software	(268,570.00)	-	-	(268,570.00)
Total Accumulated Depr/Amort	$ (21,520,856.86)	$ (2,972,960.73)	$ 3,036,237.37	$(21,457,580.22)

5. ACCOUNTS PAYABLE - NON TRADE

FY19 and FY18 Accounts Payable - Non Trade has a balance of $181,482.98 and $421,285.86 respectively for vehicles acquired.

6. ELECTRIC VEHICLE INCENTIVE

FY19 Fleet fuel-efficient vehicle replacement incentives for leased vehicles totaled $0.00. Rebate up to $7,000 per vehicle for electric or hybrid models that replace current leased vehicles.

FY18 Fleet fuel-efficient vehicle replacement incentives for leased vehicles totaled $85,000. Rebate up to $7,000 per vehicle for electric or hybrid models that replace current leased vehicles.

7. LOANS PAYABLE TO THE MASTER LEASE PROGRAM

Fleet Services periodically makes equipment purchases utilizing the Master Lease Program that is administered by Minnesota Management & Budget (MMB). These loans are paid off through semi-annual payments of both principal and interest to MMB over the term of the loan. The following is a schedule by fiscal years of future payments needed to satisfy Master Lease Loans Payable as of December 31, 2018.

2019	4,378,151.64
2020	7,798,908.06
2021	6,653,143.94
2022	4,225,475.79
2023	2,159,038.45
2024	306,535.08
Total Payments	$ 25,521,252.96
Interest Amount	(1,085,629.69)
Principal Amount	$ 24,435,623.27

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 7/1/2018	$ 9,000.00	$ 60,000.00
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2018	$ 9,000.00	$ 60,000.00

9. OTHER POSTEMPLOYMENT BENEFITS

In 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.

In FY18, the State of Minnesota implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions". This statement requires recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB.

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 7/1/2018	$ 3,000.00	$ 59,000.00	$ 3,000.00
Change in Accounting Principle	-	-	-
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2018	$ 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, 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 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 7/1/2018	$ 1,095,000.00	$ 1,312,000.00	$ 785,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2018	$ 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 FY19, the total prior period adjustments are $2,076.75.
$2,076.75 is due to the overstatement of Vehicle Licensing Fees.

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.

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	$	11,136,863.19
Unrestricted Net Position		1,240,458.74
Total Net Position	$	12,377,321.93

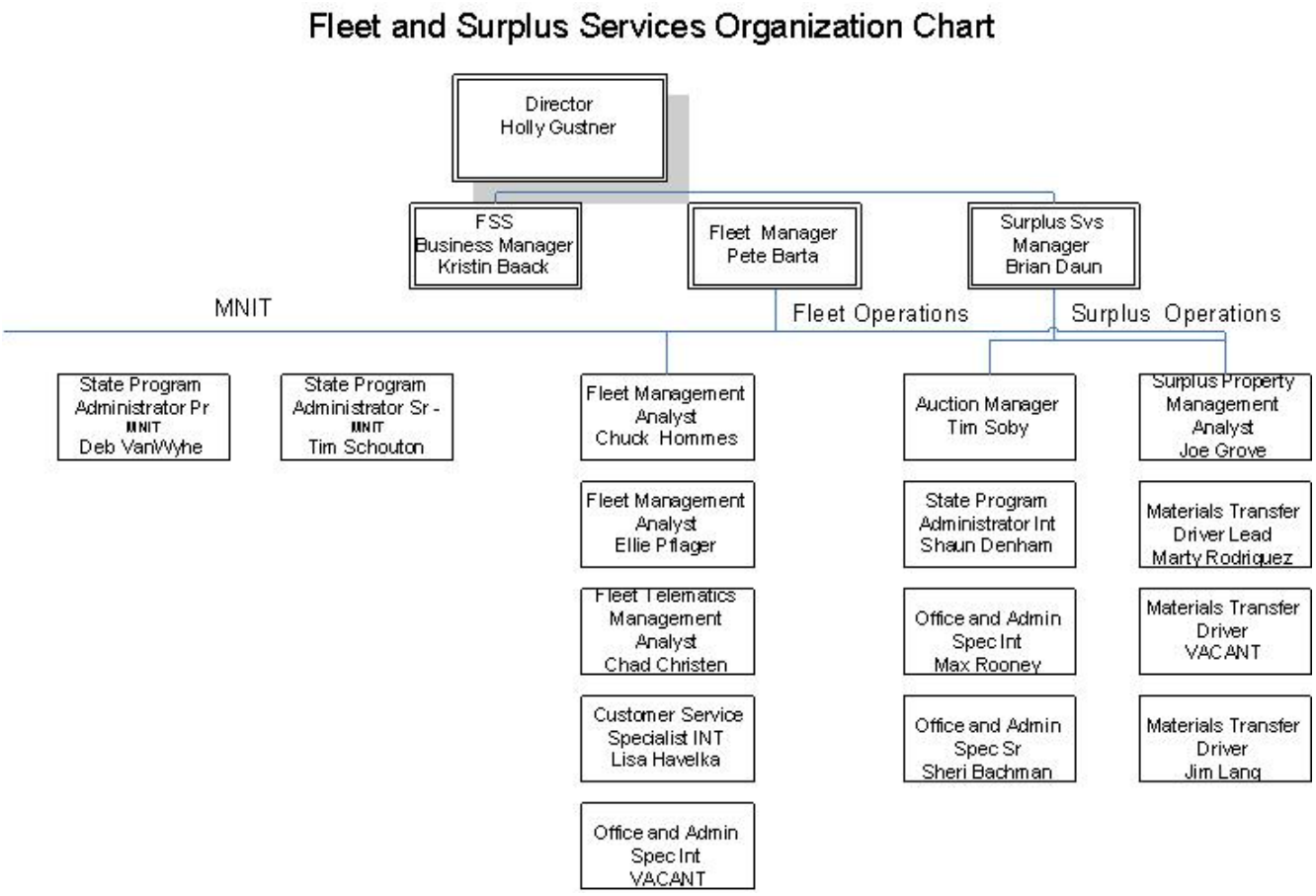
Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Beginning Retained Earnings	$ 11,823,557.33	$ 11,844,507.34	$ -	$ -
Quarterly Net Income (Loss)	18,873.26	32,114.59	-	-
Adjustments to Net Position (Note 12)	2,076.75	-	-	-
Change in Accounting Estimate	-	-	-	-
Change in Accounting Principle	-	-	-	-
Ending Retained Earnings	$ 11,844,507.34	$ 11,876,621.93	$ -	$ -
Add: Capital Contributions	$ 500,700.00	$ 500,700.00	$ 500,700.00	$ 500,700.00
Reconciliation to Total Net Position	$ 12,345,207.34	$ 12,377,321.93	$ 500,700.00	$ 500,700.00

The FY15 implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" (OPEB) required recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB. These caused the nonmajor enterprise and internal services funds to end 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 the Minnesota 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 and OPEB related liabilities or deferred inflows 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 Minnesota Legislature.

Supporting Information

Organization Chart



Personnel

At July 1, 2020, Fleet and Surplus Services' staff will consist of 19 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. Fleet and Surplus will add one Office and Administrative Specialist Intermediate full time position in FY 2020 to be shared between divisions. The Fleet Services roster has 8.25 full time positions.

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 SUVs, plow trucks 30%, K-9, police sedans 25%, secure transports 20%, high mileage use 25%, and heavy duty or 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 36)
- Insurance costs ($399 annually)
- Administrative costs ($608 annually)

Calculations:

- **Maintenance**
    - Maintenance = CY 2018 total maintenance cost by vehicle type plus 1% inflation plus $7.56 vehicle handling fee (See chart on page 36)
- **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 2020 Monthly Leased Vehicle Maintenance Rate By Vehicle Type							
Category	Monthly Repair Cost	Monthly Rate 1% Inflation	Vehicle Handling Fee Added $7.56	Vehicle CT	Monthly	Annual	Mthly Maint * 60 Avg Life Mths
Auto/Hybrid	$ 43.17	$43.60	$51.16	740	$37,859.36	$454,312.28	$3,069.68
Specialty ADA	$ 144.27	$145.71	$153.27	14	$2,145.81	$25,749.75	$9,196.34
Law Enforcement	$ 61.31	$61.92	$69.48	182	$12,645.85	$151,750.20	$4,168.96
Med/Heavy Truck/Spec	$ 62.73	$63.36	$70.92	133	$9,431.95	$113,183.36	$4,255.01
Mini/SUV/LT Truck	$ 39.86	$40.26	$47.82	1043	$49,874.37	$598,492.50	$2,869.09
Electric Sedan	$ 17.81	$17.99	$25.55	15	$383.22	$4,598.58	
Misc Truck-Vocational Use	$ 629.10	$635.39	$642.95	6	$3,857.70	$46,292.44	$38,577.04
Misc. Heavy Duty Truck	$ 360.33	$363.94	$371.50	1	$371.50	$4,457.97	
				2134	$116,569.76	$1,398,837.07	
Maintenance Monthly Rate = CY 2018 ARI Repair Costs by vehicle type + 1% Inflation fee + Vehicle Handling Fee $7.56 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 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 Administration Fee is $12.18 per vehicle

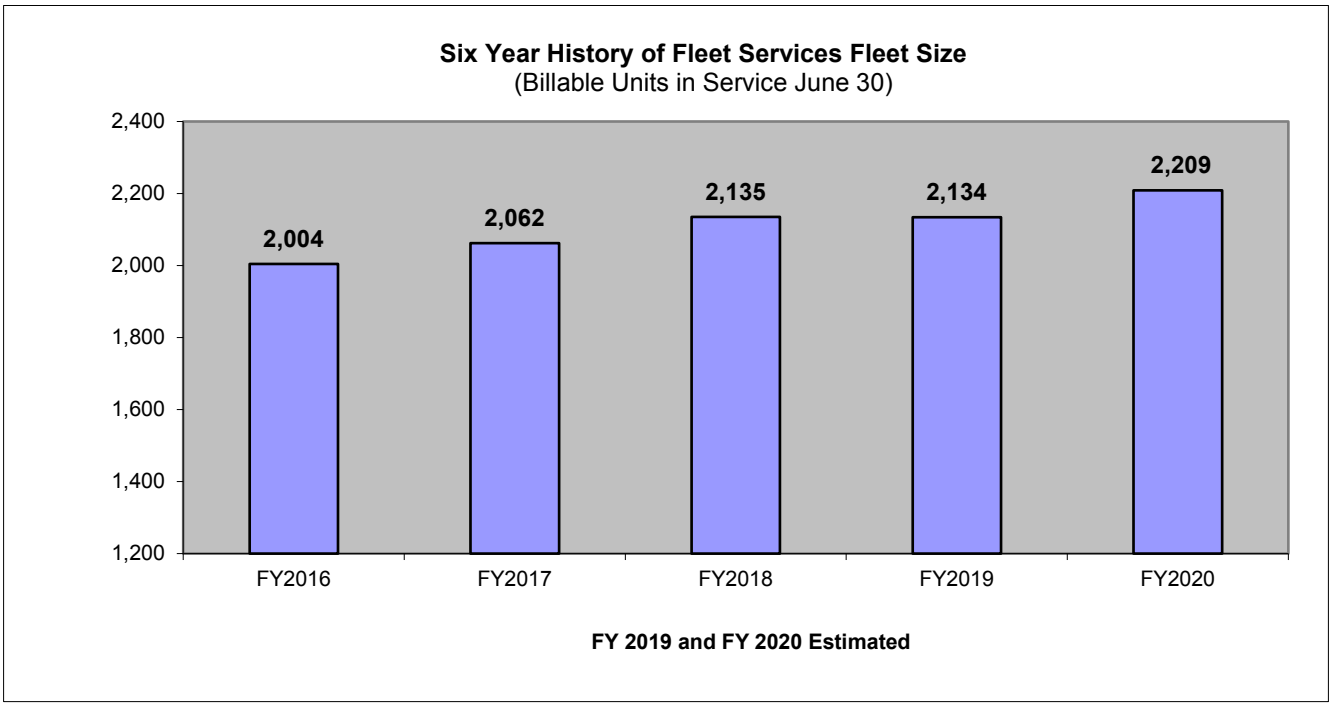
Admin Fee - Agency Owned Vehicles			
Expense	**Managed Maintenance**	**M5 Company Application**	**M5 Admin Application**
Salaries	**$5,447**	**$26,000**	**$6,343**
Rent - Bldg	$99	$99	$50
Rent - Equipment	$10	$10	$5
Repairs - Other	$347	$469	$235
Managed Maintenance Repairs - Other Agencies - ARI	$138,102	$0	$0
Professional/Technical	$64	$2,665	$0
Computer Services	$0	$0	$0
Central IT Services	$3,104	$97,926	$18,217
Communications	$21	$21	$0
Employee Development	$84	$2,460	$15
ARI Managed Maint Fees $4 per vehicle	$4,320	$0	$0
Supplies - Shop & Office	$193	$193	$97
Fleet Card - Other Agencies - Voyager	$0	$0	$0
Statewide & Agency Indirect Costs	$1,915	$0	$0
Total	**$153,707**	**$129,843**	**$24,960**
Revenue			
Fleet Card - Other Agencies - Voyager			
Managed Maintenance - Other Agencies - ARI	$138,102		
Number of Agency Owned Vehicles	90		699
Bulk Fuel Module Expenses			$6,067
Total Basis for Rates	$15,605	$129,843	$18,893
Admin Fee Per Vehicle	$173.39		$27.03
Admin Fee Per Vehicle - Monthly (Breakeven)	$14.45		
Admin Fee Per Vehicle - Monthly Actual Charge	$12.18		
Admin Fee Bulk Fuel Setup per Agency			$4,381
Admin Fee Bulk Fuel Maintenance per Agency			$6,067
Application Fee Agency M5 Company 65% DNR - Annual		$84,398	
Application Fee Agency M5 Company 35% DPS - Annual		$45,445	
In FY 2019 a Bulk Fuel module set up fee of $4,381 was developed for agencies utilizing the Bulk Fuel Module in M5. In FY 2020, an ongoing maintenance and support fee was established for costs relating to the module. Currently DOC is the only agency using this feature. It is not anticipated that there will be a new agency utilizing the Bulk Fuel Module in FY 2020. The Agency Admin Application per vehicle annual fee of $27.03 is proposed for agency owned vehicles identified in the Admin company of M5 in FY 2020.			

Miscellaneous Charges

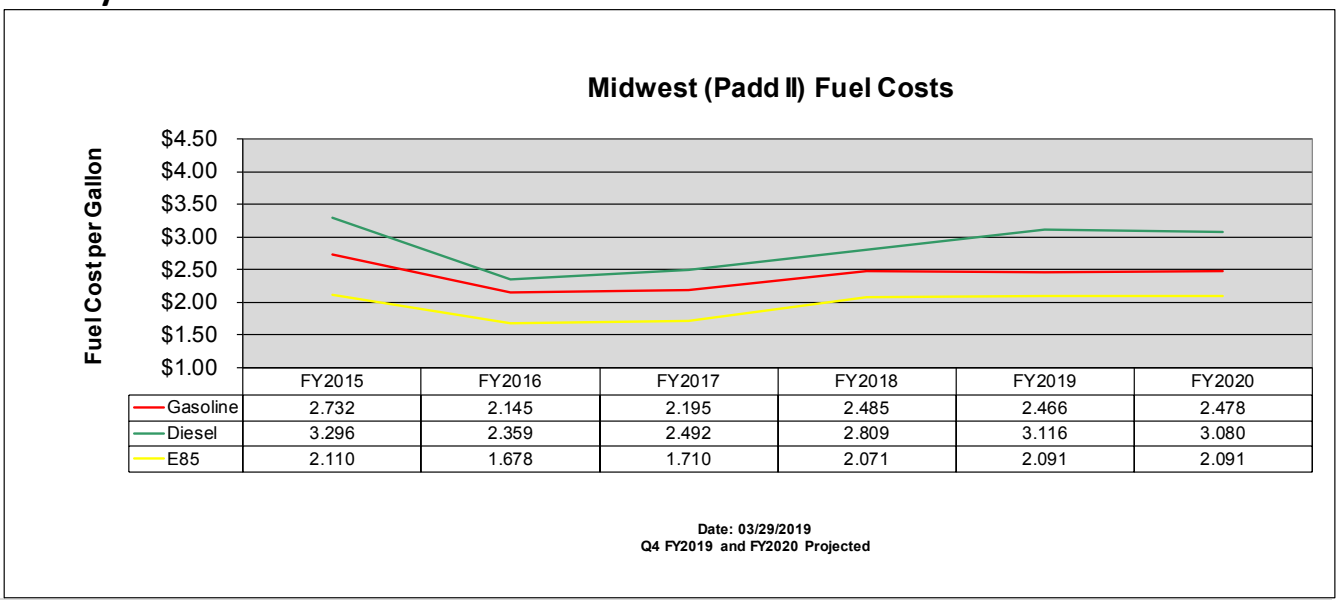
- Agency may be charged for:
  - Items missing from vehicles at replacement cost or anticipated loss from sale.
  - Mechanical repair work due to misuse, abuse, or neglect of equipment.
  - Overage charge for miles in excess of lease mileage allowance.
  - Smoking in the vehicle – cost of smoke removal and/or repairing burns in upholstery.
  - Vehicles turned in with unreported body damage will be assessed up to the $500 insurance deductible.
  - Additional accessories purchased on fuel card.
  - Road side assistance fee – non mechanical.
- 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.
    - State agencies with onsite fueling do not use the fuel cards for some select FSS leased vehicles (i.e. DHS St. Peter facility vehicles, DOC 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 2019). Source: EIA http://www.eia.gov/forecasts/steo/query/

FY2020 Quarterly Fuel Price Projections							
		Gasoline	**Diesel**			**Gasoline**	**Diesel**
2020	Jan	2.290	3.079	2019	Apr	2.358	2.977
2020	Feb	2.448	3.079	2019	May	2.437	2.967
2020	Mar	2.516	3.134	2019	June	2.572	2.981
2020	Apr	2.508	3.152	2019	Jul	2.547	2.995
2020	May	2.559	3.163	2019	Aug	2.567	3.001
2020	Jun	2.639	3.165	2019	Sep	2.486	3.008
2020	Jul	2.590	3.160	2019	Oct	2.463	3.037
2020	Aug	2.539	3.162	2019	Nov	2.429	3.060
2020	Sep	2.483	3.166	2019	Dec	2.287	3.088
2020	Oct	2.455	3.171	2020	Jan	2.290	3.079
2020	Nov	2.370	3.180	2020	Feb	2.448	3.079
2020	Dec	2.328	3.198	2020	Mar	2.516	3.134
1st quarter Average		**2.477**	**3.151**	**2nd Quarter Average**		**2.450**	**3.034**
		Gasoline	**Diesel**			**Gasoline**	**Diesel**
2019	Jul	2.547	2.844	2019	Oct	2.463	3.037
2019	Aug	2.567	2.843	2019	Nov	2.429	3.060
2019	Sep	2.486	2.866	2019	Dec	2.287	3.088
2019	Oct	2.463	2.857	2020	Jan	2.290	3.079
2019	Nov	2.429	2.866	2020	Feb	2.448	3.079
2019	Dec	2.287	2.847	2020	Mar	2.516	3.134
2020	Jan	2.290	2.813	2020	Apr	2.508	3.152
2020	Feb	2.448	2.767	2020	May	2.559	3.163
2020	Mar	2.516	2.814	2020	Jun	2.639	3.165
2020	Apr	2.508	2.809	2020	Jul	2.590	3.160
2020	May	2.559	2.821	2020	Aug	2.539	3.162
2020	Jun	2.639	2.846	2020	Sep	2.483	3.166
3rd Quarter Average		**2.478**	**2.833**	**4th Quarter Average**		**2.479**	**3.120**

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, not to exceed _____ miles.
- 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 for over lease mileage allowance charge.
- 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. 7/19

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: _____

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Customer agrees to:

- A lease term of _____years, not to exceed _____ miles.
- 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
- Pay Fleet Services for over lease mileage allowance charge.
- Pay Fleet Services invoices within 30 days after receipt.

Additional Terms:

- Customer is responsible for safe and lawful operation of the assigned vehicle.
- Customer will comply with Statute 16B.55 and procedures governing the use of state vehicles.
- Customer may not modify the assigned equipment in such a way that it is unsafe or unlawful to operate.
- Customer must not disable or remove any manufacturer installed safety equipment.
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- 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 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.
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Lease terms effective the date of final signature and may be revised if agreed to by both the customer and Fleet Services.

Customer Agency or Unit: _____ VIN: _____

Customer Authorized Signature: _____Date:_____

Fleet Services Authorized Signature: _____Date: _____

Driver Receiving Vehicle Signature: _____Date: _____

eff. 7/19

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 Training Development (ETD)
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 TRAINING & DEVELOPMENT

ENTERPRISE TRAINING DEVELOPMENT - Services Provided

Enterprise Training Development (ETD) 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.

The Enterprise Training and Development division established was restructured as discussed above that resulted from several new significant initiatives that required this division to create statewide training on initiatives such as diversity and inclusion, sexual harassment, etc. These new initiatives required employees to be hired to develop material. These new initiatives are taking off at a slower rate than originally anticipated.

An agreement with the Federal cognizant agent was established after the review and approval of the FY2017/2019 and FY2018/2020 Minnesota Statewide Cost Allocation Plans for the billed services for Management Analysis Division (MAD)/Enterprise Training & Development (ETD) email dated 7/22/2019 (response 8/5/2019). The excess retained earnings are actively being monitored and plans developed to complete the initiatives which will reduce the retained earnings to an acceptable level. This excess retained earnings balance will be watched over the next year so that the adjustments implemented have time to reduce the retained earnings balance down to an appropriate level.

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 Training 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 ETD 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 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019
(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, 2018 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)			3,381
Adjustments (e.g. Contrib. Capital)			-
Adjusted Retained Earnings Balance			3,381
FY19 Retained Earnings Increase (Decrease) Per CAFR			
2 CFR 200 Revenues			
Operating Revenue		11,100	
Non Operating Revenue		-	
Total Revenues		11,100	
Less Expenditures (Actual Costs):			
Total Operating Expenses per State's Financial Report		(10,178)	
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		(345)	
GASB75 Net OPEB Liability Adjustment		28	
Total Expenditures		(10,495)	
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		(10,495)	
Plus 2 CFR 200 Adjustments:			
Imputed Interest Earnings on Monthly Average Cash Balance		81	
Other		-	
Total Adjustments		81	
FY19 Net Increase (Decrease) to Retained Earnings Balance per CAFR			686
2 CFR 200 R.E. BALANCE June 30, 2019	A)		4,067
Allowable Reserve	B)	1,749	
Excess Balance (A)-(B)		2,318	

(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 2019 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, 2019 **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, 2018			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, 2019	C)		62
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2018			
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		(267)	
Adjustment Accumulated Prior Year Imputed Interest		(32)	
Current Year Imputed Interest Adjustment		(81)	
FY12 Federal Retained Earnings payback		153	
FY12 State Portion of Excess Retained Earnings		531	
Accumulated Prior Years GASB68 Adjustment		(2,480)	
Accumulated Prior Years GASB75 Adjustment		(454)	
FY19 GASB68 Net Pension Liability Adjustment		345	
FY19 GASB75 Net OPEB Adjustment		(28)	
Total Adjustments			(2,326)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2019	D)		(2,326)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the CAFR)			1,804

-

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	(38)	interest earned on excess retained earnings
FY18 GASB68 Net Penstion Liability Adjustment	(138)	change in deferred liability from CAFR
FY18 GASB75 Beginning Balance Adjustment	(140)	adjustment from CAFR
FY18 GASB75 Net OPEB Adjustment	(314)	change in deferred liability from CAFR
Adjustment Accumulated Prior Year Imputed Interest	(32)	Adjustment to Accumulated Prior Year Imputed Interest - Change in calculation method
FY2019 Imputed Interest	(81)	interest earned on excess retained earnings
FY19 GASB68 Net Penstion Liability Adjustment	345	change in deferred liability from CAFR
FY19 GASB75 Net OPEB Adjustment	(28)	change in deferred liability from CAFR
	(2,325)	****Total is off by 1k, most likely due to rounding
	-2325000	

Cumulative Totals

Prior Year Imputed Interest (cumulative)	(267)
GASB68 Prior Years Adjustment (cumulative)	(2,480)
GASB75 Prior Years Adjustment (cumulative)	(454)

	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
ENTERPRISE TALENT DEVELOPMENT

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

FY 2020 and 2021
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 Talent Development (ETD) is the State of Minnesota's talent development organization. We are guided by Minnesota Statutes Section 43A.21 and Minnesota Management and Budget (MMB) Administrative Procedure (AP) 21. The Administrative Procedure designates specific responsibilities for employee training and development to agencies, managers and supervisors, and to 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.*

ETD Background and Business Model

In late Fiscal Year (FY) 2016, MMB 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. MMB has continued to evolve the Enterprise Talent Development process to offer additional training and services to state employees. 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, MMB conducted an assessment with all agency leaders and senior staff to better understand their current practices in August and September 2016. In January 2017, MMB also formed a 45-member advisory group of state agency staff to counsel ETD on significant planning and implementation decisions. In 2019, an Enterprise-wide Employee Engagement survey was completed to identify continuing needs.

Making the transition from Enterprise Learning Development (ELD) to Enterprise Talent Development involved broadening the original 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 throughout FY 2018 and FY 2019. The "formal" transition from ELD to ETD has resulted in updated and rebranded website, marketing and training materials, signage, and communications to key stakeholders**.**

Enterprise Value Proposition

This expanded business model allows ETD to offer agency leaders and all Minnesota government employees the following value and outcomes:

- High-quality training
- Access to a series of skill development opportunities (classroom, eLearning, blended)
- A toolbox of talent management resources to retain a talented and diverse workforce
- Workforce planning, talent development and organizational development consultation and training
- Accessible resources to cultivate safe, respectful, and inclusive work environments
- Facilitated best-practices via Train-the-Trainer model
- More leadership development programs
- A library of online personal and professional development courses

Funding Model and Rate Structure

MMB works with the 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

In light of current cash reserves, ETD will forego the Per Employee charges to Agencies in FY20 to draw down retained earnings to target levels. Per Employee charges will resume in FY 2021 to fund ongoing operations. For FY 2021, MMB will use interagency agreements with Governor's Cabinet agencies to collect $31.28 per employee (or a minimum of $5,000 for those with less than 200 employees). A summary of these charges is specified in the attached breakdown (Schedule A).

These costs are related to project staff, IT staff to support the Enterprise Learning Management (ELM) system, eLearning development, engagement survey, guiding principles, workforce planning, talent development, and organizational development/capacity building efforts. These costs are upfront and overhead costs that cannot be built into a per participant rate for training courses.

2. Per Participant Rate

For the FY 2020-2021 biennium, MMB will also continue to use a per participant rate for training courses. The courses include: Supervisor CORE, Manager CORE, HR Core, Emerging Leaders Institute, Senior Leadership Institute, Retirement Seminar, and open enrollment courses.

In FY 2019, ETD staff began executing expanded offerings, upgrades to Core programs (HR, Supervisor and Manager) and new Core content for Executive Leaders, Equity and Inclusion, Guiding Principles and other compliance offerings. This new training will be launched in FY 2020, and will be available to all leaders, directors, training / HR directors and other impacted employee groups.

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

Schedule A – Per Employee FY 2020 and 2021 Billing (Projection)

Agency	FY 18 per employee costs	FY 19 per employee costs	FY 20 per employee costs	FY 20 costs per quarter	FY 21 per employee costs	FY 21 costs per quarter
Human Services	$298,035	$235,892	$0	$0	$232,107	$58,027
Transportation	$215,158	$168,451	$0	$0	$171,017	$42,754
Corrections	$195,647	$148,922	$0	$0	$137,451	$34,363
Natural Resources	$104,670	$77,879	$0	$0	$124,134	$31,034
MN.IT	$99,793	$76,667	$0	$0	$77,817	$19,454
Public Safety	$86,949	$66,532	$0	$0	$65,788	$16,447
Health	$69,452	$52,290	$0	$0	$50,559	$12,640
Employment and Economic Development	$62,068	$45,421	$0	$0	$42,491	$10,623
Revenue	$60,815	$46,431	$0	$0	$49,591	$12,398
Veterans Affairs	$60,636	$46,801	$0	$0	$45,775	$11,444
Pollution Control	$38,440	$28,552	$0	$0	$28,389	$7,097
Agriculture	$22,375	$17,441	$0	$0	$20,325	$5,081
Administration	$21,614	$17,037	$0	$0	$17,220	$4,305
Labor and Industry	$20,630	$15,623	$0	$0	$14,409	$3,602
Education	$16,960	$12,761	$0	$0	$12,218	$3,054
Military Affairs	$15,931	$14,478	$0	$0	$15,480	$3,870
Commerce	$15,394	$11,380	$0	$0	$12,645	$3,161
Housing	$10,740	$8,451	$0	$0	$7,527	$1,882
Management and Budget	$10,472	$8,249	$0	$0	$8,291	$2,073
Higher Education	$5,000	$5,000	$0	$0	$5,000	$1,250
Iron Range Resources and Rehabilitation	$5,000	$5,000	$0	$0	$5,000	$1,250
Human Rights	$5,000	$5,000	$0	$0	$5,000	$1,250
Mediation Services	$5,000	$5,000	$0	$0	$5,000	$1,250
Governor's Office	$5,000	$5,000	$0	$0	$5,000	$1,250
Total	$1,450,779	$1,124,258	$0	$0	$1,158,234	$289,558

Schedule B – Per Participant FY 2020 and 2021 Billing (Projection)

Financial Revenue and Sources - Projection for FY 2020 - 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) Lg Session	6	76	$845	$385,320
HR Core	3	40	$275	$33,000
Commissioners CORE	2	15	$0	$0
Executive Leaders CORE	2	35	$2,500	$175,000
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)	6	20	$935	$112,200
Emerging Leaders Institute (ELI - cohort. 11 days)	2	36	$3,740	$269,280
Senior Leadership Institute (SLI - cohort)	1	30	$4,070	$122,100
Required Compliance Training				
D and I required of new Managers and Supervisors	30	30	$150	$135,000
Other Compliance Training	30	30	$150	$135,000
Train-the-Trainer	4	30	$150	$18,000
Enterprise Guiding Principles				
Half Day for Supervisors/Managers	20	24	$150	$72,000
Leadership & Professional Development				
Advanced Project Management	3	15	$715	$32,175
Agile Scrum Overview	2	16	$550	$17,600
Better Communications/Better Teams	2	16	$150	$4,800
Big Decision: Outcomes with Better Results	1	15	$150	$2,250
Bldg a Respectful Workplace: Navigating Differences	2	15	$150	$4,500
Bldg an Inclusive Workplace: Understanding Your Role	6	15	$300	$27,000
Building Inclusive Teams	6	15	$300	$27,000
Business Writing Fundamentals	3	15	$275	$12,375
Citizen Service: Cust Serv Skills for Govt Employees	3	13	$150	$5,850
Coaching and Feedback Skills for Supvs and Mgrs	2	13	$150	$3,900
Conflict-Savvy Leader	3	13	$325	$12,675
Conflict-Savvy! Skills that Change Your World	1	12	$325	$3,900
Creative Thinking: How to Think Differently…	2	13	$150	$3,900
Dealing with Difficult People	3	13	$150	$5,850
Delegation Mastery: Leverage the Power of Your Team	2	15	$150	$4,500
Effective Presentations for Subject Matter Experts	3	15	$425	$19,125
Other Open Enrollment	35	20	$240	$346,010
Total Open Enrollment				
Contracted Services - Individual Consulting and Master Vendor Contracts				$2,233,635
Training Center Revenue				$50,313
Total Projected FY'20				**$2,283,948**

Financial Revenue and Sources - Projection for FY 2021 - 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) Lg Session	6	76	$845	$385,320
HR Core	3	40	$275	$33,000
Commissioners CORE	2	15	$3,500	$105,000
Executive Leaders CORE	2	35	$2,500	$175,000
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)	6	20	$935	$112,200
Emerging Leaders Institute (ELI - cohort. 11 days)	2	36	$3,740	$269,280
Senior Leadership Institute (SLI - cohort)	1	30	$4,070	$122,100
Required Compliance Training				
D and I required of new Managers and Supervisors	30	30	$150	$135,000
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EnterpriseGuiding Principles				
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Dealing with Difficult People	3	13	$150	$5,850
Delegation Mastery: Leverage the Power of Your Team	2	15	$150	$4,500
Effective Presentations for Subject Matter Experts	3	15	$425	$19,125
Other Open Enrollment				$466,010
Total Open Enrollment				
Contracted Services - Individual Consulting and Master Vendor Contracts				$2,458,635
Training Center Revenue				$50,313
Total Projected FY'21				**$2,508,948**
* includes material costs				

ETD Successes - Review of FY 2019

ETD continued to experience significant growth in FY 2019. A new director joined the team in May 2018 and worked collaboratively with staff and multiple stakeholder groups to draft a FY 2019 business plan, a FY 2018 – 2021 strategic plan, as well as fiscal year priorities for FYs 2019, 2020 and 2021.

Along with establishing the strategic direction for ETD, several key positions were hired including enterprise project consultant (in August), business / operations manager (in August), training and talent Manager (in September), virtual development lead (in September), digital developer (in September), training coordinator (in November), and a communications specialist (in November).

Additionally, the ETD team achieved several successes, which included:

- Maintain a comparable level of classroom participants in FY 2019 compared to FY 2018
- Incorporated Diversity and Inclusion into our Supervisor Core and Manager CORE program
- Successfully launched two Respectful Workplace training modules:
    - Cabinet-level leaders achieved 98% completion
    - Cabinet-level employees achieved 93% completion
- Relaunched HR Core for state government human resource professionals
- Launched the state's first statewide engagement survey
- Graduated 72 of the state's finest employees in our 19th and 20th cohort of the Emerging Leaders Institute
- Establishing Enterprise Guiding Principles

Other successes include:

- Initial development of online and blended courses
- Incorporating accessibility standards in more training and print material
- 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

Opportunities for FY 2020 and FY 2021

ETD continues 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 achievements for FY 2020 and FY 2021:

- 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
- Commissioners CORE and Executive Leaders CORE
- Library of eLearning / simulations / learning applications
- Integrating Guiding Principles in Performance Management Process
- Individual Development Plans (IDPs)
- Customized Services (career coaching, mentoring, training, etc.)
- Support statewide LinkedIn Learning

The core strategy 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 above-mentioned 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.

nancial Status – History and Pro Forma

	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Proposed	FY2021 Proposed	$ Change FY19/FY20	% Change FY19/FY20
Operating Revenue	**1,609,179**	**1,515,216**	**2,076,084**	**4,399,717**	**2,592,876**	**2,283,948**	**$3,651,018**	**(308,928)**	**-11.9%**
Operating Expenses									
Full Time - Salary	717,391	535,393	588,300	835,814	1,128,112	1,564,575	1,611,512	**436,463**	**38.7%**
Part-Time-Seasonal-Labor Serv	70,915	181,049	177,100	135,456	1,856	6,000	6,000	**4,144**	**223.3%**
Overtime and Premium Pay	-	406	8	1,094	435	-	-	**(435)**	
Other Employee Cost	3,508	32,724	655	62,942	22,246	-	-	**(22,246)**	
Space Rental And Utilities	90,868	113,637	95,219	104,635	118,177	160,813	165,637	**42,636**	**36.1%**
Printing And Advertising	14,703	13,267	9,723	32,181	45,276	72,000	72,000	**26,724**	**59.0%**
Prof-Tech Serv-Outside Vend	572,641	323,271	601,198	1,230,966	598,274	1,591,808	1,166,058	**993,534**	**166.1%**
IT/Prof/Tech O/S Vendor	35,000	35,000	22,333	2,098	2,598	-	-	**(2,598)**	**-100.0%**
Computer and System Services	33	29,814	23,412	40,030	45,500	75,000	76,320	**29,500**	**64.8%**
Communications	1,079	1,493	1,121	1,545	3,468	2,000	2,000	**(1,468)**	**-42.3%**
Trav-Sub-InState-Border Comm	3,027	1,445	816	4,140	1,952	7,000	7,000	**5,048**	**258.7%**
Trav/Sub-OutOfState-BorderComm	2,218	-	528	1,309	230	-	-	**(230)**	
Employee Development	15,184	1,328	1,299	5,806	28,658	40,000	32,000	**11,342**	**39.6%**
State Agcy-Prov Prof-Tech Serv	-	-	20,280	41,208	100,801	35,000	35,000	**(65,801)**	
Centralized IT Services	25,320	-	-	161,436	259,700	362,800	246,704	**103,100**	**39.7%**
Claims	-	-	-	15	-	-	-	**-**	
Supplies	99,167	134,627	99,221	98,802	95,010	110,300	96,180	**15,290**	**16.1%**
Equipment	-	-	-	-	-	-	-	**-**	
Repairs To Equip & Furn	1,153	1,276	1,482	2,037	3,894	5,000	5,000	**1,106**	
Statewide Indirect Costs	11,828	14,499	3,527	776	8,039	9,159	9,159	**1,120**	**13.9%**
State Agency Reimbursements	-	-	-	-	-	-	-	**-**	
Other Operating Costs	61,555	84,844	13,455	13,496	29,997	87,492	87,492	**57,495**	**191.7%**
Pmt To Indiv-Med-Rehab Client	-	-	-	-	-	-	-	**-**	
Pmt To Indiv-Not Med-Rehab	-	315	-	-	-	-	-	**-**	
Equipment-Capital	-	-	-	455	-	-	-	**-**	
Equipment-Non Capital	91,389	-	1,270	-	1,537	135,000	40,950	**133,463**	**8682.1%**
Total Operating Expenses	**1,816,980**	**1,504,388**	**1,660,947**	**3,093,021**	**2,495,760**	**4,263,947**	**3,659,012**	**1,768,187**	**70.8%**
Operating Income (Loss)									
Nonoperating Revenues (Expenses)									
Interest Expense									
Interest Revenue									
Total Nonoperating Revenues (Expenses)									
Income (Loss) before Contributions and Transfers									
Transfers									
Net Income (Loss) before Contributions	**(207,800)**	**10,827**	**415,138**	**1,306,697**	**97,116**	**(1,979,999)**	**(7,995)**		
Retained Earnings, Beginning Period	**428,380**	**220,580**	**231,407**	**646,545**	**1,953,242**	**2,614,609**	**634,610**		
Adjustment to Retained Earnings					**564,251**				
Retained Earnings, Ending Period	**220,580**	**231,407**	**646,545**	**1,953,242**	**2,614,609**	**634,610**	**626,615**		
Reconciliation to Net Assets									
Retained Earnings	**220,580**	**231,407**	**646,545**	**1,953,242**	**2,614,609**	**634,610**	**626,615**		
Contributed Capital									
Total Net Assets, Endining Period	**220,580**	**231,407**	**646,545**	**1,953,242**	**2,614,609**	**634,610**	**626,615**		

Summary of FY 2020 Projected Revenues/Expenses

FY2020	"Per Participant" Proposed	"Upfront Rate" Proposed	Total
Revenues:			
Operating Revenue	$2,283,948	$0	$2,283,948
Expenses:			
Full Time - Salary	$762,959	$801,616	$1,564,575
Part-Time-Seasonal-Labor Serv	$6,000		$6,000
Overtime and Premium Pay	$0		$0
Other Employee Cost	$0		$0
Space Rental And Utilities	$135,793	$25,020	$160,813
Printing And Advertising	$70,000	$2,000	$72,000
Prof-Tech Serv-Outside Vend	$936,808	$655,000	$1,591,808
Computer and System Services	$44,000	$31,000	$75,000
Communications	$2,000	$0	$2,000
Trav-Sub-InState-Border Comm	$7,000	$0	$7,000
Employee Development	$20,000	$20,000	$40,000
State Agcy-Prov Prof-Tech Serv	$15,000	$20,000	$35,000
Rate-Based MNIT Services	$290,240	$72,560	$362,800
Supplies	$100,000	$10,300	$110,300
Repairs To Equip & Furn	$5,000	$0	$5,000
Statewide Indirect Costs	$6,869	$2,290	$9,159
Other Operating Costs	$15,000	$72,492	$87,492
Equipment-Non Capital	$48,000	$87,000	$135,000
Total Operating Expenses	**$2,464,669**	**$1,799,278**	**$4,263,947**
Net Income (Loss) before Contributions	**($180,721)**	**($1,799,278)**	**($1,979,999)**
Retained Earnings, Beginning Period	**486,301**	**2,128,308**	**2,614,609**
Adjustment to Retained Earnings			
Retained Earnings, Ending Period	**305,580**	**329,030**	**634,610**
Reconciliation to Net Assets			
Retained Earnings	**305,580**	**329,030**	**634,610**
Contributed Capital			
Total Net Assets, Endining Period	**305,580**	**329,030**	**634,610**

Summary of FY 2021 Projected Revenues/Expenses

FY2021	"Per Participant" Proposed	"Upfront Rate" Proposed	Total
Revenues:			
Operating Revenue	$2,508,948	$1,142,070	$3,651,018
Expenses:			
Full Time - Salary	$785,848	$825,664	$1,611,512
Part-Time-Seasonal-Labor Serv	$6,000		$6,000
Overtime and Premium Pay	$0		$0
Other Employee Cost	$0		$0
Space Rental And Utilities	$139,867	$25,771	$165,637
Printing And Advertising	$70,000	$2,000	$72,000
Prof-Tech Serv-Outside Vend	$936,808	$229,250	$1,166,058
Computer and System Services	$45,320	$31,000	$76,320
Communications	$2,000	$0	$2,000
Trav-Sub-InState-Border Comm	$7,000	$0	$7,000
Employee Development	$20,000	$12,000	$32,000
State Agcy-Prov Prof-Tech Serv	$15,000	$20,000	$35,000
Rate-Based MNIT Services	$217,680	$29,024	$246,704
Supplies	$90,000	$6,180	$96,180
Repairs To Equip & Furn	$5,000	$0	$5,000
Statewide Indirect Costs	$9,159	$2,290	$11,449
Other Operating Costs	$15,000	$72,492	$87,492
Equipment-Non Capital	$19,200	$21,750	$40,950
Total Operating Expenses	**$2,383,882**	**$1,277,421**	**$3,661,302**
Net Income (Loss) before Contributions	**$125,066**	**($135,351)**	**($10,285)**
Retained Earnings, Beginning Period	**305,580**	**329,030**	**634,610**
Adjustment to Retained Earnings		-	
Retained Earnings, Ending Period	**430,646**	**193,679**	**624,325**
Reconciliation to Net Assets			
Retained Earnings	**430,646**	**193,679**	**624,325**
Contributed Capital			
Total Net Assets, Endining Period	**430,646**	**193,679**	**624,325**

Summary of Budgeted Staff Expense

Enterprise Talent Development does not receive General Fund allocations. ETD will continue its operations using both a fee per participant (registrant), as well as a fee per employee (up-front charge to Governor's Cabinet-level agencies). ETD provides high-quality and efficient enterprise programs and resources, and based on the proposed FY 2020-2021 programming, the following staffing levels are recommended to provide adequate support: (See following table).

Proposed ETD Staffing

Name	Position	Per Emp.*	Per Part.**	FTE
TBD	Enterprise Director	0.50	0.50	1.00
TBD	Enterprise Project Consultant	0.50	0.50	1.00
Michelle LeBow	Communications Specialist	0.50	0.50	1.00
Joyce Cole	Training and Talent Manager	.25	.75	1.00
Greg Mellang	Virtual Development Lead	1.0		1.00
Laurie Aberle	Digital Developer	1.0		1.00
Kathie Kosharek	Training Consultant		1.0	1.00
Debra Gramza	Training &Development Consultant		1.0	1.00
George Wellock	Business and Operations Manager	0.5	0.5	1.00
Lovlie Bromley	Contracts/Business Administrator	0.25	0.75	1.00
Cynthia Thompson	Enrollment Specialist		1.0	1.00
Lovie Kidd	Program Coordinator		1.0	1.00
Genny Johnston	Program Coordinator		1.0	1.00
Shelly Fine	OD and Engagement Manager	1.0		1.00
De Anna Conover	Organization Development Consultant	1.0		1.00
TBD	Program Coordinator	0.5	0.5	1.00
RJ Duff	ELM System Training Administrator	0.5	0.5	1.00
TBD	Learning & Development Consultant	1.0		1.00
Total		8.5	9.5	18.00

*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 2020 and FY 2021

OD and Engagement Manager: This new management position is required to establish and manage strategic priorities for the Organization Development / Talent Management teams to Innovate and meet the current and future organizational and workforce needs for all State Agencies.

Training and Development Consultant: This is an additional development position to create content for new Commissioners CORE, Executive Leaders CORE, and leadership programs to support employee career pathways, coaching and mentoring.

Learning and Development Consultant: This is an additional development position to support ETD's expanded model, additional staff, and increased demand for delivering increased priorities and initiatives.

Note: The overall budget includes funding that was allocated to MNIT for additional staffing to support the Enterprise Learning Management System. These costs were allocated between our two Financial Departments based on ELM utilization. These MNIT staff are not included in the overall ETD Staffing plan.

Summary of Proposed Rates/Rationale

As noted in the Executive Summary, ETD is now funded through a multi rate structure.

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

Enterprise Talent Development 10 Year Revenue Summary		
FY2009	$642,157	
FY2010	$522,960	-19%
FY2011	$534,946	2%
FY2012	$845,511	58%
FY2013	$1,296,497	53%
FY2014	$1,798,202	39%
FY2015	$1,688,421	-6%
FY2016	$1,515,216	-10%
FY2017	$2,076,084	37%
FY2018	$4,399,717	112%
FY2019	$ 2,592,876	-41%

Per Participant Proposed Rates/Rationale

For the Rate per Participant side of its business, overall, ETD proposes to maintain its current rate structure for FY 2020 and 2021 (consistent with FY 2019) with these exceptions related to new course offerings:

- The fee for the training related to Executive Leaders CORE ($2,500).

We propose to maintain our project management fee of 18% on external vendor contracts.

Rates for Products and Services/Five Year Historical Rate Comparison

ETD Rate Schedule	2015	2016	2017	2018	2019	2020 Proposed	2021 Proposed
Contracted Customized Group Training Facilitated by ETD Staff:							
One Hour Session	$500	$550	$550	$550	$550	$550	$550
One and 1/2 Hour Session	$650	$715	$715	$715	$715	$715	$715
Two Hour Session	$800	$880	$880	$880	$880	$880	$880
Two and 1/2 Hour Session	$950	$1,045	$1,045	$1,045	$1,045	$1,045	$1,045
Half Day Rate	$1,275	$1,405	$1,405	$1,405	$1,405	$1,405	$1,405
Full Day Rate	$2,125	$2,340	$2,340	$2,340	$2,340	$2,340	$2,340
Contracted Training-Related Services:							
Hourly Rate	$125	$140	$140	$140	$140	$140	$140
Extraordinary Leader Workshop							
Facilitated by Z-F; 1-day, 30 max.*							
Materials	$299	$310	$310	$310	$310	$310	$310
Facilitation Fee	$5,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000
Facilitated by ETD Staff; 1-day, 30 max.							
Materials	$299	$310	$310	$310	$310	$310	$310
Facilitation Fee	$3,000	$3,100	$3,100	$3,100	$3,100	$3,100	$3,100
Extraordinary Leader 1-to-1							
Facilitated by Dr. Folkman/Zenger*	$1,449	$1,180	$1,180	$1,180	$1,180	$1,180	$1,180
Facilitated by Senior Z-F Coach*	$874	$590	$590	$590	$590	$590	$590
Facilitated by ETD Coach	$489	$210	$210	$210	$210	$210	$210
Core Classroom Training (per person):							
Supervisory Core ****	$770	$845	$845	$845	$845	$845	$845
Management Core ****	$770	$845	$845	$845	$845	$845	$845
HR Core****	$150	$275	$275	$275	$275	$275	$290
Commissioners Core***	$0	$0	$0	$0	$0	$0	$3,500
Executive Leaders CORE***	$0	$0	$0	$0	$0	$2,500	$2,500
Enterprise Guiding Principles							
Half Day for Communication Directors, HR directors and training directors				$150	$150	$150	$150
Retirement Preparation Courses (per person):							
State Retirement Seminar ****	$130	$145	$145	$145	$145	$145	$145
Pre-planning for Retirement ****	$125	$140	$140	$140	$140	$140	$140
Other Open Enrollment courses (per person):**							
Half Day Class	$135	$150	$150	$150	$150	$150	$150
Full Day Class	$250	$275	$275	$275	$275	$275	$275
2 Day Class		$550	$550	$550	$550	$550	$550
3 Day Class	$650	$715	$715	$715	$715	$715	$715
4 Day Class	$850	$935	$935	$935	$935	$935	$935
Extraordinary Leader	$550	$275	$275	$275	$275	$275	$275
Extraordinary Coach - 1 day	$451	$275	$275	$275	$275	$275	$275
Elevating Feedback - 1/2 day	$250	$150	$150	$150	$150	$150	$150
Cohort Based Learning (per person):							
Emerging Leaders Institute***	$3,400	$3,400	$3,740	$3,740	$3,740	$3,740	$3,740
Senior Leadership Institute ***	$3,700	$3,700	$4,070	$4,070	$4,070	$4,070	$4,070
Strategic Effectiveness for Aspiring Lea	$850	$935	$935	$935	$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 State of Minnesota 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 interagency 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

Quarterly courses are classroom style trainings. Participants enroll on ETD's registration system (ELM – Enterprise Learning Management) and the training is held at a designated location. Topics can range from soft skills courses such "Time Management", leadership skills such as "Coaching Employees" and project management skills such as "Agile Scrum." Additional employee learning and development offerings that are published on the ETD's website, posted fliers throughout various buildings, emails to stakeholder groups and referrals.

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. We are also expanding our CORE offerings to include HR CORE, Commissioners CORE and Executive Leaders CORE.

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

Half Day Classroom Training per person rate		
Training Provider	Half Day Rate Per Enrollee	Compared to 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 ETD offers)	$199	$49
American Management Association, GSA rate (soft skills courses, such as "Leading Virtual Teams). These are live online, not classroom.	$249	$99
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)	$528	$253
Learning Tree International (GSA pricing)	$520	$245
Franklin Covey	$445	$170
Thera Rising (same course/facilitators that we offer in Change Management)	$395	$120
Core Strengths Training (mgmt/leadership skills)	$399	$124
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	$1,339
University of Minnesota, College of Continuing Education	$1,065	$515

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
Mateffy and Company	$1,500	$455

State employees have several options for their training and development needs, and we strive to be their training destination of choice. We are highly competitive in pricing our training courses and review our competition on an annual basis. We leverage our buying power to keep costs low to provide excellent value to the Agencies who use our services.

Research conducted by ETD staff shows that we continue to be the high quality / low cost option for State employees. We reviewed comparable training costs for similar options provided by our competition and compare very favorably within our market analysis. Even though the majority of our competitors have held their prices consistent from year-to-year, we still maintain a distinct competitive advantage for similar offerings. Within our competitive analysis, only the University of Minnesota has raised prices. The table above shows our relationship with the rest of our competition and we remain positioned to provide the best value to our State employees.

Per Employee Proposed Rates/Rationale

For the Per Employee Rate side of its business, ETD proposes to address a retained earnings problem during FY 2020 by turning off the Agency fee collections and to use existing cash balances to return retained earnings to the expected levels for 60-day cash position. During FY 2020, no Per Employee fees will be collected from State Agencies, but we will return to the standard process in FY 2021.

In FY 2020 and continuing through FY 2021, ETD staff will continue to provide Organization Development / Workforce Planning, and Talent Development support for all State Agencies as requested and as capacity allows.

Organizational Development

ETD will innovate to meet the current and future organizational and workforce needs of State Agencies. The key objectives are to operate with leading technologies and well-researched best-practices to support the needs of our key clients and stakeholders. ETD will employ and champion inclusive, collaborative and perceptive facilitators. Key Performance Indicators (KPIs) for Organizational Development will be developed and maintained to include Knowledge Transfer Improvement percent, Org Transition Cycle Time, and Agency/Client Productivity.

The following will be delivered:

- Develop and deploy an enterprise engagement survey
- Design, create, and launch an enterprise toolbox of programs and resources to support employee engagement
- Design and implement new leader (agency appointees) integration and on-boarding resources
- Offer customized support for agency workforce planning needs
- Design and deploy an organizational capacity building assessment and dashboard for evaluation and reporting
- Coordinate workforce experiential learning program (similar to a study abroad)
- Offer professional development scholarships to agency facilitators who support enterprise training

Talent Management

ETD provides accessible and culturally responsive learning, programs and services in a cost-effective manner to engage and develop an inclusive and diverse workforce. Training and development opportunities are offered to serve our multicultural and multi-generation workforce needs. Tools and resources will be developed to support new employee integration. TIMELINE: ETD will support diverse leaders at all levels to increase retention and advancement opportunities. Key Performance Indicators (KPIs) for Talent Management will be developed and updated to include Training Cost per Employee and Diversity Rate.

The following Initiatives will be delivered:

- Unveil enterprise guiding principles then integrate into performance management processes
- Develop Individual Development Plans (IDPs) to support employees career development
- Use the train-the-trainer model for an array of career development programs
- Deploy enterprise online modules for compliance training requirements

- Offer a series of skill development courses to all employees
- Expand on-boarding toolbox of resources to support employee integration
- Continuously provide workforce planning data and resources to agencies
- Provide online career pathway resources and opportunities

There are several key programs that will be introduced in FY 2020 to support Enterprise-wide strategic initiatives:

- Commissioner Core - We propose to develop and launch Commissioners CORE in November 2020 to support the new administration and meet the requirements of the executive team to support One Minnesota. Initial deliverables will be focused on One Minnesota Through Operational Excellence; Communicating in the Minnesota Spotlight and Serving Minnesota with Inclusivity and Equity
- Executive Leaders CORE – A follow up to Commissioner Core, this program will drive learning and consistency for Assistant and Deputy Commissioners to support One Minnesota goals. Requirements will be identified and built into the CORE training to be delivered to this level of executive leadership.
- LinkedIn Learning – One of the key initiatives for this biennium is the development of virtual and blended learning modules to more effectively deliver skills development opportunities to all State employees. As a supplement to internal content development, we will partner with LinkedIn Learning on a pilot program to utilize training content available through their online platform. The pilot program will target 10,000 employees with licenses to utilize already prepared content for skills and organization development. Training will be completed on the LinkedIn platform and records will be maintained in ELM.
- HR Directors Training – One of the key enterprise needs is to provide consistent and comprehensive training for HR Directors across the State. We will partner with Master Contract vendors to develop and deliver the necessary training and support content to address this organizational development requirement.
- Equity and Inclusion – eLearning content will be developed to support the State's Equity and Inclusion objectives and to provide mandatory training to ALL State employees in 2020.
- Affirmative Action and ADA - Additional talent development support is needed to enhance the affirmative action needs of the State and to bring the affirmative action officers to the proper level of credentialing required for their roles in each agency.
- ELM Upgrades – ELM upgrades are required to enhance the current Learning Management System across the Enterprise. ETD has allocated the expected Upgrade budget to both the Per Participant and Per Employee Rates to support both enterprise-wide activities as well as ongoing ELM utilization for the per Participant programs.

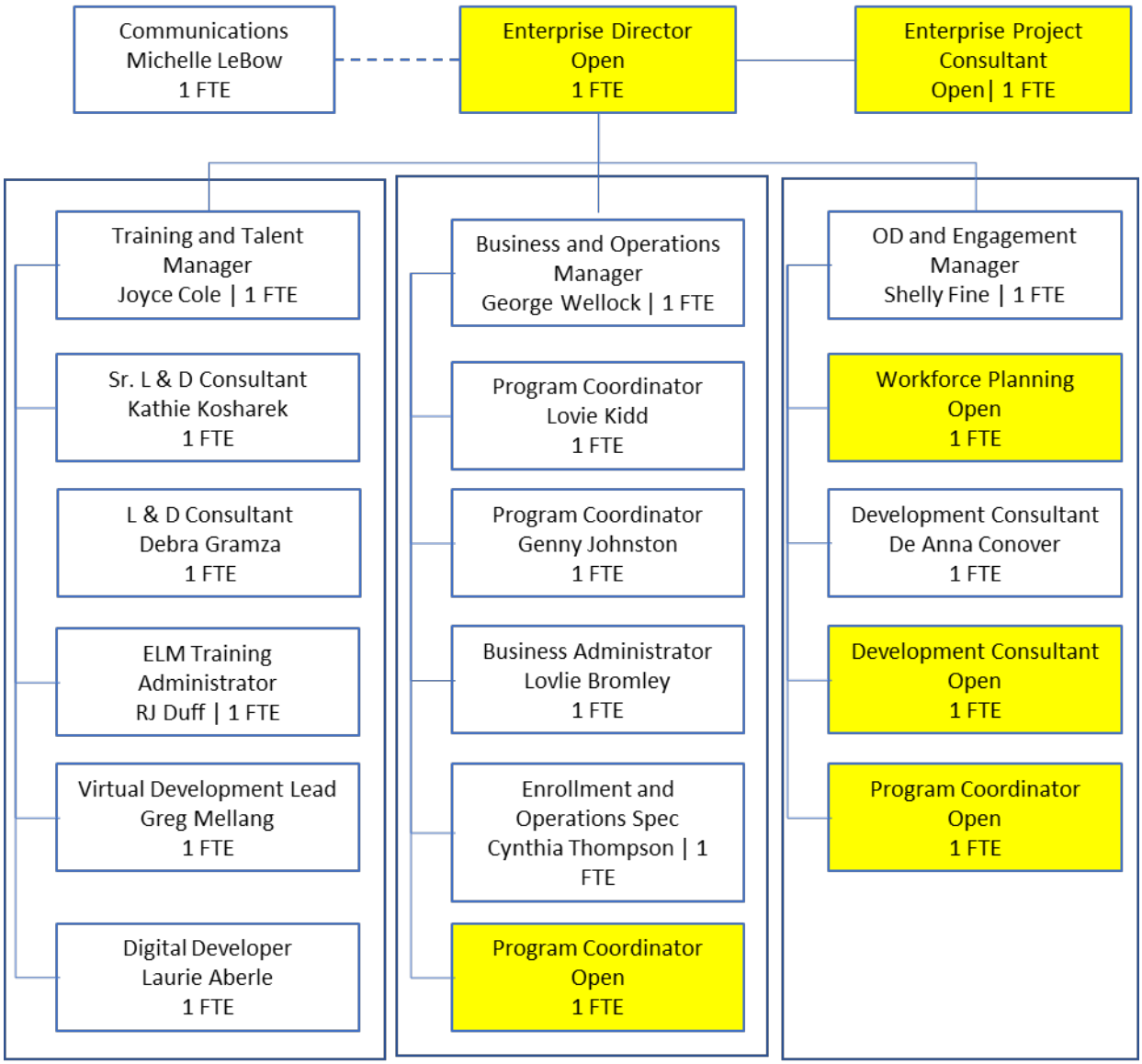
Included in the Per Employee proposed rates/rationale are the additional, necessary expenses for staff, facilities, utilities, general IT support, communications, certifications / employee development, supplies and other operating costs.

Additional Documentation

Organization Chart
Statement of Net Position
Statement of Revenues, Expenses and Changes in Assets
Draft of proposed expenditures

MANAGEMENT AND BUDGET
ENTERPRISE TALENT DEVELOPMENT

ETD Organizational Chart



Note:
Organization Chart – As of 12/17/19
Yellow boxes are current open positions being filled.

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND			
STATEMENT OF NET POSITION			
For the Period Ending 05/31/2019			
	MAD	ETD	Fund
ASSETS			
CURRENT ASSETS			
100001 - Cash in Treasury	$ 740,191	$ 2,963,702	$ 3,703,893
100007 - In Trans Adj	-	-	-
100008 - Deposit Adj	-	-	-
120001 - AR SWIFT	914,536	246,162	1,160,698
120097 - Maintenance Control	(110)	110	-
Total Current Assets	1,654,617	3,209,974	4,864,591
NONCURRENT ASSETS			
Total Noncurrent Assets	-	-	-
Total Assets	1,654,617	3,209,974	4,864,591
LIABILITIES			
CURRENT LIABILITIES			
200001 - Accounts Payable	-	-	-
200003 - Vouchers Payable	23,790	19,397	43,187
220060 - State SUT	-	61	61
220080 - Local SUT	-	4	4
220090 - Transit SUT	-	4	4
200100 - Salaries Payable	24,055	16,014	40,069
240001 - Deferred Revenue	-	-	-
240200 - Unearned Revenue	-	-	-
260500 - Compensated Absences Payable	19,919	9,081	29,000
Total Current Liabilities	67,764	44,562	112,326
NONCURRENT LIABILITIES			
260501 - Compensated Absences-Non Cur	178,997	74,003	253,000
290100 - Net Pension Obligation	-	-	-
290150 - Net OPEB Obligation	132,377	70,623	203,000
Total Noncurrent Liabilities	311,374	144,626	456,000
TOTAL LIABILITIES	379,138	189,188	568,326
NET POSITION			
Unrestricted Fund Balance	1,275,479	3,020,785	4,296,265
TOTAL NET POSITION	1,275,479	3,020,785	4,296,265

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND							
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS							
For the Period Ending 05/31/2019							
	YEAR TO DATE				CURRENT MONTH		
	MAD	**ETD**	**Fund**		**MAD**	**ETD**	**Fund**
OPERATING REVENUES							
670011 - MAD Management Services	**6,455,671**	**-**	**6,455,671**		**735,178**	**-**	**735,178**
512605 - Interagency Agreements	**-**	**1,175,038**	**1,175,038**		**-**	**281,065**	**281,065**
512800 - Other Income	**-**	**1,650**	**1,650**		**-**	**-**	**-**
513304 - Seminar - Workshop Fees	**-**	**1,356,624**	**1,356,624**		**-**	**94,915**	**94,915**
Total Operating Revenues	**6,455,671**	**2,533,312**	**8,988,983**		**735,178**	**375,980**	**1,111,158**
OPERATING EXPENSES							
410001 - Full Time Salary	**1,300,285**	**817,058**	**2,117,343**		**105,630**	**78,499**	**184,129**
410002 - Full Time Fringe	**399,971**	**258,873**	**658,844**		**32,817**	**25,824**	**58,641**
410301 - Part Time, Seasonal Labor	**165,957**	**1,724**	**167,681**		**17,117**	**-**	**17,117**
410303 - Part Time, Seasonal Labor Fringe	**64,214**	**132**	**64,346**		**7,440**	**-**	**7,440**
410501 - Overtime Pay, Salary	**-**	**320**	**320**		**-**	**-**	**-**
410502 - Overtime Pay, Fringe	**-**	**43**	**43**		**-**	**-**	**-**
410701 - Separation Expense, Salary/Fringe	**-**	**-**	**-**		**-**	**-**	**-**
410702 - Separation Expense-Insurance	**16,087**	**10,486**	**26,573**		**-**	**-**	**-**
410705 - Relocation Expense	**1,922**	**-**	**1,922**		**-**	**-**	**-**
410707 - Unemployment Compensation	**-**	**11,760**	**11,760**		**-**	**-**	**-**
411001 - Rent - Non State Owned Space	**68,378**	**106,198**	**174,575**		**6,216**	**4,154**	**10,371**
411002 - Rent -State Owned Space	**-**	**-**	**-**		**-**	**-**	**-**
411003 - Utility Services	**72**	**-**	**72**		**-**	**-**	**-**

411006 - Rent - Other - General	-	1,469	1,469		-	-	-
411101 - Printing - Non State Shops	4,675	33,057	37,731		1,434	7,233	8,668
411102 - Duplication	-	-	-		-	-	-
411301 - General Mgmt - Fiscal Services	3,919,355	-	3,919,355		578,980	-	578,980
411302 - Personnel	-	-	-		-	-	-
411303 - Advertising	259	-	259		-	-	-
411304 - Writing Services	-	-	-		-	-	-
411309 - Bldg Ops Real Estate-Constru	-	-	-		-	-	-
411313 - Court Reporter & Transcriber	-	3,504	3,504		-	-	-
411319 - Educational-Instruction Serv	2,800	380,530	383,330		2,800	29,720	32,520
411322 - Public Speakers - Entertainer	-	-	-		-	-	-
411375 - Outside <25k	-	-	-		-	-	-
411451 - Information Technology Devlpmt	68,040	2,598	70,638		-	-	-
411452 - Information Technology Maint	-	-	-		-	-	-
411501 - OET CompSrv/Oth Mainframe	-	45,500	45,500		-	-	-
411502 - Software Lic Fee/Rent/Subscrip	953	-	953		99	-	99
411504 - Commercial Software Pur/<30K	-	-	-		-	-	-
411505 - Software Maintenance	-	-	-		-	-	-
411506 - On-Line Subscriptions/Sys Fees	-	-	-		-	-	-
411551 - Postal Mailing-Shipping Ser	-	2,355	2,355		-	-	-
411552 - Freight-Delivery Service	-	37	37		-	-	-
411553 - OET Network Srv-Oth Network Sr	2,647	426	3,073		-	-	-
411554 - Wireless Communications	-	25	25		-	-	-
411601 - Travel Expense - In-State	3,633	532	4,165		405	-	405

411605 - Private Auto Mileage In-State	**3,214**	**195**	**3,409**		**-**	**61**	**61**
411606 - Car/Vehicle Rental In-State	**231**	**892**	**1,122**		**-**	**-**	**-**
411701 - Travel Expense Out of State	**1,075**	**-**	**1,075**		**-**	**-**	**-**
411705 - Private Auto Mileage Out State	**-**	**-**	**-**		**-**	**-**	**-**
411801 - Tuition And Registration Fees	**7,855**	**1,399**	**9,254**		**350**	**-**	**350**
411802 - Registration Fees - Conf-Sem In StP	**2,245**	**-**	**2,245**		**1,245**	**-**	**1,245**
411803 - Regist Fees - Conf-Sem Out StP	**400**	**-**	**400**		**-**	**-**	**-**
411804 - Memberships	**400**	**209**	**609**		**-**	**-**	**-**
411901 - General Mgmt - Fiscal Services	**25,505**	**89,440**	**114,945**		**25,230**	**-**	**25,230**
411939 - Education<25K	**-**	**6,551**	**6,551**		**-**	**-**	**-**
411960 - Centralized MN.IT Services	**-**	**86,618**	**86,618**		**-**	**-**	**-**
412001 - Stipends	**-**	**-**	**-**		**-**	**-**	**-**
413001 - Supplies, Material, and Parts	**11,669**	**80,339**	**92,008**		**2,261**	**3,786**	**6,046**
413002 - Computer Related Parts - Sup	**-**	**-**	**-**		**-**	**-**	**-**
413006 - Food (Not Food Service)	**-**	**-**	**-**		**-**	**-**	**-**
414004 - Equipment Rental	**-**	**-**	**-**		**-**	**-**	**-**
415001 - Repair to Equip and Furniture	**1,971**	**2,411**	**4,382**		**326**	**584**	**910**
415002 - Repair-Alterations To Build	**-**	**-**	**-**		**-**	**-**	**-**
415003 - Maintenance Contracts	**310**	**515**	**825**		**-**	**-**	**-**
420101 - Statewide Indirect Costs	**10,867**	**4,019**	**14,886**		**-**	**-**	**-**
420301 - State Agency Reimbursements	**-**	**-**	**-**		**-**	**-**	**-**
420302 - Purchasing Card Rebate	**(207)**	**-**	**(207)**		**-**	**-**	**-**
430001 - Other Purchased Services	**3,467**	**12,873**	**16,340**		**-**	**5,310**	**5,310**

430002 - Exp Reimbursement Other Svcs	-	-	-		-	-	-
430010 - Taxes, Assessments, Shared Rev	-	-	-		-	-	-
430011 - Fixed Charges	-	-	-		-	-	-
430014 - Prizes-Awards	**309**	**322**	**631**		-	-	-
430016 - Departmental Memberships	**102**	**102**	**204**		-	-	-
430018 - Bonds And Insurance	**296**	-	**296**		-	-	-
430019 - Department Head Expense	-	-	-		-	-	-
441103 - O Svc/Cost For Clnt Pd To Vend	-	-	-		-	-	-
441004 - Special Costs Paid To Vendors	-	-	-		-	-	-
470602 - Motor Vehicles - Capital	-	-	-		-	-	-
470605 - Communication Equip-Capital	-	-	-		-	-	-
470606 - Equipment-Capital	-	-	-		-	-	-
471603 - Computer-Peripheral - Non Cap	-	-	-		-	-	-
471606 - Equipment - Non Capital	-	**773**	**773**		-	-	-
Total Operating Expenses	**6,088,953**	**1,963,285**	**8,052,238**		**782,350**	**155,172**	**937,523**
OPERATING INCOME(LOSS)	**366,718**	**570,026**	**936,745**		**(47,172)**	**220,807**	**173,635**
NON-OPERATING REVENUES(EXPENSES)							
511302 - Other Grants	-	-	-		-	-	-
442001 - Distribution Of Amnt Collect	-	-	-		-	-	-
Total Non-Operating Revenues(Expenses)	-	-	-		-	-	-

CHANGE IN NET ASSETS	**366,718**	**570,026**	**936,745**		**(47,172)**	**220,807**	**173,635**
NET POSITION, BEGINNING 07/01/2018	**(565,089)**	**1,447,609**	**882,520**				
Adjustment for 6/30/18 accruals	**1,473,850**	**1,003,150**	**2,477,000**				
ADJUSTED NET POSITION BEGINNING 7/1/18	**908,761**	**2,450,759**	**3,359,520**				
NET POSITION, ENDING 03/31/2019	**1,275,479**	**3,020,785**	**4,296,265**				

ETD 20-21 Biennium Expenditures

Estimates as of 12/19/19

	Previously Submitted			Proposed	Proposed
Upfront Development (Per Employee) Rate	**FY 17**	**FY 18**	**FY19**	**FY20**	**FY21**
Project management	$52,000	$155,000	$90,000	$14,116	$67,757
Communications		$90,000	$90,000	$46,089	$47,472
ELM Administrator		$100,000	$100,000	$52,365	$53,936
OD and Engagement manager			$155,000	$66,871	$103,315
Workforce planning	$34,000	$136,000	$136,000	$114,368	$117,799
eLearning Developers	$26,233	$100,000	$200,000	$188,151	$193,795
Training Management/learning and development			$0	$134,856	$138,902
Other Shared ETD Resources			$0	$200,791	$155,111
Commissioners and Executive Core	$0	$50,000	$25,000	$85,000	$15,000
Equity and Inclusion		$15,000	$50,000	$240,000	$40,000
HR Directors Training		$20,000	$0	$115,000	$15,000
AAO / ADA Train / Cert	$0	$50,000	$49,940	$165,000	$0
Employee engagement survey		$350,000	$68,318	$0	$100,000
Shared training center replacement			$200,000	$87,000	$0
MN.IT staff and contractor to uplift ELM	$160,000	$360,000	$360,000	$72,560	$36,000
eLearning equipment and software		$14,780	$60,000	$31,000	$15,000
eLearning Just-In-Time / LinkedIn Learning		$0	$0	$135,000	$135,000
Other Per Employee Expenses				$51,112	$41,045
Total			$1,494,258	$1,799,278	$1,275,131

ETD 20-21 Biennium Expenditures - continued

Billing estimates as of 12/20/19

Per Participant Rate	FY 17 Previous	FY18 Previous	FY 19 Previous	FY 20 Proposed	FY 21 Proposed	
Current Course Offerings	Improvements incurrent Course Offerings: Expansion of Strategic Effectiveness for Aspiring Leaders; ELI; SLI; Redesign of Supervisory and Management CORE programs					
Quarterly skill development training Supervisor and Manager Cores, ELI, SLI, Retirement, Open Enrollment + Greater MN	$ 350,268	$ 1,190,000	$ 1,321,259	$ 1,598,764	$ 1,756,264	Represents approx. 3500 participants Covers labor, materials and general overhead.
Module I: Diversity and Inclusion training for managers and supervisors	$ 30,000	$ 1,290,000		$ -		
	$ 380,268	$ 2,480,000	$ 1,321,259	$ 1,598,764	$ 1,756,264	
New or Upgraded Offerings						
Compliance Train-the-Trainer				$ 15,000	$ 15,000	New Course Development
HR CORE - relaunch				$ 39,000	$ 39,000	
Supervisor / Manager Core CORE				$ 84,000	$ 20,000	
Executive Leaders CORE				$ -	$ 45,000	
HR Directors Training				$ -	$ 15,000	
AAO / ADA / BIC Training				$ -	$ -	
Per participant – Non required	**$ 380,268**	**$ 2,480,000**	**$ 1,321,259**	**$ 1,736,764**	**$ 1,890,264**	
Accessibility accommodation for training	$ 9,500	$ 50,000	$ 25,000	$ 25,000	$ 25,000	Built into per participant rate
Lease additional office/training center space	$ 12,000	$ 75,000	$ -	$ 135,793	$ 139,867	Built into per participant rate
ELM Upgrade / Support	$ 12,000	$ 75,000	$ -	$ 290,240	$ 197,363	Built into per participant rate
Guiding Principles Training		$ 630,000	$ 589,050	$ -	$ 88,358	(unbilled) Required/half-day /$150per/3927
Module II: Diversity and Inclusion classroom training			$ 589,050	$ 58,905	$ 88,358	Required/half-day /$150per/3927
Module II: Sexual harassment prevention training for supervisors and managers			$ 589,050	$ -	$ 20,000	Required/half-day /$150per/3927
Accessibility training			$ 24,000	$ 24,000	$ 24,000	$1,000/Agency/Required
Other Per Participant Expenses			$ 97,693	$ 276,873	$ 131,388	
Per participant - Subtotal			**$ 1,443,953**	**$ 2,464,669**	**$ 2,383,882**	

MANAGEMENT AND BUDGET
MANAGEMENT ANALYSIS AND DEVELOPMENT

Minnesota Management and Budget
Management Analysis and Development
Revolving Fund

FY 2020
Business Plan

~~May 24, 2019~~ Revised 10/24/2019

Ryan Church, Enterprise Director
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Rate request

Management Analysis and Development (MAD) proposes to maintain our hourly rate of $140 for consulting services in FY 2020. 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 8 percent on external vendor contracts and to cap this fee for contract amounts exceeding $100,000. This has been the same since FY 2016.

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. MAD's current staffing level is 19.25 FTE (see organization chart on page 13).

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 an 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 2019 is 49 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 2019

Consulting services

- In FY 2019, MAD consultants and vendors worked on approximately 240 consulting projects, with contracts ranging from 7 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 built upon our already strong foundation of work on stakeholder research and engagement. For example, this year we worked with the Minnesota Department of Transportation (MnDOT) on a large, multi-district project to help the department incorporate equity in transportation decision-making. The method developed by MAD is likely transferrable to other program and policy areas. Other qualitative research and stakeholder engagement projects this year included work with the Minnesota Department of Health (MDH), such as quality measurement framework, newborn screening, and healthcare homes rulemaking projects, and with the Department of Natural Resources (DNR), for the 10th anniversary of the Legacy Amendment.
- MAD's analytical, program evaluation, and organization assessment practice remained strong in FY 2019, with well-regarded projects for the Department of Human Services (DHS) and MDH (Ryan White program administration) and DHS's Deaf and Hard of Hearing Services division. MAD has repeat and ongoing engagements in this area of our practice with the Minnesota Department of Education's (MDE) Early Learning Scholarship program, MnDOT's Commercial Vehicles Office, DHS's Behavioral Health Division, the Minnesota Pollution Control Agency's (MPCA) Minnesota Green Corps program, and the Interagency Climate Adaptation Team (through MPCA).
- MAD helped our clients understand employee perspectives and needs through employee surveys and focus groups this fiscal year, including projects with the DNR and various divisions in MDH. MAD also designed, administered, and analyzed the statewide employee engagement survey under contract with MMB.
- MAD consulted with state agency leaders as they identified opportunities and worked through challenges during various policy and leadership transitions. Our consultants provided leadership coaching, leadership team facilitation, and agency planning conversations with MDH, MMB, MnDOT, MDE, DHS, and Department of Corrections (DOC).
- 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 2019, we

provided planning services to large and small organizations, including the Department of Administration's State Historic Preservation Office, the Police Officer Standards and Training Board, the Teachers Retirement Association, MDH, and the Department of Administration's Minnesota Multistate Contracting Alliance for Pharmacy. MAD also expanded our board development consultation practice, with projects serving the Guardian ad Litem board and the Commission on Deaf, Deafblind, and Hard of Hearing Minnesotans.

- 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 continued to provide open enrollment and agency-specific facilitation skills classes. The course was updated to reflect increased use of technology-assisted meetings such as WebEx and teleconferencing, and additional instructors were recruited and trained so that we have deeper bench of staff to provide the classes. Offerings were often overbooked and additional course offerings were added, into FY 2020.

Other successes

- In FY 2019, Minnesota elected a new governor. MAD's director, business manager, and one consultant played a key role in establishing the transition office for the incoming governor and administration, preparing briefing materials for the governor and new cabinet, and providing informal advice and support to the transition office in the early days of the new administration. The work was a great success on all accounts and MAD's director continues to advise the new Chief of Staff on matters such as leadership development for the new cabinet and other executive leaders.
- MAD issued a request for proposals (RFP) for vendors to provide consulting services under a master contract. The RFP included an expanded array of Specialty Service Area consulting topics (including one focusing on diversity, equity, and inclusion) and was advertised to increase participation from targeted vendor groups such as minority-owned, women-owned, and veteran-owned businesses. The response exceeded prior solicitations, both in the total number of responses and the number of certified vendors. As a result of the solicitation, MAD has invited approximately 60 vendors to be included in the master contract, including 21 certified vendors.
- MAD expects to end FY 2019 on strong financial footing. For the third time since we stopped receiving a general fund allocation, MAD revenues are expected to exceed expenses (in part because of continued strong demand for service provided by MAD consultants and external vendors alike).

Challenges in FY 2019

- 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.
- In FY 2019, we had a decrease of 14 percent in repeat business, following 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 2020

- MAD continues to adapt to ensure the sustainability of our business model. Although the model has proven sustainable over time, sales and staffing fluctuate significantly. For example, MAD's staffing was reduced by about 24 percent after the general fund appropriation was eliminated a few years ago. Due to increased demand, MAD increased staffing from 14.75 FTE to 19.4 FTE just last fiscal year. Increased customer demand has also resulted in increased utilization of MAD's master contract. The challenge for MAD will be to maintain relatively stable staffing levels through achieving high customer satisfaction ratings and repeat demand for MAD consultants, while also facilitating increased business for vendors on our master contract. We will also continually address consultant productivity, billable percentages, and costs to ensure that MAD consulting revenue is adequate to cover expenses.
- Staff changes at MAD mean that we will need to focus on our own organizational and professional development in FY 2020. 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 with related businesses. It is critical that MAD be as close to that level as possible so that we can respond to variables that create uncertainty that affects sales.

- In FY 2020, we will have a new management consulting master contract that is broader in scope and includes more vendors than our previous master contract. We anticipate spending considerable time developing the master contract, ensuring that vendors on the contract have the opportunity to submit proposals for projects, and managing the quality of services offered under the master contract.

Financial status

We expect to end FY 2019 with approximately ~~$1,445,122~~$1,077,172 in retained earnings, which is just ~~over~~ under two months' operating capital.

Summary of proposed rate

- For FY 2020, MAD proposes a rate of $140 per consultant hour for MAD consulting.
- For FY 2020, MAD proposes an 8 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 over the contract period, multiplied by the hourly rate, and considering the projected client demand for master contract consulting in FY 2020.

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 $142 in FY 2020, 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 projection that it will require 8 percent per contract (on contract amounts up to $100,000) to manage the master contract consultant program. We assume that MAD will contract with master contract consultants for $4,900,000 in business in FY 2020.
- The proposed rate is based on a MAD consultant productivity level (in billable hours) of 55 percent of a 2,088-hour year, which is the same as the productivity assumption in previous business plans.

- 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 with the rates of competitors for comparable services (see Market Information).
- If revenues are less than projected, we will monitor expenses versus income throughout the year and adjust spending as needed. We closely monitor revenues, and fine-tune expenditures accordingly, to maintain fiscal health and a stable reserve of retained earnings. Because salaries are the primary driver of operating expense, MAD is careful to maintain the proper balance between the numbers of billable and nonbillable 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 precontract discussion to a postengagement 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 understanding the clients' needs, 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 work in the same state government operating environment as our clients.

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 development and effectiveness:** 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.

Market information

The market

Our target market is executive branch agencies, public sector K-12 and higher education, and local government. In FY 2019, 49 percent of MAD's clients were repeat customers.

Table 1: Top five customer agencies

Customer	FY 2019 actual revenue through 3/31	Percent of revenue
DHS	$1,515,439	32%
Health	$675,914	14%
MnDOT	$551,878	11%
MHFA	$469,907	10%
DEED	$250,571	5%

The top five customer agencies accounted for 72 percent of the division's business in FY 2019. 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. In FY 2019, we developed a shared marketing resource with our partner organizations that provide tailored services across the enterprise, including the Office of Continuous Improvement, Office of Collaboration and Dispute Resolution, Organizational Health Services, and Enterprise Talent Development. 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 2019 clients) indicated that 100 percent of respondents believed the engagement made a positive contribution to the organization, and 92 percent were satisfied or very satisfied overall with MAD's services. The evaluations had an 83 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, Employee Assistance Program'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 potential conflict-of-interest situations that could compromise MAD's objectivity or 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 2: Sales by MAD and external partners (master contract), FY 2017–2019

Fiscal year	MAD consulting	Master contract vendors
FY 2017	$1,721,065	$4,319,304
FY 2018	$2,240,380	$4,320,776
FY 2019 (projected)	$2,412,818	$4,758,990

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 RFP for a management consulting master contract. They submitted these rates as cost proposals and the rates will apply to state agencies through MAD's master contract.

Table 3: Consultant hourly rates (sorted alphabetically by firm)

Organization name	Low	High
MAD	**$140**	**$140**
ACET, Inc.	$110	$126
Advanced Strategies, Inc.	$125	$215
Aeritae Consulting Group	$165	$200
Agile Gov	$80	$185
Alliant Consulting, Inc.	$120	$200
Bellwether Consulting	$35	$150
BerryDunn	$80	$325
Bronner Group, LLC	$175	$325
C2 Solutions	$125	$225
Carroll, Franck & Associates	$30	$140

Organization name	Low	High
Common Sense Consulting	$170	$250
CRC	$50	$200
Data Recognition Corporation	$41	$209
DeYoung	$150	$200
Fiscal Choice	$175	$275
Freshwater	$50	$125
HDR, Inc.	$80	$160
HilgersWerner	$125	$250
Hollstadt Consulting	$72	$192
Human Systems Dynamics Institute	$250	$350
Impact Group	$100	$165
Improve Group	$115	$300
Intueor	$190	$350
Jessica Shryack	$60	$100
Karen Lanson	$290	$290
KMH Consulting, Inc.	$140	$225
Lanterna Consulting, Inc.	$135	$225
Leadership Advantage, LLC	$150	$210
Lila Kelly Associates, LLC	$75	$200
LogiSolve	$85	$225
Mahmish, LLC	$140	$221
McDonald Blue	$75	$125
More Insight, LLC	$125	$220
Newman Associates	$150	$150
North American Research	$70	$125
North Highland	$120	$220
Odyssey Group	$75	$125
Pamela Belknap	$150	$150
Parsimony	$100	$165
PFM	$110	$285
Portage Partners Consulting	$150	$225
Professional Data Analysts	$85	$145
Project Consulting Group, Inc.	$90	$175
Public Consulting Group	$95	$305
Public Health Consultants, LLC	$75	$140
Public Sector Consultants	$90	$320
Rainbow Research	$70	$150
ReEngine Consulting, LLC	$180	$265
Rise Research	$110	$175
Sand Creek	$75	$295
SDK Communications + Consulting	$50	$200
Slalom	$125	$300
Strategic Improvement Systems	$250	$250
Strategy & Effectiveness, LLC	$45	$400
The Macro Group	$135	$200

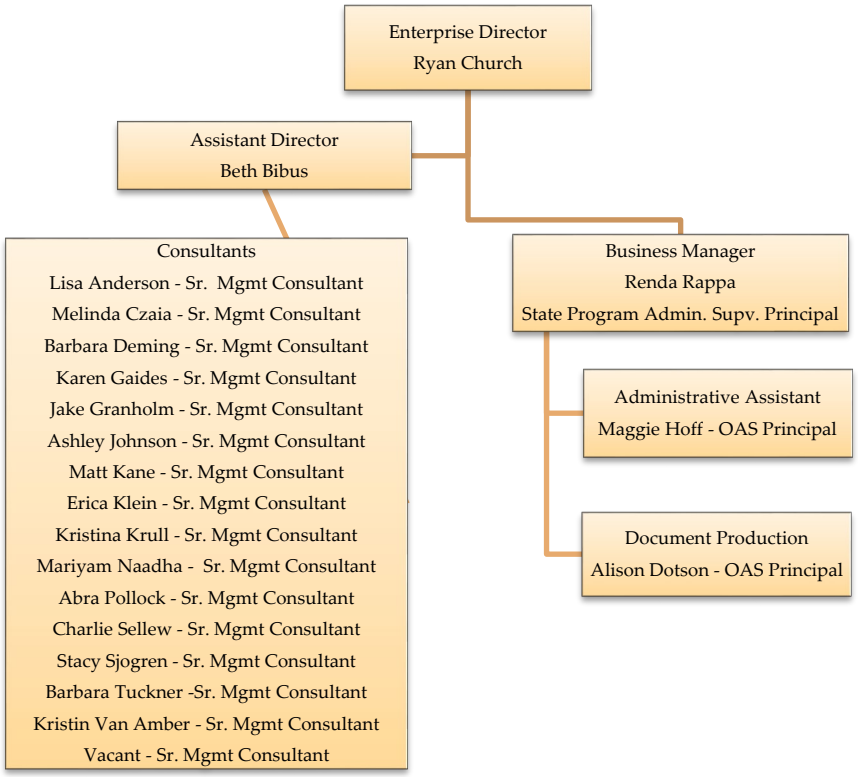
Organization name	Low	High
The Research Edge	$42	$140
The Watson Group Marketing	$75	$195
Tom LaForce	$100	$200
Trissential	$120	$250
Vreeman Consulting, LLC	$50	$150
Wilder Research	$34	$271

MAD's hourly rate is at the lower end of consulting firms in this comparison, although not the lowest. All but three 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 sixty-one comparison firms, forty-five have lower low rates but only six have lower high rates. Our rates are within reasonable boundaries compared with 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 $142 for breakeven revenues of $7,623,604. With the requested hourly rate of $140, MAD anticipates a slight decrease in retained earnings. Projected retained earnings for FY 2020 are ~~$1,337,698~~$969,748. This is a decrease from FY 2019.

MAD's organization chart



STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND
STATEMENT OF NET POSITION
For the Period Ending 03/31/2019

	MAD	ETD	Fund
ASSETS			
CURRENT ASSETS			
100001 - Cash in Treasury	$ 769,693	$ 2,902,241	$ 3,671,934
100007 - In Trans Adj	-	-	-
100008 - Deposit Adj	-	-	-
120001 - AR SWIFT	884,500	274,436	1,158,935
120097 - Maintenance Control	(110)	110	-
Total Current Assets	1,654,083	3,176,786	4,830,869
NONCURRENT ASSETS			
Total Noncurrent Assets	-	-	-
Total Assets	1,654,083	3,176,786	4,830,869
LIABILITIES			
CURRENT LIABILITIES			
200001 - Accounts Payable	-	-	-
200003 - Vouchers Payable	74,366	2,540	76,906
220060 - State SUT	-	-	-
220080 - Local SUT	-	-	-
220090 - Transit SUT	-	-	-
200100 - Salaries Payable	57,827	33,430	91,257
240001 - Deferred Revenue	-	-	-
240200 - Unearned Revenue	-	-	-
260500 - Compensated Absences Payable	19,919	9,081	29,000
Total Current Liabilities	152,112	45,051	197,163
NONCURRENT LIABILITIES			
260501 - Compensated Absences-Non Cur	178,997	74,003	253,000
290100 - Net Pension Obligation	-	-	-
290150 - Net OPEB Obligation	132,377	70,623	203,000
Total Noncurrent Liabilities	311,374	144,626	456,000
TOTAL LIABILITIES	463,486	189,677	653,163
NET POSITION			
Unrestricted Fund Balance	1,190,597	2,987,109	4,177,706
TOTAL NET POSITION	1,190,597	2,987,109	4,177,706

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
For the Period Ending 03/31/2019

	YEAR TO DATE			CURRENT MONTH		
	MAD	ETD	Fund	MAD	ETD	Fund
OPERATING REVENUES						
670011 - MAD Management Services	4,874,165	-	4,874,165	569,316	-	569,316
512605 - Interagency Agreements	-	893,974	893,974	-	562,129	562,129
512800 - Other Income	-	1,650	1,650	-	-	-
513304 - Seminar - Workshop Fees	-	1,115,084	1,115,084	-	55,997	55,997
Total Operating Revenues	4,874,165	2,010,707	6,884,872	569,316	618,126	1,187,442
OPERATING EXPENSES						
410001 - Full Time Salary	1,027,257	620,210	1,647,467	108,614	73,510	182,124
410002 - Full Time Fringe	313,532	194,306	507,838	25,225	17,441	42,666
410301 - Part Time, Seasonal Labor	129,018	1,724	130,742	11,989	-	11,989
410303 - Part Time, Seasonal Labor Fringe	48,086	132	48,218	3,333	-	3,333
410501 - Overtime Pay, Salary	-	256	256	-	48	48
410502 - Overtime Pay, Fringe	-	35	35	-	6	6
410701 - Separation Expense, Salary/Fringe	-	-	-	415	-	415
410702 - Separation Expense-Insurance	16,087	10,486	26,573	-	-	-
410705 - Relocation Expense	1,922	-	1,922	-	-	-
410707 - Unemployment Compensation	-	11,760	11,760	-	-	-
411001 - Rent - Non State Owned Space	55,945	81,338	137,284	6,216	14,330	20,546
411002 - Rent -State Owned Space	-	-	-	-	-	-
411003 - Utility Services	72	-	72	-	-	-
411006 - Rent - Other - General	-	800	800	-	-	-
411101 - Printing - Non State Shops	3,240	25,823	29,063	-	374	374
411102 - Duplication	-	-	-	-	-	-
411301 - General Mgmt - Fiscal Services	2,885,372	-	2,885,372	442,589	-	442,589
411302 - Personnel	-	-	-	-	-	-
411303 - Advertising	259	-	259	-	-	-
411304 - Writing Services	-	-	-	-	-	-
411309 - Bldg Ops Real Estate-Constru	-	-	-	-	-	-
411313 - Court Reporter & Transcriber	-	3,504	3,504	-	-	-
411319 - Educational- Instruction Serv	-	223,481	223,481	-	73,028	73,028
411322 - Public Speakers - Entertainer	-	-	-	-	-	-
411375 - Outside <25k	-	-	-	-	-	-
411451 - Information Technology Devlpmt	68,040	2,598	70,638	-	-	-
411452 - Information Technology Maint	-	-	-	-	-	-
411501 - OET CompSrv/Oth Mainframe	-	45,500	45,500	-	-	-
411502 - Software Lic Fee/Rent/Subscrip	767	-	767	110	-	110
411504 - Commercial Software Pur/<30K	-	-	-	-	-	-
411505 - Software Maintenance	-	-	-	-	-	-
411506 - On-Line Subscriptions/Sys Fees	-	-	-	-	-	-
411551 - Postal Mailing-Shipping Ser	-	2,355	2,355	-	-	-
411552 - Freight-Delivery Service	-	37	37	-	-	-
411553 - OET Network Srv-Oth Network Sr	2,647	426	3,073	-	-	-
411554 - Wireless Communications	-	25	25	-	-	-
411601 - Travel Expense - In-State	2,783	532	3,315	299	-	299
411605 - Private Auto Mileage In-State	2,755	134	2,889	483	-	483
411606 - Car/Vehicle Rental In-State	231	746	976	-	-	-
411701 - Travel Expense Out of State	1,075	-	1,075	-	-	-
411705 - Private Auto Mileage Out State	-	-	-	-	-	-
411801 - Tuition And Registration Fees	6,508	1,399	7,907	-	286	286

	YEAR TO DATE			CURRENT MONTH		
	MAD	ETD	Fund	MAD	ETD	Fund
411802 - Registration Fees - Conf-Sem In StP	1,000	-	1,000	350	-	350
411803 - Regist Fees - Conf-Sem Out StP	400	-	400	-	-	-
411804 - Memberships	400	209	609	-	-	-
411901 - General Mgmt - Fiscal Services	95	73,690	73,785	-	-	-
411939 - Education<25K	-	6,551	6,551	-	-	-
411960 - Centralized MN.IT Services	-	86,618	86,618	-	-	-
412001 - Stipends	-	-	-	-	-	-
413001 - Supplies, Material, and Parts	8,054	65,489	73,542	534	7,039	7,573
413002 - Computer Related Parts - Sup	-	-	-	-	-	-
413006 - Food (Not Food Service)	-	-	-	-	-	-
414004 - Equipment Rental	-	-	-	-	-	-
415001 - Repair to Equip and Furniture	1,645	1,827	3,472	781	1,300	2,081
415002 - Repair-Alterations To Build	-	-	-	-	-	-
415003 - Maintenance Contracts	310	515	825	-	-	-
420101 - Statewide Indirect Costs	10,867	4,019	14,886	-	-	-
420301 - State Agency Reimbursements	-	-	-	-	-	-
420302 - Purchasing Card Rebate	(207)	-	(207)	(92)	-	(92)
430001 - Other Purchased Services	3,467	6,633	10,100	-	1,440	1,440
430002 - Exp Reimbursement Other Svcs	-	-	-	-	-	-
430010 - Taxes, Assessments, Shared Rev	-	-	-	-	-	-
430011 - Fixed Charges	-	-	-	-	-	-
430014 - Prizes-Awards	309	322	631	-	(1)	(1)
430016 - Departmental Memberships	102	102	204	51	51	102
430018 - Bonds And Insurance	296	-	296	-	-	-
430019 - Department Head Expense	-	-	-	-	-	-
441103 - O Svc/Cost For Clnt Pd To Vend	-	-	-	-	-	-
441004 - Special Costs Paid To Vendors	-	-	-	-	-	-
470602 - Motor Vehicles - Capital	-	-	-	-	-	-
470605 - Communication Equip-Capital	-	-	-	-	-	-
470606 - Equipment-Capital	-	-	-	-	-	-
471603 - Computer- Peripheral - Non Cap	-	-	-	-	-	-
471606 - Equipment - Non Capital	-	773	773	-	-	-
Total Operating Expenses	4,592,329	1,474,357	6,066,686	600,897	188,851	789,748
OPERATING INCOME(LOSS)	281,836	536,350	818,186	(31,581)	429,275	397,694
NON-OPERATING REVENUES(EXPENSES)						
511302 - Other Grants	-	-	-	-	-	-
442001 - Distribution Of Amnt Collect	-	-	-	-	-	-
Total Non-Operating Revenues(Expenses)	-	-	-	-	-	-
CHANGE IN NET ASSETS	281,836	536,350	818,186	(31,581)	429,275	397,694
NET POSITION, BEGINNING 07/01/2018	(565,089)	1,447,609	882,520			
Adjustment for 6/30/18 accruals	1,473,850	1,003,150	2,477,000			
ADJUSTED NET POSITION BEGINNING 7/1/18	908,761	2,450,759	3,359,520			
NET POSITION, ENDING 03/31/2019	1,190,597	2,987,109	4,177,706			

YEAR TO DATE			CURRENT MONTH		
MAD	**ETD**	**Fund**	**MAD**	**ETD**	**Fund**

		MAD		ELD		
PPE 04/02/2019		82,610.59		47,756.71		
Salary per working Day	$	8,261.06	$	4,775.67		
7 days for accural in March	$	57,827.41	$	33,429.70	$	91,257.11
CAFR Adjustment	$	-	$	-		
	$	**57,827.41**	**$**	**33,429.70**	**$**	**91,257.11**

TRIAL_BALANCE_JRNL-Mar 2019

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Fund Cd is equal to / is in 5200
and Fiscal Year is equal to / is in 2019
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	Id	Id	Ledger Cd	0	1	2
5200	100001	CashStTres	-	-	ACTUALS	0.00		
5200	100001	CashStTres	G100085	-	ACTUALS	-1,153,136.82		
5200	100001	CashStTres	G100085	G1031500	ACTUALS	1,466,865.44	-351,663.06	412,911.75
5200	100001	CashStTres	G100086	-	ACTUALS	-641,885.77	-1,500.00	-187.66
5200	100001	CashStTres	G100086	G1037610	ACTUALS	1,340,824.50	-21,450.20	953.31
5200	100001	CashStTres	G100086	G1037615	ACTUALS	1,366,246.95	-7,471.51	-11,031.72
5200	100001	CashStTres	G9RTREA	-	ACTUALS	789,174.20		
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS	1,152,069.38	-28,436.80	-323,097.93
5200	120001	AR SWIFT	G100086	G1037610	ACTUALS	173,721.20	-69,990.20	-45,521.00
5200	120001	AR SWIFT	G100086	G1037615	ACTUALS	2,500.00	-2,500.00	
5200	120097	MaintCtrl	G100085	G1031500	ACTUALS	-110.00	0.00	0.00
5200	120097	MaintCtrl	G100086	G1037610	ACTUALS	110.00		0.00
5200	200003	VP	G100085	G1031500	ACTUALS	-473,245.35	397,074.87	53,570.74
5200	200003	VP	G100086	G1037610	ACTUALS	-96,871.61	-6,268.11	98,879.73
5200	200003	VP	G100086	G1037615	ACTUALS	-1,540.00	358.38	-45,135.88
5200	220060	State SUT	G100085	G1031500	ACTUALS		-19.74	
5200	220060	State SUT	G100086	G1037610	ACTUALS		-32.84	0.00
5200	220060	State SUT	G100086	G1037615	ACTUALS			
5200	220080	Local SUT	G100085	G1031500	ACTUALS		-1.44	
5200	220080	Local SUT	G100086	G1037610	ACTUALS		-2.39	0.00
5200	220080	Local SUT	G100086	G1037615	ACTUALS			
5200	220090	TransitSUT	G100085	G1031500	ACTUALS		-1.44	
5200	220090	TransitSUT	G100086	G1037610	ACTUALS		-2.39	0.00
5200	220090	TransitSUT	G100086	G1037615	ACTUALS			
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS	-992,442.65		
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS	-775,923.32		
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS	-1,367,181.95		
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS	-789,174.20		
5200	410001	Full Time	G100085	G1031500	ACTUALS		86,857.80	111,448.15
5200	410001	Full Time	G100086	G1037610	ACTUALS		35,033.80	40,209.81
5200	410001	Full Time	G100086	G1037615	ACTUALS		6,117.28	7,196.80
5200	410002	Full Time	G100085	G1031500	ACTUALS		29,186.76	25,140.86
5200	410002	Full Time	G100086	G1037610	ACTUALS		11,872.65	9,541.05
5200	410002	Full Time	G100086	G1037615	ACTUALS		2,314.23	1,800.97
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS		15,126.36	17,312.00
5200	410301	Pt, Seas,	G100086	G1037610	ACTUALS		567.45	1,156.73
5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS		5,527.82	4,359.65
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS		43.41	88.49
5200	410501	Overtime P	G100086	G1037610	ACTUALS		139.19	69.59
5200	410502	Overtime P	G100086	G1037610	ACTUALS		18.69	9.59
5200	410701	Separation	G100085	G1031500	ACTUALS			
5200	410702	Separation	G100086	G1037610	ACTUALS		3,495.32	1,747.66

5200	410705	Relocation	G100085	G1031500	ACTUALS			
5200	410707	Unemployme	G100086	G1037610	ACTUALS			
5200	411001	Rent - Non	G100085	G1031500	ACTUALS		6,216.14	6,216.14
5200	411001	Rent - Non	G100086	G1037610	ACTUALS		9,399.80	4,312.12
5200	411001	Rent - Non	G100086	G1037615	ACTUALS		642.33	642.33
5200	411003	Utility Se	G100085	G1031500	ACTUALS			
5200	411006	Rent - Oth	G100086	G1037610	ACTUALS			
5200	411101	Printing -	G100085	G1031500	ACTUALS			
5200	411101	Printing -	G100086	G1037610	ACTUALS			1,301.74
5200	411301	General Mg	G100085	G1031500	ACTUALS		275,004.00	319,281.58
5200	411303	Advertisin	G100085	G1031500	ACTUALS			
5200	411313	Court Repo	G100086	G1037610	ACTUALS			
5200	411319	Educationa	G100086	G1037610	ACTUALS		47,500.00	17,800.00
5200	411451	Informatio	G100085	G1031500	ACTUALS			
5200	411451	Informatio	G100086	G1037615	ACTUALS			
5200	411501	OET CompSr	G100086	G1037610	ACTUALS			
5200	411501	OET CompSr	G100086	G1037615	ACTUALS			
5200	411502	Software L	G100085	G1031500	ACTUALS			87.60
5200	411551	Postal, Ma	G100086	G1037615	ACTUALS			
5200	411552	Freight	G100086	G1037610	ACTUALS			
5200	411553	OET NetSrv	G100085	G1031500	ACTUALS			649.42
5200	411553	OET NetSrv	G100086	G1037610	ACTUALS			291.86
5200	411554	Wireless C	G100086	G1037610	ACTUALS			25.00
5200	411601	Travel Exp	G100085	G1031500	ACTUALS		57.28	318.76
5200	411601	Travel Exp	G100086	G1037610	ACTUALS			247.03
5200	411601	Travel Exp	G100086	G1037615	ACTUALS			
5200	411605	Private Au	G100085	G1031500	ACTUALS		758.64	218.55
5200	411605	Private Au	G100086	G1037610	ACTUALS		5.45	
5200	411605	Private Au	G100086	G1037615	ACTUALS			
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS			84.06
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS			
5200	411701	Travel Exp	G100085	G1031500	ACTUALS			
5200	411801	Tuition An	G100085	G1031500	ACTUALS		-145.00	
5200	411801	Tuition An	G100086	G1037610	ACTUALS			200.00
5200	411802	Regist Fee	G100085	G1031500	ACTUALS			
5200	411803	Regist Fee	G100085	G1031500	ACTUALS			
5200	411804	Membership	G100085	G1031500	ACTUALS			
5200	411804	Membership	G100086	G1037615	ACTUALS			
5200	411901	General Mg	G100085	G1031500	ACTUALS			
5200	411901	General Mg	G100086	G1037610	ACTUALS		300.00	
5200	411901	General Mg	G100086	G1037615	ACTUALS			210.00
5200	411939	Educat<25K	G100086	G1037610	ACTUALS			
5200	411960	Centralize	G100086	G1037615	ACTUALS			46,317.50
5200	413001	Supplies,	G100085	G1031500	ACTUALS		712.58	480.67
5200	413001	Supplies,	G100086	G1037610	ACTUALS			1,268.95
5200	413001	Supplies,	G100086	G1037615	ACTUALS		539.29	
5200	415001	Repair To	G100085	G1031500	ACTUALS			
5200	415001	Repair To	G100086	G1037610	ACTUALS			
5200	415003	Maintenanc	G100085	G1031500	ACTUALS		309.86	
5200	415003	Maintenanc	G100086	G1037610	ACTUALS		515.37	

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			2,340.00
5200	430001	Other Purc	G100086	G1037610	ACTUALS			33.00
5200	430014	Prizes-A	G100085	G1031500	ACTUALS			
5200	430014	Prizes-A	G100086	G1037610	ACTUALS			
5200	430014	Prizes-A	G100086	G1037615	ACTUALS			
5200	430016	Department	G100085	G1031500	ACTUALS			
5200	430016	Department	G100086	G1037615	ACTUALS			
5200	430018	Bonds And	G100085	G1031500	ACTUALS			
5200	471606	EquipNoCap	G100086	G1037610	ACTUALS			
5200	512605	Interagenc	G100086	G1037610	ACTUALS			-25,202.00
5200	512605	Interagenc	G100086	G1037615	ACTUALS			
5200	512800	Other Rev	G100086	G1037610	ACTUALS			
5200	513304	Seminar -	G100086	G1037610	ACTUALS		-9,645.00	-107,225.00
5200	670011	MAD Manage	G100085	G1031500	ACTUALS		-436,564.63	-631,322.00
Grand Total						**0.00**	**0.00**	**0.00**

						2,019	
3	4	5	6	7	8	9	**Journal Monetary Amt**
							0.00
-117.95	-24,750.00	-143.37	-12.71	-14,199.65	-29.92	-131,804.00	-1,324,194.42
-167,826.04	61,253.52	134,600.14	-22,276.95	194,276.00	2,394.37	57,914.21	**1,788,449.38**
-874.37	-802.79	-2,637.92	-11,574.94	-4,552.41	-27.78	-20,423.91	-684,467.55
96,499.88	193,841.72	-55,794.33	-44,087.40	-27,543.05	15,153.98	-44,521.21	**1,453,877.20**
-50,915.77	198,228.29	-105,020.68	-63,735.88	-48,094.05	-30,859.08	390,694.03	1,638,040.58
							789,174.20
91,603.20	11,789.35	-104,571.51	-31,790.57	116,798.49	-29,370.24	29,506.35	884,499.72
310,325.00	-279,500.00	-4,359.00	53,854.58	-84,255.58	81,948.00	-42,259.00	**93,964.00**
269,364.25	-237,116.75					148,224.00	180,471.50
		0.00				0.00	**-110.00**
	0.00	0.00	0.00			0.00	110.00
-4,200.62	1,002.86	21,950.00	-13,935.50	-37,112.91	-32,272.77	12,802.60	**-74,366.08**
3,622.49	-10,073.40	10,460.38	155.52	-517.17	592.17	-2,520.00	-2,540.00
46,317.50	0.00	0.00	0.00	0.00	-75.00	75.00	**0.00**
19.74		0.00	0.00	0.00	0.00		0.00
32.84	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
0.00				0.00	-5.11	5.11	0.00
1.44		0.00	0.00	0.00	0.00		**0.00**
2.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00				0.00	-0.37	0.37	**0.00**
1.44		0.00	0.00	0.00	0.00		0.00
2.39	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
0.00				0.00	-0.37	0.37	0.00
							-992,442.65
							-775,923.32
							-1,367,181.95
							-789,174.20
110,823.39	164,368.81	110,880.01	111,323.65	110,958.31	111,983.14	108,613.58	**1,027,256.84**
46,979.87	71,841.13	49,656.01	51,381.29	54,972.00	55,068.80	55,068.80	460,211.51
10,748.80	29,552.32	21,865.60	25,340.03	23,845.44	16,891.20	18,441.20	**159,998.67**
37,292.82	53,151.94	35,317.23	35,645.93	36,215.01	36,356.30	25,224.84	313,531.69
15,040.13	22,583.50	17,794.48	17,127.76	19,735.48	19,517.53	13,438.71	**146,651.29**
3,436.39	8,682.81	6,862.75	8,121.41	7,438.81	4,995.55	4,002.19	47,655.11
17,420.20	23,154.80	11,512.48	10,776.72	10,733.44	10,993.12	11,988.56	**129,017.68**
							1,724.18
6,315.37	9,001.43	4,878.00	4,840.98	4,897.10	4,932.03	3,333.31	**48,085.69**
							131.90
						47.68	**256.46**
						6.44	34.72
	15,671.69					415.12	**16,086.81**
1,747.66	1,747.66		1,747.66				10,485.96

1,921.56							**1,921.56**
		7,450.72		4,308.84			11,759.56
6,216.14	6,216.14	6,216.14	6,216.14	6,216.14	6,216.14	6,216.14	**55,945.26**
14,096.48	9,045.80	3,512.12	13,571.48	4,420.12	3,512.12	13,687.30	75,557.34
642.33	642.33	642.33	642.33	642.33	642.33	642.33	**5,780.97**
72.00							72.00
	800.00						**800.00**
1,305.80		1,646.78			287.64		3,240.22
4,735.70	6,049.26	4,325.19	3,614.48	5,423.32		373.53	**25,823.22**
299,115.01	264,556.64	273,679.52	397,288.40	290,644.22	323,214.09	442,588.96	2,885,372.42
			159.00		99.50		**258.50**
	3,503.80						3,503.80
2,556.00	28,616.80	8,200.00	30,150.00	13,080.00	2,550.00	73,028.26	**223,481.06**
68,040.00							68,040.00
			2,598.00				**2,598.00**
			31,500.00				31,500.00
			14,000.00				**14,000.00**
87.60	87.60	87.60	87.60	109.50	109.50	109.50	766.50
				2,355.47			**2,355.47**
29.99	6.94						36.93
	669.17	637.34		690.68			**2,646.61**
	44.68	44.68		44.68			425.90
							25.00
152.38	445.91	593.14	571.39	185.38	159.63	299.29	2,783.16
9.45	81.07	165.56	11.80				**514.91**
	11.00		6.39				17.39
28.34	518.30	243.62	160.23	248.74	95.12	483.14	**2,754.68**
19.62	37.06		40.33		22.64		125.10
			8.72				**8.72**
			146.49				230.55
	322.48		423.19				**745.67**
				186.40	888.18		1,074.58
5,662.50	90.00			250.00	650.00		**6,507.50**
	195.00	718.00				286.00	1,399.00
				650.00		350.00	**1,000.00**
				400.00			400.00
				400.00			**400.00**
			209.00				209.00
					95.00		**95.00**
2,550.00							2,850.00
840.00		35,350.00	12,810.00	13,300.00	8,330.00		**70,840.00**
			6,551.40				6,551.40
		40,300.00					**86,617.50**
2,242.64	203.49	1,592.73	538.41	717.29	1,032.06	533.78	8,053.65
2,926.25	1,401.29	31,282.60	4,160.54	15,312.47	380.54	7,038.85	**63,771.49**
625.68				552.32			1,717.29
		317.15			546.05	781.42	**1,644.62**
		527.51				1,299.70	1,827.21
							309.86
							515.37

5,433.54				5,433.54			**10,867.08**
2,009.65				2,009.65			4,019.30
-34.04				-80.89		-91.74	**-206.67**
		960.00			166.68		3,466.68
	1,320.00	1,500.00	960.00	1,380.00		1,440.00	**6,633.00**
			175.71	133.02			308.73
			80.89	161.33			**242.22**
					80.85	-0.75	80.10
51.00						51.00	**102.00**
51.00						51.00	102.00
		296.00					**296.00**
772.90							772.90
	-11,677.00	-1,461.00			-12,440.00		**-50,780.00**
-281,064.50						-562,129.00	-843,193.50
-660.00		-990.00					**-1,650.00**
-502,470.00	-39,385.00	-70,395.00	-159,668.58	-4,020.00	-166,278.00	-55,997.00	-1,115,083.58
-481,627.46	-587,431.65	-500,693.00	-499,914.92	-728,749.81	-438,545.62	-569,316.06	**-4,874,165.15**
0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

789,748.14

-4,874,165.15

Period	09-2019

Sum of Amount	Column Labels			
Row Labels	-	G100085	G100086	Grand Total
100001		-73,889.79	325,748.91	251,859.12
120001		29,506.35	105,965.00	135,471.35
120097		0.00	0.00	0.00
200003		12,802.60	-2,445.00	10,357.60
220060			5.11	5.11
220080			0.37	0.37
220090			0.37	0.37
300001				
410001		108,613.58	73,510.00	182,123.58
410002		25,224.84	17,440.90	42,665.74
410301		11,988.56		11,988.56
410303		3,333.31		3,333.31
410501			47.68	47.68
410502			6.44	6.44
410701		415.12		415.12
410707				
411001		6,216.14	14,329.63	20,545.77
411006				
411101			373.53	373.53
411301		442,588.96		442,588.96
411319			73,028.26	73,028.26
411501				
411502		109.50		109.50
411551				
411552				
411553				
411601		299.29		299.29
411605		483.14		483.14
411606				
411801			286.00	286.00
411804				
411901				
413001		533.78	7,038.85	7,572.63
415001		781.42	1,299.70	2,081.12
420101				
420302		-91.74		-91.74
430001			1,440.00	1,440.00
430014			-0.75	-0.75
430018				
471606				
512605			-562,129.00	-562,129.00
512800				
513304			-55,997.00	-55,997.00

670011	-569,316.06		-569,316.06
430016	51.00	51.00	102.00
411303			
411701			
411802	350.00		350.00
411960			
411313			
415003			
411451			
411803			
411939			
411003			
410702			
411554			
410705			
Grand Total	**0.00**	**0.00**	**0.00**

Period	(Multiple Items)

Sum of Amount	Column Labels		
Row Labels	**G100085**	**G100086**	**Grand Total**
100001	464,254.96	2,407,450.23	2,871,705.19
120001	884,499.72	274,435.50	1,158,935.22
120097	-110.00	110.00	0.00
200003	-74,366.08	-2,540.00	-76,906.08
220060	0.00	0.00	0.00
220080	0.00	0.00	0.00
220090	0.00	0.00	0.00
300001	-992,442.65	-2,143,105.27	-3,135,547.92
410001	1,027,256.84	620,210.18	1,647,467.02
410002	313,531.69	194,306.40	507,838.09
410301	129,017.68	1,724.18	130,741.86
410303	48,085.69	131.90	48,217.59
410501		256.46	256.46
410502		34.72	34.72
410701	16,086.81		16,086.81
410707		11,759.56	11,759.56
411001	55,945.26	81,338.31	137,283.57
411006		800.00	800.00
411101	3,240.22	25,823.22	29,063.44
411301	2,885,372.42		2,885,372.42
411319		223,481.06	223,481.06
411501		45,500.00	45,500.00
411502	766.50		766.50
411551		2,355.47	2,355.47
411552		36.93	36.93
411553	2,646.61	425.90	3,072.51
411601	2,783.16	532.30	3,315.46
411605	2,754.68	133.82	2,888.50
411606	230.55	745.67	976.22
411801	6,507.50	1,399.00	7,906.50
411804	400.00	209.00	609.00
411901	95.00	73,690.00	73,785.00
413001	8,053.65	65,488.78	73,542.43
415001	1,644.62	1,827.21	3,471.83
420101	10,867.08	4,019.30	14,886.38
420302	-206.67		-206.67
430001	3,466.68	6,633.00	10,099.68
430014	308.73	322.32	631.05
430018	296.00		296.00
471606		772.90	772.90
512605		-893,973.50	-893,973.50
512800		-1,650.00	-1,650.00
513304		-1,115,083.58	-1,115,083.58

670011	-4,874,165.15		-4,874,165.15
430016	102.00	102.00	204.00
411303	258.50		258.50
411701	1,074.58		1,074.58
411802	1,000.00		1,000.00
411960		86,617.50	86,617.50
411313		3,503.80	3,503.80
415003	309.86	515.37	825.23
411451	68,040.00	2,598.00	70,638.00
411803	400.00		400.00
411939		6,551.40	6,551.40
411003	72.00		72.00
410702		10,485.96	10,485.96
411554		25.00	25.00
410705	1,921.56		1,921.56
Grand Total	**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
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	430016	Department	G100086	G1037615	ACTUALS

5200	470605	Communicat	G100086	G1037610	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	411102	Duplicatin	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	411901	General Mg	G100086	G1037615	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
5200	413002	Computer R	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
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
5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
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
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	411102	Duplicatin	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	411506	On-Line Su	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	411901	General Mg	G100086	G1037615	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
5200	413002	Computer R	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
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
5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
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
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	120097	MaintCtrl	G100086	G1037615	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	G100085	G1031500	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	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411101	Printing -	G100085	G1031500	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411102	Duplicatin	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	411506	On-Line Su	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	411601	Travel Exp	G100086	G1037615	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	411901	General Mg	G100086	G1037615	ACTUALS
5200	411939	Educat<25K	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
5200	413002	Computer R	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
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
5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	430014	Prizes-A	G100085	G1031500	ACTUALS
5200	430016	Department	G100085	G1031500	ACTUALS
5200	430016	Department	G100086	G1037615	ACTUALS
5200	430019	Department	G100085	G1031500	ACTUALS
5200	430019	Department	G100086	G1037610	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
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	120097	MaintCtrl	G100086	G1037615	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	G100085	G1031500	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	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411101	Printing -	G100085	G1031500	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411102	Duplicatin	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	411506	On-Line Su	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	411601	Travel Exp	G100086	G1037615	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	411901	General Mg	G100086	G1037615	ACTUALS
5200	411939	Educat<25K	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
5200	413002	Computer R	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
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
5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	430014	Prizes-A	G100085	G1031500	ACTUALS
5200	430016	Department	G100085	G1031500	ACTUALS
5200	430016	Department	G100086	G1037615	ACTUALS
5200	430019	Department	G100085	G1031500	ACTUALS

5200	430019	Department	G100086	G1037610	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
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	120097	MaintCtrl	G100086	G1037615	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	G100085	G1031500	ACTUALS
5200	410701	Separation	G100086	G1037610	ACTUALS
5200	410702	Separation	G100085	G1031500	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	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411101	Printing -	G100085	G1031500	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411102	Duplicatin	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	411506	On-Line Su	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	411601	Travel Exp	G100086	G1037615	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	411901	General Mg	G100086	G1037615	ACTUALS
5200	411939	Educat<25K	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
5200	413002	Computer R	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
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
5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	430011	Fixed Char	G100085	G1031500	ACTUALS
5200	430014	Prizes-A	G100085	G1031500	ACTUALS
5200	430016	Department	G100085	G1031500	ACTUALS
5200	430016	Department	G100086	G1037615	ACTUALS
5200	430019	Department	G100085	G1031500	ACTUALS
5200	430019	Department	G100086	G1037610	ACTUALS
5200	470605	Communicat	G100086	G1037610	ACTUALS
5200	470606	Equipment	G100085	G1031500	ACTUALS
5200	470606	Equipment	G100086	G1037610	ACTUALS
5200	471603	CapOut-Com	G100085	G1031500	ACTUALS
5200	471606	EquipNoCap	G100085	G1031500	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	512800	Other Rev	G100086	G1037610	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	410702	Separation	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037615	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037615	ACTUALS
5200	415003	Maintenanc	G100085	G1031500	ACTUALS
5200	415003	Maintenanc	G100086	G1037610	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	410702	Separation	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037615	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037615	ACTUALS
5200	415003	Maintenanc	G100085	G1031500	ACTUALS
5200	415003	Maintenanc	G100086	G1037610	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	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	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	410702	Separation	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037615	ACTUALS
5200	411101	Printing -	G100086	G1037610	ACTUALS
5200	411301	General Mg	G100085	G1031500	ACTUALS
5200	411319	Educationa	G100086	G1037610	ACTUALS
5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411553	OET NetSrv	G100085	G1031500	ACTUALS
5200	411553	OET NetSrv	G100086	G1037610	ACTUALS
5200	411554	Wireless C	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	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	411901	General Mg	G100086	G1037615	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	.	ACTUALS
5200	413001	Supplies,	G100086	G1037615	ACTUALS
5200	415003	Maintenanc	G100085	G1031500	ACTUALS
5200	415003	Maintenanc	G100086	G1037610	ACTUALS
5200	430001	Other Purc	G100085	G1031500	ACTUALS

5200	430001	Other Purc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	512800	Other Rev	G100086	G1037610	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	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	220060	State SUT	G100086	G1037615	ACTUALS
5200	220080	Local SUT	G100085	G1031500	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100086	G1037615	ACTUALS
5200	220090	TransitSUT	G100085	G1031500	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	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	G100085	G1031500	ACTUALS
5200	410702	Separation	G100086	G1037610	ACTUALS
5200	410705	Relocation	G100085	G1031500	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037615	ACTUALS
5200	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411006	Rent - Oth	G100086	G1037610	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	G100085	G1031500	ACTUALS
5200	411451	Informatio	G100086	G1037615	ACTUALS

5200	411501	OET CompSr	G100086	G1037610	ACTUALS
5200	411501	OET CompSr	G100086	G1037615	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	411554	Wireless C	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100086	G1037615	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100086	G1037615	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411804	Membership	G100086	G1037615	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	411901	General Mg	G100086	G1037615	ACTUALS
5200	411939	Educat<25K	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100086	G1037615	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	430014	Prizes-A	G100085	G1031500	ACTUALS
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5200	430016	Department	G100085	G1031500	ACTUALS
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5200	430018	Bonds And	G100085	G1031500	ACTUALS
5200	471606	EquipNoCap	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	512800	Other Rev	G100086	G1037610	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	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	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
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5200	220080	Local SUT	G100085	G1031500	ACTUALS
5200	220080	Local SUT	G100086	G1037610	ACTUALS
5200	220080	Local SUT	G100086	G1037615	ACTUALS
5200	220090	TransitSUT	G100085	G1031500	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
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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
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5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
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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	G100085	G1031500	ACTUALS
5200	410702	Separation	G100086	G1037610	ACTUALS
5200	410705	Relocation	G100085	G1031500	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037615	ACTUALS
5200	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411006	Rent - Oth	G100086	G1037610	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	G100085	G1031500	ACTUALS
5200	411451	Informatio	G100086	G1037615	ACTUALS
5200	411501	OET CompSr	G100086	G1037610	ACTUALS
5200	411501	OET CompSr	G100086	G1037615	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	411554	Wireless C	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100086	G1037615	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100086	G1037615	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411804	Membership	G100086	G1037615	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS

5200	411901	General Mg	G100086	G1037615	ACTUALS
5200	411939	Educat<25K	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100086	G1037615	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	430014	Prizes-A	G100085	G1031500	ACTUALS
5200	430014	Prizes-A	G100086	G1037610	ACTUALS
5200	430016	Department	G100085	G1031500	ACTUALS
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5200	430018	Bonds And	G100085	G1031500	ACTUALS
5200	471606	EquipNoCap	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	512800	Other Rev	G100086	G1037610	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	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	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
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5200	220060	State SUT	G100086	G1037615	ACTUALS
5200	220080	Local SUT	G100085	G1031500	ACTUALS
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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
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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	G100085	G1031500	ACTUALS
5200	410702	Separation	G100086	G1037610	ACTUALS
5200	410705	Relocation	G100085	G1031500	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037615	ACTUALS
5200	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411006	Rent - Oth	G100086	G1037610	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	G100085	G1031500	ACTUALS
5200	411451	Informatio	G100086	G1037615	ACTUALS
5200	411501	OET CompSr	G100086	G1037610	ACTUALS
5200	411501	OET CompSr	G100086	G1037615	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	411554	Wireless C	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100086	G1037615	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100086	G1037615	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411804	Membership	G100086	G1037615	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	411901	General Mg	G100086	G1037615	ACTUALS
5200	411939	Educat<25K	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100086	G1037615	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
5200	415001	Repair To	G100086	G1037610	ACTUALS
5200	415003	Maintenanc	G100085	G1031500	ACTUALS
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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	430014	Prizes-A	G100085	G1031500	ACTUALS
5200	430014	Prizes-A	G100086	G1037610	ACTUALS
5200	430016	Department	G100085	G1031500	ACTUALS
5200	430016	Department	G100086	G1037615	ACTUALS

5200	430018	Bonds And	G100085	G1031500	ACTUALS
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5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	512800	Other Rev	G100086	G1037610	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
5200	100001	CashStTres	G100085	-	ACTUALS
5200	100001	CashStTres	G100085	G1031500	ACTUALS
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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
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5200	220080	Local SUT	G100085	G1031500	ACTUALS
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5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
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5200	410001	Full Time	G100085	G1031500	ACTUALS
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5200	410001	Full Time	G100086	G1037615	ACTUALS
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5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
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5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
5200	410502	Overtime P	G100086	G1037610	ACTUALS
5200	410701	Separation	G100085	G1031500	ACTUALS
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5200	410705	Relocation	G100085	G1031500	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037615	ACTUALS
5200	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411006	Rent - Oth	G100086	G1037610	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	G100085	G1031500	ACTUALS
5200	411451	Informatio	G100086	G1037615	ACTUALS
5200	411501	OET CompSr	G100086	G1037610	ACTUALS
5200	411501	OET CompSr	G100086	G1037615	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	411554	Wireless C	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100086	G1037615	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100086	G1037615	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411804	Membership	G100086	G1037615	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
5200	411901	General Mg	G100086	G1037615	ACTUALS
5200	411939	Educat<25K	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100086	G1037615	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	430014	Prizes-A	G100085	G1031500	ACTUALS
5200	430014	Prizes-A	G100086	G1037610	ACTUALS
5200	430016	Department	G100085	G1031500	ACTUALS
5200	430016	Department	G100086	G1037615	ACTUALS
5200	430018	Bonds And	G100085	G1031500	ACTUALS
5200	471606	EquipNoCap	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	512800	Other Rev	G100086	G1037610	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	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	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
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5200	220060	State SUT	G100086	G1037615	ACTUALS
5200	220080	Local SUT	G100085	G1031500	ACTUALS
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5200	220080	Local SUT	G100086	G1037615	ACTUALS
5200	220090	TransitSUT	G100085	G1031500	ACTUALS
5200	220090	TransitSUT	G100086	G1037610	ACTUALS
5200	220090	TransitSUT	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G100085	G1031500	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037610	ACTUALS
5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	410001	Full Time	G100085	G1031500	ACTUALS
5200	410001	Full Time	G100086	G1037610	ACTUALS
5200	410001	Full Time	G100086	G1037615	ACTUALS
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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
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5200	410701	Separation	G100085	G1031500	ACTUALS
5200	410702	Separation	G100086	G1037610	ACTUALS
5200	410705	Relocation	G100085	G1031500	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037615	ACTUALS
5200	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411006	Rent - Oth	G100086	G1037610	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	G100085	G1031500	ACTUALS
5200	411451	Informatio	G100086	G1037615	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	G100086	G1037615	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411553	OET NetSrv	G100085	G1031500	ACTUALS
5200	411553	OET NetSrv	G100086	G1037610	ACTUALS
5200	411554	Wireless C	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100086	G1037615	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100086	G1037615	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411701	Travel Exp	G100085	G1031500	ACTUALS

5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
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5200	411803	Regist Fee	G100085	G1031500	ACTUALS
5200	411804	Membership	G100085	G1031500	ACTUALS
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5200	411939	Educat<25K	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS
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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
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5200	430001	Other Purc	G100085	G1031500	ACTUALS
5200	430001	Other Purc	G100086	G1037610	ACTUALS
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5200	430016	Department	G100085	G1031500	ACTUALS
5200	430016	Department	G100086	G1037615	ACTUALS
5200	430018	Bonds And	G100085	G1031500	ACTUALS
5200	471606	EquipNoCap	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	512800	Other Rev	G100086	G1037610	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS
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5200	100001	CashStTres	G100085	-	ACTUALS
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5200	100001	CashStTres	G9RTREA	-	ACTUALS
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5200	120001	AR SWIFT	G100086	G1037615	ACTUALS
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5200	120097	MaintCtrl	G100086	G1037610	ACTUALS
5200	200003	VP	G100085	G1031500	ACTUALS
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5200	220060	State SUT	G100086	G1037615	ACTUALS
5200	220080	Local SUT	G100085	G1031500	ACTUALS
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5200	220080	Local SUT	G100086	G1037615	ACTUALS
5200	220090	TransitSUT	G100085	G1031500	ACTUALS
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5200	300001	UnrestrFnd	G100086	G1037615	ACTUALS
5200	300001	UnrestrFnd	G9RTREA	-	ACTUALS
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5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS
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5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
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5200	410701	Separation	G100085	G1031500	ACTUALS
5200	410702	Separation	G100086	G1037610	ACTUALS
5200	410705	Relocation	G100085	G1031500	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
5200	411001	Rent - Non	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100086	G1037615	ACTUALS
5200	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411006	Rent - Oth	G100086	G1037610	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	G100085	G1031500	ACTUALS
5200	411451	Informatio	G100086	G1037615	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	G100086	G1037615	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411553	OET NetSrv	G100085	G1031500	ACTUALS
5200	411553	OET NetSrv	G100086	G1037610	ACTUALS
5200	411554	Wireless C	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
5200	411601	Travel Exp	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100086	G1037615	ACTUALS
5200	411605	Private Au	G100085	G1031500	ACTUALS
5200	411605	Private Au	G100086	G1037610	ACTUALS
5200	411605	Private Au	G100086	G1037615	ACTUALS
5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411701	Travel Exp	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100086	G1037610	ACTUALS
5200	411802	Regist Fee	G100085	G1031500	ACTUALS
5200	411803	Regist Fee	G100085	G1031500	ACTUALS
5200	411804	Membership	G100085	G1031500	ACTUALS
5200	411804	Membership	G100086	G1037615	ACTUALS
5200	411901	General Mg	G100085	G1031500	ACTUALS
5200	411901	General Mg	G100086	G1037610	ACTUALS
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5200	411939	Educat<25K	G100086	G1037610	ACTUALS
5200	411960	Centralize	G100086	G1037615	ACTUALS

5200	413001	Supplies,	G100085	G1031500	ACTUALS
5200	413001	Supplies,	G100086	G1037610	ACTUALS
5200	413001	Supplies,	G100086	G1037615	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	430014	Prizes-A	G100085	G1031500	ACTUALS
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5200	430014	Prizes-A	G100086	G1037615	ACTUALS
5200	430016	Department	G100085	G1031500	ACTUALS
5200	430016	Department	G100086	G1037615	ACTUALS
5200	430018	Bonds And	G100085	G1031500	ACTUALS
5200	471606	EquipNoCap	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	512800	Other Rev	G100086	G1037610	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
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5200	100001	CashStTres	G9RTREA	-	ACTUALS
5200	120001	AR SWIFT	G100085	G1031500	ACTUALS
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5200	120097	MaintCtrl	G100085	G1031500	ACTUALS
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5200	410002	Full Time	G100086	G1037615	ACTUALS
5200	410301	Pt, Seas,	G100085	G1031500	ACTUALS

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5200	410303	Pt, Seas,	G100085	G1031500	ACTUALS
5200	410303	Pt, Seas,	G100086	G1037610	ACTUALS
5200	410501	Overtime P	G100086	G1037610	ACTUALS
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5200	410701	Separation	G100085	G1031500	ACTUALS
5200	410702	Separation	G100086	G1037610	ACTUALS
5200	410705	Relocation	G100085	G1031500	ACTUALS
5200	410707	Unemployme	G100086	G1037610	ACTUALS
5200	411001	Rent - Non	G100085	G1031500	ACTUALS
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5200	411003	Utility Se	G100085	G1031500	ACTUALS
5200	411006	Rent - Oth	G100086	G1037610	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	G100085	G1031500	ACTUALS
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5200	411501	OET CompSr	G100086	G1037610	ACTUALS
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5200	411502	Software L	G100085	G1031500	ACTUALS
5200	411551	Postal, Ma	G100086	G1037615	ACTUALS
5200	411552	Freight	G100086	G1037610	ACTUALS
5200	411553	OET NetSrv	G100085	G1031500	ACTUALS
5200	411553	OET NetSrv	G100086	G1037610	ACTUALS
5200	411554	Wireless C	G100086	G1037610	ACTUALS
5200	411601	Travel Exp	G100085	G1031500	ACTUALS
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5200	411605	Private Au	G100085	G1031500	ACTUALS
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5200	411606	Car/Vehicl	G100085	G1031500	ACTUALS
5200	411606	Car/Vehicl	G100086	G1037610	ACTUALS
5200	411701	Travel Exp	G100085	G1031500	ACTUALS
5200	411801	Tuition An	G100085	G1031500	ACTUALS
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5200	411804	Membership	G100085	G1031500	ACTUALS
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5200	413001	Supplies,	G100085	G1031500	ACTUALS
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5200	413001	Supplies,	G100086	G1037615	ACTUALS
5200	415001	Repair To	G100085	G1031500	ACTUALS
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5200	415003	Maintenanc	G100085	G1031500	ACTUALS
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5200	420302	Purchasing	G100085	G1031500	ACTUALS
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5200	430014	Prizes-A	G100085	G1031500	ACTUALS
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5200	430014	Prizes-A	G100086	G1037615	ACTUALS
5200	430016	Department	G100085	G1031500	ACTUALS
5200	430016	Department	G100086	G1037615	ACTUALS
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5200	471606	EquipNoCap	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037610	ACTUALS
5200	512605	Interagenc	G100086	G1037615	ACTUALS
5200	512800	Other Rev	G100086	G1037610	ACTUALS
5200	513304	Seminar -	G100086	G1037610	ACTUALS
5200	670011	MAD Manage	G100085	G1031500	ACTUALS

Amount	Period
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552.32	07-2019
	07-2019
	07-2019
	07-2019
	07-2019
5,433.54	07-2019
2,009.65	07-2019
-80.89	07-2019
	07-2019
1,380.00	07-2019
133.02	07-2019
161.33	07-2019
	07-2019
	07-2019
	07-2019
	07-2019
	07-2019
	07-2019
	07-2019
-4,020.00	07-2019
-728,749.81	07-2019
	08-2019
-29.92	08-2019
2,394.37	08-2019
-27.78	08-2019
15,153.98	08-2019
-30,859.08	08-2019
	08-2019
-29,370.24	08-2019
81,948.00	08-2019
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	08-2019
	08-2019
-32,272.77	08-2019
592.17	08-2019
-75.00	08-2019
0.00	08-2019
0.00	08-2019
-5.11	08-2019
0.00	08-2019
0.00	08-2019
-0.37	08-2019
0.00	08-2019
0.00	08-2019
-0.37	08-2019
	08-2019
	08-2019

	08-2019
	08-2019
111,983.14	08-2019
55,068.80	08-2019
16,891.20	08-2019
36,356.30	08-2019
19,517.53	08-2019
4,995.55	08-2019
10,993.12	08-2019
	08-2019
4,932.03	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
6,216.14	08-2019
3,512.12	08-2019
642.33	08-2019
	08-2019
	08-2019
287.64	08-2019
	08-2019
323,214.09	08-2019
99.50	08-2019
	08-2019
2,550.00	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
109.50	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
159.63	08-2019
	08-2019
	08-2019
95.12	08-2019
22.64	08-2019
	08-2019
	08-2019
	08-2019
888.18	08-2019
650.00	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
95.00	08-2019
	08-2019
8,330.00	08-2019
	08-2019
	08-2019

1,032.06	08-2019
380.54	08-2019
	08-2019
546.05	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
	08-2019
166.68	08-2019
	08-2019
	08-2019
	08-2019
80.85	08-2019
	08-2019
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-12,440.00	08-2019
	08-2019
	08-2019
-166,278.00	08-2019
-438,545.62	08-2019
	09-2019
-131,804.00	09-2019
57,914.21	09-2019
-20,423.91	09-2019
-44,521.21	09-2019
390,694.03	09-2019
	09-2019
29,506.35	09-2019
-42,259.00	09-2019
148,224.00	09-2019
0.00	09-2019
0.00	09-2019
12,802.60	09-2019
-2,520.00	09-2019
75.00	09-2019
	09-2019
0.00	09-2019
5.11	09-2019
	09-2019
0.00	09-2019
0.37	09-2019
	09-2019
0.00	09-2019
0.37	09-2019
	09-2019
	09-2019
	09-2019
	09-2019
108,613.58	09-2019
55,068.80	09-2019
18,441.20	09-2019
25,224.84	09-2019
13,438.71	09-2019
4,002.19	09-2019
11,988.56	09-2019

	09-2019
3,333.31	09-2019
	09-2019
47.68	09-2019
6.44	09-2019
415.12	09-2019
	09-2019
	09-2019
	09-2019
6,216.14	09-2019
13,687.30	09-2019
642.33	09-2019
	09-2019
	09-2019
	09-2019
373.53	09-2019
442,588.96	09-2019
	09-2019
	09-2019
73,028.26	09-2019
	09-2019
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	09-2019
	09-2019
109.50	09-2019
	09-2019
	09-2019
	09-2019
	09-2019
	09-2019
299.29	09-2019
	09-2019
	09-2019
483.14	09-2019
	09-2019
	09-2019
	09-2019
	09-2019
	09-2019
	09-2019
286.00	09-2019
350.00	09-2019
	09-2019
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	09-2019
533.78	09-2019
7,038.85	09-2019
	09-2019
781.42	09-2019
1,299.70	09-2019
	09-2019
	09-2019
	09-2019
	09-2019

-91.74	09-2019
	09-2019
1,440.00	09-2019
	09-2019
	09-2019
-0.75	09-2019
51.00	09-2019
51.00	09-2019
	09-2019
	09-2019
	09-2019
-562,129.00	09-2019
	09-2019
-55,997.00	09-2019
-569,316.06	09-2019

Calculate Cash in Treasury

March 2019

		MAD	ELD	
	Total Liabilities:	$463,486	$189,677	
+	Net Position:	$1,190,597	$2,987,109	
-	Total Assets (w/o CIT):	$884,390	$274,546	
		$769,693	**$2,902,241**	***type these numbers int***

Verification:

	Assets:	$1,654,083	$3,176,786	
-	Liabilities:	$463,486	$189,677	
	Net Position:	**$1,190,596**	**$2,987,109**	**$4,177,706**

o 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 2020

OPERATING REVENUES/EXPENSES

RSRC*	
	REVENUE (Revolving Fund) Change = $344,372 or 5% Anticipate increased sales due to continued high demand and additional staff.
41000	**SALARIES** Change = $174,509 or 8% Includes salary and insurance rate increases. Anticipate filling one vacant position and possible retirements.
41100	**RENT** Change = $8,310 or 10% Increase in COB office lease $17.35/sf in FY20.
41110	**PRINTING** Change = $584 or 13% Nominal change in printing.
41130	**PROFESSIONAL/TECHNICAL SERVICES** Change = $349,890 or 8% Anticipated increase in external vendor services due to many new vendors.
41150	**COMPUTER/SYSTEM SERVICES** Change = $20,489 or 22% FY20 estimated expense of $4,000 per employee and other misc exp.
41155	**COMMUNICATIONS** Change = ($51) or (1%) Nominal decrease in communications.
41160	**TRAVEL IN-STATE** Change = $1,965 or 22% More in-state travel anticipated in FY20 for client work across the state.
41170	**TRAVEL OUT-OF-STATE** Change = ($1,075) No out-of-state travel anticipated in FY20.
41300	**SUPPLIES** Change = $8,000 or 67% Anticipated increase in office supply expenditures.
41180	**EMPLOYEE DEVELOPMENT** Change = $23,797 or 212% Diversity & Inclusion and other training necessary for new staff and to retain skilled staff.
43000	**PURCHASED SERVICES** Change = $31,378 or 81% Anticipate additional costs due to conference room redesign occuring in FY20
42010	**INDIRECT COSTS** Change = $1,818 or 8% Increased costs expected in FY20

Full-time equivalents (FTEs) for FY20 will be 20.25

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 2020

	FY20 TOTALS	FY19 TOTALS	$ CHANGE FY20/FY19	% Change FY20/FY19
OVERHEAD				
MAD SPENDING PLAN				
SALARIES	2,335,848	2,161,339	174,509	8%
RENTS	92,000	83,690	8,310	10%
REPAIRS	1,800	2,606	-806	-31%
INSURANCE	320	296	24	8%
PRINTING	5,000	4,416	584	13%
PROF/TECH SERVICES	4,900,000	4,550,110	349,890	8%
COMPUTER/SYSTEM SERVICES	112,209	91,720	20,489	22%
COMMUNICATIONS	3,500	3,551	-51	-1%
IN-STATE TRAVEL	11,000	9,035	1,965	22%
TRAVEL OUT-OF-STATE	0	1,075	-1,075	-100%
SUPPLIES	20,000	12,000	8,000	67%
EMPLOYEE DEVELOPMENT FEES	35,000	11,203	23,797	212%
PURCHASED SERVICES	70,000	38,622	31,378	81%
EQUIPMENT	13,375	12,000	1,375	11%
INDIRECT COSTS	23,552	21,734	1,818	8%
SUB-TOTAL	7,623,604	7,003,397	620,207	9%
ALLOCATION OF OVERHEAD				
TOTAL BASIS FOR RATES	7,623,604			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	7,623,604			
BILLABLE UNITS				
BILLABLE UNITS	53,687			
PRIOR YEAR(ESTIMATED/ACTUAL)	51,103			
CHANGE IN BILLABLE UNITS	2,584			
RATES				
BREAK EVEN RATES	$142.00			
PRIOR YEAR	$140.00			
CHANGE IN BREAK EVEN RATES	$2.00			
BREAK EVEN RATES	$142.00			
REQUESTED RATES	$140.00			
CURRENT RATES	$140.00			
REQUESTED VS BREAK EVEN RATES				
REQUESTED RATES	$140.00			
BREAK EVEN RATES	$142.00			
VARIANCE	-$2.00			
REVENUES AT REQUESTED RATES	$7,516,180			
REVENUES AT BREAK EVEN RATES	$7,623,604			
REVENUE VARIANCE	-$107,424			
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	$7,516,180.00			
REVENUES AT CURRENT RATES	$7,516,180.00			
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 2020

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 2020

Rate	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
MAD	125	135	135	140	140	140

History and Proforma

MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2020

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 EST/ACTUAL	FY 2020 PROPOSED	$ CHANGE FY18/FY19	% CHANGE FY18/FY19
Operating Revenues	6,530,659	5,958,119	6,029,002	6,542,016	7,171,808	7,516,180	344,372	5%
Sales								
Cost of Goods Sold								
Gross Margin								
Operating Expenses								
Salaries and Benefits	1,932,317	1,829,010	1,453,149	1,911,588	2,161,339	2,335,848	174,509	8%
Rent	106,052	111,102	112,374	103,696	83,690	92,000	8,310	10%
Repairs	2,165	1,796	1,721	3,263	2,606	1,800	-806	-31%
Insurance	0	0	0	271	296	320	24	8%
Printing	9,050	5,813	4,373	3,923	4,416	5,000	584	13%
Prof/Tech Services	4,678,525	3,942,582	4,198,544	3,963,194	4,550,110	4,900,000	349,890	8%
Computer/System Services	64,074	62,930	62,881	93,362	91,720	112,209	20,489	22%
Communications	3,959	291	693	3,426	3,551	3,500	-51	-1%
In-State Travel	10,642	7,722	3,811	5,748	9,035	11,000	1,965	22%
Travel out-of-state	1,541	1,791	0	0	1,075	0	-1,075	-100%
Supplies	19,801	18,173	8,827	26,002	12,000	20,000	8,000	67%
Employee Development Fees	11,624	7,865	2,910	7,555	11,203	35,000	23,797	212%
Purchased Services	10,529	6,327	1,058	29,546	38,622	70,000	31,378	81%
Equipment	14,486	6,613	1,346	2,633	12,000	13,375	1,375	11%
Indirect Costs	24,013	57,995	13,404	2,919	21,734	23,552	1,818	8%
Total Operating Expenses	6,888,778	6,060,010	5,865,091	6,157,126	7,003,397	7,623,604	620,207	9%
Operating Income (Losses)								
Nonoperating Revenues (Expenses)								
Interest Expense								
Interest Revenue								
Total Nonoperating Revenue (Expenses)								
Income (Losee) before Contributions and Transfers								
Transfers								
Net Income (Loss) before Contributions *	-358,119	-101,891	163,911	384,889	168,411	-107,424		
Retained Earnings, Beginning Period	1,044,632	728,491	744,550	891,822	908,761	1,077,172		
Adjustment to Retained Earnings	41,978	117,950	(16,639)	(367,950)				
Retained Earnings, Ending Period *	728,491	744,550	891,822	908,761	1,077,172	969,748		
Reconciliation to Net Assets								
Retained Earnings	728,491	744,550	891,822	908,761	1,077,172	969,748		
Contributed Capital								
Total Net Assets, Ending Period	728,491	744,550	891,822	908,761	1,077,172	969,748		

*FY18 Net Income and Retained Earnings may be adjusted. MAD is working with MMB Fiscal Services to resolve differences between expected and reported expenses.

FY 2019 MAD SPENDING PLAN

MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2020

Fund 5200

MAD		
Financial Dept ID	G1031500	
APPRID	G100085	
Revenue		0

Full Time Salaries	2,026,378
Part Time Salaries	309,470
Space Rental	92,000
Repairs	1,800
Printing & Advertising	5,000
P/T Services	4,900,000
Computer & Systems	112,209
Communications	3,500
In State Travel	11,000
Out-of-State Travel	0
Supplies	20,000
Equipment	13,375
Employee Development	35,000
Other Operating Costs	70,000
Insurance	320
Statewide Indirect	23,552
State-Agency P/T Serv	0
Total	**7,623,604**

Adjustments	
Plus:	0
Total	7,623,604
Minus:	0
Total	7,623,604
Rate Matrix Amount	7,623,604

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 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019 (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, 2018 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)			691
Adjustments (e.g. Contrib. Capital)			-
Adjusted Retained Earnings Balance			691
FY19 Retained Earnings Increase (Decrease) Per CAFR			
2 CFR 200 Revenues			
Operating Revenue		2,386	
Non Operating Revenue		-	
Total Revenues		2,386	
Less: Expenditures (Actual Costs):			
Total Operating Expenses per States Financial Report		(1,807)	
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		(789)	
GASB75 Net OPEB Liability Adjustment		(11)	
Total Expenditures		(2,607)	
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		11	
Other		-	
Total Adjustments		11	
FY19 Net Increase (Decrease) to Retained Earnings Balance per CAFR			(210)
2 CFR 200 R.E. BALANCE June 30, 2019	A)		481
Allowable Reserve	B)	435	
Excess Balance (A)-(B)		46	

(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 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019
(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, 2018			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, 2019	C)		237
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2018			
ADJUSTMENTS:			
FY98 PPD Adjustment		(39)	
Accumulated Prior Year Imputed Interest Adjustment		(330)	
Adjustment Accumulated Prior Year Imputed Interest		99	
Current Year Imputed Interest Adjustment		(11)	
Accumulated Prior Years GASB68 Adjustment		(2,997)	
Accumulated Prior Years GASB75 Adjustment		(166)	
FY19 GASB68 Net Pension Liability Adjustment		789	
FY19 GASB75 OPEB Adjustment		11	
Total Adjustments			(2,643)
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2019	D)		(2,643)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the CAFR)			(1,926)
			(1,926)
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
FY2019 Imputed Interest	(10)	interest earned on excess retained earnings
FY19 GASB68 Net Pension Liability Adjustment	789	change in deferred liability from CAFR
FY19 GASB75 Net OPEB Liability Adjustment	11	change in deferred liability from CAFR
.	(2,643)	
	(2,643,000)	

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	

Fiscal Year 2020

Business Plan and Rate Proposal for Enterprise Fund (5201)

June 11, 2019

PURPOSE

Pursuant to Minn. Stat. § 16A.126, subd. 1 (2018), 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 2020 (FY20).

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

Six-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

OAH's Administrative Law Division exists 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 and staff attorneys spend on the matters referred to this court. When paid by the agencies and received by OAH, these assessments are deposited in a revolving fund account (Enterprise Fund) established pursuant to Minn. Stat. § 14.54 (2018), the proceeds of which are annually appropriated to OAH for carrying out the duties specified in Minnesota Statutes, Chapter 14 (2018).

C. Fiscal Year 2020 (FY20) Rate Recommendation

The agency currently anticipates FY20 spending of approximately **$3,193,380.** The agency estimates a carry forward from FY19 into FY20 of **$462,086,** an amount below the two-month expenditure cap (approximately $532,230) allowed by OMB Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments," codified at 2 C.F.R. Part 225.

For FY20, OAH proposes no changes to its billable rates and asks that the rates be approved as follows:

(1) Administrative Law Judges - **$170** per billable hour; and

(2) Staff Attorneys - **$90** per billable hour.

Although OAH has requested and been approved in the past to charge $35/hour for the time of paralegals, the agency has discontinued the use of such and so has eliminated that category of charge from this submitted Rate Plan.

Section II: OAH Structure and Staffing

OAH is the fourth 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 Governor Mark Dayton and confirmed by the Senate in 2013; her six-year term expires on June 30, 2019.[3] 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 (2018).
[3] The appointment process for a successor or reappointment is currently underway.

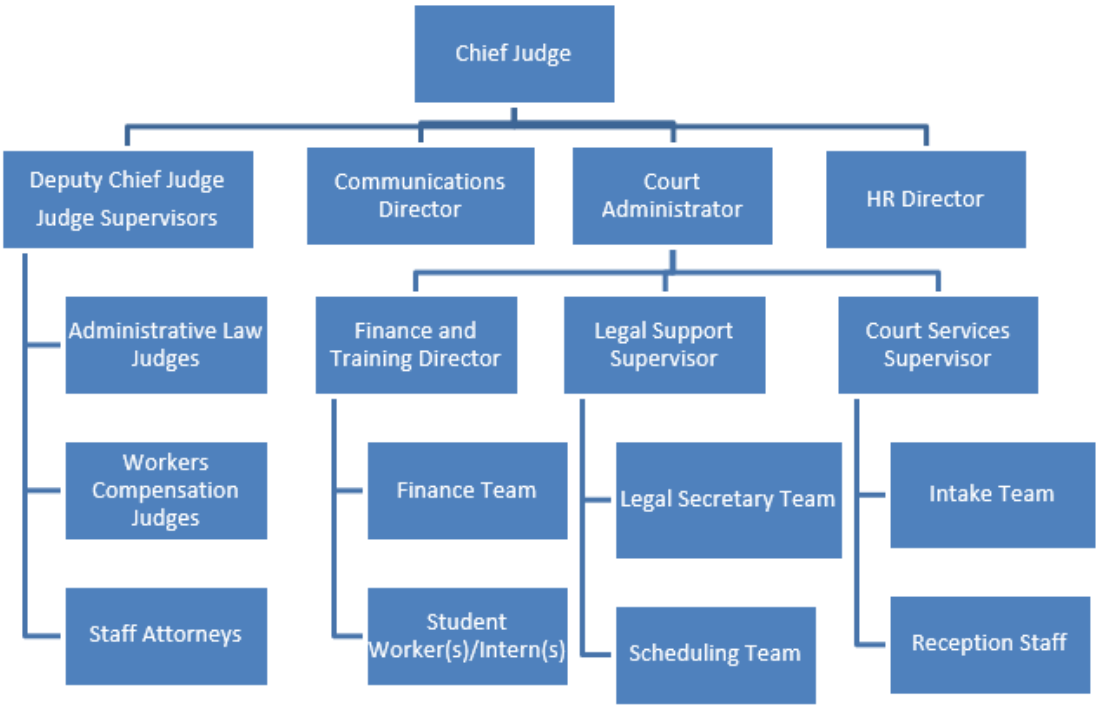
During FY19, OAH's professional staff consisted of 9 administrative law judges (including the Chief Judge, who carries a 50% caseload), 18 workers' compensation judges,[4] and 5 staff attorneys who provide legal research and writing support to the judges. Given the elevation of one administrative law judge to the Minnesota Court of Appeals and various anticipated retirements in the Workers' Compensation court, hiring processes are currently underway to ensure that both courts within the agency retain their current complement.

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 court. The Administrative Law Division currently has professional and technical services contracts with five individuals who serve as contract administrative law judges. The process is underway to open the contract in order to add the capacity for at least one additional contractor and to increase the hourly rate paid to contractors to $100/hour.[5]

The agency employs 66 FTE overall, the remainder of which are administrative and supervisory staff. 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 agency.

Office of Administrative Hearings

June 2019



[4] The Workers' Compensation court is funded by a biennial appropriation from the Workers' Compensation Special Fund, and operates fiscally separate from the Administrative Law Division's fee-based activities.
[5] Contractors have been paid $80/hour for at least eight years. Increasing the rate will allow the agency to better compete for the highest qualified individuals seeking to serve as contract administrative law judges.

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 addition, 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 FY20

The operating expenses of the Administrative Law Division are expected to be $3,193,380 in FY20. The increase from FY19 is due mainly to a 3.5% / 3.5% salary increase legislatively granted to the judicial staff, as well as an increase in the number of contract hours anticipated given the number and complexity of dockets expected from the Public Utilities Commission throughout FY20.

B. Projected Revenues for FY20

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 FY19 with **$462,086** in reserve.

2. Billable Hours

Since FY17, OAH has enforced a billable hour expectation for administrative law judges of 110 hours per month. This billable hour expectation will remain constant in FY20.

3. Break-Even Rate

As detailed in **Option 1** in the Break-Even Scenario analysis set forth in Section V below, the Division's projected expenses for FY20 could be supported by an actual break-even rate of $166/billable hour for one year. The use of that rate would leave the court virtually no cushion at the end of the fiscal year: only $3,466, or .001% of expenses, would remain going into FY21. Clearly, that option is not fiscally prudent.

The Break-Even Scenario illustrates two other options. Both retain the agency's current rate structure for FY20 and then present different options for FY21.

Option 2 retains the existing $170/hour rate for administrative law judges and the $90/hour rate for staff attorneys for both FY20 and FY21. To increase revenue as needed under this option in FY21, the number of billable hours is increased by both adding a .5 FTE (50% caseload) and by reasonably increasing the number of hours billed by contract judges. Under this option, the court would enter into FY22 with a small cushion of just $34,111.

Under **Option 3**, FY20 again retains the existing $170/hour rate for administrative law judges and the $90/hour rate for staff attorneys. For FY21, this option notes both the increase in billable hours described in Option 2 (an additional .5 FTE and additional contract judge hours) but also increases the hourly rate from $170 to $180/hour. This option results in a greater carry-forward of $184,511.

Given that both Option 2 and Option 3 retain the existing billable rates for FY20, it is not necessary at this time to elect between these options for FY21. Instead, the agency has the luxury of managing its resources through the next fiscal year, when it will be in a better position to determine whether the caseload has stabilized with the new hires and contractors, and whether any unpredictable spending requirements will reveal one option to be better suited to the agency's needs than the other. Therefore, the Office of Administrative Hearings proposes to manage its finances through FY20 and make a decision in next year's Rate Plan regarding whether Option 2 or Option 3, or perhaps some other scenario not yet identified, makes the most fiscal sense for a FY21 Rate Plan proposal.

4. Proposed Billable Rates

The Office of Administrative Hearings proposes its billable rates remain as they are currently, as set forth below.

	Existing FY19 Rates	**Proposed FY20 Rates**
Judges	$170 per hour	**$170 per hour**
Staff Attorneys	$90 per hour	**$90 per hour**

Section V: Financial Statements and Fiscal Comparisons

Rate Comparison - Break Even Scenario For Fiscal Year 2020 Rate Package

		Option 1: One-Year Break-Even Rate		Option 2: Current Rate + Increase in Judge Hours		Option 3: Current Rate FY20 + Increase in Judge Hours + Rate Increase FY21	
		2020	2021	2020	2021	2020	2021
		$166/ $90		$170/ $90		$170/$90	$180/ $95
EXPENSES							
Planned Expenditures		$3,193,380	$3,080,395[6]	$3,193,380	$3,080,395	$3,193,380	$3,080,395
REVENUE							
Roll Forward from prior Fiscal Year		$462,086	$3,466	$462,086	$57,306	$462,086	$57,306
Fees and Reimbursements		$90,000	$90,000	$90,000	$90,000	$90,000	$90,000
Time Billed	Hours						
FY20 - Administrative Law Judges - FTEs	11,660	$1,935,560	$1,935,560	$1,982,200		$1,982,200	
FY21 - Administrative Law Judges - FTEs	12,540				$2,131,800		$2,257,200
FY20 -Administrative Law Judges - Contractors	1,800	$298,800	$298,800	$306,000		$306,000	
FY21 -Administrative Law Judges - Contractors	2,500				$425,000		$450,000
Staff Attorneys	4,560	$410,400	$410,400	$410,400	$410,400	$410,400	$410,400
TOTAL REVENUE		$3,196,846	$2,738,226	$3,250,686	$3,114,506	$3,250,686	$3,264,906
Proj. Rev. less Expenses		$3,466	($342,169)	$57,306	$34,111	$57,306	$184,511
EOY Fund Balance		$3,466	($342,169)	$57,306	$34,111	$57,306	$184,511

[6] FY21 represents an estimated 3.0% increase from FY20 expenditures for salary/benefits (86% of budget) and MN.IT costs, plus savings based on reduced IT budget given completion of upgrade project.

RATE	2014	2015	2016	2017	2018	2019 (Est.)	2020 (Est.)
Administrative Law Judges (non-PUC)	$165.00	142.50*	$120.00	$170	$170	$170	$170
Administrative Law Judge (PUC)	$180.00	155.00*					
Staff Attorney	$80.00	$80.00	$80.00	$90	$90	$90	$90
Paralegal	$35.00	$35.00	$35.00	$35	$35	$35	0
HOURS							
Administrative Law Judges (non-PUC)	12,625	10,834	14,900	14,445	14,006	11,655	13,460
Administrative Law Judge (PUC)	2,226	3,735					
Staff Attorney	1,694	2,310	2,626	3,472	3,802	4,264	4,560
Paralegal	225	123	19	18	15		0
TOTAL	16,770	17,002	17,545	17,935	17,823	15,919	18,020

REVENUE							
Administrative Law Judges (non-PUC)	$2,083,125	$1,543,845	$1,788,000	$2,455,650	$2,381,020	$1,959,590	$2,288,200
Administrative Law Judge (PUC)	$400,680	$578,925					
Staff Attorney	$135,520	$184,800	$210,080	$312,480	$342,180	$383,733	$410,400
Paralegal	$7,875	$4,305	$665	$630	$525	0	$0
Fees and Expense Reimbursements (billed to clients)	$52,766	$62,718	$108,322	$101,531	$87,696	$46,510	$90,000
TOTAL*	$2,679,966	$2,374,593	$2,107,067	$2,870,291	$2,811,421	$2,389,833	$2,788,600

Pro Forma Fund Statement

Office of Administrative Hearings Operations (5201)

Including Appropriations G9K1CVH and G9K1OAH

		Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Estimate EOY 2019	Projection 2020
Balance Forward		667,307	1,189,414	1,015,372	439,198	752,200	806,923	462,086
Transfer In				55,034				
				185	1,479	0	125	0
Revenue	**1OAH**							
600145-8001	State Agencies	2,353,659	2,238,558	1,903,845	2,671,639[7]	2,575,870	2,065,251	2,545,593
600145-8002	Non-State Agencies	214,814	107,627	148,953	123,622	146,925	173,769	152,607
600145-8003	Interested Parties	1,177	1,669	2,089	1,379	879	550	1,369
600145-8004	Data Practices Fees	2,305	2,000	17,393	26,118	6,446	50	1000
600145-8007	CVH					81,252	150,813	85,000
	1CVH							
600145-8001	State Agencies	6,742	8,412	23,146	46,054	0	0	0
600145-8002	Non-State Agencies	101,268	16,327	11,456	0	0	0	0
Total Revenue		**2,679,965**	**2,374,593**	**2,107,067**	**2,870,291**	**2,811,421**	**2,390,558**	**2,785,569**
Operating Expenditures								
41000	Salary & Benefits	1,546,807	1,852,762	2,092,572	2,075,573	2,328,329	2,252,728	2,562,080
41100	Rent	73,039	109,033	113,600	113,325	77,728	23,218	30,683
41110	Printing	102	72	601	0		80	200
41130	Professional & Technical Svcs	323,037	389,238	294,264	190,918	162,185	98,729	241,050
41145	Information Technology	0	25,877	6,725	0		0	0
41150	Computer & System Svcs	59,593	59,981	62,942	14,682	8,289	586	9,191
41155	Communications	12,828	10,324	8,824	3,516	3,780	3,203	3,175
41160	Instate Travel	9,606	11,224	10,104	8,752	10,999	7,966	9,525
41170	Outstate Travel	5,636	2,711	1,572	776	1,506	5,285	5,910
41180	Employee Development	7,363	11,292	10,950	7,230	12,121	9,145	14,158
41190	Agency Provided Prof & Tech Svcs	44,966	44,260	18,103	12,176	10,390	1,704	2,813
41195	Info Technology	0	2677	6,000	0	0	0	0
41196	Centralized IT Services	0	9,021	1,760	75,218	95,522	302,950	283,331
41300	Supplies	24,486	14,862	16,216	15,353	12,815	6,483	4,668
41400	Equipment Rental	2,740	5,300	2,702	2,116	4,231	1,097	1,457
41500	Repairs	3,804	27,047	3,070	1,262	292	20	112
42010	Statewide Indirect Costs	16,631	15,788	13,856	29,208	18,718	19,033	19,809
42020	Attorney General Costs	1,006	2,632	1,303	0	4,781	0	2,000
43000	Other Operating Costs	6,873	3,987	11,982	7,184	5,008	3,168	3,218
44100	Pmt to Indiv - Med-Rehab	0	2000	0	0	0	0	0
47160	Client Equipment-Cap/No Capitol	19,341	3,580	6,096	0	0	0	0
	Total Operating Exp.	**2,157,858**	**2,603,668**	**2,683,242**	**2,557,289**	**2,756,649**	**2,735,395**	**3,193,380**
	EOY Fund Balance	**1,189,414**	**1,015,372**	**439,198**	**752,200**	**806,923** [8]	**462,086**	**54,275**

[7] CVH and OAH 5201 funds were combined in FY17; as such CVH revenue has been combined into OAH.

[8] CVH and OAH 5201 funds were combined in FY17; as such CVH balance forward has been combined into OAH.

DEPARTMENT OF ADMINISTRATION—CENTRAL MAIL

Services Provided

Central Mail provides comprehensive, cost-effective mailing services to state offices and agencies. These services include:

- Process out-going pre-sorted, First Class, and standard automated and bar-coded mail
- Process interoffice and incoming federal mail
- Provide inserting, folding, warrant processing, and mail metering services
- Serve as liaison between state agencies and the U.S. Postal Service
- Provide consulting services to state offices and agencies on cost saving mailing procedures

OMB Uniform Guidance, 2 CFR part 200, subpart 200.459(a)

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

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

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

How Rates are Computed

Rates are based on estimated costs of operating, such as labor, materials and overhead, plus/minus any prior years' income/loss.

MINNESOTA

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019 (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, 2018 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				1,314
Adjustments (e.g. Contrib. Capital)				(8)
Adjusted Retained Earnings Balance				1,306
FY19 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues				
Operating Revenue		8,838		
Non Operating Revenue		(2)		
Total Revenues			8,836	
Less: Expenditures (Actual Costs):				
Total Operating Expenses per States Financial Report		(8,677)		
Other Expenses		-		
Less Depreciation Expense		62		
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		(281)		
GASB75 Net OPEB Liability Adjustment		(3)		
Total Expenditures			(8,899)	
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)		(62)		
Other		-		
Total OMB 2 CFR 200 Allowable Expenditures			(62)	
Plus 2 CFR 200 Adjustments:				
Imputed Interest Earnings on Monthly Average Cash Balance		-		
Other		-		
Total Adjustments			-	
FY19 Net Increase (Decrease) to Retained Earnings Balance per CAFR				(125)
2 CFR 200 R.E. BALANCE June 30, 2019	A)			1,181
Allowable Reserve	B)	1,483		
Excess Balance (A)-(B)		(302)		

(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 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019 (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, 2018			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, 2019	C)		66
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2018			
ADJUSTMENTS:			
PPD Adjustment		(34)	
Prior year Imputed Interest		-	
Adjustment Accumulated Prior Year Imputed Interest		8	
Current year Imputed Interest		-	
Contributed Capital		(13)	
Prior year GASB68 NPL Adjustments		(820)	
Current year GASB68 NPL Adjustments		281	
Prior year GASB75 OPEB Adjustments		(53)	
Current year GASB75 OPEB Adjustments		3	
Total Adjustments		(628)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2019	D)		(628)
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)			619

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 Imputed Interest Adj - Restatements	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
FY2019 Adjustment Accumulated Prior Year Imputed Interest	8	FY17 Imputed Interest was incorrect on this tab. Corrected in FY19.
FY2019 Adjustment Accumulated Prior Year Imputed Interest	-	interest earned on avg. monthly cash balance
FY19 GASB68 Net Pension Liability Adjustment	281	change in deferred liability from CAFR
FY19 GASB75 Net OPEB Obligation Adjustment	3	change in deferred liability from CAFR
	(628)	
	(628,000)	

Summary

PPD Adjustment	(34)
Prior year Imputed Interest	-
FY2019 Adjustment Accumulated Prior Year Imputed Interest	8
Current year Imputed Interest	-
Contributed Capital	(13)
Prior year GASB68 NPL Adjustments	(820)
Current year GASB68 NPL Adjustments	281
Prior year GASB75 OPEB Adjustments	(53)
Current year GASB75 OPEB Adjustments	3
	(628)

DEPARTMENT OF ADMINISTRATION
FACILITIES MANAGEMENT

Central Mail
Fund 5203

Fiscal Year 2020 Interim and Fiscal Year 2021 Business Plan

February 5, 2020

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Executive Summary

Who we are and what we do

Central Mail's Internal Service Fund (ISF) provides the following mail services to state agencies:

- Inserting.
- Addressing.
- Folding.
- Postage automation services.
- Postage metering.
- Sorting and handling of outgoing United States Postal Service (USPS) mail.

Services provided under Central Mail's general fund appropriation include:

- Delivering incoming USPS mail.
- Processing and delivering interoffice mail.
- Consultation concerning postage-related issues.

Services are provided to:

- State agencies located in St. Paul.
- The Department of Education in Roseville.
- The Department of Corrections in Arden Hills.
- The Health Boards in Minneapolis.

Our goals for next year

- Improve cash position by increasing revenue and implementing a schedule for prepayments for postage.
- Provide the state overall postage savings of $2 million in FY 2020 and $2 million in FY 2021.
- Implement new billing system in the first half of FY 2021.

Our proposed rates

Central Mail is increasing overall rates by less than 1% in FY 2020 and FY 2021. However, this percentage increase does not reflect the true impact to the fund or our customers due to the expansion of sort and handling fees in January 2020. The impact of all changes identified in this plan is estimated at $160,000 annually beginning January 2020 and another $8,000 beginning July 2020.

Historically, sort and handling fees were charged for two high volume customers which amounts to about 56% of mail pieces handled. The fees for these two customers are partially offset by a Bar Code Credit.

Moving forward, sort and handling fees will be expanded to all pieces of mail handled. This will improve consistency of billings. This change alone will result in increased revenue of $150,000 annually.

Services with rate changes are shown on the next page.

Changes in Central Mail Rates Interim FY 2020

Service	Current Rate/ Credits ($)	Interim FY 2020 Rate/ Credits ($)	Change ($)	Change (%)
Folding per 1000 per Fold	$7.75	$8.00	$0.25	3%
Inserting per 1000 – Add'l Inserts	$3.00	$3.25	$0.25	8%
Shop Rate per hour	$45.00	$48.00	$3.00	7%
Tabbing Set-Up	$30.00	$32.00	$2.00	7%
Bar Code Credits average per piece	($0.029)	($0.026)	($0.003)	(9%)

Changes in Central Mail Rates FY 2021

Service	FY 2020 Interim Rate/ Credits ($)	FY 2021 Rate/ Credits ($)	Change ($)	Change (%)
Inserting per 1000 – Add'l Inserts	$3.25	$3.50	$0.25	8%
Bar Code Credits average per piece	($0.026)	($0.024)	($0.002)	(8%)

By reducing the bar code credit, postage expenses for the two state agencies that receive this credit will increase by 9% and 8%.

See page 24 for Central Mail's detailed rates.

USPS increased its postage rates on January 24, 2020; this change is expected to increase state agency postage costs by less than 1.5%. Because our current billing system will not accommodate mid-month rate changes, state agency invoices will reflect the new USPS rates beginning February 1, 2020.

<u>Our successes and challenges</u>

Successes

- Provided the state overall postage savings of $2.5 million in FY 2019 which exceeded the goal of $2 million. This goal was exceeded in large part due to the temporary influx of mail from Department of Human Services (DHS) Issuance Operations Center (IOC).

Challenges

- Providing the same services with several team members on leave.
- Providing timely and accurate invoices to customers with an outdated and unreliable billing system.
- Maintaining competitive rates while labor and supply costs continue to rise.
- Keeping up to date with changing USPS requirements such as postage rate changes, mail preparation requirements, and mail piece design changes.

- Managing retained earnings and cash flow.

Projected FY 2020 financial activities

Revenue	$9,300,862
Expenses	$9,072,139
Year-end Retained Earnings	$1,360,179
Working Capital	$1,501,678
Full Time Equivalents (FTE)	8.93
Overall Rate Change	0%

Projected FY 2021 financial activities

Revenue	$9,363,394
Expenses	$9,328,332
Year-end Retained Earnings	$1,395,241
Working Capital	$1,544,214
Full Time Equivalents (FTE)	10.23
Overall Rate Change	0%

The Business

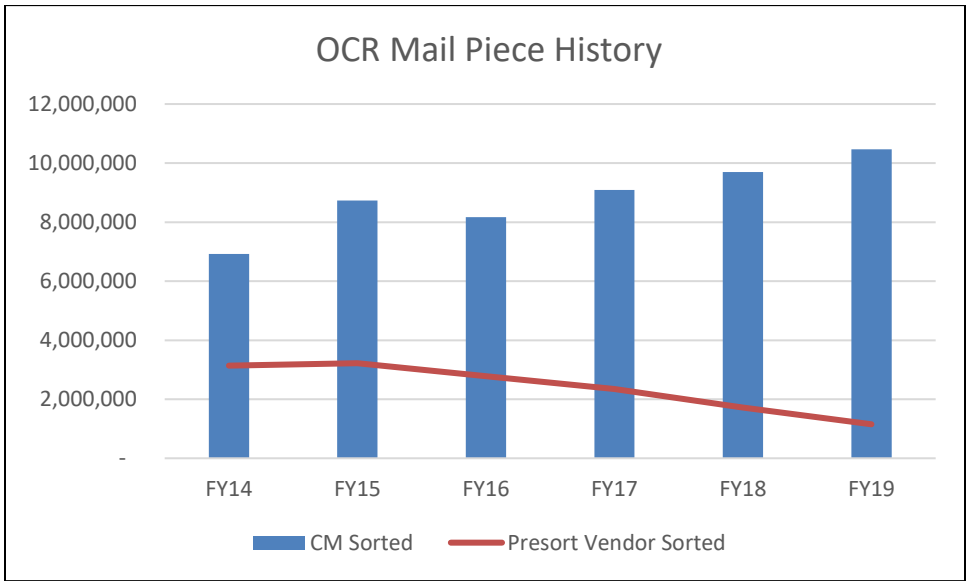
Description of Business

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 was a small charge assessed to customers based on metered postage for outgoing USPS mail. This was expanded to optical character reader (OCR) sorted permit postage in FY 2020.
- 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 the automated area distribution center (AADC) rate. The new OCR has also increased the quantity of mail sorted and presented to USPS on-site thus fewer pieces are sent to a presort vendor. Central Mail's presort vendor is utilized for handling First-Class letter mail when Central Mail is unable to process all outgoing mail due to high volumes or envelope size. The graph below shows the history of pieces sorted.
- In late FY 2018, Central Mail provided a mail meter to the Office of Administrative Hearings (OAH). They are billed actual costs for the meter and postage.



Significant aspects of the business

Central Mail provides mail services to state agencies in the St. Paul area. State agencies within the boundaries of St. Paul are required by M.S. 16B.49 to use Central Mail for 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 for outbound mail. Currently, the following agencies hold waivers:

- Minnesota Attorney General's Office, issued in 1999 for their legal documents.
- Pollution Control Agency, issued in 2002 for their board documents only.
- Minnesota Secretary of State, issued in 2007 for their 'Safe at Home' program documents only.
- DHS, issued in 2008 for its own official outgoing business related mail. Documents produced by the DHS IOC on behalf of other agencies are not included in the waiver and are sent to Central Mail for mail processing.

When additional postage is due after sorting mail from multiple agencies on the OCR, Central Mail absorbs this cost due to the inability to determine which agencies' mail the additional postage was applied to.

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 for outgoing mail and delivers incoming mail to Central Mail.
- Presort Vendor – provides handling of First-Class letter mail when Central Mail is unable to process due to high volume or envelope size.
- Minnesota Management and Budget (MMB) -- will be partnering with to develop a process, implementation plan, and communication plan for prebilling postage to state agencies in FY 2021.

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.
- We provide the following services on-site:

- Mail piece design.
- Business reply artwork creation.
- Postal acceptance by USPS.

Weaknesses

- Aging workforce.
- Complex rate structure.
- Outdated, unreliable billing system, planned for replacement in FY 2021.

Opportunities

- Improve billing system through our current project which will:
  - Consolidate invoices for all service types. Customers currently receive multiple monthly invoices by type of service.
  - Provide consistent and standardized invoice numbering.
  - Allow for timely invoice distribution to customers.
- Simplify rate structure after implementation of new billing system. Examples are billing by unit cost rather than multiple services with multiple rates, and billing per piece rather than per thousand.
- Technology advancements:
  - Improve efficiency of parcel shipment processing by providing agencies access to the portal to enter shipping addresses themselves.
  - Upgrade ink jet computer; it is currently running on an outdated platform. This was planned for FY 2020 however due to significant staffing gaps the upgrade has been delayed.
- Evaluate the possibility of expanding our services to include printing. This is a service many of our customers are interested in and several of our competitors can deliver.

Threats/Risks/Vulnerabilities

- Several Central Mail team members have reached and others are approaching retirement which has resulted in high severance costs and decreased institutional knowledge.
- 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 such as printing, folding, and inserting, that are associated with large mail jobs. Per statute, they are not to outsource the actual mailing. Some agencies are using outside vendors for the mailing portion also.

Products and Services

Our main products/services and the benefits to customer

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 $440,000 general fund appropriation include:

- Deliver incoming USPS mail to Capitol Complex tenants. The Department of Revenue and DHS have their mail delivered to PO Boxes rather than Central Mail because of the large volume and timing of incoming mail.
- Process and deliver interoffice mail to agency customers located in the following areas:
  - Capitol Complex.
  - Downtown St. Paul.
  - Lafayette Park in St. Paul.
  - Olive Street in St. Paul.
  - St. Paul airport.
  - State 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.

See Appendix A on page 38 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 accounts and fees paid.
- Combining mail achieves 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 our 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.

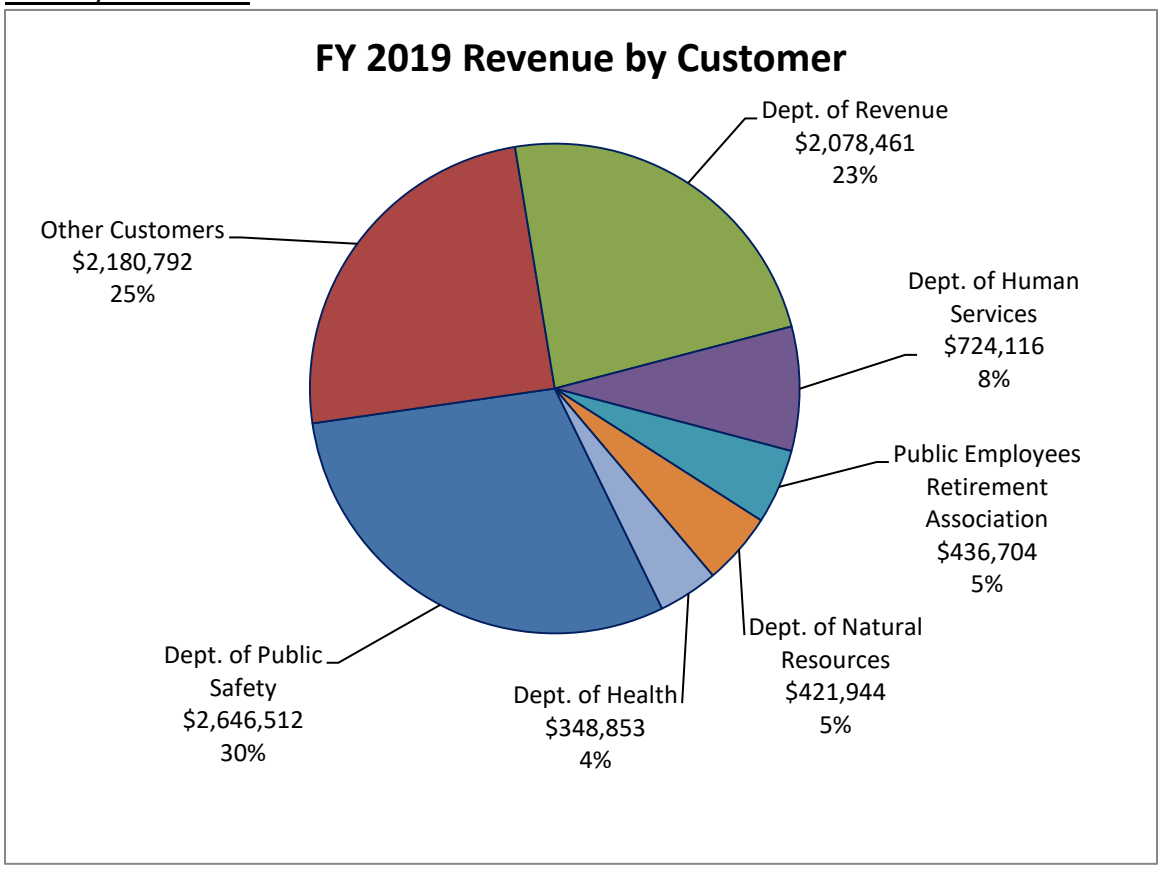
Marketing

Our target audiences/customers

Central Mail's primary customers are:

- Cabinet level agencies.
- Minnesota State, downtown office.
- 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.

Our key customers



How our customer base is changing and why

Changes affecting Central Mail's customer base include:

- Some state agencies are opting to send projects to outside vendors for services. We believe this is happening for two main reasons:

    - Some customers are choosing vendors that will provide service from mail project inception to completion. Central Mail will consider expanding our services to include printing in the future.
    - Due to staffing changes, some agencies are not aware of the services Central Mail offers. Over the next year, we will focus our outreach and education efforts toward agencies that are not fully using Central Mail.
- Increasing e-commerce has resulted in a reduction of USPS mailings.

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. We will continue to reach out to existing and potential customers during FY 2021 to explore additional opportunities.
- Website – includes delivery route and rate information.
- Promotional material – Informational handouts regarding Central Mail's various service lines are developed, updated, and distributed as needed.

What we have heard from our customers

Central Mail will send our annual survey to customers in the spring of 2020. The last survey was done in April 2019. All customers were satisfied with the overall service they receive from us; however, several expressed dissatisfaction with the delays in billing and delivery and pick up times not happening as scheduled.

Loans

The purpose of our loans, and why we took them

The Central Mail ISF 5203 has operated with negative cash flow since FY 2005. Historically, this fund received enough cash by fiscal year hard close in mid-August to cover the fiscal year's cash shortfall at soft close on June 30. However, in FY 2019, this fund was short $325,000 at hard close.

To offset the FY 2019 cash shortfall, the Department of Administration's (Admin's) Plant Management ISF loaned Central Mail $325,000 on October 21, 2019. In accordance with M.S. 116B.485, this loan must be repaid within 24 months. Central Mail expects to repay this loan in October 2020.

Competition

Our competition

Central Mail's primary competition is:

- DHS's 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. Generally, we charge less than our competitors.

A comparison chart is on the next page.

Service	Central Mail Rates FY20 Interim	Central Mail Rates FY21	Vendor A	Vendor B	Vendor C
Folding Set-up[1]	$0.00	$0.00	$50.00	N/A	$12.50
Folding per 1000 per fold[2]	$8.00	$8.00	$7.50	N/A	$13.75
Inserting Set-up includes 1st 1000 pieces[3]	$30.00	$30.00	$50.00	N/A	$35.00
Inserting Additional Page Set-up	$0.00	$0.00	$3.50	N/A	$10.00
Inserting per 1000 - 1 insert[3]	$18.00	$18.00	$17.00	$82.00	$17.00
Inserting per 1000 - Add'l inserts[3]	$3.25	$3.50	$6.00	N/A	$7.00
Match Inserting Set-up includes 1st 1000 pieces[4]	$45.00	$45.00	$50.00	N/A	N/A
Match Inserting - 2 inserts per 1000[4]	$30.00	$30.00	$69.00	N/A	$103.75
Match Inserting – 3 inserts per 1000	N/A	N/A	$85.00	N/A	$117.75
Use of State Permit # 171	$40.00	$40.00	N/A	N/A	$35 OR $55
Sort & Handling Permit per piece	$0.03	$0.03	N/A	$0.0281	$0.00
Sort & Handling Meter per piece	$0.03	$0.03	N/A	N/A	$0.00
Sort & Handling Parcel per piece	$0.04	$0.04	N/A	N/A	N/A
Shop Rate per hour[5]	$48.00	$48.00	$75.00	N/A	$60.00
Ink Jet Set-up & Data Import[6]	$51.00	$51.00	$50.00	N/A	$46.00
Ink jet Zip+4, NCOA per 1000	$15.00	$15.00	$0.00	N/A	N/A
Ink Jet Address per 1000[7]	$17.50	$17.50	$9.00	N/A	$17.50
Ink Jet Sort & Handling per piece	$0.03	$0.03	$0.00	N/A	N/A
Ink Jet Sort & Handling High Volume per piece	$0.01	$0.01	$0.00	N/A	N/A
Ink Jet Custom per 1000	$6.50	$6.50	$0.00	N/A	$8.75
Ink Jet Indicia per 1000	$6.50	$6.50	$0.00	N/A	N/A
Tabbing Set-up[8]	$32.00	$32.00	$60.00	N/A	$35.00
Tabbing # of tabs applied[8]	$0.02	$0.02	$0.012	N/A	$0.0243

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

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

[3] Central Mail charges one inserting setup fee which includes the first 1000 pieces inserted regardless of page quantity; Vendor A charges $50.00 setup fee plus $69.00 per 1000 pieces for 2 inserts, $85.00 per 1000 for 3 inserts; 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 $35.00.

[4]Central Mail charges one set-up fee, regardless of page quantity; Vendor A charges $82.00 for match inserting – 3 inserts; Vendor C does not charge a setup fee, $103.75 for manual hand match inserting – 2 inserts and $117.75 for manual hand match inserting – 3 inserts.

[5]Vendor A minimum charge $250.00; hourly rate is $75.00 per hour.

[6]Central Mail charges $51.00 set up regardless of quantity; Vendor A charges $50 with a minimum of $175 and $100 for complex ink jet jobs; Vendor C charges $30.00 ink jet set up plus $11.00 import fee to NCOA $46.00.

[7] Vendor A charges $8.00 per 1000 for letters, $10.00 per 1000 for flats; Vendor C charges $17.50 per 1000 for letters, $20.00 per 1000 for flats.

[8]Vendor A charges $60.00 setup fee, plus $0.012 for in-line tabbing (2 tab min) or $0.017 for off-line tabbing (2 tab min); Vendor C charges $35.00 setup plus $24.25 per 1000 $0.0243 per tab with a 2 tab min.

Financial Outlook

Our current overall financial health

With the changes outlined in this plan, Central Mail's financial health will be in a good position after several years of financial concerns. Retained earnings will be roughly equal to two months working capital and the cash position will see significant improvement as detailed below.

Efforts continue toward replacing Central Mail's billing system. We are working with the vendor to prepare for implementation between October and December of 2020.

This plan includes estimated software costs of $55,249 in FY 2020 and $160,222 in FY 2021 for the new 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

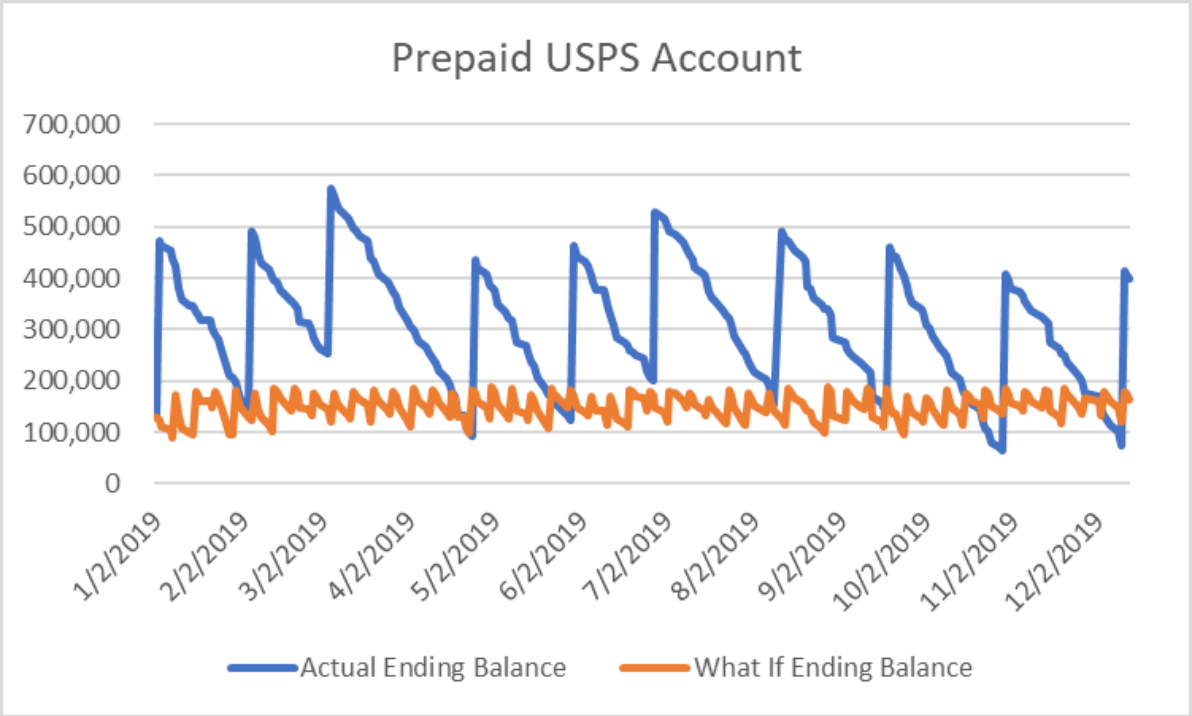
Prior to FY 2005, Central Mail operations were managed in two separate funds, an ISF and a fiduciary fund. In FY 2005, Admin and MMB jointly decided to eliminate the fiduciary fund and combine postage clearing with the Central Mail ISF to conform to new accounting changes as prescribed by the Governmental Accounting Standards Board. Since this change was made in FY 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.

Historically, this fund received enough cash by fiscal year hard close in mid-August to cover the fiscal year's cash shortfall at soft close on June 30. However, in FY2019, this fund was short $325,000 at hard close.

To offset the FY 2019 cash shortfall, Admin's Plant Management ISF provided a no interest loan to Central Mail's ISF $325,000 in October 2019. Central Mail expects to repay this loan in October 2020.

The following steps have been, or will be, taken to ensure this account has sufficient cash every year at hard close to cover the negative balance on June 30:

- Expand the sorting and handling fees to all mail pieces as described earlier in this plan. This change is expected to improve the fund position by about $150,000 on an annual basis.
- Additional rate changes in January 2020 will improve the fund position about $10,000 annually.
- Deposits into prepaid postage accounts are now made weekly instead of monthly. Had today's process been in place on June 30, 2019, the amount in our largest prepaid account would have been reduced by $380,000, increasing the amount of cash in the Central Mail fund by that same amount. The chart on the next page demonstrates the difference this new process will have on cash flow.
- Implement additional rate increases in July 2021. This is expected to improve the fund position by about $8,000 annually.
- Upon implementation of the new billing system next fall, we will begin billing state agencies in advance for postage.



Upon implementation of all of these steps, Central Mail's reliance on cash flow assistance will be greatly diminished. However, Central Mail will continue to need the authority for cash flow assistance. USPS will not deliver any mail if there is not sufficient funds in our prepaid accounts. The consequences of state agencies located in St. Paul not being able to send any federal mail is too great a risk to our state agency partners.

Changes to our rates and why

Central Mail rates are changing less than 1%. In addition, Sort & Handling Fee Meter and Sort & Handling Fee Permit will be expanded to apply to all metered and permit mail. Previously, it was charged on metered and permit mail for two high volume customers only. The combined impact of these changes are expected to increase revenues $160,000 annually beginning in January 2020.

How our proposed rates will impact our financial health

The goal of an ISF is to recover its own expenses with rates set as close to the break-even rate as possible while maintaining a retained earnings balance equal to 60 days working capital. With the implementation of the changes outlined in this plan, we expect to meet this goal at the end of FY 2021 after adjusting for the one-time cost of the new billing system.

Retained earnings for FY 2021 are projected to increase by $35,062. FY 2021 ending retained earnings is projected to be $1,395,241. This is roughly 45 days working capital. If the one-time expense of the billing system was excluded, the retained earnings would be slightly more than 2 months working capital.

How our proposed rates will impact our customers

State agencies' costs for our services will increase due to the expansion of all mail pieces to the Sort & Handling Fee. Because this information has not been tracked at the customer level in the past, we do not have a thorough understanding of the impact of this change at the customer level. The chart below demonstrates our best estimate of the expected impact on our top five customers. These projections are based on sorting and handling activities from July 2019 through December 2019 and on the most recent two fiscal years of activity for other services.

Estimated Impact on our Top Five Customers

Customer	Change $	Change %
Public Safety, Dept of	$23,481	1%
Revenue, Dept of	$12,020	1%
Human Services, Dept. of	$19,509	2%
Public Employees Retirement Assn	$9,677	2%
Natural Resources, Dept of	$2,764	1%

Financial Data

Assumptions for Rate Matrix
Minnesota Department Of Administration
Central Mail For Fiscal Year 2021

Operating Revenue	
SWIFT Account	**Sales**
670005	Change = 5% or $62,532 This assumes 6 months at the original FY 2020 rates and 6 months at the FY 2020 interim rates.
Operating Expenses	
SWIFT Account	**Salaries**
41000 - 41070	Change = 20% or $125,656 Updated the allocation between ISF and general fund for several positions based on revised duties.
SWIFT Account	**Centralized IT Services**
41196 - 41197	Change = 110% or $125,464 FY 2021 includes one-time cost of new billing system and additional related ongoing costs.
SWIFT Account	**Equipment**
NA	Change = (100%) or ($6,500) FY 2020 includes purchase of replacement electric pallet truck.

Interim Rate Matrix

Minnesota Department Of Administration
Central Mail For Fiscal Year 2020

Expenses	FY 2020 Interim PROPOSED	FY 2020 Original APPROVED	$ CHANGE FY20-FY20	% CHANGE $ Change/FY20
Salaries & Benefits	638,105	711,512	(73,407)	-10%
Rent	92,108	90,536	1,572	2%
Rent - Equipment	58,495	57,541	954	2%
Repairs & Maintenance	114,229	114,212	17	0%
Insurance	724	702	22	3%
Professional & Technical Services	166	332	(166)	-50%
Centralized IT Services	114,004	223,948	(109,944)	-49%
Purchased Services	644	566	79	14%
Communications	44,972	42,817	2,155	5%
Less Intrafund Communications	(31,155)	(26,400)	(4,755)	18%
Communications - Postage Clearing	7,863,656	7,769,394	94,262	1%
Other Operating Expenses	17,590	25,091	(7,500)	-30%
Supplies	72,108	61,293	10,815	18%
Equipment	6,500	6,500	0	0%
Statewide Indirect Cost	24,421	24,714	(294)	-1%
Subtotal	9,016,568	9,102,758	(86,190)	-1%
Excluded From Rates				
Less Equipment	(6,500)	(6,500)	0	0%
Subtotal	9,010,068	9,096,258	(86,190)	-1%
Included In Rates				
Depreciation - Equipment	62,071	62,721	(650)	-1%
Intrafund Expense (postage)	31,155	26,400	4,755	18%
Basis for Rates before Adjustment	9,103,294	9,185,379	(82,085)	-1%
Retained Earnings Adjustment	228,723			
Total Basis for Rates after Adjustment	**9,332,017**			

Billable Units	FY 2020 Interim	FY 2020 Original	CHANGE
Folding per 1000 per Fold	2,792	2,700	92
Inserting Set-Up includes 1st 1000 pieces	110	150	(40)
Inserting per 1000 - 1 Insert	1,646	1,550	96
Inserting per 1000 - Add'l Inserts	1,646	1,000	646
Match Inserting Set-Up includes 1st 1000 pieces	17	15	2
Match Inserting - 2 inserts per 1000	29	36	(7)
Use of State permit #171	2	8	(6)
Sort & Handling Permit per piece	3,983,041	2,047,128	1,935,913
Sort & Handling Meter per piece	6,126,699	2,992,121	3,134,578
Sort & Handling Parcel per piece	20,000	20,000	0
Shop Rate per hour	44	150	(106)
Ink Jet Set-Up and Data Import	320	250	70
Ink Jet Zip+4 NCOA/Sort per 1000	4,930	4,000	930

Billable Units	FY 2020 Interim	FY 2020 Original	CHANGE
Ink Jet Address per 1000	5,360	4,100	1,260
Ink Jet Sort & Handling per piece	2,110,856	2,000,000	110,856
Ink Jet Sort & Handling High Volume per piece	2,403,256	2,000,000	403,256
Ink Jet Custom per 1000	1,352	800	552
Ink Jet Indicia per 1000	472	465	7
Tabbing Set-Up	54	55	(1)
Tabbing # of tabs applied	2,062,708	2,000,000	62,708
Agency Delivery Service per hour	1,809	1,621	188
Postage Handling Fee	6,228,020	6,394,804	(166,784)
Total	22,955,163	17,470,953	5,484,211

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	$8.00	$7.75	$0.25	3%	$22,336	$21,638	$698	
Inserting Set-Up includes 1st 1000 pieces	$30.00	$30.00	$0.00	0%	$3,300	$3,300	$0	
Inserting per 1000 - 1 Insert	$18.00	$18.00	$0.00	0%	$29,628	$29,628	$0	
Inserting per 1000 - Add'l Inserts	$3.25	$3.00	$0.25	8%	$5,350	$4,938	$412	
Match Inserting Set-Up includes 1st 1000 pieces	$45.00	$45.00	$0.00	0%	$765	$765	$0	
Match Inserting - 2 inserts per 1000	$30.00	$30.00	$0.00	0%	$870	$870	$0	
Use of State permit #171	$40.00	$40.00	$0.00	0%	$80	$80	$0	
Sort & Handling Permit per piece	$0.030	$0.030	$0.000	0%	$119,491	$119,491	$0	
Sort & Handling Meter per piece	$0.030	$0.030	$0.000	0%	$183,801	$183,801	$0	
Sort & Handling Parcel per piece	$0.040	$0.040	$0.000	0%	$800	$800	$0	
Shop Rate per hour	$48.00	$45.00	$3.00	7%	$2,112	$1,980	$132	
Ink Jet Set-Up and Data Import	$51.00	$51.00	$0.00	0%	$16,320	$16,320	$0	
Ink Jet Zip+4 NCOA/Sort per 1000	$15.00	$15.00	$0.00	0%	$73,950	$73,950	$0	
Ink Jet Address per 1000	$17.50	$17.50	$0.00	0%	$93,800	$93,800	$0	
Ink Jet Sort & Handling per piece	$0.030	$0.030	$0.000	0%	$63,326	$63,326	$0	
Ink Jet Sort & Handling High Volume per piece	$0.010	$0.010	$0.000	0%	$24,033	$24,033	$0	
Ink Jet Custom per 1000	$6.50	$6.50	$0.00	0%	$8,788	$8,788	$0	
Ink Jet Indicia per 1000	$6.50	$6.50	$0.00	0%	$3,068	$3,068	$0	
Tabbing Set-Up	$32.00	$30.00	$2.00	7%	$1,728	$1,620	$108	
Tabbing # of tabs applied	$0.020	$0.020	$0.000	0%	$41,254	$41,254	$0	
Agency Delivery Service per hour	$70.00	$70.00	$0.00	0%	$126,627	$126,627	$0	
Postage Handling Fee	5.00%	5.00%	0.00%	0%	$311,401	$311,401	$0	
Postage Handling Fee-House/Senate (monthly each body)	$100.00	$100.00	$0.00	0%	$2,400	$2,400	$0	
Postage Meter Rental					$702	$702	$0	
Value Add					$448,228	$448,228	$0	
Presort Rebates					$31,809	$31,809	$0	
Bar Code Credits					-$92,918	-$101,281	$8,363	
Postage Clearing					$7,863,656	$7,863,656	$0	
Total					$9,386,704	$9,376,991	$9,713	0%

Rate Matrix

Minnesota Department Of Administration

Central Mail For Fiscal Year 2021

Expenses	FY 2021 PROPOSED	FY 2020 PROPOSED	$ CHANGE FY21-FY20	% CHANGE $ Change/FY20
Salaries & Benefits	763,761	638,105	125,656	20%
Rent	89,872	92,108	(2,236)	-2%
Rent - Equipment	59,607	58,495	1,111	2%
Repairs & Maintenance	116,399	114,229	2,170	2%
Insurance	738	724	14	2%
Professional & Technical Services	169	166	3	2%
Centralized IT Services	239,468	114,004	125,464	110%
Purchased Services	657	644	12	2%
Communications	45,827	44,972	854	2%
Less Intrafund Communications	(31,155)	(31,155)	0	0%
Communications - Postage Clearing	7,863,656	7,863,656	0	0%
Other Operating Expenses	17,925	17,590	334	2%
Supplies	73,478	72,108	1,370	2%
Equipment	0	6,500	(6,500)	-100%
Statewide Indirect Cost	24,885	24,421	464	2%
Subtotal	9,265,286	9,016,568	248,718	3%
Excluded From Rates				
Less Equipment	0	(6,500)	6,500	-100%
Subtotal	9,265,286	9,010,068	255,218	3%
Included In Rates				
Depreciation - Equipment	63,046	62,071	975	2%
Intrafund Expense (postage)	31,155	31,155	0	0%
Basis for Rates before Adjustment	9,359,487	9,103,294	256,193	3%
Retained Earnings Adjustment	35,062			
Total Basis for Rates after Adjustment	**9,394,549**			

Billable Units	FY 2021	FY 2020	CHANGE
Folding per 1000 per Fold	2,792	2,792	0
Inserting Set-Up includes 1st 1000 pieces	110	110	0
Inserting per 1000 - 1 Insert	1,646	1,646	0
Inserting per 1000 - Add'l Inserts	1,646	1,646	0
Match Inserting Set-Up includes 1st 1000 pieces	17	17	0
Match Inserting - 2 inserts per 1000	29	29	0
Use of State permit #171	2	2	0
Sort & Handling Permit per piece	3,983,041	3,983,041	0
Sort & Handling Meter per piece	6,126,699	6,126,699	0
Sort & Handling Parcel per piece	20,000	20,000	0
Shop Rate per hour	44	44	0
Ink Jet Set-Up and Data Import	320	320	0
Ink Jet Zip+4 NCOA/Sort per 1000	4,930	4,930	0

Billable Units	FY 2021	FY 2020	CHANGE
Ink Jet Address per 1000	5,360	5,360	0
Ink Jet Sort & Handling per piece	2,110,856	2,110,856	0
Ink Jet Sort & Handling High Volume per piece	2,403,256	2,403,256	0
Ink Jet Custom per 1000	1,352	1,352	0
Ink Jet Indicia per 1000	472	472	0
Tabbing Set-Up	54	54	0
Tabbing # of tabs applied	2,062,708	2,062,708	0
Agency Delivery Service per hour	1,809	1,809	0
Postage Handling Fee	6,228,020	6,228,020	0
Total	22,955,163	22,955,163	0

Requested VS Current Rates	Requested Rates	FY20 Requested Rates	Change in Rates	% Change in Rates	Revenues at Requested Rates	Revenues at FY20 Rates	Change in Revenues	Overall Change in Rates - %
Folding per 1000 per Fold	$8.00	$8.00	$0.00	0%	$22,336	$22,336	$0	
Inserting Set-Up includes 1st 1000 pieces	$30.00	$30.00	$0.00	0%	$3,300	$3,300	$0	
Inserting per 1000 - 1 Insert	$18.00	$18.00	$0.00	0%	$29,628	$29,628	$0	
Inserting per 1000 - Add'l Inserts	$3.50	$3.25	$0.25	8%	$5,761	$5,350	$411	
Match Inserting Set-Up includes 1st 1000 pieces	$45.00	$45.00	$0.00	0%	$765	$765	$0	
Match Inserting - 2 inserts per 1000	$30.00	$30.00	$0.00	0%	$870	$870	$0	
Use of State permit #171	$40.00	$40.00	$0.00	0%	$80	$80	$0	
Sort & Handling Permit per piece	$0.030	$0.030	$0.000	0%	$119,491	$119,491	$0	
Sort & Handling Meter per piece	$0.030	$0.030	$0.000	0%	$183,801	$183,801	$0	
Sort & Handling Parcel per piece	$0.040	$0.040	$0.000	0%	$800	$800	$0	
Shop Rate per hour	$48.00	$48.00	$0.00	0%	$2,112	$2,112	$0	
Ink Jet Set-Up and Data Import	$51.00	$51.00	$0.00	0%	$16,320	$16,320	$0	
Ink Jet Zip+4 NCOA/Sort per 1000	$15.00	$15.00	$0.00	0%	$73,950	$73,950	$0	
Ink Jet Address per 1000	$17.50	$17.50	$0.00	0%	$93,800	$93,800	$0	
Ink Jet Sort & Handling per piece	$0.030	$0.030	$0.000	0%	$63,326	$63,326	$0	
Ink Jet Sort & Handling High Volume per piece	$0.010	$0.010	$0.000	0%	$24,033	$24,033	$0	
Ink Jet Custom per 1000	$6.50	$6.50	$0.00	0%	$8,788	$8,788	$0	
Ink Jet Indicia per 1000	$6.50	$6.50	$0.00	0%	$3,068	$3,068	$0	
Tabbing Set-Up	$32.00	$32.00	$0.00	0%	$1,728	$1,728	$0	
Tabbing # of tabs applied	$0.020	$0.020	$0.000	0%	$41,254	$41,254	$0	
Agency Delivery Service per hour	$70.00	$70.00	$0.00	0%	$126,627	$126,627	$0	
Postage Handling Fee	5.00%	5.00%	0.00%	0%	$311,401	$311,401	$0	
Postage Handling Fee-House/Senate (monthly each body)	$100.00	$100.00	$0.00	0%	$2,400	$2,400	$0	
Postage Meter Rental					$702	$702	$0	
Value Add					$448,228	$448,228	$0	
Presort Rebates					$31,809	$31,809	$0	
Bar Code Credits					-$85,485	-$92,918	$7,433	
Postage Clearing					$7,863,656	$7,863,656	$0	
Total					$9,394,549	$9,386,704	$7,844	0%

Rate Matrix Computations

Minnesota Department Of Administration
Central Mail For Fiscal Year 2021

1. Describe cost and usage estimation methods: Actual expenses for the past four years and current SWIFT reports were analyzed. FY 2020 and FY 2021 expenses are estimated based on available data. Expense projections are based on historical experience with adjustments made for known changes in this business. The assumptions for the business plan include an inflation factor of 1.9% for most expense categories.

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 have an estimated useful life of 7 years and warrant processing equipment and electric pallet truck have an estimated useful life of 5 years.

Six-year Rate Comparison

Minnesota Department Of Administration
Central Mail For Fiscal Year 2021

Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 July to Dec	FY 2020 Jan to June	FY 2021
Folding							
Per 1000 per fold	$6.00	$6.00	$6.00	$7.50	$7.75	$8.00	$8.00
Traditional inserting							
Inserting Set-Up includes 1st 1000 pieces	$25.00	$25.00	$30.00	$30.00	$30.00	$30.00	$30.00
Inserting per 1000 - 1 Insert	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00	$18.00
Inserting per 1000 - Additional Inserts	$1.00	$1.00	$3.00	$3.00	$3.00	$3.25	$3.50
Match inserting							
Inserting Set-Up includes 1st 1000 pieces	$40.00	$40.00	$40.00	$40.00	$45.00	$45.00	$45.00
Inserting fee - 2 inserts per 1000	$25.00	$25.00	$25.00	$25.00	$30.00	$30.00	$30.00
Permit filing							
Use of State Permit #171	$20.00	$20.00	$20.00	$20.00	$40.00	$40.00	$40.00
Sorting and Bar Coding - Pieces Sorted							
Sort & Handling Permit per piece	$0.020	$0.020	$0.029	$0.029	$0.030	$0.030	$0.030
Sort & Handling Meter per piece	$0.029	$0.029	$0.029	$0.029	$0.030	$0.030	$0.030
Sort & Handling Parcel per piece	n/a	n/a	$0.029	$0.029	$0.040	$0.040	$0.040
Shop Rate[1]							
Per hour	$36.75	$36.75	$36.75	$36.75	$45.00	$48.00	$48.00
Ink-jet addressing							
Ink Jet Set-up and Data Import	$51.00	$51.00	$51.00	$51.00	$51.00	$51.00	$51.00
Ink Jet Zip+4 NCOA/Sort per 1000	$9.50	$9.50	$15.00	$15.00	$15.00	$15.00	$15.00
Ink Jet Address per 1000	$17.50	$17.50	$17.50	$17.50	$17.50	$17.50	$17.50
Ink Jet Sort & Handling per piece	$0.020	$0.020	$0.029	$0.029	$0.030	$0.030	$0.030
Ink Jet Sort & Handling High Volume per piece	$0.01	$0.01	$0.01	$0.01	$0.01	$0.01	$0.01
Ink Jet Custom per 1000	$6.00	$6.00	$6.00	$6.00	$6.50	$6.50	$6.50
Ink Jet Indicia per 1000	$6.00	$6.00	$6.00	$6.00	$6.50	$6.50	$6.50
Tabbing							
Tabbing Set-up	$15.00	$15.00	$25.00	$25.00	$30.00	$32.00	$32.00
Tabbing # of tabs applied	$0.010	$0.010	$0.015	$0.015	$0.020	$0.020	$0.020
Agency Delivery Service							
Per hour	$68.10	$68.10	$68.10	$68.10	$70.00	$70.00	$70.00
Postage Handling Fee							
Postage Handling Fee	3.25%	3.25%	3.25%	3.25%	5.00%	5.00%	5.00%
House/Senate (monthly each body)	$100.00	$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 Rate Request For Fiscal Year 2021

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL	FY 2020 PROPOSED	FY 2021 PROPOSED	$ CHANGE FY21-FY20	% CHANGE $ Change/FY20
Operating Revenue								
Sales	737,024	788,171	825,177	881,322	1,156,960	1,219,492	62,532	5%
Postage Handling Fee	61,673	171,232	163,173	158,851	311,401	311,401	0	0%
Postage Clearing	8,315,308	8,276,124	7,865,428	7,828,364	7,863,656	7,863,656	0	0%
Less Intrafund Revenue	(25,843)	(24,688)	(46,969)	(31,155)	(31,155)	(31,155)	0	0%
Total Revenues	**9,088,162**	**9,210,839**	**8,806,809**	**8,837,382**	**9,300,862**	**9,363,394**	**62,532**	1%
Operating Expenses								
Salaries & Benefits	594,043	580,904	591,997	643,525	638,105	763,761	125,656	20%
Rent	70,119	81,388	74,999	83,658	92,108	89,872	(2,236)	-2%
Rent - Equipment	56,022	56,026	55,481	50,551	58,495	59,607	1,111	2%
Repairs & Maintenance	25,869	285,003	109,046	111,613	114,229	116,399	2,170	2%
Insurance	809	862	853	626	724	738	14	2%
Professional & Technical Services	17,565	9,474	733	81	166	169	3	2%
Centralized IT Services	114,479	89,646	92,842	51,825	114,004	239,468	125,464	110%
Purchased Services	4,890	1,891	3,388	534	644	657	12	2%
Communications[1]	44,291	52,724	119,777	45,955	44,972	45,827	854	2%
Less Intrafund Communications	(25,843)	(24,688)	(46,969)	(31,155)	(31,155)	(31,155)	0	0%
Communications-Postage Clearing	8,289,707	8,251,747	7,819,640	7,828,364	7,863,656	7,863,656	0	0%
Other Operating Expenses[1]	6,517	20,082	19,056	21,551	17,590	17,925	334	2%
Supplies	60,202	56,573	81,262	68,492	72,108	73,478	1,370	2%
Equipment	0	0	0	0	6,500	0	(6,500)	-100%
Equipment	0	0	0	0	(6,500)	0	6,500	-100%
Depreciation - Equipment	8,862	61,418	63,863	62,190	62,071	63,046	975	2%
Statewide Indirect Cost	8,426	15,347	32,742	48,055	24,421	24,885	464	2%
Total Operating Expenses	**9,275,957**	**9,538,395**	**9,018,710**	**8,985,865**	**9,072,139**	**9,328,332**	**256,193**	3%
Operating Income (Loss)	(187,796)	(327,556)	(211,901)	(148,483)	228,723	35,062	(193,661)	-84.7%
Non-Operating Income (Expense)								
Gain (Loss) on Disposal of Capital Assets	0	1,935	5,152	(1,946)	0	0	0	0%
Net Income (Loss)	(187,796)	(325,621)	(206,749)	(150,429)	228,723	35,062	(193,661)	-84.7%
Beginning Retained Earnings	1,952,642	1,781,418	1,462,965	1,257,170	1,131,456	1,360,179		
Adjustment to Contributed Capital	0	13,018	0	0	0	0		
Adjustment to Retained Earnings	16,572	(5,850)	954	24,715	0	0		
Ending Retained Earnings	**1,781,418**	**1,462,965**	**1,257,170**	**1,131,456**	**1,360,179**	**1,395,241**		
Reconciliation to Net Position								
Retained Earnings	1,781,418	1,462,965	1,257,170	1,131,456	1,360,179	1,395,241		
Contributed Capital	79,018	66,000	66,000	66,000	66,000	66,000		
Total Net Position, Ending Period	**1,860,437**	**1,528,965**	**1,323,170**	**1,197,456**	**1,426,179**	**1,461,241**		

[1] 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 2020

Revenue Description	SWIFT Account	Total	Fund 5203 FinDept ID G0234750 Central Mail	Fund 5203 FinDept ID G0234751 Postage Clearing
Sales	670005	$1,156,960	$1,156,960	$0
Postage Handling Fee	670006	311,401	311,401	0
Postage Clearing	512802	7,863,656	0	7,863,656
Total		9,332,017	1,468,361	7,863,656
Less: Intrafund Revenue		(31,155)	0	(31,155)
History & Proforma Net Sales Amount		9,300,862	1,468,361	7,832,501
Expense Description				
Salaries & Benefits	41000	$628,276	$628,276	0
Salaries & Benefits - Overtime	41050	2,006	2,006	0
Salaries & Benefits - Other Benefits	41070	7,823	7,823	0
Rent	41100	92,108	92,108	0
Rent - Equipment	41400	58,495	58,495	0
Repairs & Maintenance	41500	114,229	114,229	0
Insurance	430018	724	724	0
Professional & Technical Services	41130	166	166	0
Centralized IT Services - Rate Based	41196	15,633	15,633	0
Centralized IT Services - Agency Specific	41197	98,371	98,371	0
Purchased Services	43000	644	644	0
Communications	41155	7,877,473	13,817	7,863,656
Intrafund Communications	41155	31,155	31,155	0
Supplies	41300	72,108	72,108	0
Equipment	41300	6,500	6,500	0
Other Operating (Printing)	41110	485	485	0
Other Operating (Travel - Vehicle Leases)	41160	16,614	16,614	0
Other Operating (Travel - In state)	41160	100	100	0
Other Operating (Employee Development)	41180	392	392	0
Statewide Indirect Cost	42010	24,421	24,421	0
Total		**$9,047,723**	**$1,184,067**	**$7,863,656**
Adjustments				
Plus: Depreciation - Equipment		62,071	62,071	0
Less: Intrafund Expense		(31,155)	0	(31,155)
Less: Equipment		(6,500)	(6,500)	0
History & Proforma Expense Amount		**$9,072,139**	**$1,239,638**	**$7,832,501**

SWIFT Spending Plan
Minnesota Department Of Administration
Central Mail For Fiscal Year 2021

Revenue Description	SWIFT Account	Total	Fund 5203 FinDept ID G0234750 Central Mail	Fund 5203 FinDept ID G0234751 Postage Clearing
Sales	670005	$1,164,805	$1,164,805	$0
Postage Handling Fee	670006	311,401	311,401	0
Postage Clearing	512802	7,863,656	0	7,863,656
Total		9,339,862	1,476,206	7,863,656
Less: Intrafund Revenue		(31,155)	0	(31,155)
History & Proforma Net Sales Amount		9,308,707	1,476,206	7,832,501
Expense Description				
Salaries & Benefits	41000	$753,773	$753,773	0
Salaries & Benefits - Overtime	41050	2,006	2,006	0
Salaries & Benefits - Other Benefits	41070	7,982	7,982	0
Rent	41100	89,872	89,872	0
Rent - Equipment	41400	59,607	59,607	0
Repairs & Maintenance	41500	116,399	116,399	0
Insurance	430018	738	738	0
Professional & Technical Services	41130	169	169	0
Centralized IT Services - Rate Based	41196	15,930	15,930	0
Centralized IT Services - Agency Specific	41197	223,538	223,538	
Purchased Services	43000	657	657	0
Communications	41155	7,878,328	14,672	7,863,656
Intrafund Communications	41155	31,155	31,155	0
Supplies	41300	73,478	73,478	0
Other Operating (Printing)	41110	494	494	0
Other Operating (Travel - Vehicle Leases)	41160	16,930	16,930	0
Other Operating (Travel - In state)	41160	102	102	0
Other Operating (Employee Development)	41180	399	399	0
Statewide Indirect Cost	42010	24,885	24,885	0
Total		**$9,296,442**	**$1,432,786**	**$7,863,656**
Adjustments				
Plus: Depreciation - Equipment		63,046	63,046	0
Less: Intrafund Expense		(31,155)	0	(31,155)
History & Proforma Expense Amount		**$9,328,333**	**$1,495,832**	**$7,832,501**

Projected Cash Flow
Minnesota Department Of Administration
Central Mail For Fiscal Year 2020

	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20
Projected Beginning Cash Balance	(2,031,137)	(867,085)	(1,095,560)	(1,381,803)	(1,951,316)	(2,251,198)	(3,184,912)	(1,643,583)	(1,527,064)	(1,353,698)	(1,349,756)	(1,500,613)
Services - operating	145,751	42,881	77,401	936	4,869	663	385,313	89,951	102,656	105,135	80,070	121,335
Postage Handling Fee - operating	24,961	7,512	10,650	90	23	1,127	132,690	24,211	27,630	28,297	21,551	32,658
Postage Clearing - operating	1,320,556	398,216	576,288	5,859	2,760	5,000	2,162,373	611,378	697,735	714,581	544,219	824,692
Transfer Ins	0	0	0	325,000	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	**1,491,269**	**448,610**	**664,338**	**331,884**	**7,653**	**6,790**	**2,680,376**	**725,539**	**828,021**	**848,013**	**645,840**	**978,684**
Expenses												
Salaries & Benefits	37,553	58,759	41,768	43,202	45,808	44,242	84,640	56,427	56,427	56,427	56,427	56,427
Communications - Postage Clearing	249,633	599,957	857,839	850,595	255,684	849,471	961,823	518,733	515,298	735,885	730,234	738,505
Indirect Costs	9,306	0	6,105	0	0	6,105	0	0	6,105	0	0	6,105
Other Operating Expenses	30,725	18,369	44,870	7,600	6,042	40,686	92,585	33,860	76,825	45,259	10,036	108,183
Capital Assets	0	0	0	0	0	0	0	0	0	6,500	0	0
Other Non Operating Expenses	0	0	0	0	0	0	0	0	0	0	0	0
Total Expense Paid	**327,216**	**677,085**	**950,582**	**901,397**	**307,534**	**940,504**	**1,139,047**	**609,020**	**654,655**	**844,071**	**796,696**	**909,220**
Projected Ending Cash Balance	**(867,085)**	**(1,095,560)**	**(1,381,803)**	**(1,951,316)**	**(2,251,198)**	**(3,184,912)**	**(1,643,583)**	**(1,527,064)**	**(1,353,698)**	**(1,349,756)**	**(1,500,613)**	**(1,431,148)**

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

Projected Cash Flow

Minnesota Department Of Administration
Central Mail For Fiscal Year 2021

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Projected Beginning Cash Balance	(1,431,148)	(990,487)	(1,085,105)	(1,041,159)	(1,817,676)	(2,136,108)	(2,147,562)	(1,614,910)	(1,536,432)	(1,381,215)	(1,426,204)	(1,690,061)
Services - operating	178,896	81,928	48,294	58,429	86,243	68,918	170,662	94,812	108,204	110,817	84,397	127,893
Postage Handling Fee - operating	45,682	20,921	12,332	14,920	22,022	17,598	43,579	24,211	27,630	28,297	21,551	32,658
Postage Clearing - operating	1,153,574	528,298	311,413	376,767	556,119	444,402	1,100,479	611,378	697,735	714,581	544,219	824,692
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	**1,378,152**	**631,146**	**372,039**	**450,116**	**664,383**	**530,918**	**1,314,719**	**730,401**	**833,570**	**853,695**	**650,167**	**985,242**
Expenses												
Salaries & Benefits	88,126	58,751	58,751	58,751	58,751	88,126	58,751	58,751	58,751	58,751	58,751	58,751
Communications - Postage Clearing	804,401	550,378	247,162	808,130	813,359	383,404	671,572	574,247	570,444	814,639	808,382	817,538
Indirect Costs	0	0	6,221	0	0	6,221	0	0	6,221	0	0	6,221
Other Operating Expenses	44,963	116,636	15,959	34,754	110,706	64,619	51,745	18,924	42,937	25,295	46,891	70,711
Capital Assets	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Out	0	0	0	325,000	0	0	0	0	0	0	0	0
Total Expense Paid	**937,490**	**725,765**	**328,092**	**1,226,634**	**982,815**	**542,371**	**782,068**	**651,922**	**678,353**	**898,684**	**914,024**	**953,222**
Projected Ending Cash Balance	**(990,487)**	**(1,085,105)**	**(1,041,159)**	**(1,817,676)**	**(2,136,108)**	**(2,147,562)**	**(1,614,910)**	**(1,536,432)**	**(1,381,215)**	**(1,426,204)**	**(1,690,061)**	**(1,658,040)**

Notes

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

This projection does not include pre-billing for postage which will begin after implementation of the new billing system.

Financial Statement

STATE OF MINNESOTA 2/3/2020
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 Unaudited
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	FY20 YTD	FY19 YTD
ASSETS		
CURRENT ASSETS		
Cash	$ -	$ -
Accounts Receivable - Mail	225,532.72	310,632.89
Accounts Receivable - Postage Handling Fee	73,276.72	34,117.23
Accounts Receivable - Postage Clearing	1,451,857.01	1,862,298.06
Inventory	5,502.07	3,782.59
Prepaid Expenses - Postage Clearing	719,556.08	499,575.21
Total Current Assets	$ 2,475,724.60	$ 2,710,405.98
NONCURRENT ASSETS (Note 3)		
Equipment	$ 848,731.72	$ 854,876.72
Accumulated Depreciation - Equipment	(448,669.63)	(390,815.96)
Total Noncurrent Assets	$ 400,062.09	$ 464,060.76
TOTAL ASSETS	$ 2,875,786.69	$ 3,174,466.74
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 5)	$ 3,000.00	$ 3,000.00
Deferred Pension Outflows (Note 6)	596,000.00	896,000.00
Total Deferred Outflows of Resources	$ 599,000.00	$ 899,000.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 31,023.68	$ 61,068.95
Salaries and Benefits Payable	18,372.62	20,940.82
Compensated Absences Payable (Note 4)	4,000.00	3,000.00
Due to Other Funds (Note 7)	1,435,328.48	1,657,246.22
Total Current Liabilities	$ 1,488,724.78	$ 1,742,255.99
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 4)	$ 35,000.00	$ 36,000.00
Net Other Postemployment Benefits Obligation (Note 5)	48,000.00	54,000.00
Net Pension Liability (Note 6)	196,000.00	1,073,000.00
Total Noncurrent Liabilities	$ 279,000.00	$ 1,163,000.00
TOTAL LIABILITIES	$ 1,767,724.78	$ 2,905,255.99
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 5)	$ 5,000.00	$ 2,000.00
Deferred Pension Inflows (Note 6)	939,000.00	643,000.00
Total Deferred Inflows of Resources	$ 944,000.00	$ 645,000.00
NET POSITION (Note 9)		
Net Investment in Capital Assets	$ 400,062.09	$ 464,060.76
Unrestricted Net Position	362,999.82	59,149.99
TOTAL NET POSITION	$ 763,061.91	$ 523,210.75

STATE OF MINNESOTA 2/3/2020
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE QUARTER ENDED SEPTEMBER 30, 2019

	FY20 QTD	FY20 YTD	FY19 QTD	FY19 YTD
OPERATING REVENUES (Note 1)				
Sales	$ 309,722.75	$ 309,722.75	$ 283,738.77	$ 283,738.77
Postage Handling Fee	87,328.10	87,328.10	34,054.07	34,054.07
Postage Clearing Sales	2,142,401.77	2,142,401.77	1,845,633.39	1,845,633.39
Total Operating Revenues	$ 2,539,452.62	$ 2,539,452.62	$ 2,163,426.23	$ 2,163,426.23
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	$ 133,199.97	$ 133,199.97	$ 154,138.62	$ 154,138.62
Rent	22,931.52	22,931.52	20,741.91	20,741.91
Rent - Equipment	14,623.80	14,623.80	14,266.81	14,266.81
Repairs and Maintenance	5,787.97	5,787.97	29,775.62	29,775.62
Professional and Technical Services	-	-	27.15	27.15
Centralized IT Services	27,121.18	27,121.18	10,045.37	10,045.37
Communications	8,838.25	8,838.25	11,914.36	11,914.36
Communications - Postage Clearing	2,142,401.77	2,142,401.77	1,845,633.39	1,845,633.39
Supplies and Materials	13,321.10	13,321.10	5,582.33	5,582.33
Purchased Services	272.10	272.10	255.22	255.22
Insurance	724.00	724.00	689.00	689.00
Indirect Costs	6,105.22	6,105.22	12,013.75	12,013.75
Depreciation	15,436.38	15,436.38	15,573.89	15,573.89
Other Expenses	5,082.89	5,082.89	5,442.79	5,442.79
Total Operating Expenses	$ 2,395,846.15	$ 2,395,846.15	$ 2,126,100.21	$ 2,126,100.21
OPERATING INCOME (LOSS)	$ 143,606.47	$ 143,606.47	$ 37,326.02	$ 37,326.02
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	$ -	$ -	$ -	$ -
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ -	$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 143,606.47	$ 143,606.47	$ 37,326.02	$ 37,326.02
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	$ -	$ -	$ -	$ -
Total Transfers and Contributions	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 143,606.47	$ 143,606.47	$ 37,326.02	$ 37,326.02
NET POSITION, BEGINNING, AS REPORTED	$ 619,455.44	$ 619,455.44	$ 461,170.11	$ 461,170.11
Adjustment to Net Position (Note 8)	-	-	24,714.62	24,714.62
NET POSITION, BEGINNING, AS RESTATED	$ 619,455.44	$ 619,455.44	$ 485,884.73	$ 485,884.73
NET POSITION, ENDING	$ 763,061.91	$ 763,061.91	$ 523,210.75	$ 523,210.75

STATE OF MINNESOTA 2/3/2020
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 Unaudited
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2019

		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	2,604,633.98
Receipts from Other Revenues		-
Payments to Suppliers for Goods and Services		(2,399,159.11)
Payments to Employees		(138,079.75)
Payments to Others		-
Net Cash Provided from Operating Activities	$	67,395.12
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Cash Overdraft Position Assumed to be Financed	$	(67,395.12)
Operating Contributions		-
Net Cash Provided from Noncapital Financing Activities	$	(67,395.12)
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)	$	143,606.47
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation	$	15,436.38
(Increase) Decrease in Accounts Receivable - Mail		(53,674.16)
(Increase) Decrease in Accounts Receivable - Postage Handling Fee		(44,191.41)
(Increase) Decrease in Accounts Receivable - Postage Clearing		163,046.93
Increase (Decrease) in Due from Other Funds		-
(Increase) Decrease in Inventory		(4,809.08)
(Increase) Decrease in Prepaid Expenses		-
(Increase) Decrease in Prepaid Expenses - Postage Clearing		(161,981.81)
(Increase) Decrease in Prepaid Insurance		-
(Increase) Decrease in Prepaid Insurance - Workers' Compensation		-
(Increase) Decrease in Other Postemployment Benefits Outflow		-
(Increase) Decrease in Deferred Pension Outflow		-
Increase (Decrease) in Accounts Payable		(33,226.76)
Increase (Decrease) in Salaries and Benefits Payable		(4,879.78)
Increase (Decrease) in Retainage Payable		-
Increase (Decrease) in Unearned Revenue		-
Increase (Decrease) in Compensated Absences Payable		-
Increase (Decrease) in Due to Other Funds		48,068.34
Increase (Decrease) in Other Postemployment Benfits		-
Increase (Decrease) in Net Pension Liability		-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows		-
Increase (Decrease) in Deferred Pension Inflows		-
Net Reconciling Items to be Added to (Deducted from) Operating Income	$	(76,211.35)
Net Cash Provided from Operating Activities	$	67,395.12
Noncash Investing, Capital and Financing Activities	$	-

STATE OF MINNESOTA
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
STATEMENT OF BUDGET AND ACTUAL COMPARISON
FOR THE QUARTER ENDED SEPTEMBER 30, 2019

2/3/2020
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES (Note 1)						
Sales	$ 254,599.50	$ 254,599.50	$ 309,722.75	$ 309,722.75	$ 55,123.25	$ 55,123.25
Postage Handling Fee	79,935.00	79,935.00	87,328.10	87,328.10	7,393.10	7,393.10
Postage Clearing Sales	1,935,748.50	1,935,748.50	2,142,401.77	2,142,401.77	206,653.27	206,653.27
Total Operating Revenues	$2,270,283.00	$ 2,270,283.00	$2,539,452.62	$2,539,452.62	$ 269,169.62	$ 269,169.62
OPERATING EXPENSES (Note 1)						
Salaries and Benefits	$ 178,613.00	$ 178,613.00	$ 133,199.97	$ 133,199.97	$ (45,413.03)	$ (45,413.03)
Rent	22,634.00	22,634.00	22,931.52	22,931.52	297.52	297.52
Rent - Equipment	14,385.25	14,385.25	14,623.80	14,623.80	238.55	238.55
Repairs and Maintenance	28,553.00	28,553.00	5,787.97	5,787.97	(22,765.03)	(22,765.03)
Professional and Technical Services	83.00	83.00	-	-	(83.00)	(83.00)
Centralized IT Services	168,487.00	168,487.00	27,121.18	27,121.18	(141,365.82)	(141,365.82)
Communications	10,704.25	10,704.25	8,838.25	8,838.25	(1,866.00)	(1,866.00)
Communications - Postage Clearing	1,935,748.50	1,935,748.50	2,142,401.77	2,142,401.77	206,653.27	206,653.27
Supplies and Materials	15,323.25	15,323.25	13,321.10	13,321.10	(2,002.15)	(2,002.15)
Purchased Services	141.50	141.50	272.10	272.10	130.60	130.60
Insurance	702.00	702.00	724.00	724.00	22.00	22.00
Indirect Costs	6,178.50	6,178.50	6,105.22	6,105.22	(73.28)	(73.28)
Depreciation	15,680.25	15,680.25	15,436.38	15,436.38	(243.87)	(243.87)
Other Expenses	6,272.75	6,272.75	5,082.89	5,082.89	(1,189.86)	(1,189.86)
Total Operating Expenses	$2,403,506.25	$ 2,403,506.25	$2,395,846.15	$2,395,846.15	$ (7,660.10)	$ (7,660.10)
OPERATING INCOME (LOSS)	$ (133,223.25)	$ (133,223.25)	$ 143,606.47	$ 143,606.47	$ 276,829.72	$ 276,829.72
NONOPERATING REVENUE (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	$ -	$ -	$ -	$ -	$ -	$ -
Total Nonoperating Revenue (Expenses)	$ -	$ -	$ -	$ -	$ -	$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ (133,223.25)	$ (133,223.25)	$ 143,606.47	$ 143,606.47	$ 276,829.72	$ 276,829.72
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers and Contributions	$ -	$ -	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ (133,223.25)	$ (133,223.25)	$ 143,606.47	$ 143,606.47	$ 276,829.72	$ 276,829.72

STATE OF MINNESOTA 2/3/2020
FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203 Unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED SEPTEMBER 30, 2019

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 FY20.

Reporting Entity:

Central Mail, subdivision of the Department of Administration's (Admin's) Facilities Management Division (FMD), provides inserting, addressing, folding, and postage automation services to state agencies. 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 are generally defined as assets with an initial, individual cost of more than $300,000 for buildings and depreciable infrastructure, $5,000 or more for equipment and art and historical treasures, and $30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition 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, 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 (now Fund 5203) 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 in 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 7/1/2019	Additions	Deletions	Balance 9/30/2019
Equipment	$ 848,731.72	$ -	$ -	$ 848,731.72
Total Capital Assets	$ 848,731.72	$ -	$ -	$ 848,731.72
Accumulated Depreciation for:				
Equipment	$ (433,233.25)	$ (15,436.38)	$ -	$ (448,669.63)
Total Accumulated Depreciation	$ (433,233.25)	$ (15,436.38)	$ -	$ (448,669.63)

4. 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
Balance 7/1/2019	$ 4,000.00	$ 35,000.00
Increase	-	-
Decrease	-	-
Balance 9/30/2019	$ 4,000.00	$ 35,000.00

5. OTHER POSTEMPLOYMENT BENEFITS

In 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.

In FY18, the State of Minnesota implemented GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions". This statement requires recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB.

The June 30, 2019 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed as of June 30, 2018 as the June 30, 2019 information is not available in adequate time to incorporate in the financial statements, which is allowed by GASB 75.

A single rate of 3.87% was used to measure the total OPEB liability as of June 30, 2018. The single discount rate was based on a municipal bond rate of 3.87% (based on a 20-year Bond Buyer General Obligation Index as of the end of June 2018). Admin'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
Balance 7/1/2019	$ 3,000.00	$ 48,000.00	$ 5,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 9/30/2019	$ 3,000.00	$ 48,000.00	$ 5,000.00

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, 2019 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2018 actuarial report as the June 30, 2019 is not available in adequate time to incorporate in the financial statements, which is allowed by GASB Statement No. 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 Pension Outflows	Net Pension Liability	Deferred Pension Inflows
Balance 7/1/2019	$ 596,000.00	$ 196,000.00	$ 939,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 9/30/2019	$ 596,000.00	$ 196,000.00	$ 939,000.00

7. DUE TO OTHER FUNDS

FY20 - As of September 30, 2019, the total Due to Other Funds balance is $1,435,328.48.
$1,387,260.14 is due to general fund for the cash overdraft position;
$25,000.00 is due to the Department of Revenue for the refund of deposit into prepaid postage account;
$626.27 is due to Minnesota Pollution Control Agency for the refund of deposit into prepaid postage account;
$22,442.07 is due to Central Mail general fund for the rent expense paid by general fund.

FY19 - As of September 30, 2018, the total Due to Other Funds balance is $1,657,246.22 due to the cash overdraft position.

8. ADJUSTMENT TO NET POSITION

FY20 - As of September 30, 2019, the total prior period adjustment is $0.00.

FY19 - As of September 30, 2018, the total prior period adjustment is $24,714.62 due to the overstatement of Communications Expense and Accounts Payable.

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

Net Investment in Capital Assets	$	400,062.09
Unrestricted Net Position		362,999.82
Total Net Position	$	763,061.91

Schedule of Retained Earnings

		1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	$	553,455.44			
Net Income (Loss)		143,606.47			
Adjustments to Net Position (Note 8)		-			
Retained Earnings, Ending	$	697,061.91			
Add: Capital Contributions (Note 2)	$	66,000.00			
Reconciliation to Total Net Position	$	763,061.91			

The FY15 implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" (OPEB) required recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB. These caused the nonmajor enterprise and internal services funds to end 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 the Minnesota 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 and OPEB related liabilities or deferred inflows 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 Minnesota Legislature.

Supporting Information

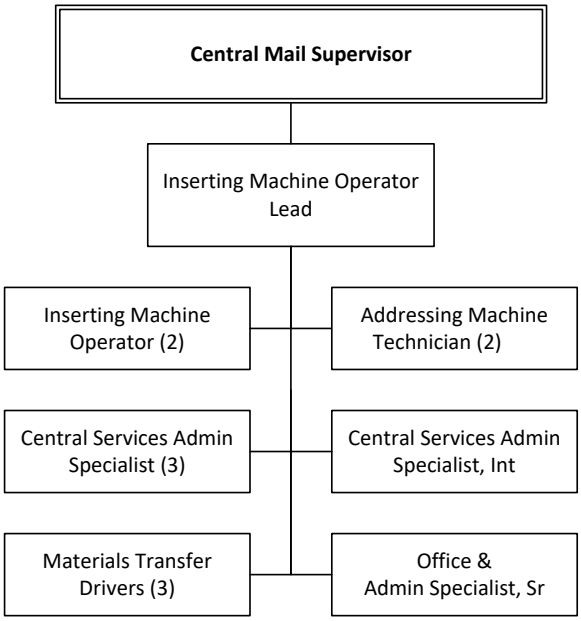
Organization Chart

The FY 2020 budgeted FTE for Central Mail is 15.69; 6.76 for the general fund and 8.93 for the ISF. The ISF budgeted FTE in the original FY 2020 plan was 9.97. The change is primarily due to shifting additional FTE for Materials Transfer Drivers to the general fund. This decrease is partially offset for additional financial analyst work.

The FY 2021 budgeted FTE for Central Mail is 15.69; 5.46 for the general fund and 10.23 for the ISF. The increase in ISF FTE is due to updating the allocation between ISF and general fund for several positions based on revised duties.

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

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

Agency Delivery Service per hour
Description: specialty delivery runs for select agencies
How calculated: number of hours X rate

Large Volume Bar Code Credits and **Sort & Handling Meter per piece**
Sort & Handling Meter per piece Description: metered letter mail sorted
How calculated: number of pieces X rate

Bar Code Credits Description: provided to agencies that process 750,000+ mail pieces with Central Mail annually. The credit received is postage savings which is 91% of the automated area distribution center (AADC) postage rate less 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 AADC rate X 0.91 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	Customer Postage Charge	Bar Code Credit	Customer Sort & Handling Charge	Customer Savings
0.550	0.383	0.076	0.459	-0.026	0.030	0.087

Example 2: customer without bar coding credits

Full Rate	Paid to USPS	Value Add	Customer Postage Charge	Bar Code Credit	Customer Sort & Handling Charge	Customer Savings
0.550	0.383	0.076	0.459		0.030	0.061

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)

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 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 Set-Up and Data Import
Description: importing address information into ink jet software
How calculated: flat fee per job

Ink Jet Sort & Handling per piece
Description: ink jet processed mail
How calculated: number of pieces X rate

Ink Jet Sort & Handling High Volume per piece
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 2021 Department of Natural Resources (DNR) and DPS will qualify
How calculated: number of pieces rounded up to the next 1000 / (1000 X rate)

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)

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) + $9.75 ($3.25 X 3 additional inserts) = $27.75 per piece plus fee for Inserting Set-Up includes 1st 1000 pieces.

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

Intrafund Sales
Description: services and postage for the Central Mail business. There are 3 types:

- Metered mail
- Postage Handling Fee
- Value Add (VA)

Intrafund sales and the corresponding expense transaction are deducted from sales and expenses to avoid double counting.
How calculated: same as services to customers

Match Inserting - 2 inserts per 1000
Description: information on the document is matched to information on the envelope
How calculated: number of pieces rounded up to the next 1000 / (1000 X rate)

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

Metered Mail
Description: method of applying postage to mail pieces using a meter (largely automated)
How calculated: actual cost for postage based on USPS rates; included in Postage Clearing

Permit Mail
Description: A mailer may be authorized to mail material without affixing postage when payment is made at the time of mailing from a permit imprint advance deposit account established with USPS. This payment method may be used for postage and extra service fees for Priority Express Mail, Priority Mail, First-Class Mail, First-Class Package Service — Commercial, USPS Marketing Mail, Package Services, and Parcel Select mail pieces.
How calculated: actual cost for postage based on USPS rates; included in Postage Clearing

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

Postage Handling Fee
Description: flat percentage applied to total metered mail, OCR sorted permit mail, VA, 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.
How calculated: (metered mail postage X %-this calculation is also called the Class Surcharge in the billing system) + (permit mail postage X %-this calculation is also called the Class Surcharge in the billing system) + (VA 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

Presort Rebates
Description: rebate per piece from workshare contract vendor who handles overflow. Workshare with our presort vendor 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 then commingled with the vendor's mail and presented to the USPS. By worksharing, we receive a rebate each month for the mail pieces processed by the presort vendor. Central Mail reports the rebate as service revenue.
How calculated: negotiated rate X number of pieces

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

Sort & Handling Parcel per piece
Description: parcels and First-Class mail fee for sorting and handling
How calculated: number of pieces X rate

Sort & Handling Permit per piece
Description: permit letter mail fee for sorting and/or handling. This includes manually prepared items.
How calculated: number of pieces X rate

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

Tabbing Set-Up
Description: preparing tabber for a job
How calculated: flat fee per job

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 with Central Mail's advanced approval if we are unable to provide the services 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

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 2019, $2,473 was refunded.
How calculated: actual cost for postage based on USPS rates. This amount offsets Central Mail's communications expense.

Value Add
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 VA 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 5-digit postage applied by the meter. It then multiples the total piece count with that specific rate and calculates the VA to determine total postage cost for customer (effective rate). The formula is: quantity of pieces metered at the current 5-digit rate X cost difference between 5-digit and Presort postage rates. FY 2020 $0.076 is the cost difference. The rate will adjust accordingly based on current USPS postage rates.

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.

MINNESOTA

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019 (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, 2018 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				15,355
Adjustments				-
Adjusted Retained Earnings Balance				15,355
FY19 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues				
Operating Revenue		11,777		
Non Operating Revenue		582		
Total Revenues			12,359	
Less: Expenditures (Actual Costs):				
Total Operating Expenses per States Financial Report		(10,084)		
Other Expenses		(2,787)		
Less Depreciation Expense		37		
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		(644)		
GASB75 Net OPEB Liability Adjustment		6		
Total Expenditures			(13,472)	
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		-		
Total Adjustments			-	
FY19 Net Increase (Decrease) to Retained Earnings Balance per CAFR				(1,150)
2 CFR 200 R.E. BALANCE June 30, 2019	A)			14,205
Allowable Reserve	B)	2,245		
Excess Balance (A)-(B)		11,960		

(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 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019
(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, 2018			-
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, 2019	C)		-
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2018			-
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		(1,758)	
FY19 GASB68 Net Pension Liability Adjustment		644	
Accumulated Prior Years GASB75 Adjustment		(63)	
FY19 GASB75 Net OPEB Obligation Adjustment		(6)	
Total Adjustments		(1,505)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2019	D)		(1,505)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO CAFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO CAFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the CAFR)			12,700
			12,700
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
FY19 GASB68 Net Pension Liability Adjustment	644	
FY19 GASB75 Net OPEB Obligation Adjustment	(6)	
	(1,505)	
	-1505000	

DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT

RISK MANAGEMENT DIVISION
Property & Casualty
Fund 5300

FISCAL YEAR 2020
Business Plan

May 1, 2019

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 partners 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:

- Continue to strengthen loss control efforts for all RMF lines of insurance
- Provide excellent service to our partners
- Pursue and provide innovative coverage options and competitive insurance rates for our partners
- Address RMF cyber security/data breach exposure
- Automate driver's license record check process
- Seek underwriting efficiencies
- Shorten claim reporting timelines

Our proposed rates

Rate	Current Rate ($)	Proposed FY 2020 Rate ($)	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 (Human Services)	$1.97	$1.97	$0.00	0.00%
$2,500 deductible (MAC)	$1.67	$1.67	$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%

*Minnesota State receives Police Professional, Broadcasters, and Public Officials Liability at no charge. MN State Fair receives Police Professional Liability at no charge.

Rate	Current Rate ($)	Proposed FY 2020 Rate ($)	Change ($)	Change (%)
Property (including Boiler & Crime/Cyber) / (per $100 of insurance)				
$ 1,000 deductible	$0.0930	$0.0930	$0.00	0.00%
$ 2,500 deductible	$0.0614	$0.0614	$0.00	0.00%
$ 5,000 deductible	$0.0502	$0.0502	$0.00	0.00%
$ 10,000 deductible	$0.0447	$0.0447	$0.00	0.00%
$ 25,000 deductible	$0.0372	$0.0372	$0.00	0.00%
$ 50,000 deductible	$0.0316	$0.0316	$0.00	0.00%
$ 75,000 deductible	$0.0298	$0.0298	$0.00	0.00%
$100,000 deductible	$0.0279	$0.0279	$0.00	0.00%
$250,000 deductible	$0.0239	$0.0239	$0.00	0.00%
Builder's Risk (per $100 of insurance)				
$ 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 - non-owned exhibits (blanket limit)	$1.75	$1.75	$0.00	0.00%
$ 500 deductible - owned exhibits	$0.65	$0.65	$0.00	0.00%
$1,000 deductible - non-owned exhibits (blanket limit)	$1.30	$1.30	$0.00	0.00%
$1,000 deductible - owned exhibits	$0.50	$0.50	$0.00	0.00%
$5,000 deductible - non-owned exhibits (blanket limit)	$1.05	$1.05	$0.00	0.00%
$5,000 deductible - owned exhibits	$0.35	$0.35	$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%

Rate	Current Rate ($)	Proposed FY 2020 Rate ($)	Change ($)	Change (%)
Garagekeepers (average premium)	$827	$827	$0.00	0.00%
Insurance Services Fee Schedule - per hour				
Consulting	$100	$100	$0.00	0.00%
Non-Insured Tort Claims	$60	$65	$5.00	8.33%
Billback (Purchased Insurances)	Varies	Varies	$0.00	0.00%

See Products and Services beginning on page 10 for detailed discussion of each service and rate.
See Six-Year Rate Comparison, page 31.

We are proposing no RMF rate changes for FY20.

The following factors influence the above rates:

- Appropriate retained earnings
- 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
- Cyber security/data breach reinsurance with plan to remove RMF cyber exposure in FY21 and offer alternative options

We are proposing an 8.3% increase in the hourly fee for non-insured tort claims management for FY20. The new rate will be $65.00.

Our successes, challenges, along with economic and legislative impacts

Successes

- Able to offer RMF FY20 rates at FY19 levels
- Renewing property reinsurance with rate reduction, in spite of transitioning to a layered program
- Renewing excess casualty reinsurance with rate reduction, rate guarantee, and loss control allowance
- Released Fleet Safety Standards and driver license record (DLR) check process
- Completed RMF stress test

Challenges

- Changing reinsurance market impacting availability, limits, and future pricing
- Future development of existing FY19 property losses and higher than expected future losses could impact future reinsurance pricing
- Increased demand for alternative insurance products placed outside of RMF
- RMF's cyber security/data breach exposure due to consolidation of technology and the expansion of statewide systems
- A comprehensive cyber security/data breach plan for our partners

Economic Impacts

- Partners with favorable claims experience are projected to receive dividend payments once again in FY20
- Non-insured Tort (NIT) claims service partners can expect an increase in costs assuming a similar number of hours billed in the course of the year

Legislative Impacts

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

Projected FY20 financial activity

Revenue	$12,001,192
Expenses	$11,926,821
• Rebate/Dividend, if applicable	$3,284,864
Year-end Retained Earnings	$11,267,932
Working Capital *	$1,981,637
Full Time Equivalents	10
Overall Revenue Change	2.3%

*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 partners 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 while delivering exceptional service to our partners.

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
- 2018 – Placed disaster management services coverage

Significant aspects of the business

We provide four major areas of service to our partners

- 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 partners

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 46
- **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 to RMF insureds
- Stable rates for our partners
- Appropriate retained earnings
- Property reinsurance program that protects the RMF from catastrophic property losses
- Excess casualty reinsurance program that affords extraterritorial coverage, providing a buffer against claims not subject to tort cap, and includes rate guarantees (subject to loss ratio parameters)
- Ongoing rate guarantees (subject to loss ratio parameters) for property reinsurance program
- Experienced claim adjusting team members and TPA managing claims

Weaknesses

- Staffing levels, concentration of duties with individual team members, and manual processes make it challenging to expand risk management services
- Aging workforce will result in future retirements of team members

Opportunities

- In coordination with partners, 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 agencies to place insurance coverage
- Expand underwriting capabilities for coverages placed in conventional market
- Expand loss reporting and use of claims data by insureds

- Expand understanding and use of risk management concepts within state government
- Strengthen and expand loss control activities

Threats

- Increased prevalence of cyber-attacks in conjunction with greater enterprise wide IT systems has created a catastrophic RMF exposure threat that is not currently reinsured or a viable coverage offering.
- The significant size and nature 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 partners 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
- New and emerging exposures

Major accomplishments and cost saving measures

- Renewing property reinsurance with rate reduction, in spite of transitioning to a layered program
- Renewing excess casualty reinsurance with rate reduction, rate guarantee, and loss control allowance
- Saved $4 million in administrative costs over the last five years compared to the industry average operating expense ratio
- Paid in excess of $2.7 million in dividends during FY19
- 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 partners. The RMF currently has good loss ratios and is receiving very competitive reinsurance rates and favorable policy terms and conditions.

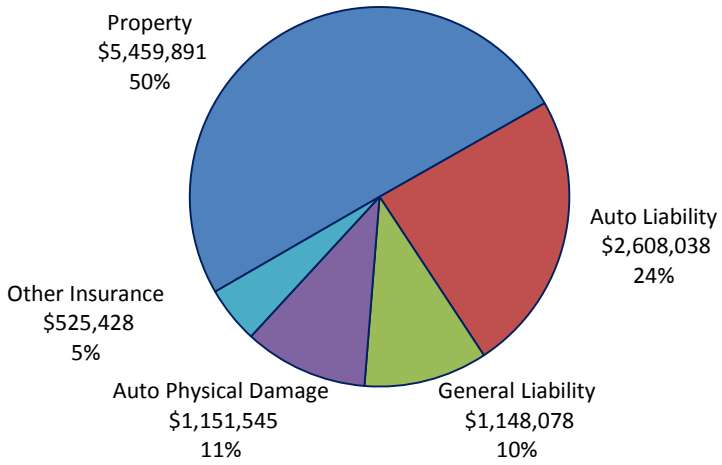
Products and Services

Our main products/services and the benefits to partners

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 FY19.

RMF FY19 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 client 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. Cyber coverage expected to be removed from RMF property coverage in FY21.

Property rates were last decreased in FY17 by 10% for all deductible levels. The proposed property rates for FY20 are unchanged from FY19 and are presented in the following table.

FY20 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 5% inflationary increase for the FY20 policy year. Personal property values will also receive a 5% inflationary increase for the FY20 policy year. The FY20 estimated total insurable value is $17.5 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 $125,000 for FY20.

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 FY20 Builder's Risk rate which is unchanged from FY19.

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

The property rates for FY20 will allow us to provide continued service delivery at FY19 levels.

Property rates for FY20 and the past five years are detailed in the Six-Year Rate Comparison table, page 31.

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 13,711 vehicles in FY20.

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 FY20.

a. **Standard Rates** (non-siren vehicles) - The following table details annual FY20 standard rates which are unchanged from FY19.

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 FY20 siren rates which are unchanged from FY19.

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 FY20 rate will remain the same as FY19 for Public Safety's siren vehicles at $484 per vehicle.

Auto liability rates for FY20 and the past five years are detailed in the Six-Year Rate Comparison table, page 31. The Auto Liability Tier Rating worksheet is included in the Supporting Information section on page 47.

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 partners. The cyber limit of $100,000 applies per claim and as an annual aggregate. Cyber coverage is expected to be removed from RMF liability coverage in FY21.

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 FY20 is unchanged from FY19 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 partners.

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 9,861 vehicles in FY20 with a total insurable value of $99.2 million for rating purposes.

The following tables detail automobile physical damage rates for FY20 which are unchanged from FY19.

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, Pollution Control, 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	$2,500	$1.67

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
2020	1
2019	.85
2018	.74
2017	.63
2016	.52
2015	.43
2014	.34
2013	.29
2012	.23
2011	.20
<2011	.15

Auto physical damage rates for FY20 and the past five years are detailed in the Six-Year Rate Comparison table, page 31.

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 FY20 rates, which are unchanged from FY19.

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 partners	

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 FY20 and the past five years are detailed in the Six-Year Rate Comparison table, page 31.

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 FY20 Garagekeepers Legal Liability rates, which are unchanged from FY19.

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 FY20 Homeowner's Warranty rate which is unchanged from FY19.

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 partner needs for unique coverages. Through our purchased insurance program, we:

- Work with our partners 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 our partner
- Renew policies per partners' needs

The following table summarizes the Program's FY19-20 purchased insurance efforts.

Coverage	Policy count
Accident	2
Aviation	5
Bonds	10
Cyber	2
Directors & Officers	5
Disaster Management Services	1
Excess Crime	12
Fine Arts	2
General Liability	6
Liquor Liability	1
Professional Liability	4
Property	1
Travel Accident	2
Volunteer Accident	4
Work Comp	11
Grand Total	68

Insurance Services

1. **RMF Claim Services**

   Property, liability, and auto physical damage claims are adjusted by our RMD team. 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 FY20. Consulting rates for FY20 and the past five years are detailed in the Six-Year Rate Comparison table, page 31. For FY19 there have been no chargeable consulting services and we are not projecting any for FY20.

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 team. 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 team. The costs to implement any infrared inspection recommendation is the responsibility of the property owner.

6. **Drivers' License Record Checks**

   We provide partners 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.

Our expenses 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, 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. **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 FY20. The new rate will be $65.00 per hour up from $60.00 per hour. Prior to FY19, the rate had not been changed since RMD began providing the service in FY2005. Increases in salary and expense costs necessitate the increase.

   NIT claims management rates for FY20 and the past five years are detailed in the Six-Year Rate Comparison table, page 31.

Our major changes for this year

The RMF property reinsurance program for FY20 will be restructured from a single reinsurer to a layered program with two reinsurers. First layer will be $500 million, excess of our $1 million retention. The second layer will be $500 million excess of $500 million.

The RMF extraterritorial excess casualty program will be placed with a new carrier. The placement includes a rate guarantee and loss control set aside at a premium reduction.

In FY06, the RMF began offering a limited amount of cyber security/data breach coverage at no cost within its property ($25K) and general liability ($100K) coverages. The increased prevalence of cyber-attacks in conjunction with greater enterprise wide IT systems has created a potentially catastrophic RMF exposure threat. This threat was further quantified within the recently completed RMF stress test.

It is our intention to remove the RMF cyber security/data breach coverage from the RMF coverages in the FY21 policy year. For FY20, we are proposing to acquire a cyber security/data breach reinsurance policy to cover existing RMF cyber security/data breach exposure, maintaining insureds existing coverage through FY20 policy year. The cyber reinsurance cost will be absorbed by the RMF and will not impact rates. RMD will be working with our partners and the IT community to identify alternative cyber security/data breach solutions that provide more appropriate coverage options.

Marketing

Our target audiences/partners

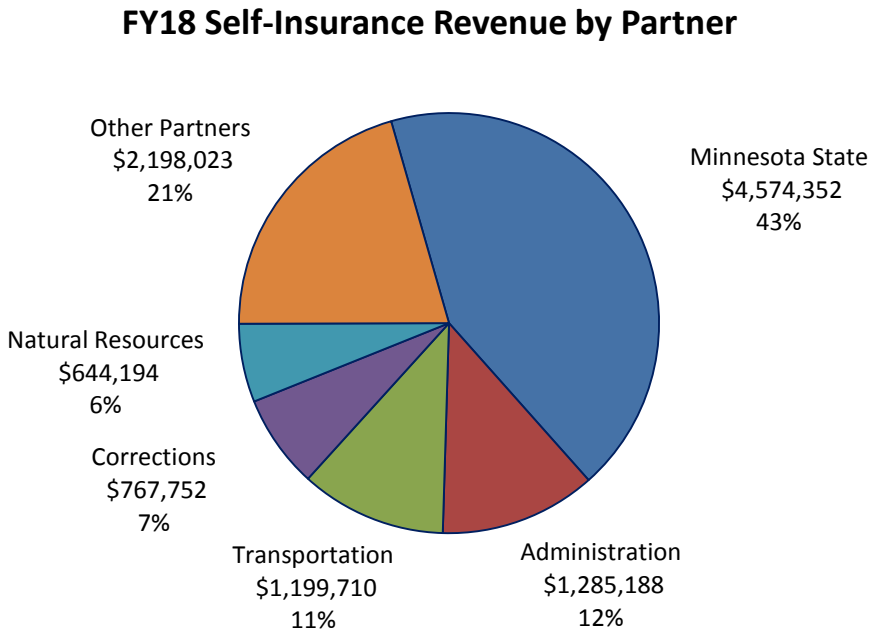
We currently insure Minnesota State and over 100 state agencies, boards, bureaus, commissions, and political subdivisions for various types of coverage. All state agencies, political subdivisions, and Minnesota State are eligible to participate in the RMF and secure insurance products through us.

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 partners

The following graph summarizes our top five partners.



How our partner base is changing, and why

The following new insureds and coverages were added to the RMF in FY19:

Named Insured	RMF Coverage
Guardian ad Litem	Public Officials Liability
Podiatric Medicine Board	Public Officials Liability
Veterinary Medicine Board	Public Officials Liability
Optometry Board	Public Officials Liability
Dietetics & Nutrition Board	Public Officials Liability
Behavioral Health & Therapy Board	Public Officials Liability
Nursing Home Administration	Public Officials Liability
Social Work Board	Public Officials Liability
Minnesota State – St. Cloud State University	Garagekeepers

What is impacting our partners, 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 partners to modify their risk management strategies.

How we reach out to potential partners

We promote the concepts of risk management and attempt to reach potential partners through the following means:

- Website: Information on RMD's website (www.mn.gov/admin/risk) is designed to assist our partners 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 partners. The conference focuses on subjects related to losses insured through RMD and experienced by our partners

What we have heard from our partners

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? Were you treated in a professional and courteous manner by our Risk Management team member you spoke with?"

79.3% of the claimants surveyed during FY18 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 partners, 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 $4.1 million for our partners over the past five years.

The following table outlines the administrative expense savings we provide.

	FY15	FY16	FY17	FY18	FY19(est.)
Net premium written	$7,755,553	$7,932,393	$7,411,395	$7,462,320	$7,777,940
Industry average operation expense ratio	33.7%	32.1%	33.20%	33.10%	32.9%
Projected industry average operation expense based on RMF's premium base	$2,613,621	$2,546,298	$2,460,583	$2,470,028	$2,558,942
Actual RMF operating expenses*	$1,670,258	$1,571,597	$1,771,992	$1,755,736	$1,795,188
RMF operating expense ratio	21.5%	19.8%	23.9%	23.5%	23.1%
Savings to partners	$943,363	$974,701	$688,591	$714,292	$763,754
Five-year total savings	$4,084,702				

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

Financial Outlook

Our current overall financial health

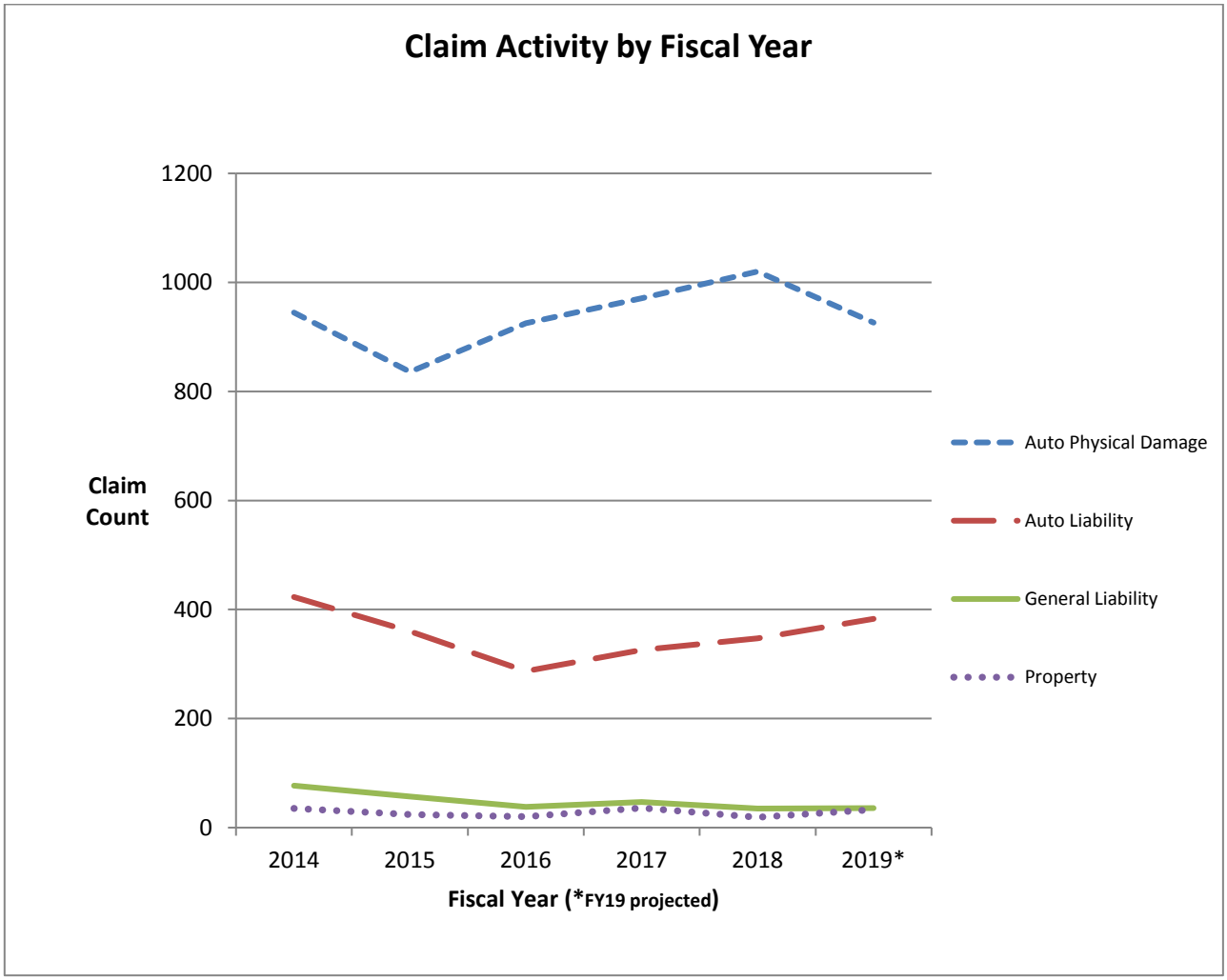
The RMF remains stable.

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 partner base

Claim Activity

The following chart summarizes projected claim activity for FY19 and the past five years for the four major lines of coverage offered through the RMF. After three years of rising auto physical damage claims, the FY19 total is projected to be down. Counts of general liability, property, and auto liability all are projected to increase.



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 3/31/19	Periods	Policy year loss ratios below 100% since	Note
Property	84%	FY12-19	Current year ratio above 100%	Two FY19 claims penetrated the retention level and have exceeded the annual aggregate
General Liability	42%	FY12-19	FY06	Continued excellent results
Auto Liability	87%	FY12-19	FY18	Continued trend in increased reported claims
Auto Physical Damage	88%	FY12-19	Current year ratio above 100%	Continued trend in increased reported claims

Rate Guarantees

Due to favorable loss experience, we received rate guarantees for property reinsurance program (three-year through FY17 and a three-year renewal through FY20). These rate guarantees create stability in the rates we offer to our partners.

We have also been offered a rate guarantee on our extraterritorial excess casualty coverage.

RMF Dividend Programs

Dividends represent the return of premium for superior loss and expense experience. We have returned $ 13,101,947 in dividends over the past 5 years (FY15-19).

The following table summarizes estimated FY20 dividends as of 3/31/2019.

	Property	Auto Liability	General Liability	Total
Estimated FY18 Dividend Payable in FY20	$1,885,269	$612,132	$787,463	$3,284,864

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 FY20 is projected to decrease by $2,710,493 for an ending retained earnings balance of $11,267,932. 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 an 8.3% rate increase for our tort claims management services. Prior to FY19 the rate had not been changed since RMD began providing the service in FY05. Increases in salary and expense costs necessitate the increase.

FY20 proposed rates and the rates for the past 5 years are detailed in the Six-Year Rate Comparison table, page 31.

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 partners

Since our proposed RMF rates do not include rate increases, partners will only be impacted by the following changes that may have occurred over the past year:

- Poor loss experience (auto liability or auto physical damage)
- 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 partners can expect an increase in costs assuming a similar number of hours billed in the course of the year.

We will continue to strengthen 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 partners actively manage risk.

Financial Data

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2020
OPERATING REVENUES/EXPENSES

SWIFT Account	
670040	**REVENUES - NON-INSURED TORT** Change = 8.3% or $2,890 Increase is a result of a per hour rate increase.
41200	**CLAIMS (SELF-INSURANCE & IBNR)** Change = 22.6% or $1,021,197 Increase is due to anticipated claims expense as a result of the claims analysis.
41000-70	**SALARIES** Change = 14.9% or $171,085 Increase is due to filling 2 vacant positions, one as a result of a long term medical leave, and a reallocation of the Claim Manager and System Administrator positions.
41110	**PRINTING** Change = 43.8% or $350 Increase is due to copy overages and re-printing auto insurance cards.
41130	**PROFESSIONAL & TECHNICAL SERVICES - BROKER** Change = (13.9%) or ($25,010) Decrease is a result of performing a stress test in FY19.
41130	**PROFESSIONAL & TECHNICAL SERVICES - Legal & Other Services** Change = 454.5% or $25,000 Increase is due to utilizing a vendor to create an automated drivers license record check process.
41196	**CENTRALIZED IT SERVICES** Change = 15.7% or $41,690 Increase is due in part to upgrading the claims management system, adding a test server for the policy system and the addition of a dedicated part-time MN.IT employee.
41155	**COMMUNICATIONS** Change = 33.3% or $500 Increase is due to an increase in postage costs.
41160-70	**TRAVEL** Change = 36.5% or $1,900 Increase is a result of attending an additional out-of-state National Association of Fleet Administrators (NAFA) conference.
41300	**SUPPLIES AND MATERIALS** Change = (40.0%) or ($3,000) Decrease is a result of purchases made in FY19 associated with the office move.
41180	**MEMBERSHIPS & EMPLOYEE DEVELOPMENT** Change = 5.7% or $200 Increase is due to anticipated membership dues and increased attendance at local professional organizational meetings.
42020	**ATTORNEY GENERAL COST** Change = 26.0% or $26,000 Increase is due to an increase in the AG Office rates.
43000	**INDIRECT COSTS** Change = (16.3%) or ($11,055) Decrease is due to a decrease in statewide indirect costs.
44200	**DIVIDENDS** Change = 17.9% or $497,580 Dividends are cyclical and depend on loss experience. Because of continued favorable loss experience, the dividend calculation shows a $3,284,864 possible payout in FY20.

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

Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2020

	Automobile Liability	Auto Physical Damage	General Liability	(Estimated) Property Boiler/Crime	Miscellaneous Lines	Total
Claim Expense	$1,389,381	$839,341	$489,828	$2,711,096	$435,107	$5,864,753
MN Auto Assigned Claims Bureau Expense	$4,600					$4,600
Estimated Statewide/Agency Allocation	$15,980	$5,340	$20,896	$11,960	$2,480	$56,656
Estimated Miscellaneous Expense	$225,161	$99,718	$125,507	$168,433	$23,133	$641,952
Estimated Salary Expense	$444,575	$221,010	$221,830	$337,855	$65,880	$1,291,150
Reinsurance Premium	$366,345		$328,153	$2,520,322		$3,214,820
Surcharge premium	$74,371					$74,371
TOTAL BASE SELF-INSURANCE PREMIUM	$2,520,413	$1,165,409	$1,186,214	$5,749,666	$526,600	$11,148,302
2018 ESTIMATED DIVIDEND	($612,132)		($787,463)	($1,885,269)		($3,284,864)
TOTAL NET BASE SELF-INSURANCE PREMIUM	$1,908,281	$1,165,409	$398,751	$3,864,397	$526,600	$7,863,438

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 (FY20 Estimate)	13,711	
Estimated FY20 Premium	$2,520,413	

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, Pollution Control, Revenue Veterans Homes	$1.37	$1,000 Deductible Option
"A" Rated** Auto Physical Damage	$1.97	$1,500 Deductible
**MAC-$2,500 Deductible, Human Services-$1,500 Deductible	$1.67	$2,500 Deductible
Number of Vehicles (Estimated)	9,861	
Estimated Insurable Value (FY20)	$99,222,371	
Estimated FY20 premium	$1,165,409	

General Liability

Specific rates established by exposure	Various
Estimated FY20 premium	$1,186,214

Property (Including Boiler & Crime)

Property per $100 Ins. Value	Various
Includes $.0151 Reinsurance Premium	
FY20 Estimated Total Insurable Value	$17,498,232,041
Estimated FY20 premium	$5,749,666

Inland Marine

Specific rates established by exposure	Various
FY20 Estimated Total Insurable Value	$184,852,946
Estimated FY20 premium	$492,800

Garage Keepers

Specific rates vary by Limits of Liability	Various
FY20 estimated total insurance values included in property	
Estimated FY20 premium	$32,800

All Other

Rates established by consultation with insurance broker	Various
Estimated FY20 premium	$1,000

TOTAL ESTIMATED FY20 SELF-INSURANCE PREMIUM **$11,148,302**

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

REVENUES AT CURRENT RATES	10,892,980
CHANGE IN REVENUES	255,322
OVERALL CHANGE IN REVENUE	2.3%

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2020

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 FY20 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 FY20.

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 2020

Rate	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Change FY19/FY20
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 until 7/1/2017, Human Services)	$1.97	$1.97	$1.97	$1.97	$1.97	$1.97	0.00%
$2,500 deductible (MAC effective 7/1/2017)				$1.67	$1.67	$1.67	0.00%
General Liability							
Standard rate	$40/1,000 ft2	$40/1,000 ft2	$40/1,000 ft2	$34/1,000 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	$0.1034	$0.1034	$0.0930	$0.0930	$0.0930	$0.0930	0.00%
$ 2,500 deductible	$0.0682	$0.0682	$0.0614	$0.0614	$0.0614	$0.0614	0.00%
$ 5,000 deductible	$0.0558	$0.0558	$0.0502	$0.0502	$0.0502	$0.0502	0.00%
$ 10,000 deductible	$0.0496	$0.0496	$0.0447	$0.0447	$0.0447	$0.0447	0.00%
$ 25,000 deductible	$0.0413	$0.0413	$0.0372	$0.0372	$0.0372	$0.0372	0.00%
$ 50,000 deductible	$0.0351	$0.0351	$0.0316	$0.0316	$0.0316	$0.0316	0.00%
$ 75,000 deductible	$0.0331	$0.0331	$0.0298	$0.0298	$0.0298	$0.0298	0.00%
$100,000 deductible	$0.0310	$0.0310	$0.0279	$0.0279	$0.0279	$0.0279	0.00%
$250,000 deductible	$0.0265	$0.0265	$0.0239	$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	$60.00	$65.00	8.33%
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 2020

	SWIFT Code	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 EST/ACTUAL	FY 2020 PROPOSED	$ CHANGE FY19/FY20	% CHANGE FY19/FY20
Operating Revenues									
Insurance Premiums - Self Insurance	670022	10,834,986	11,027,989	10,673,329	10,669,219	10,892,980	11,148,302	255,322	2.3%
Insurance Premiums - Purchased		755,922	732,047	758,710	732,186	801,000	815,000	14,000	1.7%
Consulting Services		800	800	800	800	-	-	-	0.0%
Non-Insured Tort	670040	79,619	49,000	41,184	33,671	35,000	37,890	2,890	8.3%
Total Operating Revenue		11,671,327	11,809,835	11,474,023	11,435,875	11,728,980	12,001,192	272,212	2.3%
Operating Expenses									
Claims - Self-Insurance	41200	3,938,941	1,335,830	3,379,561	2,689,378	4,800,000	5,487,613	687,613	14.3%
Claims - IBNR	41200	161,013	(199,491)	49,835	(17,312)	(283,584)	50,000	333,584	-117.6%
Salaries and Benefits	41000-70	1,159,831	1,091,176	1,233,548	1,149,882	1,145,715	1,316,800	171,085	14.9%
Rent	41100	75,390	74,631	74,963	76,612	67,500	67,000	(500)	-0.7%
Rent - Equipment	41400	3,581	3,893	3,653	3,734	4,000	4,000	-	0.0%
Printing	41110	547	954	1,358	1,385	800	1,150	350	43.8%
Advertising	41110	-	909	-	920	500	500	-	0.0%
Repairs	41500	-	-	-	-	-	-	-	0.0%
Professional & Technical Services - Adjuster	41130	292,557	286,280	188,447	192,216	197,100	202,140	5,040	2.6%
Professional & Technical Services - Broker	41130	160,560	157,560	154,500	154,500	179,560	154,550	(25,010)	-13.9%
Professional & Technical Services - Legal & Other Services	41130	7,031	5,000	5,000	8,793	5,500	30,500	25,000	454.5%
Centralized IT Services	41196	213,522	177,790	193,334	258,186	265,000	306,690	41,690	15.7%
Purchased Services	43000	35,521	27,816	33,187	37,478	36,550	36,550	-	0.0%
Communications	41155	1,960	1,133	1,514	1,583	1,500	2,000	500	33.3%
Travel	41160-70	3,949	2,051	6,224	3,337	5,200	7,100	1,900	36.5%
Supplies and Materials	41300	4,992	4,320	4,441	4,013	7,500	4,500	(3,000)	-40.0%
Membership & Employee Development	41180	3,309	1,273	3,388	3,384	3,500	3,700	200	5.7%
Insurance	43000	202	-	-	-	-	-	-	0.0%
Insurance Premium - Self-Insurance	430018	3,133,120	3,139,046	3,294,505	3,231,729	3,086,048	3,214,820	128,772	4.2%
Insurance Premium - Purchased	430018	755,922	732,047	758,710	732,186	801,000	815,000	14,000	1.7%
Attorney General Costs	42020	405,456	166,646	193,862	127,768	100,000	126,000	26,000	26.0%
Indirect Costs	42010	63,534	67,989	62,547	51,144	67,711	56,656	(11,055)	-16.3%
Amortization	49005	37,002	37,002	37,002	37,002	37,002	37,002	-	0.0%
Other Expenses	43000	1,399	2,273	2,067	3,492	2,650	2,550	(100)	-3.8%
Total Operating Expenses		10,459,337	7,116,127	9,681,646	8,751,410	10,530,752	11,926,821	1,396,069	13.3%
Operating Income (Losses)		1,211,990	4,693,709	1,792,377	2,684,465	1,198,228	74,371	(1,123,857)	-93.8%
Nonoperating Revenues (Expenses)									
Interest Earnings		123,511	169,911	245,870	337,592	550,000	500,000	(50,000)	-9.1%
Policyholder Dividend Expense		(2,318,483)	(2,518,857)	(3,151,107)	(2,326,216)	(2,787,284)	(3,284,864)	(497,580)	17.9%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)		(2,194,972)	(2,348,946)	(2,905,237)	(1,988,624)	(2,237,284)	(2,784,864)	(547,580)	24.5%
Income (Loss) before Contributions and Transfers		(982,982)	2,344,763	(1,112,860)	695,842	(1,039,056)	(2,710,493)	(1,671,437)	160.9%
Transfers		-	-	-	(3,116.00)	-	-	-	0.0%
Change in Net Position		(982,982)	2,344,763	(1,112,860)	692,726	(1,039,056)	(2,710,493)	(1,671,437)	160.9%
Retained Earnings, Beginning Period		14,117,572	13,089,130	15,432,950	14,317,856	15,017,481	13,978,425	(1,039,056)	-6.9%
Adjustment to Retained Earnings		(45,460)	(943)	(2,234)	6,900	-	-	-	0.0%
Retained Earnings, Ending Period		13,089,130	15,432,950	14,317,856	15,017,481	13,978,425	11,267,932	(2,710,493)	-19.4%

SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2020

		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	11,963,302		11,963,302	
Non-Insured Tort Claims	670040	37,890			37,890
Interest	512001	500,000		500,000	
		12,501,192		12,463,302	37,890
Expense Description*	Account				
Salaries	41000	1,315,400	1,289,800	-	25,600
Part-time/Seasonal	41030	-	-	-	-
Overtime	41050	-	-	-	-
Premium Pay	41050	-	-	-	-
Other Benefits	41070	1,400	1,350	-	50
Rent	41100	67,000	65,000	-	2,000
Rent - Equipment	41400	4,000	3,800	-	200
Printing/Advertising	41110	1,650	1,600	-	50
Prof/Tech Services-Outside Vendor	41130	387,190	185,050	202,140	-
Centralized IT Services	41196	306,690	299,430	-	7,260
Purchased Services	43000	36,550	36,550	-	-
Communications	41155	2,000	1,500	-	500
Travel - In-state	41160	2,900	2,670	-	230
Travel - Out-of-state	41170	4,200	4,200	-	-
Supplies	41300	4,500	4,100	-	400
Employee Development	41180	3,700	3,500	-	200
Claims	41200	5,537,613	-	5,537,613	-
Other Purchased Services	43000	2,550	2,550	-	-
Insurance Premiium Expense	430018	815,000	-	815,000	-
Reinsurance Premium	430018	3,214,820	-	3,214,820	-
Statewide Indirects	42010	56,656	55,256	-	1,400
Attorney General	42020	126,000	1,000	125,000	-
Dividend	44200	3,284,864	-	3,284,864	-
		15,174,683	1,957,356	13,179,437	37,890
Adjustments					
Depreciation	49005	37,002	37,002		
Total		37,002	37,002	0	0
Minus:		-	-		
Total		-	-	0	0
History and Proforma Expense Amount		15,211,685	1,994,358	13,179,437	37,890

SWIFT Spending Plan by FinDept ID

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2020

Reconciliation:

G0236100	Operating expenses	1,994,358
G0236200	Claims, Reinsurance, and Dividends	
	Claims - Self-Insurance	5,537,613
	Reinsurance Premium	3,214,820
	Insurance Premium - Purchased	815,000
	Dividends	3,284,864
	Professional & Technical Services - Broker	202,140
	Attorney General	125,000
		13,179,437
G0236400	Non-Insured Tort Claims Operating Expenses	37,890
TOTAL		**15,211,685**

Self-Insurance

		Other Operations	Professional & Technical Services - Adjuster - 41130	Attorney General-42021	Dividends	Totals
G0246210	Auto Liability	1,491,086	202,140	62,500	612,132	2,367,858
G0246220	Auto Physical Damage	839,341				839,341
G0246230	General Liability	755,481		62,500	787,463	1,605,444
G0246240	Property/Boiler/Crime	5,231,418			1,885,269	7,116,687
G0246250	Miscellaneous Lines	424,107				424,107
G0246260	Homeowner's Warranty	1,000				1,000
G0236200	Other Expenses	10,000				10,000
	TOTAL	8,752,433	202,140	125,000	3,284,864	12,364,437

Purchased Insurance by FinDept ID- FY20		**43000**
G0246270	Liability (Med Mal, Student Intern, D&O)	365,000
G0246271	Property	15,000
G0246272	Accident Insurance	18,000
G0246273	Crime	96,000
G0246274	Bonds	1,000
G0246275	Aviation	250,000
G0264276	Workers' Compensation	70,000

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2020

	Estimate Jul 19	Estimate Aug 19	Estimate Sep 19	Estimate Oct 19	Estimate Nov 19	Estimate Dec 19	Estimate Jan 20	Estimate Feb 20	Estimate Mar 20	Estimate Apr 20	Estimate May 20	Estimate Jun 20
Projected Beginning Cash Balance	**23,249,760**	**19,209,523**	**20,826,397**	**23,557,415**	**21,904,294**	**23,550,209**	**23,405,098**	**23,046,935**	**22,702,256**	**22,165,177**	**21,640,355**	**21,118,271**
Receipts - operating	83,718	2,360,891	3,405,899	2,428,824	2,407,512	454,172	253,290	299,267	134,047	91,860	66,958	14,755
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667	41,667
Total Cash Receipt	**125,385**	**2,402,558**	**3,447,566**	**2,470,490**	**2,449,179**	**495,838**	**294,956**	**340,933**	**175,713**	**133,527**	**108,625**	**56,422**
Expenses (include major categories for the business)												
Salaries & Benefits	101,292	151,938.46	101,292	101,292	101,292	101,292	101,292	101,292	151,938	101,292	101,292	101,292
Indirect Costs	-	-	14,164	-	-	14,164	-	-	14,164	-	-	14,164
Claim Expense	488,730	488,730	488,730	488,730	488,730	488,730	488,730	488,730	488,730	488,730	488,730	488,730
Other Operating Expenses	3,575,600	145,016	112,362	248,726	213,242	36,763	63,097	95,591	57,960	68,327	40,686	31,240
Dividends/Rebates, if applicable	-	-	-	3,284,864	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	**4,165,622**	**785,684**	**716,548**	**4,123,612**	**803,264**	**640,949**	**653,119**	**685,613**	**712,792**	**658,349**	**630,708**	**635,426**
Projected Ending Cash Balance	**19,209,523**	**20,826,397**	**23,557,415**	**21,904,294**	**23,550,209**	**23,405,098**	**23,046,935**	**22,702,256**	**22,165,177**	**21,640,355**	**21,118,271**	**20,539,267**

Financial Statement

Statement of Net Position

STATE OF MINNESOTA		4/16/2019
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300		Unaudited
STATEMENT OF NET POSITION		
MARCH 31, 2019		
	FY19	FY18
ASSETS		
CURRENT ASSETS		
Cash	$ 27,737,043.94	$ 22,883,865.69
Accounts Receivable	467,297.10	2,086,548.70
Prepaid Expenses	39,135.28	42,662.09
Prepaid Insurance - Billback	289,142.41	170,327.24
Prepaid Insurance - Reinsurance	765,000.86	803,432.30
Prepaid Insurance - Workers' Compensation	-	265.75
Reinsurance Recoverable	1,700,000.00	-
Total Current Assets	$ 30,997,619.59	$ 25,987,101.77
NONCURRENT ASSETS (Note 3)		
Internally Generated Computer Software (IGCS)	$ 370,018.85	$ 370,018.85
Accumulated Amortization - IGCS	(175,758.95)	(138,757.07)
Total Noncurrent Assets	$ 194,259.90	$ 231,261.78
TOTAL ASSETS	$ 31,191,879.49	$ 26,218,363.55
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 5)	$ 4,000.00	$ -
Deferred Pension Outflows (Note 6)	1,922,000.00	2,562,000.00
Total Deferred Outflows of Resources	$ 1,926,000.00	$ 2,562,000.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 196,684.20	$ 230,749.60
Salaries and Benefits Payable	34,138.17	32,824.44
Claims Payable	6,927,453.28	4,150,901.96
Claims Payable - IBNR (Note 1)	4,361,716.00	4,389,748.00
Dividend Payable	2,787,284.00	9,203.00
Unearned Premiums - Billback	351,653.75	254,821.08
Unearned Premiums - Self-Insurance	2,717,005.93	2,669,825.97
Compensated Absences Payable (Note 4)	23,000.00	35,395.78
Due to Other Funds (Note 7)	4,025.14	1,187.23
Total Current Liabilities	$ 17,402,960.47	$ 11,774,657.06
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 4)	$ 140,000.00	$ 214,290.24
Other Postemployment Benefits (Note 5)	64,000.00	16,000.00
Net Pension Liability (Note 6)	2,302,000.00	3,658,000.00
Total Noncurrent Liabilities	$ 2,506,000.00	$ 3,888,290.24
TOTAL LIABILITIES	$ 19,908,960.47	$ 15,662,947.30
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 5)	$ 3,000.00	$ -
Deferred Pension Inflows (Note 6)	1,378,000.00	267,000.00
Total Deferred Inflows of Resources	$ 1,381,000.00	$ 267,000.00
NET POSITION (Note 9)		
Net Investment In Capital Assets	$ 194,259.90	$ 231,261.78
Unrestricted Net Position	11,633,659.12	12,619,154.47
TOTAL NET POSITION	$ 11,827,919.02	$ 12,850,416.25

Statement of Revenues, Expenses & Changes in Net Position

STATE OF MINNESOTA 4/16/2019
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 Unaudited
STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION
FOR THE QUARTER ENDED MARCH 31, 2019

	FY19 QTD	FY19 YTD	FY18 QTD	FY18 YTD
OPERATING REVENUES				
Insurance Premiums - Self-Insurance	$ 2,676,160.25	$ 8,106,097.48	$ 2,623,768.86	$ 7,969,538.04
Insurance Premiums - Billback	170,131.71	597,261.43	412,031.84	616,443.86
Non-Insured Tort Claims	9,984.00	26,190.00	7,199.50	24,040.50
Consulting Services	-	-	800.00	800.00
Total Operating Revenues	$ 2,856,275.96	$ 8,729,548.91	$ 3,043,800.20	$ 8,610,822.40
OPERATING EXPENSES				
Claims - Self-Insurance	$ 3,434,652.40	$ 3,595,057.72	$ 1,188,589.74	$ 2,193,375.68
Claims - IBNR	(283,584.00)	(283,584.00)	(272,864.00)	(272,864.00)
Salaries and Benefits	271,174.08	821,785.91	332,552.81	949,335.92
Rent	16,601.44	49,164.94	19,257.88	57,427.85
Rent - Equipment	950.84	2,997.51	951.71	2,855.13
Repairs and Maintenance	-	574.12	-	-
Printing	397.71	593.08	193.37	1,198.44
Advertising	-	-	920.00	920.00
Professional and Technical Services - Adjuster	49,014.00	147,042.00	48,054.00	144,162.00
Professional and Technical Services - Broker	38,635.28	115,905.84	38,625.00	115,875.00
Professional and Technical Services - Legal and Other	-	65.50	129.38	388.14
Centralized IT Services	37,086.01	211,280.43	26,429.37	181,000.99
Purchased Services	7,492.82	26,074.81	8,396.03	28,753.94
Communications	248.31	844.59	193.30	1,197.57
Travel	75.49	3,683.80	51.04	3,059.19
Supplies and Materials	856.03	6,612.83	725.97	3,471.71
Employee Development	1,073.14	2,651.31	374.42	2,136.92
Insurance Premiums - Self-Insurance	765,000.86	2,295,002.58	807,932.29	2,423,796.87
Insurance Premiums - Billback	170,131.71	597,261.43	412,031.84	616,443.86
Attorney General Costs	19,246.53	71,121.23	15,441.90	103,095.70
Indirect Costs	16,927.75	50,783.25	12,786.00	38,358.00
Amortization	9,250.47	27,751.41	9,250.47	27,751.41
Other Expenses	100.00	1,989.00	573.75	1,837.49
Total Operating Expenses	$ 4,555,330.87	$ 7,744,659.29	$ 2,650,596.27	$ 6,623,625.14
OPERATING INCOME (LOSS)	$ (1,699,054.91)	$ 984,889.62	$ 393,203.93	$ 1,987,197.26
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 170,353.48	$ 417,831.77	$ 93,092.00	$ 232,178.91
Policyholder Dividend Expense	-	(2,787,284.00)	-	(2,326,216.00)
Total Nonoperating Revenues (Expenses)	$ 170,353.48	$ (2,369,452.23)	$ 93,092.00	$ (2,094,037.09)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ (1,528,701.43)	$ (1,384,562.61)	$ 486,295.93	$ (106,839.83)
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	$ -	$ -	$ -	$ -
Total Transfers and Contributions	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ (1,528,701.43)	$ (1,384,562.61)	$ 486,295.93	$ (106,839.83)
NET POSITION, BEGINNING, AS REPORTED	$ 13,356,620.45	$ 13,212,481.63	$ 12,364,120.32	$ 12,954,856.08
Adjustment to Net Position (Note 8)	-	-	-	2,400.00
NET POSITION, BEGINNING, AS RESTATED	$ 13,356,620.45	$ 13,212,481.63	$ 12,364,120.32	$ 12,957,256.08
NET POSITION, ENDING	$ 11,827,919.02	$ 11,827,919.02	$ 12,850,416.25	$ 12,850,416.25

Statement of Cash Flow

STATE OF MINNESOTA		4/16/2019
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300		Unaudited
STATEMENT OF CASH FLOWS		
FOR THE QUARTER ENDED MARCH 31, 2019		
		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	13,110,664.63
Payments to Claimants		(2,411,087.85)
Payments to Suppliers for Goods and Services		(4,497,519.15)
Payments to Employees		(842,880.15)
Net Cash Flows from Operating Activities	$	5,359,177.48
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Policyholder Dividend Payments	$	-
Nonoperating Revenue		-
Nonoperating Transfer In (Out)		(3,116.00)
Net Cash Flows from Noncapital Financing Activities	$	(3,116.00)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investment in Capital Assets	$	-
Capital Contributions		-
Net Cash Flows from Capital and Related Financing Activities	$	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	417,831.77
Net Cash Flows from Investing Activities	$	417,831.77
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	5,773,893.25
Cash and Cash Equivalents, Beginning, as Reported		21,963,150.69
Cash and Cash Equivalents, Ending	$	27,737,043.94
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	984,889.62
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation		-
Amortization	$	27,751.41
(Increase) Decrease in Accounts Receivable		1,502,916.00
(Increase) Decrease in Due from Other Funds		-
(Increase) Decrease in Prepaid Expenses		(997,105.84)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation		-
(Increase) Decrease in Reinsurance Recoverable		(1,700,000.00)
(Increase) Decrease in Other Current Assets		-
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows		-
(Increase) Decrease in Deferred Pension Outflows		-
Increase (Decrease) in Accounts Payable		79,647.03
Increase (Decrease) in Salaries and Benefits Payable		(21,094.24)
Increase (Decrease) in Claims Payable		2,600,385.87
Increase (Decrease) in Sales Tax Payable		
Increase (Decrease) in Unearned Revenue		2,878,199.72
Increase (Decrease) in Compensated Absences Payable		-
Increase (Decrease) in Other Postemployment Benefits		-
Increase (Decrease) in Due to Other Funds		3,587.91
Increase (Decrease) in Other Current Liabilities		-
Increase (Decrease) in Net Pension Liability		-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows		-
Increase (Decrease) in Deferred Pension Inflows		-
Net Reconciling Items to be Added to (Deducted from) Operating Income	$	4,374,287.86
Net Cash Flows from Operating Activities	$	5,359,177.48
Noncash Investing, Capital and Financing Activities:	$	-

Budget to Actual Comparison

STATE OF MINNESOTA 4/16/2019
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 Unaudited
STATEMENT OF BUDGET AND ACTUAL COMPARISON
FOR THE QUARTER ENDED MARCH 31, 2019

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Insurance Premiums - Self-Insurance	$ 2,694,419.25	$ 8,083,257.75	$ 2,676,160.25	$ 8,106,097.48	$ (18,259.00)	$ 22,839.73
Insurance Premiums - Billback	188,750.00	566,250.00	170,131.71	597,261.43	(18,618.29)	31,011.43
Non-Insured Tort Claims	8,750.00	26,250.00	9,984.00	26,190.00	1,234.00	(60.00)
Total Operating Revenue	$ 2,891,919.25	$ 8,675,757.75	$ 2,856,275.96	$ 8,729,548.91	$ (35,643.29)	$ 53,791.16
OPERATING EXPENSES						
Claims - Self Insurance	$ 1,294,868.50	$ 3,884,605.50	$ 3,434,652.40	$ 3,595,057.72	$ 2,139,783.90	$ (289,547.78)
Claims - IBNR	25,000.00	75,000.00	(283,584.00)	(283,584.00)	(308,584.00)	(358,584.00)
Salaries and Benefits	330,332.00	990,996.00	271,174.08	821,785.91	(59,157.92)	(169,210.09)
Rent	16,875.00	50,625.00	16,601.44	49,164.94	(273.56)	(1,460.06)
Rent - Equipment	1,000.00	3,000.00	950.84	2,997.51	(49.16)	(2.49)
Printing	375.00	1,125.00	397.71	593.08	22.71	(531.92)
Advertising	125.00	375.00	-	-	(125.00)	(375.00)
Professional and Technical Services - Adjuster	49,275.00	147,825.00	49,014.00	147,042.00	(261.00)	(783.00)
Professional and Technical Services - Broker	44,890.00	134,670.00	38,635.28	115,905.84	(6,254.72)	(18,764.16)
Professional and Technical Services - Legal and Other	1,375.00	4,125.00	-	65.50	(1,375.00)	(4,059.50)
Centralized IT Services	68,312.25	204,936.75	37,086.01	211,280.43	(31,226.24)	6,343.68
Purchased Services	9,137.50	27,412.50	7,492.82	26,074.81	(1,644.68)	(1,337.69)
Communications	500.00	1,500.00	248.31	844.59	(251.69)	(655.41)
Travel	1,850.00	5,550.00	75.49	3,683.80	(1,774.51)	(1,866.20)
Supplies and Materials	1,500.00	4,500.00	856.03	6,612.83	(643.97)	2,112.83
Employee Development	1,075.00	3,225.00	1,073.14	2,651.31	(1.86)	(573.69)
Insurance Premiums - Self-Insurance	771,512.00	2,314,536.00	765,000.86	2,295,002.58	(6,511.14)	(19,533.42)
Insurance Premiums - Billback	188,750.00	566,250.00	170,131.71	597,261.43	(18,618.29)	31,011.43
Attorney General	50,187.50	150,562.50	19,246.53	71,121.23	(30,940.97)	(79,441.27)
Indirect Costs	17,597.50	52,792.50	16,927.75	50,783.25	(669.75)	(2,009.25)
Amortization	9,250.50	27,751.50	9,250.47	27,751.41	(0.03)	(0.09)
Other Expenses	562.50	1,687.50	100.00	1,989.00	(462.50)	301.50
Total Operating Expense	$ 2,884,350.25	$ 8,653,050.75	$ 4,555,330.87	$ 7,744,659.29	$ 1,670,980.62	$ (908,391.46)
OPERATING INCOME (LOSS)	$ 7,569.00	$ 22,707.00	$ (1,699,054.91)	$ 984,889.62	$ (1,706,623.91)	$ 962,182.62
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	$ 77,500.00	$ 232,500.00	$ 170,353.48	$ 417,831.77	$ 92,853.48	$ 185,331.77
Policyholder Dividend Expense	-	(1,993,837.00)	-	(2,787,284.00)	-	(793,447.00)
Total Non-Operating Revenue (Expenses)	$ 77,500.00	$ (1,761,337.00)	$ 170,353.48	$ (2,369,452.23)	$ 92,853.48	$ (608,115.23)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 85,069.00	$ (1,738,630.00)	$ (1,528,701.43)	$ (1,384,562.61)	$ (1,613,770.43)	$ 354,067.39
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	$ -	$ -	$ -	$ -	$ -	$ -
Total Transfers and Contributions	$ -	$ -	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 85,069.00	$ (1,738,630.00)	$ (1,528,701.43)	$ (1,384,562.61)	$ (1,613,770.43)	$ 354,067.39

Footnotes to Financial Statements

STATE OF MINNESOTA 4/16/2019
RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300 Unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED MARCH 31, 2019

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 FY19.

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, 2019 for claims incurred prior to April 1, 2019.

Capital assets are generally defined as assets with an initial, individual cost of more than $300,000 for buildings and depreciable infrastructure, $5,000 or more for equipment and art and historical treasures, and $30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition 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 7/1/2018	Additions	Deletions	Balance 3/31/2019
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)	$ (148,007.54)	$ (27,751.41)	$ -	$ (175,758.95)
Total Accumulated Depr/Amort	$ (148,007.54)	$ (27,751.41)	$ -	$ (175,758.95)

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
Balance 7/1/2018	$ 23,000.00	$ 140,000.00
Increase	-	-
Decrease	-	-
Balance 3/31/2019	$ 23,000.00	$ 140,000.00

5. OTHER POSTEMPLOYMENT BENEFITS

In 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.

In FY18, the State of Minnesota implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions". This statement requires recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB.

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 (Admin)'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
Balance 7/1/2018	$ 4,000.00	$ 64,000.00	$ 3,000.00
Change in Accounting Principle	-	-	-
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2019	$ 4,000.00	$ 64,000.00	$ 3,000.00

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, 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 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 Pension Outflows	Net Pension Liability	Deferred Pension Inflows
Balance 7/1/2018	$ 1,922,000.00	$ 2,302,000.00	$ 1,378,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2019	$ 1,922,000.00	$ 2,302,000.00	$ 1,378,000.00

7. DUE TO OTHER FUNDS

As of March 31, 2019, the total Due to Other Funds balance is $4,025.14.
$3,587.91 represents the balance due to Workers' Compensation Fund 2001 for the Centralized IT Services expenses paid by Workers' Compensation Fund. Expenditure correction will be processed in April 2019.
In FY03, Admin 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 Admin's Health and Safety Committee. These dollars are used to purchase supplies and/or memberships as needed. $437.23 represents the remaining balance as of March 31, 2019.

8. ADJUSTMENT TO NET POSITION

In FY19, as of March 31, 2019, the total prior period adjustment is $0.00.

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.

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	$ 194,259.90
Unrestricted Net Position	11,633,659.12
Total Net Position	$ 11,827,919.02

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	$ 13,212,481.63	$ 14,560,392.75	$ 13,356,620.45	
Net Income (Loss)	1,347,911.12	(1,203,772.30)	(1,528,701.43)	
Adjustment to Net Position (Note 8)	-	-	-	
Retained Earnings, Ending	$ 14,560,392.75	$ 13,356,620.45	$ 11,827,919.02	
Add: Capital Contributions	$ -	$ -	$ -	
Reconciliation to Total Net Position	$ 14,560,392.75	$ 13,356,620.45	$ 11,827,919.02	

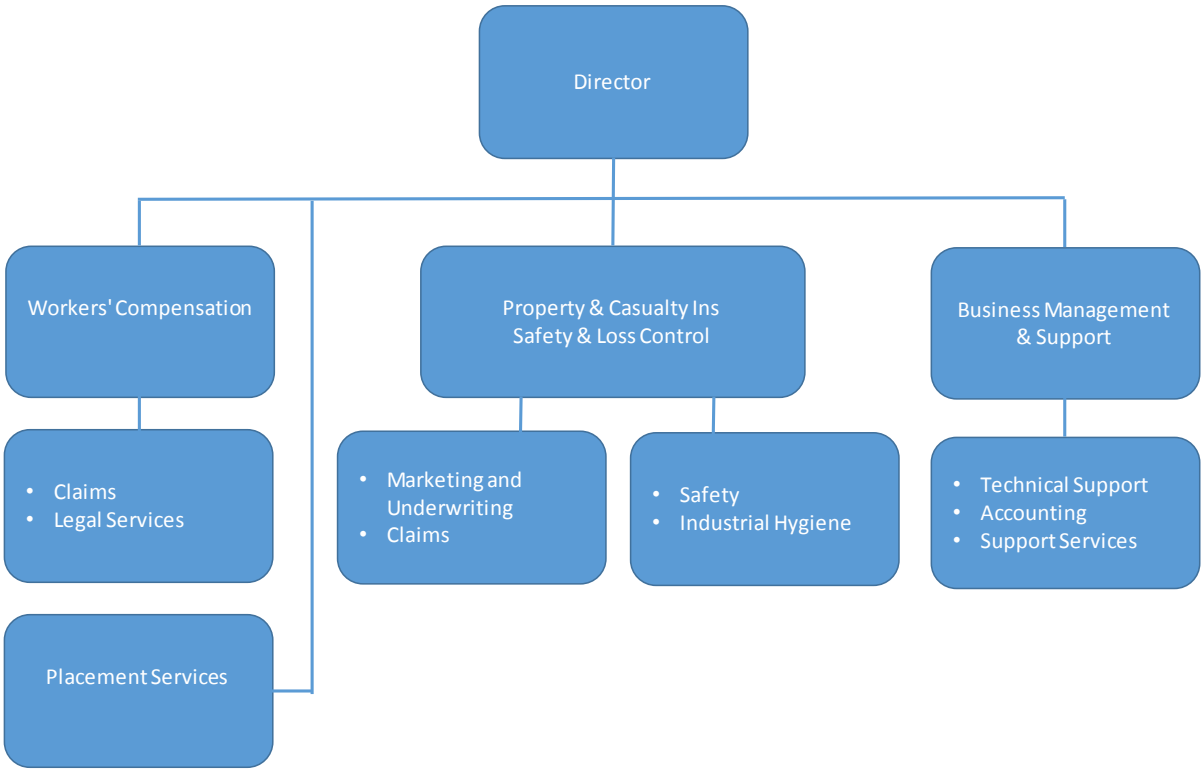
The FY15 implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" (OPEB) required recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB. These caused the nonmajor enterprise and internal services funds to end 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 the Minnesota 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 and OPEB related liabilities or deferred inflows 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 Minnesota Legislature.

Supporting Information

Staffing and Organizational Chart

The current plan is a reduction from 10.5 FTEs to 10.

We have a highly experienced team 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, 2019

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, 2019.

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, 2019.

Table A
Net Loss and Allocated Loss Adjustment Expense Reserves

Line of Coverage	Low	Expected	High
Automobile Liability	$ 4,135,000	$ 4,416,000	$ 4,792,000
General Liability	$ 1,456,000	$ 1,663,000	$ 1,948,000
Total	$ 5,591,000	**$ 6,079,000**	$ 6,740,000

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, 2019. 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, 2019.

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 15, 2019

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
- Geoffrey Harrold, 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 2012-FY 2019
As of 3/31/19

Tier	Loss Ratio	
1	0%	50%
2	51%	85%
3	86%	110%
4	111% & over	

FY19 Tier Rates		
Tier	Non-Siren	Siren
1	164	221
2	184	251
3	204	281
4 ****	'A' Rated	
State Patrol	204	484

FY20 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	FY19 Tier	FY19 Non-Siren Vehicle Premium	FY19 Siren Vehicle Premium	FY19 Premium	Non-Siren Vehicle Premium	Siren Vehicle Premium	Total Projected Premium
Administration	$2,828,166	$2,344,410	83%	2	2,066		2	380,144	-	380,144	380,144	-	380,144
Agriculture	$6,702	$3,260	49%	1	3		1	492	-	492	492	-	492
Animal Health Board	$1,269	$393	31%	1	1		1	164	-	164	164	-	164
Commerce	$51,350	$28,506	56%	2	26		3	5,304	-	5,304	4,784	-	4,784
Corrections	$676,694	$463,376	68%	2	546		2	100,464	-	100,464	100,464	-	100,464
Employment & Economic Development	$1,636	$2,663	163%	3 *	1		3	204	-	204	204	-	204
Governor's Office	$1,355	$952	70%	2	1		2	184	-	184	184	-	184
Health	$3,809	$7,428	195%	3 *	1		3	204	-	204	204	-	204
Human Services	$540,844	$602,697	111%	3 *	131		3	26,724	-	26,724	26,724	-	26,724
I.R.R.R.B.	$72,425	$27,240	38%	1	83		1	13,612	-	13,612	13,612	-	13,612
Metropolitan Airport Commission	$692,817	$284,288	41%	1	635	49	1	104,140	8,036	112,176	104,140	10,829	114,969
Military Affairs	$353,182	$139,590	40%	1	329		1	53,956	-	53,956	53,956	-	53,956
Mn Amateur Sports Commission	$102,601	$39,461	38%	1	97		1	15,908	-	15,908	15,908	-	15,908
MN Board of Water & Soil Resources	$9,512	$2,839	30%	1	10		2	1,840	-	1,840	1,640	-	1,640
MN Historical Society	$2,583	$795	31%	1	1		1	164	-	164	164	-	164
MN State Academies	$32,871	$25,791	78%	2	27		2	4,968	-	4,968	4,968	-	4,968
MinnState	$2,270,064	$1,192,288	53%	2	1,622		1	266,008	-	266,008	298,448	-	298,448
Natural Resources	$2,475,865	$1,128,179	46%	1	2,694		1	441,816	-	441,816	316,896	-	316,896
Perpich Center for Arts Education	$1,330	$434	33%	1	1		1	164	-	164	164	-	164
Pollution Control Agency	$47,090	$25,345	54%	2	26		2	4,784	-	4,784	4,784	-	4,784
Public Safety	$3,101,142	$2,805,830	90%	3/4	531	577	3/4	108,324	279,268	387,592	108,324	279,268	387,592
Revenue	$50,406	$21,783	43%	1	41		1	6,724	-	6,724	6,724	-	6,724
State Fair	$168,340	$90,646	54%	2	131		2	24,104	-	24,104	24,104	-	24,104
State Lottery	$53,106	$43,582	82%	2	45		2	8,280	-	8,280	8,280	-	8,280
Supreme Court	$3,022	$3,094	102%	3	2		3	408	-	408	408	-	408
Teachers Retirement Assoc	$1,199	$387	32%	1	1		1	164	-	164	164	-	164
Transportation	$6,390,788	$8,109,385	127%	4	3,788		4	829,572	-	829,572	829,572	-	829,572
Veterans Affairs	$32,751	$12,494	38%	1	29		1	4,756	-	4,756	4,756	-	4,756
Veterans Home	$97,463	$91,857	94%	3	81		3	16,524	-	16,524	16,524	-	16,524
Zoological Board	$159,052	$60,984	38%	1	135		1	22,140	-	22,140	22,140	-	22,140
TOTAL	**20,229,435**	**17,559,975**	**87%**		**13,085**	**626**		**2,442,240**	**287,304**	**2,729,544**	**2,349,040**	**290,097**	**2,639,137**

* 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.

Upper Midwest Insurance Services LLC

Kevin J. Moynihan ACAS MAAA
Principal

725 Summit Ave.
St. Paul, Minnesota 55105
651-290-2361
kevin@umis-mn.com

April 11, 2018

Mr. Gary Westman
Director, Risk Management Division
Minnesota Department of Administration
320 Centennial Office Building
658 Cedar St.
St. Paul, MN 55155

RE: Actuarial Analysis as of March 31, 2018 – Final

Dear Gary:

Attached is the Minnesota Department of Administration ("State") actuarial analysis using loss data valued as of March 31, 2018. Summarized below are the items of note with respect to Results and Methodology:

Results

1. Development for the twelve month period was favorable relative to expected levels as paid and incurred losses developed by $1.52 and $1.71 million (p. 4, cols.13, 15) respectively. By comparison, incurred development (in millions) for prior twelve-month periods was $1.44 (Mar. '17), $1.3 (Mar. '16), $3.2 (Mar. '15), $1.2 (Mar. '14), $1.5 (Mar. '13), $1.3 (Mar. '12), $0.7 (Mar. '11) and $2.0 (Mar. '10). Expected incurred development is approximately $2.1 to $2.8 million given the current ultimate loss estimates for recent policy years (p. 4, col.11).
2. In the aggregate, ultimate losses for all policy years through 7/1/17-18 indicate a reduction of $0.68 million (p.4, col.17). Results within individual fiscal years have been revised to reflect the loss experience for the period.
3. A favorable settlement on an older auto liability claim (footnotes, p. 5), which declined by $0.4 million and was closed, contributed to the overall favorable results.
4. Previously reported large claims continue to comprise a significant portion of aggregate case reserves. Six claims account for $1.64 million (50%) of total case reserves of $3.26 million (p.4, col.8). As these claims are settled and paid, case reserves may decline substantially.

5. The auto liability line is approximately twice the size of the general liability line and all development for the year occurred within this line. General liability incurred losses declined for the year (p.5, col.15).
6. The ultimate loss expense for the twelve month fiscal year is estimated at $1.68 million (p.4, col.17) which includes $2.63 million for the new twelve month exposure period combined with the $0.95 million reduction for periods through the evaluation date. By comparison, the ultimate loss expense for prior fiscal years (in millions) was $1.44 (Mar. '17), $1.28 (Mar. '16), $3.13 (Mar. '15), $1.2 (Mar. '14), $1.6 (Mar. '13), $1.2 (Mar. '12) and $1.0 (Mar. '11).
7. Total Incurred But Not Reported ("IBNR") reserves are estimated at $3.37 million (p.4, col.10) compared to the prior $3.40 million. Combined case and IBNR reserves total $6.63 million (p.4, col.10) compared to the prior $6.47million. IBNR is essentially unchanged while case reserves increased by $0.18 million.
8. The open claim count inventory increased from 104 to 143 (p.4, cols.6, 12). Prior open claim count inventory levels were 104 (Mar. '17), 127 (Mar. '16), 155 (Mar. '15), 219 (Mar. '14) and 189 (Mar. '13).
9. All Strike Force claims were prior to 7/1/06-07. There are no Strike Force claims within the current results.

Qualifications and Methodology

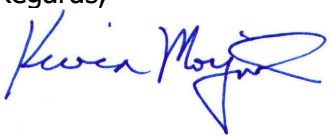
1. I am an Associate of the Casualty Actuarial Society and a Member of the American Academy of Actuaries. I remain a member in good standing of both organizations. Based on the qualification standards of these professional organizations, I am qualified to calculate the estimates provided in this analysis.
2. All methodologies used in the analysis are considered generally accepted by the Casualty Actuarial Society. Lines of coverage include auto liability (pp. 14-28) and general liability (pp. 29-43).
3. All loss data was compiled from the various files provided by the State. All loss data is reconciled to the various source files (pp. 9-13).
4. For the primary layer of coverage, each occurrence is limited to $100,000 to mitigate the impact of the occasional large claim. Losses in the layers excess of $100,000 are analyzed separately. Results for each layer are summed to determine losses at the appropriate retention. Loss projections for the upcoming policy year are provided at various per occurrence retention limits. The per occurrence retentions should be reviewed for accuracy.
5. State-specific loss triangles limited to $100,000 per occurrence have been compiled from the data files provided. State-specific development factors are derived from the resulting triangles. Various averages are also reviewed as part of the analysis.
6. The summary exhibits (pp. 4-5) provide an overview of the entire program. Results are summarized at the State's per occurrence retention and compared to prior estimates.

7. The analysis attempts to provide the 'most likely' estimate of ultimate losses However, the State has a fairly high per occurrence retention relative to the projected level of losses. Under this scenario a few claims can materially impact the indicated results.

* * * * *

Thank you for the opportunity to provide actuarial consulting services to the Minnesota Department of Administration. Please advise should you have any questions or comments.

Regards,



Kevin J. Moynihan ACAS MAAA

State of Minnesota
Summary of Results
Losses (Incl. ALAE) – Limited to Retention
(Dollars in Thousands)

Combined (Excl. Strike Force)

		3/31/17 Evaluation				3/31/18 Evaluation						Change (12 Months)					
[1] Fiscal Year	[2] Retention	[3] Paid Losses	[4] Incurred Losses	[5] Ultimate Losses [11]	[6] Open Claims	[7] Paid Losses	[8] Case Reserves [9]-[7]	[9] Incurred Losses	[10] IBNR Reserves [11]-[9]	[11] Ultimate Losses	[12] Open Claims	[13] Paid Losses [7]-[3]	[14] Case Reserves [15]-[13]	[15] Incurred Losses [9]-[4]	[16] IBNR Reserves [17]-[15]	[17] Ultimate Losses [11]-[5]	[18] Open Claims [12]-[6]
All Lines Combined (Excl. Strike Force)																	
7/1/07-08	$ 1,200	1,589	1,589	1,589	–	1,589	–	1,589	–	1,589	–	–	–	–	–	–	–
7/1/08-09	$ 1,200	1,319	1,860	1,860	1	1,454	–	1,454	–	1,454	–	135	(541)	(406)	–	(406)	(1)
7/1/09-10	$ 1,500	1,214	1,214	1,214	–	1,214	–	1,214	–	1,214	–	–	–	–	–	–	–
7/1/10-11	$ 1,500	2,830	2,834	2,834	1	2,832	–	2,832	–	2,832	–	2	(4)	(2)	–	(2)	(1)
7/1/11-12	$ 1,500	2,142	2,212	2,285	1	2,153	79	2,232	8	2,240	1	11	9	20	(65)	(45)	–
7/1/12-13	$ 1,500	1,093	1,494	1,620	8	1,310	180	1,490	90	1,580	6	217	(221)	(4)	(36)	(40)	(2)
7/1/13-14	$ 1,500	972	1,144	1,430	5	974	122	1,096	147	1,243	3	2	(50)	(48)	(139)	(187)	(2)
7/1/14-15	$ 1,500	826	1,562	2,210	15	903	591	1,494	376	1,870	11	77	(145)	(68)	(272)	(340)	(4)
7/1/15-16	$ 1,500	608	1,064	2,300	15	719	391	1,110	760	1,870	10	111	(65)	46	(476)	(430)	(5)
7/1/16-17	$ 1,500	306	998	2,700	58	943	462	1,405	1,015	2,420	26	637	(230)	407	(687)	(280)	(32)
7/1/17-18	$ 1,500	–	–	2,600	–	331	1,431	1,762	1,888	3,650	86	331	1,431	1,762	(712)	1,050	86
7/1/18-19	$ 1,500	–	–	–	–	–	–	–	2,700	2,700	–	–	–	–	2,700	2,700	–
		12,899	15,971	22,642	104	14,422	3,256	17,678	6,984	24,662	143	1,523	184	1,707	313	2,020	39
Cut Off at Eval. Point:		–	–	(3,275) **[a]**	–	–	–	–	(3,613) **[b]**	(3,613)	–	–	–	–	(338)	(338)	–
		12,899	15,971	19,367	104	14,422	3,256 **[c]**	17,678	3,371	21,049	143	1,523 *	184 *	1,707 *	(25) *	1,682 *	39 *
		Case & IBNR Combined:		6,468			Case & IBNR Combined:		6,627			* Represents change for the period.					
															All years through 7/1/17-18:	**(680)**	

[a] Removes ultimate losses for the period after 3/31/17 on a pro-rata basis.
[b] Removes ultimate losses for the period after 3/31/18 on a pro-rata basis.
[c] In total, 6 claims account for $1.64MM (50%) of all case reserves.

Notes:
- All loss and exposure data is accepted without independent audit or verification. Any changes in the underlying data may result in changes to the indicated results.
- All loss data is shown Net of Recoveries.
- The estimates reflected above exclude claims administration expense.

Limitations:
- Actuarial projections involve estimates of future events. As such, there can be no assurances that actual results will not differ, perhaps substantially, from the estimates reflected above.
- A few large claims may materially impact the estimates reflected above.

State of Minnesota
Summary of Results
Losses (Incl. ALAE) – Limited to Retention
(Dollars in Thousands)

By Line of Coverage

		3/31/17 Evaluation				3/31/18 Evaluation						Change (12 Months)					
[1] Fiscal Year	[2] Retention	[3] Paid Losses	[4] Incurred Losses	[5] Ultimate Losses [11]	[6] Open Claims	[7] Paid Losses	[8] Case Reserves [9]-[7]	[9] Incurred Losses	[10] IBNR Reserves [11]-[9]	[11] Ultimate Losses	[12] Open Claims	[13] Paid Losses [7]-[3]	[14] Case Reserves [15]-[13]	[15] Incurred Losses [9]-[4]	[16] IBNR Reserves [17]-[15]	[17] Ultimate Losses [11]-[5]	[18] Open Claims [12]-[6]
Auto Liability						p.16		p.16		p.16							
7/1/07-08	$ 1,200	959	959	959	–	959	–	959	–	959	–	–	–	–	–	–	–
7/1/08-09	$ 1,200	901	1,442	1,442	1	1,036	–	1,036	–	1,036	–	135	(541)	(406) **[a]**	–	(406) **[a]**	(1)
7/1/09-10	$ 1,500	822	822	822	–	822	–	822	–	822	–	–	–	–	–	–	–
7/1/10-11	$ 1,500	1,751	1,751	1,751	–	1,751	–	1,751	–	1,751	–	–	–	–	–	–	–
7/1/11-12	$ 1,500	1,737	1,807	1,880	1	1,748	79	1,827	8	1,835	1	11	9	20	(65)	(45)	–
7/1/12-13	$ 1,500	853	1,189	1,260	5	1,065	162	1,227	63	1,290	5	212	(174)	38	(8)	30	–
7/1/13-14	$ 1,500	759	805	920	2	759	46	805	85	890	2	–	–	–	(30)	(30)	–
7/1/14-15	$ 1,500	643	1,351	1,660	13	715	571	1,286 **[b]**	224	1,510 **[b]**	10	72	(137)	(65)	(85)	(150)	(3)
7/1/15-16	$ 1,500	530	769	1,500	6	565	325	890	430	1,320	5	35	86	121	(301)	(180)	(1)
7/1/16-17	$ 1,500	299	941	1,900	48	915	432	1,347 **[c]**	523	1,870 **[c]**	20	616	(210)	406	(436)	(30)	(28)
7/1/17-18	$ 1,500	–	–	1,800	–	329	1,392	1,721 **[d]**	1,129	2,850 **[d]**	81	329	1,392	1,721	(671)	1,050	81
7/1/18-19	$ 1,500	–	–	–	–	–	–	–	1,900	1,900	–	–	–	–	1,900	1,900	–
		9,254	11,836	15,894	76	10,664	3,007 **[e]**	13,671	4,362	18,033	124	1,410	425	1,835 **[f]**	304	2,139	48

[a] One claim reduced by $406k and was settled.
[b] Two claims account for $411k (32%) of incurred losses for the year. Both claims are open.
[c] Two claims account for $501k (37%) of incurred losses for the year. One claim is open.
[d] Two claims account for $902k (52%) of incurred losses for the year. Both claims are open.
[e] Six claims account for $1.64M (55%) of all auto liability case reserves.
[f] Two claims from 7/1/17-18 accounted for $902k of development.

General Liability						p.31		p.31		p.31							
7/1/07-08	$ 1,200	630	630	630	–	630	–	630	–	630	–	–	–	–	–	–	–
7/1/08-09	$ 1,200	418	418	418	–	418	–	418	–	418	–	–	–	–	–	–	–
7/1/09-10	$ 1,500	392	392	392	–	392	–	392	–	392	–	–	–	–	–	–	–
7/1/10-11	$ 1,500	1,079	1,083	1,083	1	1,081	–	1,081	–	1,081	–	2	(4)	(2)	–	(2)	(1)
7/1/11-12	$ 1,500	405	405	405	–	405	–	405	–	405	–	–	–	–	–	–	–
7/1/12-13	$ 1,500	240	305	360	3	245	18	263	27	290	1	5	(47)	(42)	(28)	(70)	(2)
7/1/13-14	$ 1,500	213	339	510	3	215	76	291	62	353	1	2	(50)	(48)	(109)	(157)	(2)
7/1/14-15	$ 1,500	183	211	550	2	188	20	208	152	360	1	5	(8)	(3)	(187)	(190)	(1)
7/1/15-16	$ 1,500	78	295	800	9	154	66	220	330	550	5	76	(151)	(75)	(175)	(250)	(4)
7/1/16-17	$ 1,500	7	57	800	10	28	30	58	492	550	6	21	(20)	1	(251)	(250)	(4)
7/1/17-18	$ 1,500	–	–	800	–	2	39	41	759	800	5	2	39	41	(41)	–	5
7/1/18-19	$ 1,500	–	–	–	–	–	–	–	800	800	–	–	–	–	800	800	–
		3,645	4,135	6,748	28	3,758	249	4,007	2,622	6,629	19	113	(241)	(128) **[g]**	9	(119)	(9)

[g] Net reduction in GL incurred losses for the twelve month period.

State of Minnesota
Summary of Results
Losses (Incl. ALAE) – Limited to Retention
(Dollars in Thousands)

[1] Fiscal Year	Low Estimate [2] Case Reserves [6]	Low Estimate [3] IBNR Reserves [4]-[7]	Low Estimate [4] Ultimate Losses	Expected at 3/31/18 Evaluation [5] Paid Losses	[6] Case Reserves [7]-[5]	[7] Incurred Losses	[8] IBNR Reserves [9]-[7]	[9] Ultimate Losses	[10] Open Claims	High Estimate [11] Case Reserves [6]	High Estimate [12] IBNR Reserves [13]-[7]	High Estimate [13] Ultimate Losses
All Lines Combined												
7/1/07-08	–	–	1,589	1,589	–	1,589	–	1,589	–	–	–	1,589
7/1/08-09	–	–	1,454	1,454	–	1,454	–	1,454	–	–	–	1,454
7/1/09-10	–	–	1,214	1,214	–	1,214	–	1,214	–	–	–	1,214
7/1/10-11	–	–	2,832	2,832	–	2,832	–	2,832	–	–	–	2,832
7/1/11-12	79	8	2,240	2,153	79	2,232	8	2,240	1	79	8	2,240
7/1/12-13	180	70	1,560	1,310	180	1,490	90	1,580	6	180	140	1,630
7/1/13-14	122	67	1,163	974	122	1,096	147	1,243	3	122	237	1,333
7/1/14-15	591	296	1,790	903	591	1,494	376	1,870	11	591	476	1,970
7/1/15-16	391	670	1,780	719	391	1,110	760	1,870	10	391	870	1,980
7/1/16-17	462	890	2,295	943	462	1,405	1,015	2,420	26	462	1,175	2,580
7/1/17-18	1,431	1,763	3,525	331	1,431	1,762	1,888	3,650	86	1,431	2,088	3,850
7/1/18-19	–	2,550	2,550	–	–	–	2,700	2,700	–	–	2,900	2,900
	3,256	6,314	23,992	14,422	3,256	17,678	6,984	24,662	143	3,256	7,894	25,572
Cut Off at Eval. Point:	–	(3,431)	(3,431)	–	–	–	(3,613)	(3,613)	–	–	(3,863)	(3,863)
	3,256	2,883	20,561	14,422	3,256	17,678	3,372	21,050	143	3,256	4,032	21,710
Case & IBNR Combined:		6,139			Case & IBNR Combined:		6,628			Case & IBNR Combined:	7,288	

Comments

- The range of estimates provided were determined based upon a review of the various methodologies and ultimate loss selections.
- These estimates represent our estimate of a reasonable range of the State's unpaid liabilities.
- Any accrual above(below) our estimates will provide increased(decreased) conservatism in the form of a risk margin.
- The range for the high estimate is sometimes greater than range for the low estimate due to the high per occurrence retention.
- **While the range for any given year may appear narrow, it is important to recognize that the aggregate estimate is key and that each and every year must be unfavorable(favorable) in order to reach the indicated high(low) range.**

State of Minnesota
Summary of Results
Losses (Incl. ALAE) – Limited to Retention
(Dollars in Thousands)

[1] Fiscal Year	Low Estimate [2] Case Reserves [6]	Low Estimate [3] IBNR Reserves [4]-[7]	Low Estimate [4] Ultimate Losses	Expected at 3/31/18 Evaluation [5] Paid Losses	[6] Case Reserves [7]-[5]	[7] Incurred Losses	[8] IBNR Reserves [9]-[7]	[9] Ultimate Losses	[10] Open Claims	High Estimate [11] Case Reserves [6]	High Estimate [12] IBNR Reserves [13]-[7]	High Estimate [13] Ultimate Losses
Auto Liability				p.5		p.5		p.5				
7/1/07-08	–	–	959	959	–	959	–	959	–	–	–	959
7/1/08-09	–	–	1,036	1,036	–	1,036	–	1,036	–	–	–	1,036
7/1/09-10	–	–	822	822	–	822	–	822	–	–	–	822
7/1/10-11	–	–	1,751	1,751	–	1,751	–	1,751	–	–	–	1,751
7/1/11-12	79	8	1,835	1,748	79	1,827	8	1,835	1	79	8	1,835
7/1/12-13	162	43	1,270	1,065	162	1,227	63	1,290	5	162	113	1,340
7/1/13-14	46	45	850	759	46	805	85	890	2	46	135	940
7/1/14-15	571	184	1,470	715	571	1,286	224	1,510	10	571	274	1,560
7/1/15-16	325	380	1,270	565	325	890	430	1,320	5	325	480	1,370
7/1/16-17	432	448	1,795	915	432	1,347	523	1,870	20	432	623	1,970
7/1/17-18	1,392	1,054	2,775	329	1,392	1,721	1,129	2,850	81	1,392	1,229	2,950
7/1/18-19	–	1,825	1,825	–	–	–	1,900	1,900	–	–	2,000	2,000
	3,007	3,987	17,658	10,664	3,007	13,671	4,362	18,033	124	3,007	4,862	18,533
Cut Off at Eval. Point:	–	(2,519)	(2,519)	–	–	–	(2,613)	(2,613)	–	–	(2,738)	(2,738)
	3,007	1,468	15,139	10,664	3,007	13,671	1,750	15,421	124	3,007	2,125	15,796
Case & IBNR Combined:		4,475			Case & IBNR Combined:		4,757		Case & IBNR Combined:		5,132	
General Liability				p.5		p.5		p.5				
7/1/07-08	–	–	630	630	–	630	–	630	–	–	–	630
7/1/08-09	–	–	418	418	–	418	–	418	–	–	–	418
7/1/09-10	–	–	392	392	–	392	–	392	–	–	–	392
7/1/10-11	–	–	1,081	1,081	–	1,081	–	1,081	–	–	–	1,081
7/1/11-12	–	–	405	405	–	405	–	405	–	–	–	405
7/1/12-13	18	27	290	245	18	263	27	290	1	18	27	290
7/1/13-14	76	22	313	215	76	291	62	353	1	76	102	393
7/1/14-15	20	112	320	188	20	208	152	360	1	20	202	410
7/1/15-16	66	290	510	154	66	220	330	550	5	66	390	610
7/1/16-17	30	442	500	28	30	58	492	550	6	30	552	610
7/1/17-18	39	709	750	2	39	41	759	800	5	39	859	900
7/1/18-19	–	725	725	–	–	–	800	800	–	–	900	900
	249	2,327	6,334	3,758	249	4,007	2,622	6,629	19	249	3,032	7,039
Cut Off at Eval. Point:	–	(913)	(913)	–	–	–	(1,000)	(1,000)	–	–	(1,125)	(1,125)
	249	1,415	5,422	3,758	249	4,007	1,622	5,629	19	249	1,907	5,914
Case & IBNR Combined:		1,664			Case & IBNR Combined:		1,871		Case & IBNR Combined:		2,156	

Loss Data

1 Loss data was obtained from the data files provided by the State.

2 Loss data used in the analysis is reconciled to the source data (p.9).

Fiscal Year and Event Date

3 The indicated Fiscal Year is assumed to be the appropriate year for each claim. There are a few claims where the indicated Event Date does not coincide with the Fiscal Year.

Large Occurrences

4 This analysis assumes that case reserves are established at ultimate settlement values based on the currently available information.

Claim Count Data

5 All claim count data is from the Control Totals file.

Lines of Coverage

6 Auto liability and general liability are the only lines of coverage under review.

State of Minnesota
Reconcilation of Loss Data
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands)

	Source Data - Claim Detail Files					Actuarial Analysis Data						Difference			
[1] Fiscal Year	[2] Paid Losses (Source)	[3] Case Reserves [4]-[2]	[4] Incurred Losses (Source)	[5] Claims Entered (Source)	[6] Open Clains **(Control)**	[7] Paid Losses (retained)	[8] Incurred Losses (retained)	[9] Paid Losses (excess)	[10] Incurred Losses (excess)	[11] Claims Entered	[12] Open Clains	[13] Paid Losses [7]+[9]-[2]	[14] Incurred Losses [8]+[10]-[4]	[15] Claims Entered [11]-[5]	[16] Open Clains [12]-[6]
All Lines Combined															
7/1/02-03	1,495	–	1,495	760	–	–	–	–	–	–	–	(1,495)	(1,495)	(760)	–
7/1/03-04	1,025	–	1,025	745	–	–	–	–	–	–	–	(1,025)	(1,025)	(745)	–
7/1/04-05	3,339	–	3,339	1,450	–	–	–	–	–	–	–	(3,339)	(3,339)	(1,450)	–
7/1/05-06	1,669	–	1,669	1,267	–	–	–	–	–	–	–	(1,669)	(1,669)	(1,267)	–
7/1/06-07	1,884	–	1,884	1,398	–	–	–	–	–	–	–	(1,884)	(1,884)	(1,398)	–
7/1/07-08	1,589	–	1,589	1,368	–	1,589	1,589	–	–	1,368	–	–	–	–	–
7/1/08-09	1,454	–	1,454	1,686	–	1,454	1,454	–	–	1,686	–	–	–	–	–
7/1/09-10	1,214	–	1,214	1,514	–	1,214	1,214	–	–	1,514	–	–	–	–	–
7/1/10-11	2,832	–	2,832	1,875	–	2,832	2,832	–	–	1,875	–	–	–	–	–
7/1/11-12	2,153	79	2,232	1,439	1	2,153	2,232	–	–	1,439	1	–	–	–	–
7/1/12-13	1,310	180	1,490	1,566	6	1,310	1,490	–	–	1,566	6	–	–	–	–
7/1/13-14	974	122	1,096	1,408	3	974	1,096	–	–	1,408	3	–	–	–	–
7/1/14-15	903	591	1,494	1,236	11	903	1,494	–	–	1,236	11	–	–	–	–
7/1/15-16	719	391	1,110	1,149	10	719	1,110	–	–	1,149	10	–	–	–	–
7/1/16-17	943	462	1,405	1,101	26	943	1,405	–	–	1,101	26	–	–	–	–
7/1/17-18	331	1,431	1,762	768	86	331	1,762	–	–	768	86	–	–	–	–
	23,834	3,256	**27,090**	**20,730**	143	14,422	17,678	–	–	15,110	143	(9,412)	(9,412)	(5,620)	–
				Amount Excess of Retention:		–	–			–					
				Amount Prior to 7/1/07-08:		9,412	9,412			5,620					
						23,834	**27,090**			**20,730**					

23,105	3,008	26,113	9,775	–	AL Claim summary 3.31.18	**This Exhibit is provided to assist in the reconciliation of the source data provided to the data used in the actuarial analysis.**
(4,772)	–	(4,772)	–	–	AL Claim summary 3.31.18 (Recoveries)	
5,534	248	5,782	10,955	–	GL Claim Summary 3.31.18	
(33)	–	(33)	–	–	GL Claim Summary 3.31.18 (Recoveries)	
23,834	3,256	**27,090**	**20,730**			

State of Minnesota
Reconcilation of Loss Data
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands)

	Source Data - Claim Detail Files					Actuarial Analysis Data						Difference			
[1] Fiscal Year	[2] Paid Losses (Source)	[3] Case Reserves [4]-[2]	[4] Incurred Losses (Source)	[5] Claims Entered (Source)	[6] Open Clains **(Control)**	[7] Paid Losses (retained)	[8] Incurred Losses (retained)	[9] Paid Losses (excess)	[10] Incurred Losses (excess)	[11] Claims Entered	[12] Open Clains	[13] Paid Losses [7]+[9]-[2]	[14] Incurred Losses [8]+[10]-[4]	[15] Claims Entered [11]-[5]	[16] Open Clains [12]-[6]
Auto Liability															
7/1/02-03	1,495	–	1,495	760	–	–	–	–	–	–	–	(1,495)	(1,495)	(760)	–
7/1/03-04	1,025	–	1,025	745	–	–	–	–	–	–	–	(1,025)	(1,025)	(745)	–
7/1/04-05	2,834	–	2,834	771	–	–	–	–	–	–	–	(2,834)	(2,834)	(771)	–
7/1/05-06	1,366	–	1,366	661	–	–	–	–	–	–	–	(1,366)	(1,366)	(661)	–
7/1/06-07	949	–	949	708	–	–	–	–	–	–	–	(949)	(949)	(708)	–
7/1/07-08	959	–	959	635	–	959	959	–	–	635	–	–	–	–	–
7/1/08-09	1,036	–	1,036	743	–	1,036	1,036	–	–	743	–	–	–	–	–
7/1/09-10	822	–	822	585	–	822	822	–	–	585	–	–	–	–	–
7/1/10-11	1,751	–	1,751	762	–	1,751	1,751	–	–	762	–	–	–	–	–
7/1/11-12	1,748	79	1,827	489	1	1,748	1,827	–	–	489	1	–	–	–	–
7/1/12-13	1,065	162	1,227	597	5	1,065	1,227	–	–	597	5	–	–	–	–
7/1/13-14	759	46	805	610	2	759	805	–	–	610	2	–	–	–	–
7/1/14-15	715	571	1,286	498	10	715	1,286	–	–	498	10	–	–	–	–
7/1/15-16	565	325	890	399	5	565	890	–	–	399	5	–	–	–	–
7/1/16-17	915	432	1,347	459	20	915	1,347	–	–	459	20	–	–	–	–
7/1/17-18	329	1,392	1,721	353	81	329	1,721	–	–	353	81	–	–	–	–
	18,333	3,007	21,340	9,775	124	10,664	13,671	–	–	6,130	124	(7,669)	(7,669)	(3,645)	–

State of Minnesota
Reconcilation of Loss Data
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands)

	Source Data - Claim Detail Files					Actuarial Analysis Data						Difference			
[1] Fiscal Year	[2] Paid Losses (Source)	[3] Case Reserves [4]-[2]	[4] Incurred Losses (Source)	[5] Claims Entered (Source)	[6] Open Clains **(Control)**	[7] Paid Losses (retained)	[8] Incurred Losses (retained)	[9] Paid Losses (excess)	[10] Incurred Losses (excess)	[11] Claims Entered	[12] Open Clains	[13] Paid Losses [7]+[9]-[2]	[14] Incurred Losses [8]+[10]-[4]	[15] Claims Entered [11]-[5]	[16] Open Clains [12]-[6]
General Liability															
7/1/02-03	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
7/1/03-04	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
7/1/04-05	424	–	424	678	–	–	–	–	–	–	–	(424)	(424)	(678)	–
7/1/05-06	236	–	236	605	–	–	–	–	–	–	–	(236)	(236)	(605)	–
7/1/06-07	935	–	935	690	–	–	–	–	–	–	–	(935)	(935)	(690)	–
7/1/07-08	630	–	630	733	–	630	630	–	–	733	–	–	–	–	–
7/1/08-09	418	–	418	943	–	418	418	–	–	943	–	–	–	–	–
7/1/09-10	392	–	392	929	–	392	392	–	–	929	–	–	–	–	–
7/1/10-11	1,081	–	1,081	1,113	–	1,081	1,081	–	–	1,113	–	–	–	–	–
7/1/11-12	405	–	405	950	–	405	405	–	–	950	–	–	–	–	–
7/1/12-13	245	18	263	969	1	245	263	–	–	969	1	–	–	–	–
7/1/13-14	215	76	291	798	1	215	291	–	–	798	1	–	–	–	–
7/1/14-15	188	20	208	738	1	188	208	–	–	738	1	–	–	–	–
7/1/15-16	154	66	220	750	5	154	220	–	–	750	5	–	–	–	–
7/1/16-17	28	30	58	642	6	28	58	–	–	642	6	–	–	–	–
7/1/17-18	2	39	41	415	5	2	41	–	–	415	5	–	–	–	–
	5,353	249	5,602	10,953	19	3,758	4,007	–	–	8,980	19	(1,595)	(1,595)	(1,973)	–
Strike Force Claims															
7/1/04-05	81	–	81	1	–	–	–	–	–	–	–	(81)	(81)	(1)	–
7/1/05-06	67	–	67	1	–	–	–	–	–	–	–	(67)	(67)	(1)	–
7/1/06-07	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
	148	–	148	2	–	–	–	–	–	–	–	(148)	(148)	(2)	–

State of Minnesota
Reconcilation of Loss Data
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands)

	Source Data - Per Control Totals [a]							Actuarial Analysis Data						Difference [b]			
[1] Fiscal Year	[2] Paid (BI,PD,EXP	[3] Case Reserves	[4] Incurred (BI,PD,EXP	[5] Collect.	[6] Recov.	[7] Claims	[8] Open Clains	[9] Paid Losses (retained)	[10] Incurred Losses (retained)	[11] Paid Losses (excess)	[12] Incurred Losses (excess)	[13] Claims	[14] Open Clains	[15] Paid Losses ([9]+[11])-([2]-[5]-[6])	[16] Incurred Losses ([10]+[12])-([4]-[5]-[6])	[17] Claims Entered [13]-[7]	[18] Open Clains [14]-[8]
Auto Liability																	
7/1/07-08	960	–	960	1	–	426	–	959	959	–	–	426	–	–	–	–	–
7/1/08-09	1,041	–	1,041	4	–	445	–	1,036	1,036	–	–	445	–	–	–	–	–
7/1/09-10	826	–	826	5	–	393	–	822	822	–	–	393	–	–	–	–	–
7/1/10-11	1,763	–	1,763	12	–	494	–	1,751	1,751	–	–	494	–	–	–	–	–
7/1/11-12	1,752	79	1,831	4	–	357	1	1,748	1,827	–	–	357	1	–	–	–	–
7/1/12-13	1,071	162	1,233	6	–	446	5	1,065	1,227	–	–	446	5	–	–	–	–
7/1/13-14	785	46	831	26	–	422	2	759	805	–	–	422	2	–	–	–	–
7/1/14-15	722	572	1,293	7	–	360	10	715	1,286	–	–	360	10	–	–	–	–
7/1/15-16	567	325	892	2	–	286	5	565	890	–	–	286	5	–	–	–	–
7/1/16-17	915	432	1,347	–	–	320	20	915	1,347	–	–	320	20	–	–	–	–
7/1/17-18	329	1,391	1,721	–	–	254	81	329	1,721	–	–	254	81	–	–	–	–
	10,731	3,008	13,739	66	–	4,203	124	10,664	13,671	–	–	4,203	124	–	–	–	–
General Liability																	
7/1/07-08	630	–	630	–	–	114	–	630	630	–	–	114	–	–	–	–	–
7/1/08-09	418	–	418	–	–	161	–	418	418	–	–	161	–	–	–	–	–
7/1/09-10	392	–	392	–	–	158	–	392	392	–	–	158	–	–	–	–	–
7/1/10-11	1,086	–	1,086	5	–	200	–	1,081	1,081	–	–	200	–	–	–	–	–
7/1/11-12	406	–	406	0	–	108	–	405	405	–	–	108	–	–	–	–	–
7/1/12-13	245	18	263	–	–	83	1	245	263	–	–	83	1	–	–	–	–
7/1/13-14	215	76	291	–	–	77	1	215	291	–	–	77	1	–	–	–	–
7/1/14-15	188	20	208	–	–	57	1	188	208	–	–	57	1	–	–	–	–
7/1/15-16	154	66	220	–	–	38	5	154	220	–	–	38	5	–	–	–	–
7/1/16-17	28	30	58	–	–	45	6	28	58	–	–	45	6	–	–	–	–
7/1/17-18	2	39	41	–	–	10	5	2	41	–	–	10	5	–	–	–	–
	3,764	248	4,012	5	–	1,051	19	3,758	4,007	–	–	1,051	19	–	–	–	–

State of Minnesota
Reconcilation of Loss Data
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands)

	Source Data - Per Control Totals [a]							Actuarial Analysis Data						Difference [b]			
[1] Fiscal Year	[2] Paid (BI,PD,EXP	[3] Case Reserves	[4] Incurred (BI,PD,EXP	[5] Collect.	[6] Recov.	[7] Claims	[8] Open Clains	[9] Paid Losses (retained)	[10] Incurred Losses (retained)	[11] Paid Losses (excess)	[12] Incurred Losses (excess)	[13] Claims	[14] Open Clains	[15] Paid Losses ([9]+[11])-([2]-[5]-[6])	[16] Incurred Losses ([10]+[12])-([4]-[5]-[6])	[17] Claims Entered [13]-[7]	[18] Open Clains [14]-[8]
All Lines Combined																	
7/1/07-08	1,590	–	1,590	1	–	540	–	1,589	1,589	–	–	540	–	–	–	–	–
7/1/08-09	1,459	–	1,459	4	–	606	–	1,454	1,454	–	–	606	–	(1)	(1)	–	–
7/1/09-10	1,218	–	1,218	5	–	551	–	1,214	1,214	–	–	551	–	1	1	–	–
7/1/10-11	2,849	–	2,849	16	–	694	–	2,832	2,832	–	–	694	–	–	–	–	–
7/1/11-12	2,158	79	2,237	4	–	465	1	2,153	2,232	–	–	465	1	–	–	–	–
7/1/12-13	1,316	180	1,496	6	–	529	6	1,310	1,490	–	–	529	6	–	–	–	–
7/1/13-14	1,000	122	1,122	26	–	499	3	974	1,096	–	–	499	3	–	–	–	–
7/1/14-15	909	592	1,501	7	–	417	11	903	1,494	–	–	417	11	1	–	–	–
7/1/15-16	721	391	1,113	2	–	324	10	719	1,110	–	–	324	10	–	–	–	–
7/1/16-17	943	462	1,405	–	–	365	26	943	1,405	–	–	365	26	–	–	–	–
7/1/17-18	331	1,430	1,761	–	–	264	86	331	1,762	–	–	264	86	–	1	–	–
	14,495	3,256	17,751	72	–	5,254	143	14,422	17,678	–	–	5,254	143	1	1	–	–

Notes:
[a] Source Data File: 'Control Totals 3.31.18'
[b] Nominal differences may occur due to rounding or truncation.

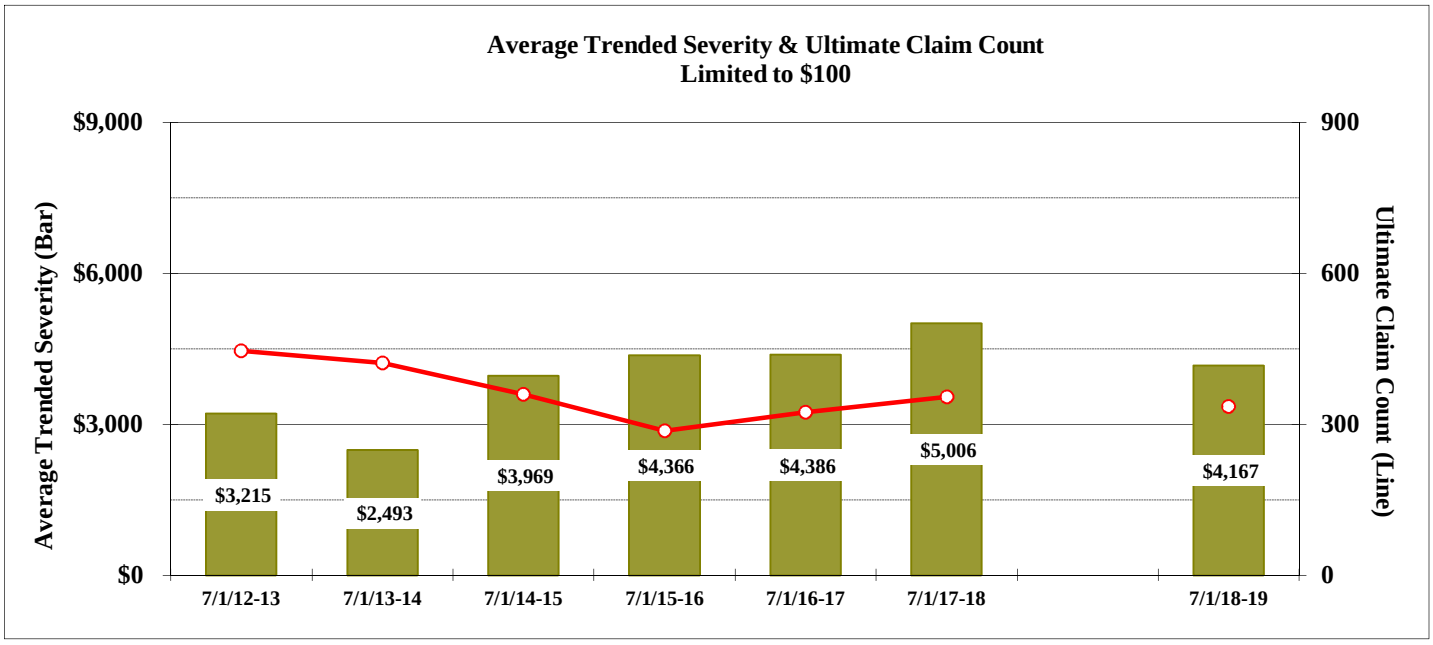
This Exhibit is provided to assist in the reconciliation of the source data provided to the data used in the actuarial analysis.

State of Minnesota
Projection of Auto Liability Ultimate Losses – Fiscal Year 7/1/18-19
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands, Except Loss Rate & Average Severity)

7/1/18-19 Loss Projection

[1] Loss Limit	[2] Increased Limits Factor p.26	**[3] Estimated Losses $1,400 x [2]**	[4] Change in [3]	**[5] Vehicles p.27**	[6] Loss Rate per Vehicle [3]/[5]*1k
$100	1.000	**$ 1,400 p.15**		**14,000**	**100**
$250	1.200	**$ 1,680**	$ 280		**120**
$1,000	1.340	**$ 1,876**	$ 196		**134**
$1,500	1.360	**$ 1,900 [a]**	$ 24		**136**

[a] The loss projection at retention is rounded to hundreds.



State of Minnesota
Projection of Auto Liability Ultimate Losses – Fiscal Year 7/1/18-19
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands, Except Loss Rate & Average Severity)

I. Losses and Exposure Base Trended to Constant Dollars - Limited to $100

Fiscal Year	Months from Inception	[1] Ultimate Losses p.16	[2] A.M. Best Claim Cost Index	[3] Trended Ult. Losses [1]*[2]	[4] Vehicles p.27	[5] Exposure Index	[6] Trended Exposures [4]*[5]
7/1/12-13	69	1,100	1.304	1,434	14,000	1.000	14,000
7/1/13-14	57	840	1.252	1,052	14,000	1.000	14,000
7/1/14-15	45	1,200	1.191	1,429	14,000	1.000	14,000
7/1/15-16	33	1,100	1.139	1,253	14,000	1.000	14,000
7/1/16-17	21	1,300	1.093	1,421	14,000	1.000	14,000
7/1/17-18	9	1,700	1.045	1,777	14,000	1.000	14,000

II. Loss Rate Analysis by Exposure Base - Limited to $100

Fiscal Year	Months from Inception	[7] Open Claims p.27	[8] Reported Claims p.27	[9] Ultimate Claims p.18	[10] Loss Rate per Vehicle [3]/[6]*1k	[11] Avg. Severity per Claim [3]/[9]*1k	[12] Claim Rate per Vehicle [9]/[6]
7/1/12-13	69	5	446	446	102	3,215	0.032
7/1/13-14	57	2	422	422	75	2,493	0.030
7/1/14-15	45	10	360	360	102	3,969	0.026
7/1/15-16	33	5	286	287	90	4,366	0.021
7/1/16-17	21	20	320	324	102	4,386	0.023
7/1/17-18	9	81	254	355	127	5,006	0.025
		123	2,088	2,194			
				Average:	100	3,906	0.026
				Average Last 3:	106	4,586	0.023
				Average Excl. High & Low:	99	3,984	0.026
				Selected Loss/Severity Rate:	**100 [a]**	**4,500 [b]**	**0.024 [c]**

III. Projected Ultimate Losses for 7/1/18-19 Fiscal Year - Limited to $100

7/1/18-19 Estimated Vehicles:	14,000 **p.27**	7/1/18-19 Estimated Vehicles:	14,000
x Loss Rate per Vehicle:	100 **[a]**	x Claim Rate per Vehicle:	0.024 **[c]**
		= Projected Number of Claims:	336
		x Avg. Severity per Claim:	4,500 **[b]**
= Projected Ultimate Losses:	$ 1,400	= Projected Ultimate Losses:	$ 1,512

Selected Ultimate Losses

Limited to $100:	**$ 1,400**	
x Increased Limits Factor to Retention	**1.360**	**p.26**
Limited to $1,500:	**$ 1,900**	**[d]**

[d] The loss projection at retention is rounded to hundreds.

State of Minnesota
Summary of Estimated Auto Liability Ultimate Losses
Losses (Incl. ALAE) – Evaluated at 3/31/18
(Dollars in Thousands)

		$0 to $100 Layer			$100 to Retention Layer			$0 to Retention Layer				
		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]
Fiscal Year	Retention	Paid Losses p.17	Incurred Losses p.17	Ultimate Losses p.17	Paid Losses p.26	Incurred Losses p.26	Ultimate Losses p.26	Paid Losses [1]+[4]	Case Reserves [9]-[7]	Incurred Losses [2]+[5]	IBNR Reserves [11]-[9]	Ultimate Losses [3]+[6]
7/1/07-08	$1,200	820	820	820	139	139	139	959	–	959	–	959
7/1/08-09	$1,200	862	862	862	174	174	174	1,036	–	1,036	–	1,036
7/1/09-10	$1,500	821	821	821	1	1	1	822	–	822	–	822
7/1/10-11	$1,500	1,292	1,292	1,292	459	459	459	1,751	–	1,751	–	1,751
7/1/11-12	$1,500	1,093	1,172	1,180	655	655	655	1,748	79	1,827	8	1,835
7/1/12-13	$1,500	917	1,079	1,100	148	148	190	1,065	162	1,227	63	1,290
7/1/13-14	$1,500	759	805	840	–	–	50	759	46	805	85	890
7/1/14-15	$1,500	715	1,075	1,200	–	211	310	715	571	1,286	224	1,510
7/1/15-16	$1,500	565	808	1,100	–	82	220	565	325	890	430	1,320
7/1/16-17	$1,500	669	1,046	1,300	246	301	570	915	432	1,347	523	1,870
7/1/17-18	$1,500	329	1,019	1,700	–	702	1,150	329	1,392	1,721	1,129	2,850
7/1/18-19	$1,500	–	–	1,400	–	–	500	–	–	–	1,900	1,900
		8,842	10,799	13,615	1,822	2,872	4,418	10,664	3,007	13,671	4,362	18,033

State of Minnesota
Estimate of Auto Liability Ultimate Losses
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands, Except Average Claim Data)

$0-$100 Layer

Selection of Ultimate Losses – Limited to $100

Fiscal Year	Months from Inception	[1] Pd. Dev. Method p.18	[2] Inc. Dev. Method p.18	[3] Born.-Ferg. Method p.18	[4] Selected Ultimate Losses	[5] IBNR Reserves [4]-[8]	[6] Case Reserves [8]-[7]
7/1/10-11	93	1,331	1,292	1,292	**1,292**	–	–
7/1/11-12	81	1,149	1,172	1,172	**1,180**	8	79
7/1/12-13	69	983	1,084	1,084	**1,100**	21	162
7/1/13-14	57	870	825	826	**840**	35	46
7/1/14-15	45	877	1,141	1,149	**1,200**	125	360
7/1/15-16	33	832	892	921	**1,100**	292	243
7/1/16-17	21	1,310	1,281	1,276	**1,300**	254	377
7/1/17-18	9	1,224	1,810	1,587	**1,700**	681	690
		8,576	9,497	9,307	**9,712**	1,416	1,957

Data Summary – Limited to $100

Fiscal Year	Months from Inception	[7] Paid Losses p.27	[8] Incurred Losses p.27	[9] Reported Claims p.27	[10] Ultimate Claims p.18	[11] Open Claims p.27	[12] IBNR Claims p.18
7/1/10-11	93	1,292	1,292	494	494	–	–
7/1/11-12	81	1,093	1,172	357	357	1	–
7/1/12-13	69	917	1,079	446	446	5	–
7/1/13-14	57	759	805	422	422	2	–
7/1/14-15	45	715	1,075	360	360	10	–
7/1/15-16	33	565	808	286	287	5	1
7/1/16-17	21	669	1,046	320	324	20	4
7/1/17-18	9	329	1,019	254	355	81	101
		6,339	8,296	2,939	3,045	124	106

Analytical Review – Limited to $100

Fiscal Year	Months from Inception	[13] Vehicles p.27	[14] Average Incurred Severity	[15] Average Ultimate Severity	[16] Average IBNR Reserve	[17] Average Case Reserve	[18] Loss Rate per Vehicle
7/1/10-11	93	13,853	2,615	2,615	–	–	93
7/1/11-12	81	14,000	3,283	3,305	8,000	79,000	84
7/1/12-13	69	14,000	2,419	2,466	4,200	32,400	79
7/1/13-14	57	14,000	1,908	1,991	17,500	23,000	60
7/1/14-15	45	14,000	2,986	3,333	12,500	36,000	86
7/1/15-16	33	14,000	2,825	3,833	48,667	48,600	79
7/1/16-17	21	14,000	3,269	4,012	10,583	18,850	93
7/1/17-18	9	14,000	4,012	4,789	3,742	8,519	121
			2,823	3,189	6,157	15,782	–

Notes:
[14] Average incurred severity equals incurred losses divided by reported claim count.
[15] Average ultimate severity equals ultimate losses divided by ultimate number of claims.
[16] Average IBNR reserve equals IBNR divided by the open and IBNR claim count.
[17] Average case reserve equals case reserves divided by the open claim count.

State of Minnesota
Estimate of Auto Liability Ultimate Losses
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands)

Paid Loss Development Method – Limited to $100

Fiscal Year	Months from Inception	[1] Paid Losses p.19	[2] Pd. Dev. Factor p.19	[3] Indicated Ult. Loss. [1]*[2]	[4] Incurred Losses [6]	[5] Indicated IBNR [3]-[4]
7/1/10-11	93	1,292	1.030	**1,331**	1,292	39
7/1/11-12	81	1,093	1.051	**1,149**	1,172	(23)
7/1/12-13	69	917	1.072	**983**	1,079	(96)
7/1/13-14	57	759	1.147	**870**	805	65
7/1/14-15	45	715	1.227	**877**	1,075	(198)
7/1/15-16	33	565	1.473	**832**	808	24
7/1/16-17	21	669	1.958	**1,310**	1,046	264
7/1/17-18	9	329	3.721	**1,224**	1,019	205

Incurred Loss Development Method – Limited to $100

Fiscal Year	Months from Inception	[6] Incurred Losses p.20	[7] Inc. Dev. Factor p.20	[8] Indicated Ult. Loss. [6]*[7]	[9] Indicated IBNR [8]-[6]
7/1/10-11	93	1,292	1.000	**1,292**	–
7/1/11-12	81	1,172	1.000	**1,172**	–
7/1/12-13	69	1,079	1.005	**1,084**	5
7/1/13-14	57	805	1.025	**825**	20
7/1/14-15	45	1,075	1.061	**1,141**	66
7/1/15-16	33	808	1.103	**892**	84
7/1/16-17	21	1,046	1.225	**1,281**	235
7/1/17-18	9	1,019	1.776	**1,810**	791

Bornhuetter-Ferguson Method – Limited to $100

Fiscal Year	Months from Inception	[10] Prelim. Ultimate Losses	[11] IBNR Factor 1-1/[7]	[12] Indicated IBNR [10]*[11]	[13] Incurred Losses [6]	[14] Indicated Ult. Loss. [12]+[13]
7/1/10-11	93	1,292	–	–	1,292	**1,292**
7/1/11-12	81	1,180	–	–	1,172	**1,172**
7/1/12-13	69	1,060	0.005	5	1,079	**1,084**
7/1/13-14	57	860	0.024	21	805	**826**
7/1/14-15	45	1,300	0.057	74	1,075	**1,149**
7/1/15-16	33	1,200	0.094	113	808	**921**
7/1/16-17	21	1,250	0.184	230	1,046	**1,276**
7/1/17-18	9	1,300	0.437	568	1,019	**1,587**

[10] Preliminary ultimate losses are from the 3/31/17 reserve analysis.

Claim Count Development Method

Fiscal Year	Months from Inception	[15] Reported Claims p.21	[16] Clm. Dev. Factor p.21	[17] Ultimate Claims [15]*[16]	[18] Open Claims p.27	[19] IBNR Claims [17]-[15]
7/1/10-11	93	494	1.000	**494**	–	–
7/1/11-12	81	357	1.000	**357**	1	–
7/1/12-13	69	446	1.000	**446**	5	–
7/1/13-14	57	422	1.000	**422**	2	–
7/1/14-15	45	360	1.000	**360**	10	–
7/1/15-16	33	286	1.003	**287**	5	1
7/1/16-17	21	320	1.013	**324**	20	4
7/1/17-18	9	254	1.398	**355**	81	101

State of Minnesota
Estimate of Auto Liability Ultimate Losses
Paid Loss Extrapolation Method
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands)

Paid Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	212	540	730	790	795	820	820	820	820	820	820
7/1/08-09	306	551	594	634	650	680	783	798	847	863	
7/1/09-10	316	476	653	678	719	719	820	820	820		
7/1/10-11	383	867	949	1,180	1,292	1,293	1,293	1,293			
7/1/11-12	239	449	955	1,014	1,014	1,082	1,093				
7/1/12-13	271	598	716	803	853	917					
7/1/13-14	280	507	624	759	759						
7/1/14-15	238	482	643	715							
7/1/15-16	352	530	565								
7/1/16-17	299	669									
7/1/17-18	329										

Period To Period Factors

	Evaluation Point (Months from Inception)										
Fiscal Year	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/07-08	2.547	1.352	1.082	1.006	1.031	1.000	1.000	1.000	1.000	1.000	
7/1/08-09	1.801	1.078	1.067	1.025	1.046	1.151	1.019	1.061	1.019		
7/1/09-10	1.506	1.372	1.038	1.060	1.000	1.140	1.000	1.000			
7/1/10-11	2.264	1.095	1.243	1.095	1.001	1.000	1.000				
7/1/11-12	1.879	2.127	1.062	1.000	1.067	1.010					
7/1/12-13	2.207	1.197	1.122	1.062	1.075						
7/1/13-14	1.811	1.231	1.216	1.000							
7/1/14-15	2.025	1.334	1.112								
7/1/15-16	1.506	1.066									
7/1/16-17	2.237										
Average	1.978	1.317	1.118	1.036	1.037	1.060	1.005	1.020	1.009	1.000	–
Avg. Last 2	1.872	1.200	1.164	1.031	1.071	1.005	1.000	1.031	1.009	–	–
Avg. Ex Hi/Lo	1.966	1.237	1.110	1.031	1.036	1.050	1.000	1.000	–	–	–
Selected	**1.900**	**1.330**	**1.200**	**1.070**	**1.070**	**1.020**	**1.020**	**1.020**	**1.010**	**1.000**	**1.000**
Selected to Ult.	**3.721**	**1.958**	**1.473**	**1.227**	**1.147**	**1.072**	**1.051**	**1.030**	**1.010**	**1.000**	**1.000**
Percent of Ult.	27%	51%	68%	82%	87%	93%	95%	97%	99%	100%	100%

State of Minnesota
Estimate of Auto Liability Ultimate Losses
Incurred Loss Extrapolation Method
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands)

Incurred Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	897	1,062	969	906	820	820	820	820	820	820	820
7/1/08-09	823	991	892	745	878	778	863	863	863	863	
7/1/09-10	545	795	831	830	779	819	820	820	820		
7/1/10-11	1,254	1,181	1,227	1,358	1,403	1,383	1,293	1,293			
7/1/11-12	710	949	1,030	1,055	1,054	1,152	1,172				
7/1/12-13	605	882	922	904	1,032	1,079					
7/1/13-14	626	696	817	805	805						
7/1/14-15	800	1,035	1,140	1,075							
7/1/15-16	531	769	808								
7/1/16-17	717	1,046									
7/1/17-18	1,019										

Period To Period Factors

	Evaluation Point (Months from Inception)										
Fiscal Year	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/07-08	1.184	0.912	0.935	0.905	1.000	1.000	1.000	1.000	1.000	1.000	
7/1/08-09	1.204	0.900	0.835	1.179	0.886	1.109	1.000	1.000	1.000		
7/1/09-10	1.459	1.045	0.999	0.939	1.051	1.001	1.000	1.000			
7/1/10-11	0.942	1.039	1.107	1.033	0.986	0.935	1.000				
7/1/11-12	1.337	1.085	1.024	0.999	1.093	1.017					
7/1/12-13	1.458	1.045	0.980	1.142	1.046						
7/1/13-14	1.112	1.174	0.985	1.000							
7/1/14-15	1.294	1.101	0.943								
7/1/15-16	1.448	1.051									
7/1/16-17	1.459										
Average	1.290	1.039	0.976	1.028	1.010	1.013	1.000	1.000	1.000	1.000	–
Avg. Last 2	1.454	1.076	0.964	1.071	1.069	0.976	1.000	1.000	1.000	–	–
Avg. Ex Hi/Lo	1.312	1.040	0.978	1.022	1.021	1.006	1.000	1.000	–	–	–
Selected	**1.450**	**1.110**	**1.040**	**1.035**	**1.020**	**1.005**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**
Selected to Ult.	**1.776**	**1.225**	**1.103**	**1.061**	**1.025**	**1.005**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**
Percent of Ult.	56%	82%	91%	94%	98%	100%	100%	100%	100%	100%	100%

State of Minnesota
Estimate of Auto Liability Ultimate Losses
Reported Claim Extrapolation

Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	315	425	426	426	427	427	425	426	426	426	426
7/1/08-09	313	444	447	447	447	444	445	445	445	445	
7/1/09-10	283	388	391	391	390	393	393	393	393		
7/1/10-11	392	486	488	490	495	494	494	494			
7/1/11-12	253	354	355	356	356	357	357				
7/1/12-13	308	444	443	443	445	446					
7/1/13-14	326	416	422	422	422						
7/1/14-15	263	358	359	360							
7/1/15-16	201	285	286								
7/1/16-17	244	320									
7/1/17-18	254										

Period To Period Factors

	Evaluation Point (Months from Inception)										
Fiscal Year	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/07-08	1.349	1.002	1.000	1.002	1.000	0.995	1.002	1.000	1.000	1.000	
7/1/08-09	1.419	1.007	1.000	1.000	0.993	1.002	1.000	1.000	1.000		
7/1/09-10	1.371	1.008	1.000	0.997	1.008	1.000	1.000	1.000			
7/1/10-11	1.240	1.004	1.004	1.010	0.998	1.000	1.000				
7/1/11-12	1.399	1.003	1.003	1.000	1.003	1.000					
7/1/12-13	1.442	0.998	1.000	1.005	1.002						
7/1/13-14	1.276	1.014	1.000	1.000							
7/1/14-15	1.361	1.003	1.003								
7/1/15-16	1.418	1.004									
7/1/16-17	1.311										
Average	1.359	1.005	1.001	1.002	1.001	1.000	1.001	1.000	1.000	1.000	–
Avg. Last 2	1.365	1.003	1.001	1.002	1.003	1.000	1.000	1.000	1.000	–	–
Avg. Ex Hi/Lo	1.363	1.004	1.001	1.001	1.001	1.000	1.000	1.000	–	–	–
Selected	**1.380**	**1.010**	**1.003**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**
Selected to Ult.	**1.398**	**1.013**	**1.003**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**
Percent of Ult.	72%	99%	100%	100%	100%	100%	100%	100%	100%	100%	100%

State of Minnesota
Review of Auto Liability LossTriangulation Data
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Incurred Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	897	1,062	969	906	820	820	820	820	820	820	820
7/1/08-09	823	991	892	745	878	778	863	863	863	863	
7/1/09-10	545	795	831	830	779	819	820	820	820		
7/1/10-11	1,254	1,181	1,227	1,358	1,403	1,383	1,293	1,293			
7/1/11-12	710	949	1,030	1,055	1,054	1,152	1,172				
7/1/12-13	605	882	922	904	1,032	1,079					
7/1/13-14	626	696	817	805	805						
7/1/14-15	800	1,035	1,140	1,075							
7/1/15-16	531	769	808								
7/1/16-17	717	1,046									
7/1/17-18	1,019										

Paid Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	212	540	730	790	795	820	820	820	820	820	820
7/1/08-09	306	551	594	634	650	680	783	798	847	863	
7/1/09-10	316	476	653	678	719	719	820	820	820		
7/1/10-11	383	867	949	1,180	1,292	1,293	1,293	1,293			
7/1/11-12	239	449	955	1,014	1,014	1,082	1,093				
7/1/12-13	271	598	716	803	853	917					
7/1/13-14	280	507	624	759	759						
7/1/14-15	238	482	643	715							
7/1/15-16	352	530	565								
7/1/16-17	299	669									
7/1/17-18	329										

Case Reserves

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	685	522	239	116	25	–	–	–	–	–	–
7/1/08-09	517	440	298	111	228	98	80	65	16	–	
7/1/09-10	229	319	178	152	60	100	–	–	–		
7/1/10-11	871	314	278	178	111	90	–	–			
7/1/11-12	471	500	75	41	40	70	79				
7/1/12-13	334	284	206	101	179	162					
7/1/13-14	346	189	193	46	46						
7/1/14-15	562	553	497	360							
7/1/15-16	179	239	243								
7/1/16-17	418	377									
7/1/17-18	690										

State of Minnesota
Review of Auto Liability LossTriangulation Data
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Total Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	315	425	426	426	427	427	425	426	426	426	426
7/1/08-09	313	444	447	447	447	444	445	445	445	445	
7/1/09-10	283	388	391	391	390	393	393	393	393		
7/1/10-11	392	486	488	490	495	494	494	494			
7/1/11-12	253	354	355	356	356	357	357				
7/1/12-13	308	444	443	443	445	446					
7/1/13-14	326	416	422	422	422						
7/1/14-15	263	358	359	360							
7/1/15-16	201	285	286								
7/1/16-17	244	320									
7/1/17-18	254										

Open Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	116	28	9	3	1	–	–	–	–	–	–
7/1/08-09	107	20	10	4	3	1	2	1	1	–	
7/1/09-10	73	12	5	4	2	2	–	–	–		
7/1/10-11	127	23	16	8	4	3	–	–			
7/1/11-12	65	21	7	1	1	1	1				
7/1/12-13	91	20	8	4	5	5					
7/1/13-14	121	15	14	2	2						
7/1/14-15	75	24	13	10							
7/1/15-16	44	6	5								
7/1/16-17	48	20									
7/1/17-18	81										

Closed Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	199	397	417	423	426	427	425	426	426	426	426
7/1/08-09	206	424	437	443	444	443	443	444	444	445	
7/1/09-10	210	376	386	387	388	391	393	393	393		
7/1/10-11	265	463	472	482	491	491	494	494			
7/1/11-12	188	333	348	355	355	356	356				
7/1/12-13	217	424	435	439	440	441					
7/1/13-14	205	401	408	420	420						
7/1/14-15	188	334	346	350							
7/1/15-16	157	279	281								
7/1/16-17	196	300									
7/1/17-18	173										

State of Minnesota
Review of Auto Liability LossTriangulation Data
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Average Severity on Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	2,848	2,499	2,275	2,127	1,920	1,920	1,929	1,925	1,925	1,925	1,925
7/1/08-09	2,629	2,232	1,996	1,667	1,964	1,752	1,939	1,939	1,939	1,939	
7/1/09-10	1,926	2,049	2,125	2,123	1,997	2,084	2,087	2,087	2,087		
7/1/10-11	3,199	2,430	2,514	2,771	2,834	2,800	2,617	2,617			
7/1/11-12	2,806	2,681	2,901	2,963	2,961	3,227	3,283				
7/1/12-13	1,964	1,986	2,081	2,041	2,319	2,419					
7/1/13-14	1,920	1,673	1,936	1,908	1,908						
7/1/14-15	3,042	2,891	3,175	2,986							
7/1/15-16	2,642	2,698	2,825								
7/1/16-17	2,939	3,269									
7/1/17-18	4,012										

Average Reserve on Open Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	5,905	18,643	26,556	38,667	25,000	–	–	–	–	–	–
7/1/08-09	4,832	22,000	29,800	27,750	76,000	98,000	40,000	65,000	16,000	–	
7/1/09-10	3,137	26,583	35,600	38,000	30,000	50,000	–	–	–		
7/1/10-11	6,858	13,652	17,375	22,250	27,750	30,000	–	–			
7/1/11-12	7,246	23,810	10,714	41,000	40,000	70,000	79,000				
7/1/12-13	3,670	14,200	25,750	25,250	35,800	32,400					
7/1/13-14	2,860	12,600	13,786	23,000	23,000						
7/1/14-15	7,493	23,042	38,231	36,000							
7/1/15-16	4,068	39,833	48,600								
7/1/16-17	8,708	18,850									
7/1/17-18	8,519										

Average Paid on Closed Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	1,065	1,360	1,751	1,868	1,866	1,920	1,929	1,925	1,925	1,925	1,925
7/1/08-09	1,485	1,300	1,359	1,431	1,464	1,535	1,767	1,797	1,908	1,939	
7/1/09-10	1,505	1,266	1,692	1,752	1,853	1,839	2,087	2,087	2,087		
7/1/10-11	1,445	1,873	2,011	2,448	2,631	2,633	2,617	2,617			
7/1/11-12	1,271	1,348	2,744	2,856	2,856	3,039	3,070				
7/1/12-13	1,249	1,410	1,646	1,829	1,939	2,079					
7/1/13-14	1,366	1,264	1,529	1,807	1,807						
7/1/14-15	1,266	1,443	1,858	2,043							
7/1/15-16	2,242	1,900	2,011								
7/1/16-17	1,526	2,230									
7/1/17-18	1,902										

State of Minnesota
Review of Auto Liability LossTriangulation Data
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Losses Paid as a Percent of Incurred Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	23.6%	50.8%	75.3%	87.2%	97.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
7/1/08-09	37.2%	55.6%	66.6%	85.1%	74.0%	87.4%	90.7%	92.5%	98.1%	100.0%	
7/1/09-10	58.0%	59.9%	78.6%	81.7%	92.3%	87.8%	100.0%	100.0%	100.0%		
7/1/10-11	30.5%	73.4%	77.3%	86.9%	92.1%	93.5%	100.0%	100.0%			
7/1/11-12	33.7%	47.3%	92.7%	96.1%	96.2%	93.9%	93.3%				
7/1/12-13	44.8%	67.8%	77.7%	88.8%	82.7%	85.0%					
7/1/13-14	44.7%	72.8%	76.4%	94.3%	94.3%						
7/1/14-15	29.8%	46.6%	56.4%	66.5%							
7/1/15-16	66.3%	68.9%	69.9%								
7/1/16-17	41.7%	64.0%									
7/1/17-18	32.3%										

Closed Claims as a Percent of Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	63.2%	93.4%	97.9%	99.3%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
7/1/08-09	65.8%	95.5%	97.8%	99.1%	99.3%	99.8%	99.6%	99.8%	99.8%	100.0%	
7/1/09-10	74.2%	96.9%	98.7%	99.0%	99.5%	99.5%	100.0%	100.0%	100.0%		
7/1/10-11	67.6%	95.3%	96.7%	98.4%	99.2%	99.4%	100.0%	100.0%			
7/1/11-12	74.3%	94.1%	98.0%	99.7%	99.7%	99.7%	99.7%				
7/1/12-13	70.5%	95.5%	98.2%	99.1%	98.9%	98.9%					
7/1/13-14	62.9%	96.4%	96.7%	99.5%	99.5%						
7/1/14-15	71.5%	93.3%	96.4%	97.2%							
7/1/15-16	78.1%	97.9%	98.3%								
7/1/16-17	80.3%	93.8%									
7/1/17-18	68.1%										

Open Claims as a Percent of Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	36.8%	6.6%	2.1%	0.7%	0.2%	–	–	–	–	–	–
7/1/08-09	34.2%	4.5%	2.2%	0.9%	0.7%	0.2%	0.4%	0.2%	0.2%	–	
7/1/09-10	25.8%	3.1%	1.3%	1.0%	0.5%	0.5%	–	–	–		
7/1/10-11	32.4%	4.7%	3.3%	1.6%	0.8%	0.6%	–	–			
7/1/11-12	25.7%	5.9%	2.0%	0.3%	0.3%	0.3%	0.3%				
7/1/12-13	29.5%	4.5%	1.8%	0.9%	1.1%	1.1%					
7/1/13-14	37.1%	3.6%	3.3%	0.5%	0.5%						
7/1/14-15	28.5%	6.7%	3.6%	2.8%							
7/1/15-16	21.9%	2.1%	1.7%								
7/1/16-17	19.7%	6.3%									
7/1/17-18	31.9%										

State of Minnesota
Estimate of Auto Liability Ultimate Losses
Bornhuetter-Ferguson Method – Loss Layers Excess of $100,000
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands)

Excess of $100

			Limited to $100		*Prelim. Indication*		*Excess Layer*						*Burn. Cost Ratio*	
Fiscal Year	Months from Inception	Reten.	[1] Incurred Losses p.17	[2] Ultimate Losses p.17	[3] Excess Ratio	[4] Ultimate Losses [2]*[3]	[5] Devel. Factor	[6] Indicated IBNR (1-1/[5])*[4]	[7] Incurred Losses p.27	[8] Indicated Ult. Loss. [6]+[7]	[9] Selected Ultimate Losses	[10] IBNR Reserves [9]-[7]	[11] Incurred Basis [7]/[1]	[12] Ultimate Basis [9]/[2]
$100-$250 Layer														
7/1/09-10	105	$1,500	821	821	20.0%	164	1.000	–	1	1	**1**	–	0.1%	0.1%
7/1/10-11	93	$1,500	1,292	1,292	20.0%	258	1.010	3	168	171	**168**	–	13.0%	13.0%
7/1/11-12	81	$1,500	1,172	1,180	20.0%	236	1.040	9	431	440	**431**	–	36.8%	36.5%
7/1/12-13	69	$1,500	1,079	1,100	20.0%	220	1.070	14	148	162	**170**	22	13.7%	15.5%
7/1/13-14	57	$1,500	805	840	20.0%	168	1.110	17	–	17	**30**	30	–	3.6%
7/1/14-15	45	$1,500	1,075	1,200	20.0%	240	1.210	42	211	253	**280**	69	19.6%	23.3%
7/1/15-16	33	$1,500	808	1,100	20.0%	220	1.430	66	82	148	**150**	68	10.1%	13.6%
7/1/16-17	21	$1,500	1,046	1,300	20.0%	260	2.350	149	205	354	**350**	145	19.6%	26.9%
7/1/17-18	9	$1,500	1,019	1,700	20.0%	340	7.453	294	300	594	**580**	280	29.4%	34.1%
			9,117	10,533		2,106		594	1,546	2,140	**2,160**	614	17.0%	20.5%
												Selected Ratio:		**20.0%**
$250-$1,000 Layer														
7/1/09-10	105	$1,500	821	821	14.0%	115	1.000	–	–	–	**–**	–	–	–
7/1/10-11	93	$1,500	1,292	1,292	14.0%	181	1.010	2	291	293	**291**	–	22.5%	22.5%
7/1/11-12	81	$1,500	1,172	1,180	14.0%	165	1.040	6	224	230	**224**	–	19.1%	19.0%
7/1/12-13	69	$1,500	1,079	1,100	14.0%	154	1.070	10	–	10	**20**	20	–	1.8%
7/1/13-14	57	$1,500	805	840	14.0%	118	1.110	12	–	12	**20**	20	–	2.4%
7/1/14-15	45	$1,500	1,075	1,200	14.0%	168	1.210	29	–	29	**30**	30	–	2.5%
7/1/15-16	33	$1,500	808	1,100	14.0%	154	1.430	46	–	46	**60**	60	–	5.5%
7/1/16-17	21	$1,500	1,046	1,300	14.0%	182	2.350	105	96	201	**200**	104	9.2%	15.4%
7/1/17-18	9	$1,500	1,019	1,700	14.0%	238	7.453	206	402	608	**550**	148	39.5%	32.4%
			9,117	10,533		1,475		416	1,013	1,429	**1,395**	382	11.1%	13.2%
												Selected Ratio:		**14.0%**
$1,000-$1,500 Layer														
7/1/09-10	105	$1,500	821	821	2.0%	16	1.000	–	–	–	**–**	–	–	–
7/1/10-11	93	$1,500	1,292	1,292	2.0%	26	1.010	–	–	–	**–**	–	–	–
7/1/11-12	81	$1,500	1,172	1,180	2.0%	24	1.040	1	–	1	**–**	–	–	–
7/1/12-13	69	$1,500	1,079	1,100	2.0%	22	1.070	1	–	1	**–**	–	–	–
7/1/13-14	57	$1,500	805	840	2.0%	17	1.110	2	–	2	**–**	–	–	–
7/1/14-15	45	$1,500	1,075	1,200	2.0%	24	1.210	4	–	4	**–**	–	–	–
7/1/15-16	33	$1,500	808	1,100	2.0%	22	1.430	7	–	7	**10**	10	–	0.9%
7/1/16-17	21	$1,500	1,046	1,300	2.0%	26	2.350	15	–	15	**20**	20	–	1.5%
7/1/17-18	9	$1,500	1,019	1,700	2.0%	34	7.453	29	–	29	**20**	20	–	1.2%
			9,117	10,533		211		59	–	59	**50**	50	–	0.5%
												Selected Ratio:		**2.0%**
Excess $1,500 Layer														
7/1/09-10	105	$1,500	821	821	0.5%	4	1.000	–	–	–	**–**	–	–	–
7/1/10-11	93	$1,500	1,292	1,292	0.5%	6	1.010	–	–	–	**–**	–	–	–
7/1/11-12	81	$1,500	1,172	1,180	0.5%	6	1.040	–	–	–	**–**	–	–	–
7/1/12-13	69	$1,500	1,079	1,100	0.5%	6	1.070	–	–	–	**–**	–	–	–
7/1/13-14	57	$1,500	805	840	0.5%	4	1.110	–	–	–	**–**	–	–	–
7/1/14-15	45	$1,500	1,075	1,200	0.5%	6	1.210	1	–	1	**–**	–	–	–
7/1/15-16	33	$1,500	808	1,100	0.5%	6	1.430	2	–	2	**5**	5	–	0.5%
7/1/16-17	21	$1,500	1,046	1,300	0.5%	7	2.350	4	–	4	**10**	10	–	0.8%
7/1/17-18	9	$1,500	1,019	1,700	0.5%	9	7.453	8	–	8	**10**	10	–	0.6%
			9,117	10,533		54		15	–	15	**25**	25	–	0.2%
												Selected Ratio:		**0.5%**

[3] Preliminary Excess Ratios are based on a review of the State's historical loss experience as well as industry experience.
[5] Development factors are derived from industry sources.

State of Minnesota
Summary of Auto Liability Loss and Program Data
Losses (Incl. ALAE) – Evaluated at 3/31/18
(Dollars in Thousands, Unless Indicated Otherwise)

	Program Data			*Unlimited Loss Data*					*Excess of Retention*		*Limited to Retention*		
	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]
Fiscal Year	Retention	Claims Admin.	Vehicles	Reported Claims	Open Claims	Paid Losses &ALAE	Case Reserves [8]-[6]	Incurred Losses &ALAE	Paid Losses &ALAE	Incurred Losses &ALAE	Paid Losses &ALAE	Case Reserves [13]-[11]	Incurred Losses &ALAE
7/1/07-08	$ 1,200	–	13,551	426	–	959	–	959	–	–	959	–	959
7/1/08-09	$ 1,200	–	13,844	445	–	1,036	–	1,036	–	–	1,036	–	1,036
7/1/09-10	$ 1,500	–	14,219	393	–	822	–	822	–	–	822	–	822
7/1/10-11	$ 1,500	–	13,853	494	–	1,751	–	1,751	–	–	1,751	–	1,751
7/1/11-12	$ 1,500	–	14,000	357	1	1,748	79	1,827	–	–	1,748	79	1,827
7/1/12-13	$ 1,500	–	14,000	446	5	1,065	162	1,227	–	–	1,065	162	1,227
7/1/13-14	$ 1,500	–	14,000 Est.	422	2	759	46	805	–	–	759	46	805
7/1/14-15	$ 1,500	–	14,000 Est.	360	10	715	571	1,286	–	–	715	571	1,286
7/1/15-16	$ 1,500	–	14,000 Est.	286	5	565	325	890	–	–	565	325	890
7/1/16-17	$ 1,500	–	14,000 Est.	320	20	915	432	1,347	–	–	915	432	1,347
7/1/17-18	$ 1,500	–	14,000 Est.	254	81	329	1,392	1,721	–	–	329	1,392	1,721
7/1/18-19	$ 1,500	–	14,000 Est.	–	–	–	–	–	–	–	–	–	–
				4,203	124	10,664	3,007	13,671	–	–	10,664	3,007	13,671

	$0-$100 Layer		*$100-$250 Layer*		*$250-$1,000 Layer*		*$1,000-$1,500 Layer*		*Excess $1,500 Layer*		
	[14]	[15]	[16]	[17]	[18]	[19]	[20]	[21]	[22]	[23]	[24]
Fiscal Year	Paid Losses &ALAE	Incurred Losses &ALAE	Paid Losses &ALAE	Incurred Losses &ALAE	Paid Losses &ALAE	Incurred Losses &ALAE	Paid Losses &ALAE	Incurred Losses &ALAE	Paid Losses &ALAE	Incurred Losses &ALAE	No. of Entries
7/1/07-08	820	820	139	139	–	–	–	–	–	–	635
7/1/08-09	862	862	174	174	–	–	–	–	–	–	743
7/1/09-10	821	821	1	1	–	–	–	–	–	–	585
7/1/10-11	1,292	1,292	168	168	291	291	–	–	–	–	762
7/1/11-12	1,093	1,172	431	431	224	224	–	–	–	–	489
7/1/12-13	917	1,079	148	148	–	–	–	–	–	–	597
7/1/13-14	759	805	–	–	–	–	–	–	–	–	610
7/1/14-15	715	1,075	–	211	–	–	–	–	–	–	498
7/1/15-16	565	808	–	82	–	–	–	–	–	–	399
7/1/16-17	669	1,046	150	205	96	96	–	–	–	–	459
7/1/17-18	329	1,019	–	300	–	402	–	–	–	–	353
7/1/18-19	–	–	–	–	–	–	–	–	–	–	–
	8,842	10,799	1,211	1,859	611	1,013	–	–	–	–	6,130

Ratio of Excess Losses to $0-$100 Layer:	[17]/[15]	[19]/[15]	[21]/[15]	[23]/[15]
7/1/09-10 through 7/1/12-13 (4 years):	17.1%	11.8%	0.0%	0.0%
7/1/10-11 through 7/1/14-15 (5 years):	17.7%	9.5%	0.0%	0.0%
7/1/11-12 through 7/1/15-16 (5 years):	17.7%	4.5%	0.0%	0.0%

State of Minnesota
Summary of Auto Liability Losses Excess of $100,000
Losses (Incl. ALAE) – Evaluated at 3/31/18
(Dollars in Thousands)

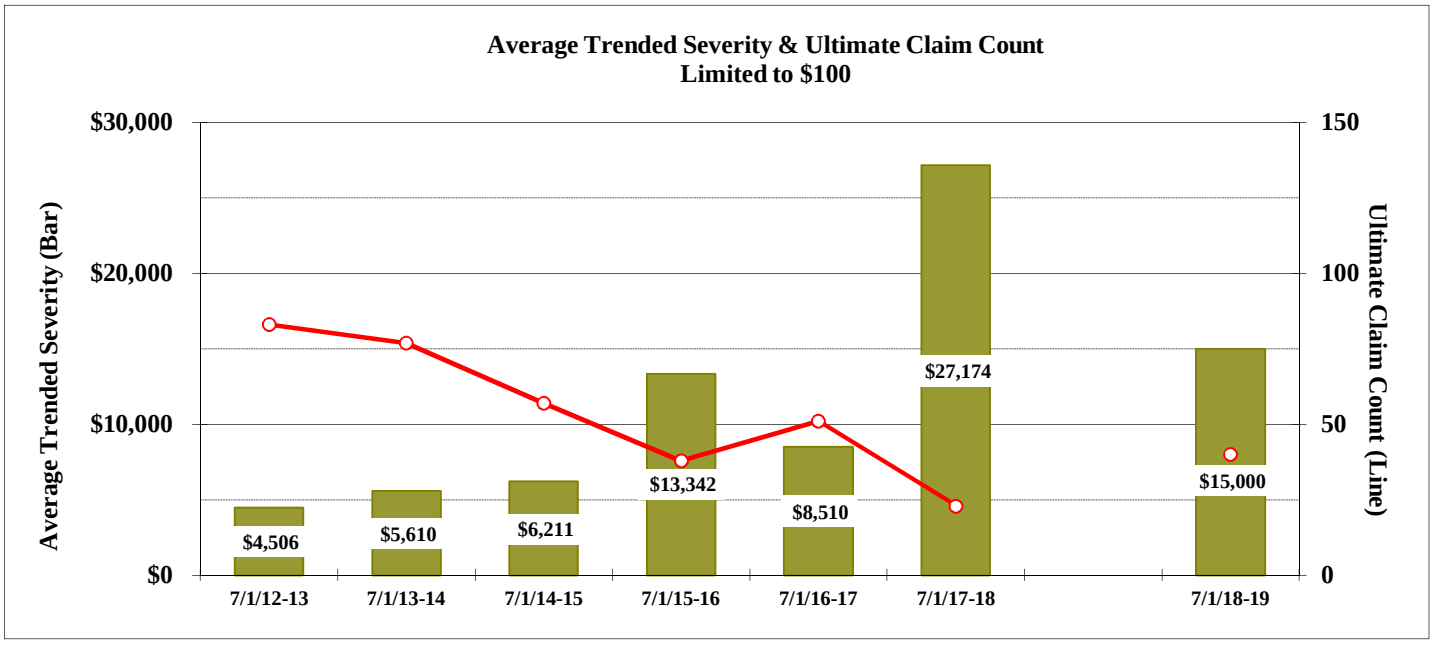
	Claim Information				**No Limit**		*Excess Retention*		*$100-$250*		*$250-$1,000*		*$1,000-$1,500*		*Excess $1,500*	
	Fiscal Year	Stat.	Claimant Name	Reten.	[1] Paid Loss.	[2] Incur. Loss.	[3] Paid Loss. In Lay.	[4] Incur. Loss. In Lay.	[5] Paid Loss. In Lay.	[6] Incur. Loss. In Lay.	[7] Paid Loss. In Lay.	[8] Incur. Loss. In Lay.	[9] Paid Loss. In Lay.	[10] Incur. Loss. In Lay.	[11] Paid Loss In Lay.	[12] Incur. Loss In Lay.
1	07/01/07	X	Natural Resources - 29	$1,200	122	122	–	–	22	22	–	–	–	–	–	–
2	07/01/07	X	Dakota County - N03000	$1,200	217	217	–	–	117	117	–	–	–	–	–	–
	Total 7/1/07-08				339	339	–	–	139	139	–	–	–	–	–	–
3	07/01/08	X	Administration-Fleet & S	$1,200	220	220	–	–	120	120	–	–	–	–	–	–
4	07/01/08	X	Transportation - 79	$1,200	154	154	–	–	54	54	–	–	–	–	–	–
	Total 7/1/08-09				374	374	–	–	174	174	–	–	–	–	–	–
5	07/01/09	X	Mnscu-Saint Paul Colleg	$1,500	101	101	–	–	1	1	–	–	–	–	–	–
	Total 7/1/09-10				101	101	–	–	1	1	–	–	–	–	–	–
6	07/01/10	X	Commerce-Weights & M	$1,500	541	541	–	–	150	150	291	291	–	–	–	–
7	07/01/10	X	Commerce-Weights & M	$1,500	107	107	–	–	7	7	–	–	–	–	–	–
8	07/01/10	X	Transportation - 79	$1,500	111	111	–	–	11	11	–	–	–	–	–	–
	Total 7/1/10-11				759	759	–	–	168	168	291	291	–	–	–	–
9	07/01/11	X	Public Safety-Patrol Cent	$1,500	342	342	–	–	150	150	92	92	–	–	–	–
10	07/01/11	X	Public Safety-Patrol Cent	$1,500	231	231	–	–	131	131	–	–	–	–	–	–
11	07/01/11	X	Transportation - 79	$1,500	382	382	–	–	150	150	132	132	–	–	–	–
	Total 7/1/11-12				955	955	–	–	431	431	224	224	–	–	–	–
12	07/01/12	X	Administration-Fleet & S	$1,500	248	248	–	–	148	148	–	–	–	–	–	–
	Total 7/1/12-13				248	248	–	–	148	148	–	–	–	–	–	–
13	07/01/14	O	Public Safety-Patrol Cent	$1,500	1	211	–	–	–	111	–	–	–	–	–	–
14	07/01/14	O	Public Safety-Patrol Cent	$1,500	–	200	–	–	–	100	–	–	–	–	–	–
	Total 7/1/14-15				1	411	–	–	–	211	–	–	–	–	–	–
15	07/01/15	O	Transportation - 79	$1,500	2	182	–	–	–	82	–	–	–	–	–	–
	Total 7/1/15-16				2	182	–	–	–	82	–	–	–	–	–	–
16	07/01/16	O	Public Safety-Patrol Cent	$1,500	5	155	–	–	–	55	–	–	–	–	–	–
17	07/01/16	X	Transportation - 79	$1,500	346	346	–	–	150	150	96	96	–	–	–	–
	Total 7/1/16-17				351	501	–	–	150	205	96	96	–	–	–	–
18	07/01/17	O	Transportation - 79	$1,500	1	401	–	–	–	150	–	151	–	–	–	–
19	07/01/17	O	Transportation - 79	$1,500	–	501	–	–	–	150	–	251	–	–	–	–
	Total 7/1/17-18				1	902	–	–	–	300	–	402	–	–	–	–

State of Minnesota
Projection of General Liability Ultimate Losses – Fiscal Year 7/1/18-19
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands, Except Loss Rate & Average Severity)

7/1/18-19 Loss Projection

[1] Loss Limit	[2] Increased Limits Factor p.41	**[3] Estimated Losses $600 x [2]**	[4] Change in [3]	**[5] Sales p.42**	[6] Loss Rate per FTE [3]/[5]*1k
$100	1.000	**$ 600** p.30		**8,000**	**75.00**
$250	1.260	**$ 756**	$ 156		**95.00**
$1,000	1.330	**$ 798**	$ 42		**100.00**
$1,500	1.340	**$ 800** [a]	$ 2		**100.00**

[a] The loss projection at retention is rounded to hundreds.



State of Minnesota
Projection of General Liability Ultimate Losses – Fiscal Year 7/1/18-19
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands, Except Loss Rate & Average Severity)

I. Losses and Exposure Base Trended to Constant Dollars - Limited to $100

Fiscal Year	Months from Inception	[1] Ultimate Losses p.31	[2] A.M. Best Claim Cost Index	[3] Trended Ult. Losses [1]*[2]	[4] FTE p.42	[5] Exposure Index	[6] Trended Exposures [4]*[5]
7/1/12-13	69	290	1.290	374	8,000	1.103	8,824
7/1/13-14	57	350	1.234	432	8,000	1.084	8,672
7/1/14-15	45	300	1.181	354	8,000	1.045	8,360
7/1/15-16	33	450	1.126	507	8,000	1.025	8,200
7/1/16-17	21	400	1.086	434	8,000	1.038	8,304
7/1/17-18	9	600	1.042	625	8,000	1.011	8,088

II. Loss Rate Analysis by Exposure Base - Limited to $100

Fiscal Year	Months from Inception	[7] Open Claims p.42	[8] Reported Claims p.42	[9] Ultimate Claims p.33	[10] Loss Rate per FTE [3]/[6]*1k	[11] Avg. Severity per Claim [3]/[9]*1k	[12] Claim Rate per FTE [9]/[6]
7/1/12-13	69	1	83	83	42	4,506	0.009
7/1/13-14	57	1	77	77	50	5,610	0.009
7/1/14-15	45	1	57	57	42	6,211	0.007
7/1/15-16	33	5	38	38	62	13,342	0.005
7/1/16-17	21	6	45	51	52	8,510	0.006
7/1/17-18	9	5	10	23	77	27,174	0.003
		19	310	329			
				Average:	54	10,892	0.007
				Average Last 3:	64	16,342	0.005
				Average Excl. High & Low:	52	8,418	0.007
				Selected Loss/Severity Rate:	**65 [a]**	**12,000 [b]**	**0.005 [c]**

III. Projected Ultimate Losses for 7/1/18-19 Fiscal Year - Limited to $100

7/1/18-19 Estimated FTE:	8,000 **p.42**	7/1/18-19 Estimated FTE:	8,000
x Loss Rate per FTE:	65 **[a]**	x Claim Rate per FTE:	0.005 **[c]**
		= Projected Number of Claims:	40
		x Avg. Severity per Claim:	12,000 **[b]**
= Projected Ultimate Losses:	$ 520	= Projected Ultimate Losses:	$ 480

Selected Ultimate Losses

Limited to $100:	**$ 600**	
x Increased Limits Factor to Retention	**1.340**	**p.41**
Limited to $1,500:	**$ 800**	**[d]**

[d] The loss projection at retention is rounded to hundreds.

State of Minnesota
Summary of Estimated General Liability Ultimate Losses
Losses (Incl. ALAE) – Evaluated at 3/31/18
(Dollars in Thousands)

		$0 to $100 Layer			$100 to Retention Layer			$0 to Retention Layer				
Fiscal Year	Retention	[1] Paid Losses p.32	[2] Incurred Losses p.32	[3] Ultimate Losses p.32	[4] Paid Losses p.41	[5] Incurred Losses p.41	[6] Ultimate Losses p.41	[7] Paid Losses [1]+[4]	[8] Case Reserves [9]-[7]	[9] Incurred Losses [2]+[5]	[10] IBNR Reserves [11]-[9]	[11] Ultimate Losses [3]+[6]
7/1/07-08	$1,200	475	475	475	155	155	155	630	–	630	–	630
7/1/08-09	$1,200	418	418	418	–	–	–	418	–	418	–	418
7/1/09-10	$1,500	377	377	377	15	15	15	392	–	392	–	392
7/1/10-11	$1,500	842	842	842	239	239	239	1,081	–	1,081	–	1,081
7/1/11-12	$1,500	304	304	304	101	101	101	405	–	405	–	405
7/1/12-13	$1,500	245	263	290	–	–	–	245	18	263	27	290
7/1/13-14	$1,500	212	288	350	3	3	3	215	76	291	62	353
7/1/14-15	$1,500	188	208	300	–	–	60	188	20	208	152	360
7/1/15-16	$1,500	154	220	450	–	–	100	154	66	220	330	550
7/1/16-17	$1,500	28	58	400	–	–	150	28	30	58	492	550
7/1/17-18	$1,500	2	41	600	–	–	200	2	39	41	759	800
7/1/18-19	$1,500	–	–	600	–	–	200	–	–	–	800	800
		3,245	3,494	5,406	513	513	1,223	3,758	249	4,007	2,622	6,629

State of Minnesota
Estimate of General Liability Ultimate Losses
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands, Except Average Claim Data)

$0-$100 Layer

Selection of Ultimate Losses – Limited to $100

Fiscal Year	Months from Inception	[1] Pd. Dev. Method p.33	[2] Inc. Dev. Method p.33	[3] Born.-Ferg. Method p.33	[4] Selected Ultimate Losses	[5] IBNR Reserves [4]-[8]	[6] Case Reserves [8]-[7]
7/1/10-11	93	855	842	842	**842**	–	–
7/1/11-12	81	315	310	310	**304**	–	–
7/1/12-13	69	271	276	290	**290**	27	18
7/1/13-14	57	263	321	354	**350**	62	76
7/1/14-15	45	303	255	309	**300**	92	20
7/1/15-16	33	447	337	428	**450**	230	66
7/1/16-17	21	203	133	397	**400**	342	30
7/1/17-18	9	145	283	554	**600**	559	39
		2,802	2,757	3,484	**3,536**	1,312	249

Data Summary – Limited to $100

Fiscal Year	Months from Inception	[7] Paid Losses p.42	[8] Incurred Losses p.42	[9] Reported Claims p.42	[10] Ultimate Claims p.33	[11] Open Claims p.42	[12] IBNR Claims p.33
7/1/10-11	93	842	842	200	200	–	–
7/1/11-12	81	304	304	108	108	–	–
7/1/12-13	69	245	263	83	83	1	–
7/1/13-14	57	212	288	77	77	1	–
7/1/14-15	45	188	208	57	57	1	–
7/1/15-16	33	154	220	38	38	5	–
7/1/16-17	21	28	58	45	51	6	6
7/1/17-18	9	2	41	10	23	5	13
		1,975	2,224	618	637	19	19

Analytical Review – Limited to $100

Fiscal Year	Months from Inception	[13] Sales p.42	[14] Average Incurred Severity	[15] Average Ultimate Severity	[16] Average IBNR Reserve	[17] Average Case Reserve	[18] Loss Rate per FTE
7/1/10-11	93	8,000	4,210	4,210	–	–	105
7/1/11-12	81	8,000	2,815	2,815	–	–	38
7/1/12-13	69	8,000	3,169	3,494	27,000	18,000	36
7/1/13-14	57	8,000	3,740	4,545	62,000	76,000	44
7/1/14-15	45	8,000	3,649	5,263	92,000	20,000	38
7/1/15-16	33	8,000	5,789	11,842	46,000	13,200	56
7/1/16-17	21	8,000	1,289	7,843	28,500	5,000	50
7/1/17-18	9	8,000	4,100	26,087	31,056	7,800	75
			3,599	5,551	34,526	13,105	–

Notes:

[14] Average incurred severity equals incurred losses divided by reported claim count.

[15] Average ultimate severity equals ultimate losses divided by ultimate number of claims.

[16] Average IBNR reserve equals IBNR divided by the open and IBNR claim count.

[17] Average case reserve equals case reserves divided by the open claim count.

State of Minnesota
Estimate of General Liability Ultimate Losses
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands)

Paid Loss Development Method – Limited to $100

Fiscal Year	Months from Inception	[1] Paid Losses p.34	[2] Pd. Dev. Factor p.34	[3] Indicated Ult. Loss. [1]*[2]	[4] Incurred Losses [6]	[5] Indicated IBNR [3]-[4]
7/1/10-11	93	842	1.015	**855**	842	13
7/1/11-12	81	304	1.035	**315**	304	11
7/1/12-13	69	245	1.108	**271**	263	8
7/1/13-14	57	212	1.241	**263**	288	(25)
7/1/14-15	45	188	1.613	**303**	208	95
7/1/15-16	33	154	2.903	**447**	220	227
7/1/16-17	21	28	7.258	**203**	58	145
7/1/17-18	9	2	72.581	**145**	41	104

Incurred Loss Development Method – Limited to $100

Fiscal Year	Months from Inception	[6] Incurred Losses p.35	[7] Inc. Dev. Factor p.35	[8] Indicated Ult. Loss. [6]*[7]	[9] Indicated IBNR [8]-[6]
7/1/10-11	93	842	1.000	**842**	–
7/1/11-12	81	304	1.020	**310**	6
7/1/12-13	69	263	1.051	**276**	13
7/1/13-14	57	288	1.114	**321**	33
7/1/14-15	45	208	1.225	**255**	47
7/1/15-16	33	220	1.531	**337**	117
7/1/16-17	21	58	2.297	**133**	75
7/1/17-18	9	41	6.891	**283**	242

Bornhuetter-Ferguson Method – Limited to $100

Fiscal Year	Months from Inception	[10] Prelim. Ultimate Losses	[11] IBNR Factor 1-1/[7]	[12] Indicated IBNR [10]*[11]	[13] Incurred Losses [6]	[14] Indicated Ult. Loss. [12]+[13]
7/1/10-11	93	980	–	–	842	**842**
7/1/11-12	81	300	0.020	6	304	**310**
7/1/12-13	69	560	0.048	27	263	**290**
7/1/13-14	57	650	0.102	66	288	**354**
7/1/14-15	45	550	0.184	101	208	**309**
7/1/15-16	33	600	0.347	208	220	**428**
7/1/16-17	21	600	0.565	339	58	**397**
7/1/17-18	9	600	0.855	513	41	**554**

[10] Preliminary ultimate losses are from the 3/31/17 reserve analysis.

Claim Count Development Method

Fiscal Year	Months from Inception	[15] Reported Claims p.36	[16] Clm. Dev. Factor p.36	[17] Ultimate Claims [15]*[16]	[18] Open Claims p.42	[19] IBNR Claims [17]-[15]
7/1/10-11	93	200	1.000	**200**	–	–
7/1/11-12	81	108	1.000	**108**	–	–
7/1/12-13	69	83	1.000	**83**	1	–
7/1/13-14	57	77	1.000	**77**	1	–
7/1/14-15	45	57	1.000	**57**	1	–
7/1/15-16	33	38	1.005	**38**	5	–
7/1/16-17	21	45	1.126	**51**	6	6
7/1/17-18	9	10	2.251	**23**	5	13

State of Minnesota
Estimate of General Liability Ultimate Losses
Paid Loss Extrapolation Method
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands)

Paid Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	7	160	276	456	475	475	475	475	475	475	475
7/1/08-09	9	42	175	367	418	418	418	418	418	418	
7/1/09-10	18	41	76	107	148	222	377	377	377		
7/1/10-11	3	53	227	441	664	753	841	842			
7/1/11-12	9	14	46	128	299	304	304				
7/1/12-13	5	99	143	225	240	245					
7/1/13-14	4	14	100	210	212						
7/1/14-15	11	17	183	188							
7/1/15-16	4	78	154								
7/1/16-17	7	28									
7/1/17-18	2										

Period To Period Factors

	Evaluation Point (Months from Inception)										
Fiscal Year	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/07-08	22.857	1.725	1.652	1.042	1.000	1.000	1.000	1.000	1.000	1.000	
7/1/08-09	4.667	4.167	2.097	1.139	1.000	1.000	1.000	1.000	1.000		
7/1/09-10	2.278	1.854	1.408	1.383	1.500	1.698	1.000	1.000			
7/1/10-11	17.667	4.283	1.943	1.506	1.134	1.117	1.001				
7/1/11-12	1.556	3.286	2.783	2.336	1.017	1.000					
7/1/12-13	19.800	1.444	1.573	1.067	1.021						
7/1/13-14	3.500	7.143	2.100	1.010							
7/1/14-15	1.545	10.765	1.027								
7/1/15-16	19.500	1.974									
7/1/16-17	4.000										
Average	9.737	4.071	1.823	1.355	1.112	1.163	1.000	1.000	1.000	1.000	–
Avg. Last 2	11.750	6.370	1.564	1.038	1.019	1.058	1.001	1.000	1.000	–	–
Avg. Ex Hi/Lo	9.121	3.490	1.796	1.227	1.043	1.039	1.000	1.000	–	–	–
Selected	**10.000**	**2.500**	**1.800**	**1.300**	**1.120**	**1.070**	**1.020**	**1.015**	**1.000**	**1.000**	**1.000**
Selected to Ult.	**72.581**	**7.258**	**2.903**	**1.613**	**1.241**	**1.108**	**1.035**	**1.015**	**1.000**	**1.000**	**1.000**
Percent of Ult.	1%	14%	34%	62%	81%	90%	97%	99%	100%	100%	100%

State of Minnesota
Estimate of General Liability Ultimate Losses
Incurred Loss Extrapolation Method
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands)

Incurred Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	8	376	584	537	573	523	475	475	475	475	475
7/1/08-09	105	478	243	462	418	418	418	418	418	418	
7/1/09-10	139	210	235	222	284	397	377	377	377		
7/1/10-11	57	259	484	594	940	940	844	842			
7/1/11-12	36	27	109	366	299	304	304				
7/1/12-13	133	175	422	386	305	263					
7/1/13-14	51	200	439	333	288						
7/1/14-15	139	214	211	208							
7/1/15-16	137	260	220								
7/1/16-17	57	58									
7/1/17-18	41										

Period To Period Factors

	Evaluation Point (Months from Inception)										
Fiscal Year	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/07-08	47.000	1.553	0.920	1.067	0.913	0.908	1.000	1.000	1.000	1.000	
7/1/08-09	4.552	0.508	1.901	0.905	1.000	1.000	1.000	1.000	1.000		
7/1/09-10	1.511	1.119	0.945	1.279	1.398	0.950	1.000	1.000			
7/1/10-11	4.544	1.869	1.227	1.582	1.000	0.898	0.998				
7/1/11-12	0.750	4.037	3.358	0.817	1.017	1.000					
7/1/12-13	1.316	2.411	0.915	0.790	0.862						
7/1/13-14	3.922	2.195	0.759	0.865							
7/1/14-15	1.540	0.986	0.986								
7/1/15-16	1.898	0.846									
7/1/16-17	1.018										
Average	6.805	1.725	1.376	1.044	1.032	0.951	0.999	1.000	1.000	1.000	–
Avg. Last 2	1.458	0.916	0.872	0.828	0.940	0.949	0.999	1.000	1.000	–	–
Avg. Ex Hi/Lo	2.537	1.569	1.149	0.987	0.982	0.953	1.000	1.000	–	–	–
Selected	**3.000**	**1.500**	**1.250**	**1.100**	**1.060**	**1.030**	**1.020**	**1.000**	**1.000**	**1.000**	**1.000**
Selected to Ult.	**6.891**	**2.297**	**1.531**	**1.225**	**1.114**	**1.051**	**1.020**	**1.000**	**1.000**	**1.000**	**1.000**
Percent of Ult.	15%	44%	65%	82%	90%	95%	98%	100%	100%	100%	100%

State of Minnesota
Estimate of General Liability Ultimate Losses
Reported Claim Extrapolation

Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	–	78	112	112	112	112	112	114	114	114	114
7/1/08-09	–	116	157	160	160	160	161	161	161	161	
7/1/09-10	–	101	153	154	154	157	158	158	158		
7/1/10-11	–	194	197	198	200	200	200	200			
7/1/11-12	69	100	107	108	108	108	108				
7/1/12-13	48	83	83	83	83	83					
7/1/13-14	51	77	77	77	77						
7/1/14-15	34	57	57	57							
7/1/15-16	20	38	38								
7/1/16-17	45	45									
7/1/17-18	10										

Period To Period Factors

	Evaluation Point (Months from Inception)										
Fiscal Year	9-21	21-33	33-45	45-57	57-69	69-81	81-93	93-105	105-117	117-129	129-Ult.
7/1/07-08		1.436	1.000	1.000	1.000	1.000	1.018	1.000	1.000	1.000	
7/1/08-09		1.353	1.019	1.000	1.000	1.006	1.000	1.000	1.000		
7/1/09-10		1.515	1.007	1.000	1.019	1.006	1.000	1.000			
7/1/10-11		1.015	1.005	1.010	1.000	1.000	1.000				
7/1/11-12	1.449	1.070	1.009	1.000	1.000	1.000					
7/1/12-13	1.729	1.000	1.000	1.000	1.000						
7/1/13-14	1.510	1.000	1.000	1.000							
7/1/14-15	1.676	1.000	1.000								
7/1/15-16	1.900	1.000									
7/1/16-17	1.000										
Average	1.544	1.154	1.005	1.001	1.003	1.003	1.004	1.000	1.000	1.000	–
Avg. Last 2	1.450	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	–	–
Avg. Ex Hi/Lo	1.591	1.125	1.003	1.000	1.000	1.002	1.000	1.000	–	–	–
Selected	**2.000**	**1.120**	**1.005**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**
Selected to Ult.	**2.251**	**1.126**	**1.005**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**	**1.000**
Percent of Ult.	44%	89%	100%	100%	100%	100%	100%	100%	100%	100%	100%

State of Minnesota
Review of General Liability Loss Triangulation Data
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Incurred Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	8	376	584	537	573	523	475	475	475	475	475
7/1/08-09	105	478	243	462	418	418	418	418	418	418	
7/1/09-10	139	210	235	222	284	397	377	377	377		
7/1/10-11	57	259	484	594	940	940	844	842			
7/1/11-12	36	27	109	366	299	304	304				
7/1/12-13	133	175	422	386	305	263					
7/1/13-14	51	200	439	333	288						
7/1/14-15	139	214	211	208							
7/1/15-16	137	260	220								
7/1/16-17	57	58									
7/1/17-18	41										

Paid Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	7	160	276	456	475	475	475	475	475	475	475
7/1/08-09	9	42	175	367	418	418	418	418	418	418	
7/1/09-10	18	41	76	107	148	222	377	377	377		
7/1/10-11	3	53	227	441	664	753	841	842			
7/1/11-12	9	14	46	128	299	304	304				
7/1/12-13	5	99	143	225	240	245					
7/1/13-14	4	14	100	210	212						
7/1/14-15	11	17	183	188							
7/1/15-16	4	78	154								
7/1/16-17	7	28									
7/1/17-18	2										

Case Reserves

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	1	216	308	81	98	48	–	–	–	–	–
7/1/08-09	96	436	68	95	–	–	–	–	–	–	
7/1/09-10	121	169	159	115	136	175	–	–	–		
7/1/10-11	54	206	257	153	276	187	3	–			
7/1/11-12	27	13	63	238	–	–	–				
7/1/12-13	128	76	279	161	65	18					
7/1/13-14	47	186	339	123	76						
7/1/14-15	128	197	28	20							
7/1/15-16	133	182	66								
7/1/16-17	50	30									
7/1/17-18	39										

State of Minnesota
Review of General Liability Loss Triangulation Data
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Total Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	–	78	112	112	112	112	112	114	114	114	114
7/1/08-09	–	116	157	160	160	160	161	161	161	161	
7/1/09-10	–	101	153	154	154	157	158	158	158		
7/1/10-11	–	194	197	198	200	200	200	200			
7/1/11-12	69	100	107	108	108	108	108				
7/1/12-13	48	83	83	83	83	83					
7/1/13-14	51	77	77	77	77						
7/1/14-15	34	57	57	57							
7/1/15-16	20	38	38								
7/1/16-17	45	45									
7/1/17-18	10										

Open Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	–	53	14	10	5	1	–	–	–	–	–
7/1/08-09	–	64	24	9	–	–	–	–	–	–	
7/1/09-10	–	55	27	6	5	4	–	–	–		
7/1/10-11	–	23	16	11	10	4	–	–			
7/1/11-12	–	4	10	10	1	–	–				
7/1/12-13	22	6	9	7	1	1					
7/1/13-14	25	7	6	1	1						
7/1/14-15	5	6	1	1							
7/1/15-16	11	5	5								
7/1/16-17	6	6									
7/1/17-18	5										

Closed Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	–	25	98	102	107	111	112	114	114	114	114
7/1/08-09	–	52	133	151	160	160	161	161	161	161	
7/1/09-10	–	46	126	148	149	153	158	158	158		
7/1/10-11	–	171	181	187	190	196	200	200			
7/1/11-12	69	96	97	98	107	108	108				
7/1/12-13	26	77	74	76	82	82					
7/1/13-14	26	70	71	76	76						
7/1/14-15	29	51	56	56							
7/1/15-16	9	33	33								
7/1/16-17	39	39									
7/1/17-18	5										

State of Minnesota
Review of General Liability Loss Triangulation Data
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Average Severity on Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	–	4,821	5,214	4,795	5,116	4,670	4,241	4,167	4,167	4,167	4,167
7/1/08-09	–	4,121	1,548	2,888	2,613	2,613	2,596	2,596	2,596	2,596	
7/1/09-10	–	2,079	1,536	1,442	1,844	2,529	2,386	2,386	2,386		
7/1/10-11	–	1,335	2,457	3,000	4,700	4,700	4,220	4,210			
7/1/11-12	522	270	1,019	3,389	2,769	2,815	2,815				
7/1/12-13	2,771	2,108	5,084	4,651	3,675	3,169					
7/1/13-14	1,000	2,597	5,701	4,325	3,740						
7/1/14-15	4,088	3,754	3,702	3,649							
7/1/15-16	6,850	6,842	5,789								
7/1/16-17	1,267	1,289									
7/1/17-18	4,100										

Average Reserve on Open Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	–	4,075	22,000	8,100	19,600	48,000	–	–	–	–	–
7/1/08-09	–	6,813	2,833	10,556	–	–	–	–	–	–	
7/1/09-10	–	3,073	5,889	19,167	27,200	43,750	–	–	–		
7/1/10-11	–	8,957	16,063	13,909	27,600	46,750	–	–			
7/1/11-12	–	3,250	6,300	23,800	–	–	–				
7/1/12-13	5,818	12,667	31,000	23,000	65,000	18,000					
7/1/13-14	1,880	26,571	56,500	123,000	76,000						
7/1/14-15	25,600	32,833	28,000	20,000							
7/1/15-16	12,091	36,400	13,200								
7/1/16-17	8,333	5,000									
7/1/17-18	7,800										

Average Paid on Closed Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	–	6,400	2,816	4,471	4,439	4,279	4,241	4,167	4,167	4,167	4,167
7/1/08-09	–	808	1,316	2,430	2,613	2,613	2,596	2,596	2,596	2,596	
7/1/09-10	–	891	603	723	993	1,451	2,386	2,386	2,386		
7/1/10-11	–	310	1,254	2,358	3,495	3,842	4,205	4,210			
7/1/11-12	130	146	474	1,306	2,794	2,815	2,815				
7/1/12-13	192	1,286	1,932	2,961	2,927	2,988					
7/1/13-14	154	200	1,408	2,763	2,789						
7/1/14-15	379	333	3,268	3,357							
7/1/15-16	444	2,364	4,667								
7/1/16-17	179	718									
7/1/17-18	400										

State of Minnesota
Review of General Liability Loss Triangulation Data
Losses (Incl. ALAE) – $100,000 Limit Per Occurrence
(Dollars in Thousands, Except Average Claim Data)

Losses Paid as a Percent of Incurred Losses

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	87.5%	42.6%	47.3%	84.9%	82.9%	90.8%	100.0%	100.0%	100.0%	100.0%	100.0%
7/1/08-09	8.6%	8.8%	72.0%	79.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
7/1/09-10	12.9%	19.5%	32.3%	48.2%	52.1%	55.9%	100.0%	100.0%	100.0%		
7/1/10-11	5.3%	20.5%	46.9%	74.2%	70.6%	80.1%	99.6%	100.0%			
7/1/11-12	25.0%	51.9%	42.2%	35.0%	100.0%	100.0%	100.0%				
7/1/12-13	3.8%	56.6%	33.9%	58.3%	78.7%	93.2%					
7/1/13-14	7.8%	7.0%	22.8%	63.1%	73.6%						
7/1/14-15	7.9%	7.9%	86.7%	90.4%							
7/1/15-16	2.9%	30.0%	70.0%								
7/1/16-17	12.3%	48.3%									
7/1/17-18	4.9%										

Closed Claims as a Percent of Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	–	32.1%	87.5%	91.1%	95.5%	99.1%	100.0%	100.0%	100.0%	100.0%	100.0%
7/1/08-09	–	44.8%	84.7%	94.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
7/1/09-10	–	45.5%	82.4%	96.1%	96.8%	97.5%	100.0%	100.0%	100.0%		
7/1/10-11	–	88.1%	91.9%	94.4%	95.0%	98.0%	100.0%	100.0%			
7/1/11-12	100.0%	96.0%	90.7%	90.7%	99.1%	100.0%	100.0%				
7/1/12-13	54.2%	92.8%	89.2%	91.6%	98.8%	98.8%					
7/1/13-14	51.0%	90.9%	92.2%	98.7%	98.7%						
7/1/14-15	85.3%	89.5%	98.2%	98.2%							
7/1/15-16	45.0%	86.8%	86.8%								
7/1/16-17	86.7%	86.7%									
7/1/17-18	50.0%										

Open Claims as a Percent of Reported Claims

	Evaluation Point (Months from Inception)										
Fiscal Year	9	21	33	45	57	69	81	93	105	117	129
7/1/07-08	–	67.9%	12.5%	8.9%	4.5%	0.9%	–	–	–	–	–
7/1/08-09	–	55.2%	15.3%	5.6%	–	–	–	–	–	–	
7/1/09-10	–	54.5%	17.6%	3.9%	3.2%	2.5%	–	–	–		
7/1/10-11	–	11.9%	8.1%	5.6%	5.0%	2.0%	–	–			
7/1/11-12	–	4.0%	9.3%	9.3%	0.9%	–	–				
7/1/12-13	45.8%	7.2%	10.8%	8.4%	1.2%	1.2%					
7/1/13-14	49.0%	9.1%	7.8%	1.3%	1.3%						
7/1/14-15	14.7%	10.5%	1.8%	1.8%							
7/1/15-16	55.0%	13.2%	13.2%								
7/1/16-17	13.3%	13.3%									
7/1/17-18	50.0%										

State of Minnesota
Estimate of General Liability Ultimate Losses
Bornhuetter-Ferguson Method – Loss Layers Excess of $100,000
Losses (Incl. ALAE) Evaluated at 3/31/18
(Dollars in Thousands)

Excess of $100

			Limited to $100		*Prelim. Indication*		*Excess Layer*						*Burn. Cost Ratio*	
Fiscal Year	Months from Inception	Reten.	[1] Incurred Losses p.32	[2] Ultimate Losses p.32	[3] Excess Ratio	[4] Ultimate Losses [2]*[3]	[5] Devel. Factor	[6] Indicated IBNR (1-1/[5])*[4]	[7] Incurred Losses p.42	[8] Indicated Ult. Loss. [6]+[7]	[9] Selected Ultimate Losses	[10] IBNR Reserves [9]-[7]	[11] Incurred Basis [7]/[1]	[12] Ultimate Basis [9]/[2]
$100-$250 Layer														
7/1/10-11	93	$1,500	842	842	26.0%	219	1.180	33	164	197	**164**	–	19.5%	19.5%
7/1/11-12	81	$1,500	304	304	26.0%	79	1.240	15	101	116	**101**	–	33.2%	33.2%
7/1/12-13	69	$1,500	263	290	26.0%	75	1.330	19	–	19	**–**	–	–	–
7/1/13-14	57	$1,500	288	350	26.0%	91	1.480	30	3	33	**3**	–	1.0%	0.9%
7/1/14-15	45	$1,500	208	300	26.0%	78	1.770	34	–	34	**60**	60	–	20.0%
7/1/15-16	33	$1,500	220	450	26.0%	117	2.500	70	–	70	**80**	80	–	17.8%
7/1/16-17	21	$1,500	58	400	26.0%	104	5.760	86	–	86	**120**	120	–	30.0%
7/1/17-18	9	$1,500	41	600	26.0%	156	30.307	151	–	151	**160**	160	–	26.7%
			2,224	3,536		919		438	268	706	**688**	420	12.1%	19.5%
												Selected Ratio:		**26.0%**
$250-$1,000 Layer														
7/1/10-11	93	$1,500	842	842	7.0%	59	1.180	9	75	84	**75**	–	8.9%	8.9%
7/1/11-12	81	$1,500	304	304	7.0%	21	1.240	4	–	4	**–**	–	–	–
7/1/12-13	69	$1,500	263	290	7.0%	20	1.330	5	–	5	**–**	–	–	–
7/1/13-14	57	$1,500	288	350	7.0%	25	1.480	8	–	8	**–**	–	–	–
7/1/14-15	45	$1,500	208	300	7.0%	21	1.770	9	–	9	**–**	–	–	–
7/1/15-16	33	$1,500	220	450	7.0%	32	2.500	19	–	19	**20**	20	–	4.4%
7/1/16-17	21	$1,500	58	400	7.0%	28	5.760	23	–	23	**30**	30	–	7.5%
7/1/17-18	9	$1,500	41	600	7.0%	42	30.307	41	–	41	**40**	40	–	6.7%
			2,224	3,536		248		118	75	193	**165**	90	3.4%	4.7%
												Selected Ratio:		**7.0%**
$1,000-$1,500 Layer														
7/1/10-11	93	$1,500	842	842	1.0%	8	1.180	1	–	1	**–**	–	–	–
7/1/11-12	81	$1,500	304	304	1.0%	3	1.240	1	–	1	**–**	–	–	–
7/1/12-13	69	$1,500	263	290	1.0%	3	1.330	1	–	1	**–**	–	–	–
7/1/13-14	57	$1,500	288	350	1.0%	4	1.480	1	–	1	**–**	–	–	–
7/1/14-15	45	$1,500	208	300	1.0%	3	1.770	1	–	1	**–**	–	–	–
7/1/15-16	33	$1,500	220	450	1.0%	5	2.500	3	–	3	**–**	–	–	–
7/1/16-17	21	$1,500	58	400	1.0%	4	5.760	3	–	3	**–**	–	–	–
7/1/17-18	9	$1,500	41	600	1.0%	6	30.307	6	–	6	**–**	–	–	–
			2,224	3,536		36		17	–	17	**–**	–	–	–
												Selected Ratio:		**1.0%**
Excess $1,500 Layer														
7/1/10-11	93	$1,500	842	842	0.5%	4	1.180	1	–	1	**–**	–	–	–
7/1/11-12	81	$1,500	304	304	0.5%	2	1.240	–	–	–	**–**	–	–	–
7/1/12-13	69	$1,500	263	290	0.5%	1	1.330	–	–	–	**–**	–	–	–
7/1/13-14	57	$1,500	288	350	0.5%	2	1.480	1	–	1	**–**	–	–	–
7/1/14-15	45	$1,500	208	300	0.5%	2	1.770	1	–	1	**–**	–	–	–
7/1/15-16	33	$1,500	220	450	0.5%	2	2.500	1	–	1	**–**	–	–	–
7/1/16-17	21	$1,500	58	400	0.5%	2	5.760	2	–	2	**–**	–	–	–
7/1/17-18	9	$1,500	41	600	0.5%	3	30.307	3	–	3	**–**	–	–	–
			2,224	3,536		18		9	–	9	**–**	–	–	–
												Selected Ratio:		**0.5%**

[3] Preliminary Excess Ratios are based on a review of the State's historical loss experience as well as industry experience.
[5] Development factors are derived from industry sources.

State of Minnesota
Summary of General Liability Loss and Program Data
Losses (Incl. ALAE) – Evaluated at 3/31/18
(Dollars in Thousands, Unless Indicated Otherwise)

	Program Data			*Unlimited Loss Data*					*Excess of Retention*		*Limited to Retention*		
Fiscal Year	[1] Retention	[2] Claims Admin.	[3] FTE	[4] Reported Claims	[5] Open Claims	[6] Paid Losses &ALAE	[7] Case Reserves [8]-[6]	[8] Incurred Losses &ALAE	[9] Paid Losses &ALAE	[10] Incurred Losses &ALAE	[11] Paid Losses &ALAE	[12] Case Reserves [13]-[11]	[13] Incurred Losses &ALAE
7/1/07-08	$ 1,200	–	7,271	114	–	630	–	630	–	–	630	–	630
7/1/08-09	$ 1,200	–	7,599	161	–	418	–	418	–	–	418	–	418
7/1/09-10	$ 1,500	–	7,760	158	–	392	–	392	–	–	392	–	392
7/1/10-11	$ 1,500	–	8,000	200	–	1,081	–	1,081	–	–	1,081	–	1,081
7/1/11-12	$ 1,500	–	8,000	108	–	405	–	405	–	–	405	–	405
7/1/12-13	$ 1,500	–	8,000	83	1	245	18	263	–	–	245	18	263
7/1/13-14	$ 1,500	–	8,000	77	1	215	76	291	–	–	215	76	291
7/1/14-15	$ 1,500	–	8,000	57	1	188	20	208	–	–	188	20	208
7/1/15-16	$ 1,500	–	8,000	38	5	154	66	220	–	–	154	66	220
7/1/16-17	$ 1,500	–	8,000	45	6	28	30	58	–	–	28	30	58
7/1/17-18	$ 1,500	–	8,000	10	5	2	39	41	–	–	2	39	41
7/1/18-19	$ 1,500	–	8,000	–	–	–	–	–	–	–	–	–	–
				1,051	19	3,758	249	4,007	–	–	3,758	249	4,007

	$0-$100 Layer		*$100-$250 Layer*		*$250-$1,000 Layer*		*$1,000-$1,500 Layer*		*Excess $1,500 Layer*		
Fiscal Year	[14] Paid Losses &ALAE	[15] Incurred Losses &ALAE	[16] Paid Losses &ALAE	[17] Incurred Losses &ALAE	[18] Paid Losses &ALAE	[19] Incurred Losses &ALAE	[20] Paid Losses &ALAE	[21] Incurred Losses &ALAE	[22] Paid Losses &ALAE	[23] Incurred Losses &ALAE	[24] No. of Entries
7/1/07-08	475	475	155	155	–	–	–	–	–	–	733
7/1/08-09	418	418	–	–	–	–	–	–	–	–	943
7/1/09-10	377	377	15	15	–	–	–	–	–	–	929
7/1/10-11	842	842	164	164	75	75	–	–	–	–	1,113
7/1/11-12	304	304	101	101	–	–	–	–	–	–	950
7/1/12-13	245	263	–	–	–	–	–	–	–	–	969
7/1/13-14	212	288	3	3	–	–	–	–	–	–	798
7/1/14-15	188	208	–	–	–	–	–	–	–	–	738
7/1/15-16	154	220	–	–	–	–	–	–	–	–	750
7/1/16-17	28	58	–	–	–	–	–	–	–	–	642
7/1/17-18	2	41	–	–	–	–	–	–	–	–	415
7/1/18-19	–	–	–	–	–	–	–	–	–	–	–
	3,245	3,494	438	438	75	75	–	–	–	–	8,980

Ratio of Excess Losses to $0-$100 Layer:	[17]/[15]	[19]/[15]	[21]/[15]	[23]/[15]
7/1/08-09 through 7/1/11-12 (4 years):	14.4%	3.9%	0.0%	0.0%
7/1/09-10 through 7/1/13-14 (5 years):	13.6%	3.6%	0.0%	0.0%
7/1/10-11 through 7/1/16-17 (7 years):	12.3%	3.4%	0.0%	0.0%

State of Minnesota
Summary of General Liability Losses Excess of $100,000
Losses (Incl. ALAE) – Evaluated at 3/31/18
(Dollars in Thousands)

	Claim Information					**No Limit**		*Excess Retention*		*$100-$250*		*$250-$1,000*		*$1,000-$1,500*		*Excess $1,500*	
	Fiscal Year	Stat.	Claimant Name	Site	Reten.	[1] Paid Loss.	[2] Incur. Loss.	[3] Paid Loss. In Lay.	[4] Incur. Loss. In Lay.	[5] Paid Loss. In Lay.	[6] Incur. Loss. In Lay.	[7] Paid Loss. In Lay.	[8] Incur. Loss. In Lay.	[9] Paid Loss. In Lay.	[10] Incur. Loss. In Lay.	[11] Paid Loss In Lay.	[12] Incur. Loss In Lay.
1	07/01/07	X	Mnscu-Msu Mankato - X	gl-general liability	$1,200	112	112	–	–	12	12	–	–	–	–	–	–
2	07/01/07	X	Mnscu - Mesabi Range C	gl-general liability	$1,200	243	243	–	–	143	143	–	–	–	–	–	–
	Total 7/1/07-08					355	355	–	–	155	155	–	–	–	–	–	–
3	07/01/09	X	Mnscu-South Central Col	gl-general liability	$1,500	115	115	–	–	15	15	–	–	–	–	–	–
	Total 7/1/09-10					115	115	–	–	15	15	–	–	–	–	–	–
4	07/01/10	X	Mnscu-Hennepin Tech C	gl-general liability	$1,500	325	325	–	–	150	150	75	75	–	–	–	–
5	07/01/10	X	Mnscu-Hennepin Tech C	gl-general liability	$1,500	114	114	–	–	14	14	–	–	–	–	–	–
	Total 7/1/10-11					439	439	–	–	164	164	75	75	–	–	–	–
6	07/01/11	X	Employment & Economi	gl-general liability	$1,500	124	124	–	–	24	24	–	–	–	–	–	–
7	07/01/11	X	Veterans Affairs-Minnea	gl-general liability	$1,500	177	177	–	–	77	77	–	–	–	–	–	–
	Total 7/1/11-12					301	301	–	–	101	101	–	–	–	–	–	–
8	07/01/13	X	Mnscu-Msu Mankato - X	gl-general liability	$1,500	103	103	–	–	3	3	–	–	–	–	–	–
	Total 7/1/13-14					103	103	–	–	3	3	–	–	–	–	–	–

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  - Combining Statement of Net Assets
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- FY20 Business Plan – Management Analysis & Development
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- 2 CFR 200 Retained Earnings Reconciliation
- FY20 Business Plan

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- 2 CFR 200 Retained Earnings Reconciliation
- Interim FY20 Business Plan/FY21 Business Plan

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- Nature and Extent of Services
- 2 CFR 200 Retained Earnings Reconciliation
- FY20 Business Plan

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- Nature and Extent of Services
- 2 CFR 200 Retained Earnings Reconciliation
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MINNESOTA INFORMATION TECHNOLOGY

Nature and Extent of Services
2 CFR 200 Retained Earnings Reconciliation
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FY20 Business Plan

OFFICE OF THE ATTORNEY GENERAL

Nature and Extent of Services
FY19 Partner Agreements
FY19 Labor Distribution Report

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 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019 (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, 2018 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				24,763
Adjustments				-
Adjusted Retained Earnings Balance				24,763
FY19 Retained Earnings Increase (Decrease) Per CAFR				
2 CFR 200 Revenues				
Operating Revenue		77,455		
Non Operating Revenue		(13)		
Total Revenues			77,442	
Less: Expenditures (Actual Costs):				
Total Operating Expenses per States Financial Report		(32,730)		
Other Expenses		(125)		
Less Depreciation Expense		640		
Debt Service Payments		-		
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		(7,040)		
GASB75 Net OPEB Liability Adjustment		117		
Total Expenditures			(39,138)	
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)		(640)		
Other		-		
Total OMB 2 CFR 200 Allowable Expenditures			(640)	
Plus 2 CFR 200 Adjustments:				
Imputed Interest Earnings on Monthly Average Cash Balance		474		
Other Transfers		(34,037)		
Total Adjustments			(33,563)	
FY19 Net Increase (Decrease) to Retained Earnings Balance per CAFR				4,101
2 CFR 200 R.E. BALANCE June 30, 2019	A)			28,864
Allowable Reserve	B)	6,523		
Excess Balance (A)-(B)		22,341		

(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 2019 Actual

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

FOR YEAR ENDING JUNE 30, 2019			PLANT MANAGEMENT
(All Figures in 000's)			FUND 5400
PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE			
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2018			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, 2019	C)		149
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2018			-
ADJUSTMENTS:			
FY2008 Adjustment to Net Assets		(965)	
Accumulated Prior Year Imputed Interest Adjustment		(4,871)	
Current Year Imputed Interest Adjustment		(474)	
Accumulated Prior Years GASB68 Adjustment		(21,866)	
FY19 GASB68 Net Pension Liability Adjustment		7,040	
Accumulated Prior Years GASB75 Adjustment		(1,504)	
FY19 GASB75 Net OPEB Obligation Adjustment		(117)	
Total Adjustments		(22,757)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2019	D)		(22,757)
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)			6,256

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
FY2019 Imputed Interest	(474)	interest earned on avg. monthly cash balance
FY19 GASB68 Net Pension Liability Adjustment	7,040	change in deferred liability from CAFR
FY19 GASB75 Net OPEB Obligation Adjustment	(117)	change in deferred liability from CAFR
	(22,757)	

-22757000

LEASES
Fund 5400

FISCAL YEARS 2020 and 2021
Business Plan

September 26, 2018

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Executive Summary

Who we are and what we do

The Department of Administration's (Admin's), Facilities Management Division's (FMD's) purpose is to provide well-functioning facilities management services. FMD operates and maintains 23 buildings on the 140 acre Capitol Complex and at select locations elsewhere in the Twin Cities and the State of Minnesota.

We strive 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 we operate in sound condition while keeping lease rates as low as possible.

Our goals for next year

Admin's mission is to benefit all Minnesotans by leading innovation, creating solutions, and providing exceptional services by emphasizing:

- customer satisfaction,
- diversity and inclusion,
- technology optimization,
- sustainability,
- employee engagement, and
- best value.

FMD has developed Specific, Measurable, Achievable, Relevant, and Timely (SMART) objectives that include:

- Complete one Guaranteed Energy Savings Program (GESP) at the Transportation Building to improve energy efficiency and water consumption.
- Install 4 additional solar arrays on Capitol Complex as we work towards reducing greenhouse gas emissions by 30% by 2025.
- Continue partnership with Minneapolis Community and Technical College (MCTC) and Project for Pride in Living (PPL) to increase employment opportunities for people living in economically challenged areas of the cities so our workforce reflects Minnesota's diverse population.
- Maintain leadership performance in state recycling efforts.

We are also working with other state agencies to explore opportunities to maintain and operate additional state owned facilities in the metropolitan area. Admin will submit Interim Rate Requests if we assume responsibilities for additional buildings.

Our proposed rates

The proposed rates reflect overall increases of 0.3% in FY 2020 and 1.6% in FY 2021. Comparing FY 2021 to FY 2019 rates:

- 10 buildings have no rate change: Administration, Agriculture/Health Laboratory, BCA Maryland, Ely Revenue, Freeman, Minnesota History Center, Stassen, State Office, Transportation, and Veterans Service buildings
- 9 buildings have rate increases: 321 Grove Building 2, 691 N. Robert, Andersen, Centennial, Fleet & Surplus Services, Governor's Residence, Judicial Center, Retirement Systems, and State Capitol buildings
- 1 building has a rate decrease: Minnesota Senate Building (MSB)
- 3 buildings have no rates: 321 Grove Building 1, Ford, and Power House
- Storage rate will increase $0.50 per square foot in FY 2020

See page 28 for detailed rates.

This plan includes funding to maintain the State Capitol Building as outlined in the Capitol maintenance manual. This will require a $500,000 increase the In Lieu of Rent appropriation in FY 2021.

Our successes, challenges, and economic and legislative impacts

Successes

- Reduced overall energy consumption from FY 2008 to FY 2018 by 22% in spite of increased building portfolio and population.
- Reduced carbon dioxide equivalent (CO_2e) from FY 2008 to FY 2018 by 29%.
- Successfully opened MSB in January 2016.
- Updated the recycling program in all buildings to include composting organics resulting in a 78% combined recycling and composting rate in 2017. This exceeds the state goal of achieving 75% combined recycling and composting of solid waste by 2030.
- Trained and developed 3 Project Search interns for future employment.
- Partnered with MCTC and PPL to sponsor 2 interns. Through this program, we hired 1 Plant Maintenance Engineer Helper from this "Pathway" program.
- Planted and nurtured 11 pollinator gardens throughout our 40 acres of green space.
- Reopened the State Capitol Building January 2017.
- Installed 414 solar panels on the roof of MSB in May 2018. These panels are expected to produce 12% of the annual MSB energy usage.
- Entered into long term agreement with Xcel Energy whereby about 30% of our electric loop load is offset by renewable electric energy generated by solar and wind farms.

Challenges

- The cost to address significant safety and operational efficiency concerns at the Ag/Health Laboratory is estimated at $20.6 million. Building tenants requested 2018 Capital Budget funds to address these concerns but no funds were appropriated. It is expected funds will be requested through the next Capital Budget process. This plan does not include funding to address these concerns.

- The Ford Building has been vacant since 2003 and has a current deficit of nearly $1 million. The building condition continues to deteriorate and operating costs will continue to be incurred with no revenue source to offset them.
- The Centennial and State Office buildings are in need of major renovations to address safety hazards and code compliance issues, major mechanical, electrical and structural deficiencies, and improve energy conservation and sustainability.
- Because the need for building repairs can be unpredictable, maintaining a retained earnings balance equal to working capital for each building, is very challenging. Establishing rates 2 – 3 years in advance, adds to the challenge.

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

- Through M.S. 16B.2405, the 2017 Legislature granted the authority for Admin to establish a special revenue fund and collect fees from users holding events in the State Capitol Building beginning in FY 2018. Fees are charged if 1) the event is held outside of regular building hours or 2) alcohol is served. FMD charged $16,270 for events during FY 2018; estimated costs for these events were $24,625.
- The 2017 Legislature also provided $350,000 to complete critical repairs to the Peace Officers and Roy Wilkins memorials located on the Capitol Complex.
- Through CH214/HF4425, the 2018 Legislature appropriated $10 million of the $24.346 million of general obligation bonds requested for security upgrades. We also requested $9.135 million of general fund dollars for this project; no general fund dollars were allocated.
- In addition, Laws of 2018, Chapter 214, Article 3, Section 5, Subdivision 2 includes language allowing the remaining funding from the Capitol restoration appropriation to be used to complete accessibility improvements to the Capitol grounds and to repair monuments and memorials in the Capitol Complex.

<u>Projected FY 2020 financial activities</u>

Revenue	$77,406,783
Expenses	$79,569,137
Year-end Retained Earnings	$10,458,011
Working Capital	$10,797,119
Full Time Equivalents	258.4
Overall Rate Change	0.3%

Projected FY 2021 financial activities

Revenue	$78,645,419
Expenses	$78,529,900
Year-end Retained Earnings	$10,573,530
Working Capital	$10,620,788
Full Time Equivalents	258.4
Overall Rate Change	1.6%

The Business

Description of Business

How the business was 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

Significant historical changes

- Leases changed from a general fund operation to an Internal Service Fund in FY 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 deficit in FY 2004, biennial budget rent adjustments were no longer automatically provided to state agencies. Since that time, agencies keep rent savings that are realized and are expected to absorb rent increases.
- In response to budget deficits in FY 2004, the lease rate methodology was altered 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 resulted in service level cuts and lease rates in some buildings that were not reflective of actual costs or building needs.
- In FY 2016, FMD began unwinding that rate methodology to instead set rates that focused 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. FMD 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.
- The State Capitol Building underwent an historic $303 million restoration project. The project, which began fall 2013, was completed in June 2017.

Significant aspects of the business

- FMD maintains and operates 4.7 million gross square feet in 23 buildings. This includes 20 buildings under FMD's custodial control as well as the Minnesota History Center, Retirement Systems Building, and Fleet & Surplus Services Building.
- FMD'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 and maintenance.

- FMD also maintains the ceremonial grounds including monuments and memorials as a showplace for all Capitol Complex tenants, visitors, and Minnesota citizens.
- Each biennium, Admin requests a general fund appropriation for In Lieu of Rent. This 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 FMD's custodial control

Our location, hours, and website

Administration Building
50 Sherburne Avenue, Room G10
St. Paul, MN 55155

FMD staff are housed throughout the buildings it manages.

FMD'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/

Our partnerships

- Through a partnership with MCTC and PPL, FMD helps empower low-income people to become self-reliant by sponsoring 2 interns.
- Through a partnership with the Governor's Office, Forest Lake School District, the Department of Education, and Project Search, we help youth with disabilities make a successful transition from school to adult life by sponsoring 3 interns.

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

Strengths

- FMD'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 us to focus on the long–term effects of providing value and maintaining and improving the buildings.
- Our continued focus on minimizing utility usage not only helps us achieve environmental goals, it helps us control lease rates.
- Through electrification of our fleet vehicles, development of a robust recycling and composting program, and the introduction of 11 pollinator gardens, we help foster sustainability.
- Installing on-site solar will help moderate annual operating cost increases going forward.

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, rates are being increased gradually. This forces us to defer some necessary maintenance items.

Opportunities

- We are currently in the planning stages of adding 4 additional solar arrays to the Capitol Complex.
- We are working to improve diversity in our less diverse work areas.

Threats/risks/vulnerabilities

- A security study has identified significant vulnerabilities in and around FMD facilities. The 2018 Legislature provided partial funding to mitigate some of the vulnerabilities and thus lessen the risk of damage to state facilities and harm to those who work on and visit the Capitol Complex. In future years, FMD expects to request the remaining funding needed to fully address these concerns.
- Since FY 2004, fifty percent of the money that is credited to our Facility Repair and Replacement account (FR&R) is transferred to the general fund. This accounting shift has reduced the amount of funding available to preserve the state's assets, increased our reliance on asset preservation funding, delayed repairs of building systems and increased the risks of building failures.
- The Governor's Residence, State Office, and Centennial Office buildings are in need of major renovations. Failure to take care of these deficiencies creates a high risk of significant building system failure which would in turn jeopardize tenant agencies ability to fulfill their mission.
- The fire alarm control panels in many of our buildings have become obsolete and replacement parts will no longer be available.

Products and Services

Our main products/services and the benefits to customer

Services provided by Leases include:

- Janitorial Services – cleaning 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 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. This includes Cass Gilbert and Leif Erikson parks and the Judicial Plaza.
- Recycling and Composting Program – collection and removal of organics, paper products, cans, bottles and plastics, and pallets.
- Waste Removal – collection and removal of solid waste.
- FMD Service Line – one call for all FMD 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, State Capitol, and Veterans Service buildings.
- Cafeterias – oversight of contract for cafeteria services in select buildings.
- Special Event Permits – issuance of permits for public rallies and events. This includes the option of after-hours events and events with alcohol in the State Capitol Building for a fee.
- 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 FMD approval, based on need, FMD may provide after-hours heating or cooling for specific one-time tenant requests. Tenants will reimburse FMD based on usage.

Marketing

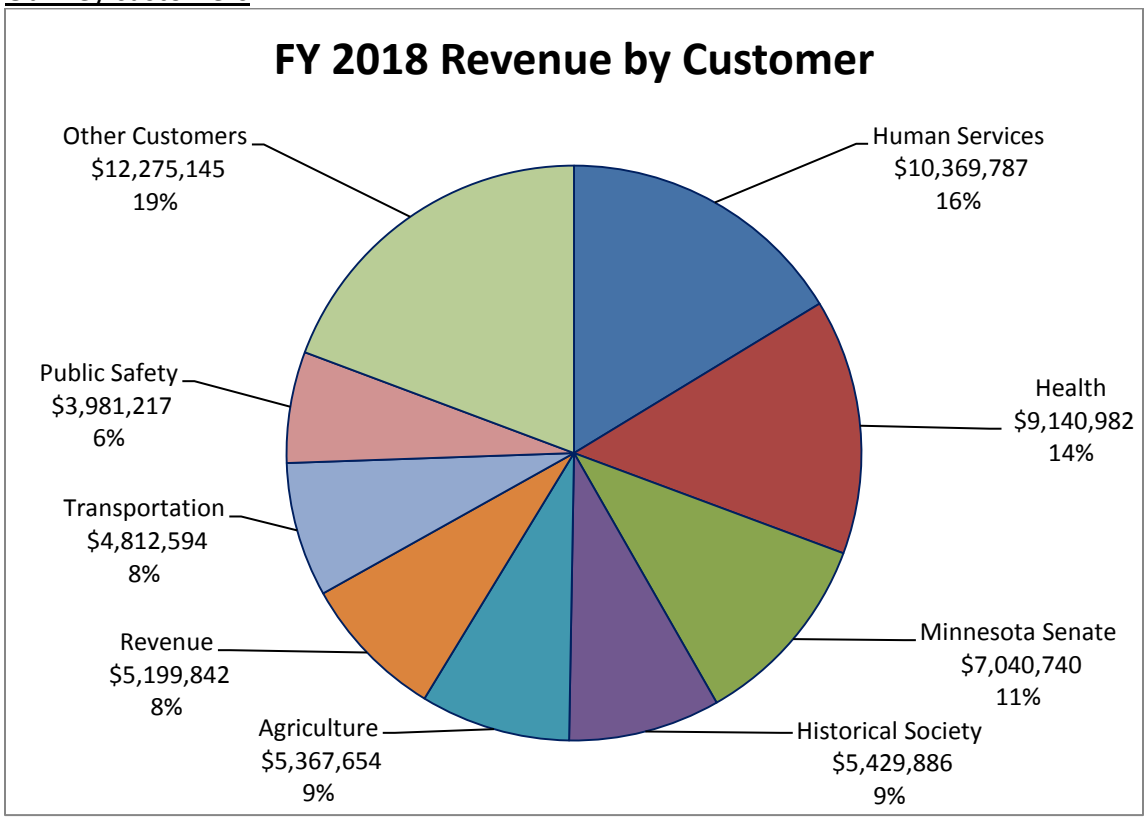
Our target audiences/customers

Leases customers in the buildings managed by FMD are:

- state agencies,
- constitutional offices,
- members of the judicial branch,
- legislators,
- employees,
- visitors, and
- media.

The majority of FMD 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.

Our key customers



What we have heard from our customers

As part of Admin's Performance Management Process, FMD monitors performance through annual customer surveys and management building tours. These measures provide FMD with

an assessment of performance from both the operational and tenant perspective and assist in improving services. These tools help FMD:

- Identify areas in which we 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

See page 56 for results of customer surveys and building tours.

Competition

Our competition

Property management companies provide services that are similar to FMD'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,

- FMD 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 FMD 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.
- FMD 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 for them.

How our rates compare

The chart below lists FY 2018 office lease rates for state agencies in privately owned buildings in St. Paul. FMD's rates can be found on page 28.

Office Rates of State Agencies in Privately Owned Space in St. Paul

Building	**Rate per SF (as of 5/2/18)**
81 on Seventh	$23.40
180 5th St E	$22.00
443 Lafayette Rd (DoLI)	$19.13
444 Lafayette Rd (DHS)	$21.33
500 Lafayette Rd (DNR)	$22.54
520 Lafayette Rd (PCA)	$19.59
DC-1 Warehouse	$15.35
First National Bank Building	$15.39 - $17.12
Golden Rule Building	$20.95 - $24.19
Landmark Towers	$22.73
Metro Square Building	$18.55 - $19.02
Park Square Court	$18.40
Town Square	$21.21 - $23.38

Loans

The purpose of our loans, and why we took them

Master Lease is a loan program managed by Minnesota Management and Budget (MMB) that allows internal service funds to borrow cash for equipment acquisitions.

Leases Master Lease budgets are shown in the table below. Payment schedules will not be available until draws against the Master Lease are made.

Fiscal Year	Amount
2019	$361,700
2020	$215,200

In February 2018, Admin entered into a GESP lease purchase agreement to fund energy efficiency and water consumption improvements in the Transportation Building. The energy savings achieved by this project will be used to pay back this loan. The final payment will be made in February 2038.

The GESP program is managed by the Minnesota Department of Commerce to maximize job creation and operational costs savings while reducing energy consumption.

In December 2005, Admin began long term lease purchase agreements with the St. Paul Port Authority for the Andersen and Freeman Buildings. FMD collects money through the Andersen and Freeman lease rates and makes payments for the debt service bond principal and interest. The terms of these agreements will be fulfilled in December 2025 when the final payments are made.

Financial Outlook

Our current overall financial health

The rates in this plan are expected to result in retained earnings below 2 months' working capital. This will still provide the fund with the sufficient cash flow necessary to operate the business. Overall Leases' financial health is stable.

When the State invested $303 million in the State Capitol Restoration, the Governor and legislative leaders expressed support for full funding of building maintenance in future years. This plan includes funding to maintain the State Capitol Building at the high standard needed to preserve Cass Gilbert's vision. This will require a $500,000 increase in the In Lieu of Rent appropriation in FY 2021. Additional increases to In Lieu of Rent will be required in FY 2022 and 2023.

With the opening of MSB in January 2016, the Senate moved out of 18,497 square feet of space on the 1st Floor of the State Office Building. FMD did not collect rent for this vacant space in FY 2018. If this space remains vacant, no rent will be collected in FY 2019. However, FMD will not be able to adequately maintain the building on an on-going basis without collecting full rent for this building. This plan assumes rent will be collected for this space again beginning in FY 2020, whether or not this space is occupied.

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.

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 2020 or FY 2021 expenses included in this plan for 321 Grove Building 1 or the Ford Building.

Admin's Real Estate unit has had a long standing budget shortfall of $475,000 per year that has been funded by Leases. The problem of Leases bearing the financial burden of other Admin divisions continues to grow as the department shifts more costs to FMD thus inflating the rates we charge our customers. This plan includes $1 million of agency allocation costs each year.

A portion of the depreciation and bond interest collected through the rental rates are transferred to a segregated FR&R account in accordance with § 16B.24 subd. 5d. FR&R assists FMD 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.

Changes to our rates, and why

The proposed rates reflect overall rate increases of 0.3% in FY 2020 and 1.6% in FY 2021. There is a rate decrease for the MSB and rate increases in 9 buildings. The rate increase of 5% each year for the Judicial Center is due in large part to ongoing water intrusion repairs. It is important to note, this building has had previous rate decreases for reasons described in the historical section on page 8. The FY 2021 rate of $22.00 reflects an 11% *decrease* over the 18 year period from FY 2003 when the rate was $24.63.

The storage rate in several buildings will increase from $7.50 in FY 2019 to $8.00 in FY 2020 and FY 2021.

How our proposed rates will impact our financial health

It is estimated Leases will have a decrease in retained earnings of $2,162,354 in FY 2020 and an increase of $115,519 in FY 2021 resulting in an ending retained earnings balance $10,573,530 in FY 2021.

How our proposed rates will impact our customers

Projected Impact on Largest Customers

Customer	Increase/(Decrease) FY 2019 to FY 2020	Increase/(Decrease) FY 2020 to FY 2021
Dept of Human Services	$323,736	$323,736
Dept of Health	($28,577)	$0
MN Senate	($197,536)	$0
MN Historical Society	$0	$0
Dept of Agriculture	$26,075	$0
Dept of Revenue	$51,114	$0
Dept of Transportation	$1,119	$0
Dept of Public Safety	($689)	$1,217
Total	$175,242	$324,953

FMD 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, FMD 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 2020 and 2021

Revenue Category	Account	Increase/Decrease	Explanation
In Lieu of Rent	670030	FY20: Increase $272,911 (3%) FY21: Increase $500,000 (5%)	FY19 unusually low due to vacant space at State Office Building. FY21 reflects rate increase at State Capitol Building.

Expense Category	Account	Increase/Decrease	Explanation
Utilities – Gas and Other	411003-80004, 80005 & blank	FY20: Increase $10,940 (2%) FY21: Increase $24,825 (6%)	FY20 & FY21 based on projected utility rate increases of 6% each year. FY20 offset by 321 Grove Bldg 1 being included in FY19.
Repairs & Maintenance	41500	FY20: Increase $320,222 (10%) FY21: Increase $65,521 (2%)	FY20 & FY21 include additional Capitol maintenance costs according to the Capitol maintenance schedule.
Maintenance & Leasehold	Various	FY20: Decrease ($1,654,300) (-19%) FY21: Decrease ($1,870,500) (-26%)	Based on anticipated projects.
Professional/ Technical Services	41130	FY20: Decrease ($786,386) (-56%) FY21: Increase $11,968 (2%)	FY19 higher than usual due to exterior building assessments.
Equipment Depreciation	N/A	FY20: Increase $44,105 (34%) FY21: Increase $19,055 (11%)	Due to the purchases of replacement equipment in FY20 and FY21.
Other Operating Costs	Various	FY20: Decrease ($232,990) (-31%) FY21: Decrease ($85,462) (-16%)	FY19 higher than usual due to city fees for Jackson Street project. FY21 decrease due to expiration of peak shave generator contract.
Bond Interest	N/A	FY20: Decrease ($1,145,689) (-32%) FY21: Decrease ($18,303) (-1%)	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. FY19 was the last year of bond interest for the Stassen Building.
Building Replacement Funds	N/A	FY20: Decrease ($352,302) (-32%) FY21: No change	Assumes legislation will pass in FY19 allowing the transfer of MSB building replacement funds.

The assumptions for these rates include a general inflation factor of 1.9% for FY 2020 and FY 2021. This factor is used when a more specific factor is not available.

Facilities Management Cost/Rate Calculation
Lease Rate Matrix FY 2020

Lease Rate Matrix FY 2020 September 26, 2018	Total	321 Grove Bldg 2	691 N Robert	Admin	Ag/Health Lab	Andersen	BCA Maryland
Costs							
Salaries & Benefits	18,986,056	42,495	160,260	309,786	694,091	1,405,032	820,822
Utilities - Electric	6,133,972	5,461	53,443	80,594	879,795	840,979	471,166
Utilities - Water	540,802	1,185	5,927	7,254	49,863	34,161	33,612
Utilities - District Heat	2,185,887		22,939	58,487	523,637	156,168	
Utilities - District Cooling	1,268,979		5,852	20,403	248,181	530,428	
Utilities - Gas and Other	450,489	3,332			106,057	7,669	146,437
Repairs & Maintenance	3,598,485	2,184	25,740	54,644	97,103	506,207	99,066
Maintenance & Leasehold	7,167,500	1,900	8,100	129,900	376,500	862,600	848,500
Professional/Technical Services	630,084	1,628	3,007	28,885	20,847	63,421	33,191
Supplies	1,839,340	3,158	27,662	45,917	112,426	176,128	128,393
Purchased Services	832,144	5,723	4,206	13,491	20,272	79,839	15,714
Insurance	472,278	80	1,755	5,717	20,132	35,496	26,141
Statewide Indirect	856,100						
Centralized IT Services	887,295	2,072	1,832	13,733	10,703	9,517	7,378
Vehicle Leases	212,252						
Depreciation	663,929	19,348	10,439	9,594	46,505	12,012	29,620
Other Operating Costs	530,761	1,384	3,140	11,658	17,629	27,824	20,166
Intrafund Expenses (FMD Rent)	754,458						
Bond Interest	2,422,157			49,590	1,044,802		615,376
Building Depreciation	10,945,882	2,853	903	420,455	859,061		844,112
Debt Service	17,452,132					6,675,799	
Building Replacement Funds	738,155					335,557	
Total Costs	79,569,137	92,803	335,205	1,260,108	5,127,604	11,758,837	4,139,694
Distributions/Allocations							
Admin O/H Internal	0	3,689	15,123	37,375	87,299	211,556	114,613
Admin O/H External	0	3,650	14,967	36,989	86,397	209,369	113,429
Grounds	0	768	2,845	15,610	6,229	12,304	29,990
Tunnels	0			34,158	79,772		
Common Space (Conf Rms)	0		1,563	(14,569)	9,066		
Electric/Chiller Loop (Power House)	0		12,648	31,397	73,334		
Automation System	0		2,137	13,066	54,641	45,692	118,547
Total Distributions/Allocations	0	8,107	49,283	154,026	396,738	478,921	376,579
Total Costs with Allocations	79,569,137	100,910	384,488	1,414,134	5,524,342	12,237,758	4,516,273
Revenue - In Lieu of Rent							
Approp. - Ceremonial	1,903,108						
Approp. - Services for Blind	156,119			18,403		34,604	5,733
Approp. - Rent Waived	7,331,773						
Total In Lieu of Rent	9,391,000	0	0	18,403	0	34,604	5,733
Revenue - Other							
Specialized Utilities	797,400					488,132	
Intrafund Revenue	754,458	119,946	466,567	167,945			
Misc Revenue	10,503						
Total Other Revenue	1,562,361	119,946	466,567	167,945	0	488,132	0
Revenue - Rent / Rate							
Storage Rate				8.00			
Storage Revenue	140,984			3,728			
Office Rate Breakeven		17.25	16.03	24.30	39.90	35.02	24.84
Office Revenue Breakeven	67,964,983	100,930	384,528	1,391,758	5,524,913	11,716,081	4,509,280
Office Rate		20.50	19.45	23.90	41.40	34.50	22.05
Office Revenue	67,066,896	119,946	466,567	1,368,849	5,732,617	11,542,113	4,002,803
Total Rent Revenue	67,207,880	119,946	466,567	1,372,577	5,732,617	11,542,113	4,002,803
Total Recoveries/Revenue	77,406,783	119,946	466,567	1,390,980	5,732,617	12,064,849	4,008,536
Inc (Dec) in Retained Earnings	(2,162,354)	19,036	82,079	(23,154)	208,275	(172,909)	(507,737)
FY20 Storage Rate				**8.00**			
FY20 Office Rate		**20.50**	**19.45**	**23.90**	**41.40**	**34.50**	**22.05**
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
Automation System Points	91,363	3	268	1,505	6,302	5,270	13,675
Distribution Methods							
A, By Total Sq. Ft.	1.0000	0.0019	0.0078	0.0192	0.0447	0.1084	0.0587
B, By Sq. Ft. w/o Ely, Fleet	1.0000	0.0020	0.0078	0.0193	0.0450	0.1091	0.0591
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	1.0000		0.0114	0.0283	0.0661		
D, By Grounds	1.0000	0.0010	0.0037	0.0203	0.0081	0.0160	0.0390
E, By Tunnel Connections	1.0000			0.0340	0.0794		
F, By Automation System Points	1.0000		0.0027	0.0165	0.0690	0.0577	0.1497
G, By Power House (Elec & Chiller Loop)	1.0000		0.0114	0.0283	0.0661		
H, M&L w/o Fleet & RSB	1.0000	0.0019	0.0081	0.0199	0.0465	0.1126	0.0610
I, Capitol Complex w/o MHC	1.0000		0.0098	0.0244	0.0570	0.1380	
Comparison to Prior Year							
Revenue at FY20 Requested Rate	75,844,419	0	0	1,223,034	5,732,617	11,576,717	4,008,536
Revenue at FY19 Requested Rate	75,638,696	0	0	1,222,801	5,732,617	11,241,160	4,008,536
Variance	205,723	0	0	233	0	335,557	0
% Rate Increase - Overall	0.3%						
Square Footage							
Office	2,658,699	5,851	23,988	58,046	138,469	334,554	181,533
Storage	17,623			466			
Ceremonial	40,837						
Services for the Blind	6,128			770		1,003	260
Rent Waived - Office	357,173						
Rent Waived - Storage	13,937						
Total Square Footage	3,094,397	5,851	23,988	59,282	138,469	335,557	181,793

Facilities Management Cost/Rate Calculation
Lease Rate Matrix FY 2020

Lease Rate Matrix FY 2020 September 26, 2018	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center
Costs							
Salaries & Benefits	1,179,763	14,588	54,704	1,087,336	176,400	979,180	1,830,065
Utilities - Electric	400,582	19,477		348,493	31,902	281,654	760,403
Utilities - Water	23,951	2,663		27,385	5,232	44,907	66,373
Utilities - District Heat	140,007			199,987		101,908	
Utilities - District Cooling	55,619			56,073		41,973	
Utilities - Gas and Other	2,895	19,811		16,262	18,109		109,265
Repairs & Maintenance	336,667	65,097	4,483	330,477	23,020	168,602	483,144
Maintenance & Leasehold	75,800	4,900		637,800	5,700	60,300	1,010,500
Professional/Technical Services	18,655	2,409	1,836	73,146	3,763	51,444	106,117
Supplies	167,117	5,098	4,542	105,816	46,632	92,530	166,956
Purchased Services	37,065	53,816	675	83,159	42,126	30,371	211,554
Insurance	18,029	1,279		25,865	3,294	33,745	
Statewide Indirect							
Centralized IT Services	17,934	932		15,337	2,703	14,004	21,258
Vehicle Leases							
Depreciation	16,682	16,346		4,421	197	9,408	102,010
Other Operating Costs	17,551	628		18,204	26,943	12,488	23,631
Intrafund Expenses (FMD Rent)							
Bond Interest	23,916				66,736	6,643	22,368
Building Depreciation	783,988	99,318			172,810	973,435	706,924
Debt Service				5,980,333			
Building Replacement Funds				261,501			
Total Costs	3,316,221	306,362	66,240	9,271,595	625,567	2,902,592	5,620,568
Distributions/Allocations							
Admin O/H Internal	142,374	9,174	3,166	164,866	10,735	113,209	207,475
Admin O/H External	140,903	9,079	3,133	163,162	10,624	112,039	205,330
Grounds	17,533			25,376	13,150	23,531	40,294
Tunnels	130,207			150,703		103,483	
Common Space (Conf Rms)	(12,385)			17,117		11,754	
Electric/Chiller Loop (Power House)	119,598			138,459		95,079	
Automation System	18,847	5,147	1,980	41,575	238	60,501	95,978
Total Distributions/Allocations	557,077	23,400	8,279	701,258	34,747	519,596	549,077
Total Costs with Allocations	3,873,298	329,762	74,519	9,972,853	660,314	3,422,188	6,169,645
Revenue - In Lieu of Rent							
Approp. - Ceremonial					612,972		
Approp. - Services for Blind	16,378			25,431		798	
Approp. - Rent Waived							
Total In Lieu of Rent	16,378	0	0	25,431	612,972	798	0
Revenue - Other							
Specialized Utilities	89,274			37,184			
Intrafund Revenue							
Misc Revenue							
Total Other Revenue	89,274	0	0	37,184	0	0	0
Revenue - Rent / Rate							
Storage Rate	8.00						
Storage Revenue	69,248						
Office Rate Breakeven	17.23	22.66	14.84	37.99	38.78	19.06	18.75
Office Revenue Breakeven	3,698,592	329,726	74,526	9,908,932	0	3,421,785	6,170,325
Office Rate	17.35	24.00	14.70	37.90	36.00	21.00	16.50
Office Revenue	3,724,351	349,224	73,823	9,885,457	0	3,770,067	5,429,886
Total Rent Revenue	3,793,599	349,224	73,823	9,885,457	0	3,770,067	5,429,886
Total Recoveries/Revenue	3,899,251	349,224	73,823	9,948,072	612,972	3,770,865	5,429,886
Inc (Dec) in Retained Earnings	25,953	19,462	(696)	(24,781)	(47,342)	348,677	(739,759)
FY20 Storage Rate	**8.00**						
FY20 Office Rate	**17.35**	**24.00**	**14.70**	**37.90**	**36.00**	**21.00**	**16.50**
FY19 Storage Rate	7.50						
FY19 Office Rate	17.00	24.00	14.00	37.90	35.00	19.95	16.50
FY18 Storage Rate	7.50						
FY18 Office Rate	16.50	24.00	12.00	36.40	35.00	17.75	16.50
Automation System Points	2,174	598	224	4,793	26	6,977	11,069
Distribution Methods							
A, By Total Sq. Ft.	0.0730	0.0047	0.0016	0.0845	0.0055	0.0580	0.1063
B, By Sq. Ft. w/o Ely, Fleet	0.0734			0.0850	0.0055	0.0584	0.1070
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1078			0.1248		0.0857	
D, By Grounds	0.0228			0.0330	0.0171	0.0306	0.0524
E, By Tunnel Connections	0.1296			0.1500		0.1030	
F, By Automation System Points	0.0238	0.0065	0.0025	0.0525	0.0003	0.0764	0.1212
G, By Power House (Elec & Chiller Loop)	0.1078			0.1248		0.0857	
H, M&L w/o Fleet & RSB	0.0758	0.0049		0.0878	0.0057	0.0603	0.1105
I, Capitol Complex w/o MHC	0.0929			0.1076		0.0739	
Comparison to Prior Year							
Revenue at FY20 Requested Rate	3,809,977	349,224	73,823	9,910,888	612,972	3,770,865	5,429,886
Revenue at FY19 Requested Rate	3,730,188	349,224	70,308	9,910,888	595,945	3,582,322	5,429,886
Variance	79,789	0	3,515	0	17,027	188,543	0
% Rate Increase - Overall							
Square Footage							
Office	216,226	14,551	5,022	260,830		179,527	329,084
Storage	8,656						
Ceremonial					17,027		
Services for the Blind	944			671		38	
Rent Waived - Office							
Rent Waived - Storage							
Total Square Footage	225,826	14,551	5,022	261,501	17,027	179,565	329,084

Facilities Management Cost/Rate Calculation
Lease Rate Matrix FY 2020

Lease Rate Matrix FY 2020 September 26, 2018	MN Senate Bldg	Retirement Systems Bldg	Stassen	State Capitol Bldg	State Office Bldg	Transportation	Veterans Service Bldg
Costs							
Salaries & Benefits	790,176	629,673	1,300,653	1,821,688	1,009,323	1,192,718	354,755
Utilities - Electric	117,778	286,420	434,923	318,681	259,503	443,044	91,541
Utilities - Water	11,811	19,600	33,546	52,259	18,479	46,465	6,238
Utilities - District Heat	110,926	102,187	160,240	186,091	108,867	234,191	62,228
Utilities - District Cooling	40,800		76,730	66,778	40,550	65,044	20,548
Utilities - Gas and Other	6,714	1,797	8,297	1,146		2,698	
Repairs & Maintenance	58,509	93,909	192,563	438,412	209,575	250,879	67,873
Maintenance & Leasehold	47,400		1,485,300	69,600	234,900	688,300	19,500
Professional/Technical Services	6,833	21,180	53,481	20,754	42,349	25,176	8,899
Supplies	44,345	47,151	155,607	102,690	71,993	143,005	38,549
Purchased Services	12,818	18,334	75,893	34,374	33,513	28,029	10,688
Insurance	19,526		34,524	196,984	16,725	23,134	6,020
Statewide Indirect							
Centralized IT Services	19,610	8,823	14,873	77,895	14,822	18,240	9,592
Vehicle Leases							
Depreciation	9,745	2,495	16,695	12,777	84,326	96,736	28,531
Other Operating Costs	19,739	9,103	40,772	28,576	14,102	19,371	16,961
Intrafund Expenses (FMD Rent)							
Bond Interest				245,051	42,437	10,917	43,268
Building Depreciation			856,761	1,733,849	759,191	1,329,998	411,684
Debt Service	4,796,000						
Building Replacement Funds	141,097						
Total Costs	6,253,827	1,240,672	4,940,858	5,407,605	2,960,655	4,617,945	1,196,875
Distributions/Allocations							
Admin O/H Internal	88,956	69,365	207,163	130,782	131,382	165,928	36,666
Admin O/H External	88,037	68,648	205,022	129,430	130,024	164,214	36,287
Grounds	23,992	21,147	39,756	108,042	20,686	21,685	
Tunnels	81,380			119,558	120,161	151,708	33,557
Common Space (Conf Rms)	9,230		21,505	13,578	13,633	17,226	(87,718)
Electric/Chiller Loop (Power House)	74,666		173,961	109,835	110,279	139,346	30,843
Automation System	29,221	24,232	78,794	124,565	11,720	40,466	21,936
Total Distributions/Allocations	395,482	183,392	726,201	735,790	537,885	700,573	71,571
Total Costs with Allocations	6,649,309	1,424,064	5,667,059	6,143,395	3,498,540	5,318,518	1,268,446
Revenue - In Lieu of Rent							
Approp. - Ceremonial				646,442			
Approp. - Services for Blind			8,931	29,892	2,773	8,697	4,479
Approp. - Rent Waived				3,960,665	2,954,469		416,639
Total In Lieu of Rent	0	0	8,931	4,636,999	2,957,242	8,697	421,118
Revenue - Other							
Specialized Utilities			89,589			61,485	31,736
Intrafund Revenue							
Misc Revenue				4,800			
Total Other Revenue	0	0	89,589	4,800	0	61,485	31,736
Revenue - Rent / Rate							
Storage Rate			8.00	8.00	8.00	8.00	8.00
Storage Revenue			23,888	0	0	17,904	26,216
Office Rate Breakeven	47.13	12.94	17.06	30.38	16.89	20.08	24.92
Office Revenue Breakeven	6,649,902	1,423,698	5,545,626	956,241	114,818	5,230,880	812,442
Office Rate	48.50	13.30	16.60	27.15	14.75	19.50	26.50
Office Revenue	6,843,205	1,463,306	5,396,096	854,573	100,271	5,079,789	863,953
Total Rent Revenue	6,843,205	1,463,306	5,419,984	854,573	100,271	5,097,693	890,169
Total Recoveries/Revenue	6,843,205	1,463,306	5,518,504	5,496,372	3,057,513	5,167,875	1,343,023
Inc (Dec) in Retained Earnings	193,896	39,242	(148,555)	(647,023)	(441,027)	(150,643)	74,577
FY20 Storage Rate			**8.00**	**8.00**	**8.00**	**8.00**	**8.00**
FY20 Office Rate	**48.50**	**13.30**	**16.60**	**27.15**	**14.75**	**19.50**	**26.50**
FY19 Storage Rate			7.50	7.50	7.50	7.50	7.50
FY19 Office Rate	49.90	12.90	16.60	27.15	14.75	19.50	26.50
FY18 Storage Rate			7.50	7.50	7.50	7.50	7.50
FY18 Office Rate	49.90	11.90	16.40	27.15	14.75	18.95	25.50
Automation System Points	3,371	2,798	9,091	14,371	1,352	4,670	2,528
Distribution Methods							
A, By Total Sq. Ft.	0.0456	0.0356	0.1062	0.0670	0.0673	0.0851	0.0188
B, By Sq. Ft. w/o Ely, Fleet	0.0459	0.0358	0.1069	0.0675	0.0678	0.0856	0.0189
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.0673		0.1568	0.0990	0.0994	0.1256	0.0278
D, By Grounds	0.0312	0.0275	0.0517	0.1405	0.0269	0.0282	
E, By Tunnel Connections	0.0810			0.1190	0.1196	0.1510	0.0334
F, By Automation System Points	0.0369	0.0306	0.0995	0.1573	0.0148	0.0511	0.0277
G, By Power House (Elec & Chiller Loop)	0.0673		0.1568	0.0990	0.0994	0.1256	0.0278
H, M&L w/o Fleet & RSB	0.0474		0.1103	0.0696	0.0699	0.0883	0.0195
I, Capitol Complex w/o MHC	0.0580		0.1352	0.0853	0.0857	0.1083	0.0239
Comparison to Prior Year							
Revenue at FY20 Requested Rate	6,843,205	1,463,306	5,428,914	5,491,572	3,057,512	5,106,390	1,311,287
Revenue at FY19 Requested Rate	7,040,740	1,419,297	5,427,421	5,487,907	3,056,309	5,105,271	1,307,548
Variance	(197,535)	44,009	1,493	3,665	1,203	1,119	3,739
% Rate Increase - Overall							
Square Footage							
Office	141,097	110,023	325,066	31,476	6,798	260,502	36,056
Storage			2,986			2,238	3,277
Ceremonial				23,810			
Services for the Blind			538	1,101	188	446	169
Rent Waived - Office				143,721	198,998		14,454
Rent Waived - Storage				7,330	2,406		4,201
Total Square Footage	141,097	110,023	328,590	207,438	208,390	263,186	58,157

Facilities Management Cost/Rate Calculation
Lease Rate Matrix FY 2020

Lease Rate Matrix FY 2020 September 26, 2018	Admin O/H External	Admin O/H Internal	Automation System	Grounds O/H	Ceremonial Grounds	Electric/Chiller Loop	Tunnels
Costs							
Salaries & Benefits	1,074,506	867,649	361,049	477,412	260,758	91,174	
Utilities - Electric					3,542	4,591	
Utilities - Water					49,891		
Utilities - District Heat						18,024	
Utilities - District Cooling							
Utilities - Gas and Other							
Repairs & Maintenance		5,990	8,247	8,453	14,994	4,647	48,000
Maintenance & Leasehold							600,000
Professional/Technical Services		15,320		1,308	13,771	1,234	11,430
Supplies		33,018	3,612	55,396	31,428	28,205	1,966
Purchased Services		4,065	2,865	2,932	9,936	686	
Insurance				2,118		1,714	
Statewide Indirect	856,100						
Centralized IT Services		188,658	402,685	6,198	839	7,657	
Vehicle Leases		175,010	1,626	33,540	2,076		
Depreciation				58,679	75,929	1,434	
Other Operating Costs	127	32,376	2,308	2,997	46,321	116,762	
Intrafund Expenses (FMD Rent)		634,513		119,946			
Bond Interest			1,240		9,538	133,993	106,282
Building Depreciation			8,264		48,556	696,711	237,009
Debt Service							
Building Replacement Funds							
Total Costs	1,930,733	1,956,599	791,896	768,979	567,579	1,106,832	1,004,687
Distributions/Allocations							
Admin O/H Internal		(1,950,896)					
Admin O/H External	(1,930,733)						
Grounds				(768,979)	346,041		
Tunnels							(1,004,687)
Common Space (Conf Rms)							
Electric/Chiller Loop (Power House)						(1,109,445)	
Automation System			(791,896)			2,613	
Total Distributions/Allocations	(1,930,733)	(1,950,896)	(791,896)	(768,979)	346,041	(1,106,832)	(1,004,687)
Total Costs with Allocations	0	5,703	0	0	913,620	0	0
Revenue - In Lieu of Rent							
Approp. - Ceremonial					643,694		
Approp. - Services for Blind							
Approp. - Rent Waived							
Total In Lieu of Rent	0	0	0	0	643,694	0	0
Revenue - Other							
Specialized Utilities							
Intrafund Revenue							
Misc Revenue		5,703					
Total Other Revenue	0	5,703	0	0	0	0	0
Revenue - Rent / Rate							
Storage Rate							
Storage Revenue							
Office Rate Breakeven							
Office Revenue Breakeven							
Office Rate							
Office Revenue							
Total Rent Revenue	0	0	0	0	0	0	0
Total Recoveries/Revenue	0	5,703	0	0	643,694	0	0
Inc (Dec) in Retained Earnings	0	0	0	0	(269,926)	0	0
FY20 Storage Rate							
FY20 Office Rate							
FY19 Storage Rate							
FY19 Office Rate							
FY18 Storage Rate							
FY18 Office 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					0.4500		
E, By Tunnel Connections							
F, By Automation System Points						0.0033	
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 FY20 Requested Rate					643,694		
Revenue at FY19 Requested Rate					920,328		
Variance					(276,634)		
% Rate Increase - Overall							
Square Footage							
Office							
Storage							
Ceremonial							
Services for the Blind							
Rent Waived - Office							
Rent Waived - Storage							
Total Square Footage							

Facilities Management Cost/Rate Calculation
Lease Rate Matrix FY 2021

Lease Rate Matrix FY 2021
September 26, 2018

	Total	321 Grove Bldg 2	691 N Robert	Admin	Ag/Health Lab	Andersen	BCA Maryland
Costs							
Salaries & Benefits	19,477,991	43,668	164,685	318,339	708,897	1,442,091	843,485
Utilities - Electric	6,257,181	5,570	54,519	82,218	897,513	857,798	480,589
Utilities - Water	562,565	1,233	6,164	7,544	51,857	35,528	34,956
Utilities - District Heat	2,237,660		23,483	59,875	536,248	159,876	
Utilities - District Cooling	1,294,360		5,969	20,811	253,145	541,036	
Utilities - Gas and Other	475,314	3,499			111,376	8,054	155,249
Repairs & Maintenance	3,664,006	2,226	26,230	55,682	98,948	512,975	100,948
Maintenance & Leasehold	5,297,000	1,900	8,100	269,900	46,500	1,112,600	61,000
Professional/Technical Services	642,052	1,659	3,064	29,433	21,243	64,626	33,822
Supplies	1,874,288	3,218	28,188	46,790	114,562	179,474	130,833
Purchased Services	847,951	5,831	4,286	13,747	20,657	81,356	16,013
Insurance	481,252	81	1,788	5,826	20,514	36,171	26,637
Statewide Indirect	872,366						
Centralized IT Services	904,153	2,111	1,867	13,994	10,906	9,698	7,519
Vehicle Leases	216,282						
Depreciation	682,984	19,375	10,542	9,848	47,099	13,453	30,402
Other Operating Costs	445,299	1,422	3,222	11,930	18,085	28,489	20,633
Intrafund Expenses (FMD Rent)	781,926						
Bond Interest	2,403,854			49,590	1,044,802		615,376
Building Depreciation	10,936,407	2,853	903	420,455	859,061		844,112
Debt Service	17,436,854					6,669,208	
Building Replacement Funds	738,155					335,557	
Total Costs	78,529,900	94,646	343,010	1,415,982	4,861,413	12,087,990	3,401,574
Distributions/Allocations							
Admin O/H Internal	0	3,775	15,479	38,254	89,353	216,532	117,309
Admin O/H External	0	3,726	15,280	37,761	88,202	213,742	115,798
Grounds	0	794	2,942	16,142	6,441	12,723	31,012
Tunnels	0			13,798	32,225		
Common Space (Conf Rms)	0		1,571	(14,554)	9,102		
Electric/Chiller Loop (Power House)	0		11,578	28,739	67,125		
Automation System	0		2,187	13,363	55,881	46,729	121,238
Total Distributions/Allocations	0	8,295	49,037	133,503	348,329	489,726	385,357
Total Costs with Allocations	78,529,900	102,941	392,047	1,549,485	5,209,742	12,577,716	3,786,931
Revenue - In Lieu of Rent							
Approp. - Ceremonial	2,133,815						
Approp. - Services for Blind	159,528			18,403		35,607	5,733
Approp. - Rent Waived	7,597,657						
Total In Lieu of Rent	9,891,000	0	0	18,403	0	35,607	5,733
Revenue - Other							
Specialized Utilities	813,349					497,895	
Intrafund Revenue	781,926	124,626	489,355	167,945			
Misc Revenue	10,503						
Total Other Revenue	1,605,778	124,626	489,355	167,945	0	497,895	0
Revenue - Rent / Rate							
Storage Rate				8.00			
Storage Revenue	140,984			3,728			
Office Rate Breakeven		17.59	16.34	26.63	37.62	36.00	20.83
Office Revenue Breakeven	67,068,089	102,919	391,964	1,525,207	5,209,204	12,043,944	3,781,332
Office Rate		21.30	20.40	23.90	41.40	35.50	22.05
Office Revenue	67,789,583	124,626	489,355	1,368,849	5,732,617	11,876,667	4,002,803
Total Rent Revenue	67,930,567	124,626	489,355	1,372,577	5,732,617	11,876,667	4,002,803
Total Recoveries/Revenue	78,645,419	124,626	489,355	1,390,980	5,732,617	12,410,169	4,008,536
Inc (Dec) in Retained Earnings	115,519	21,685	97,308	(158,505)	522,875	(167,547)	221,605
FY21 Storage Rate				**8.00**			
FY21 Office Rate		**21.30**	**20.40**	**23.90**	**41.40**	**35.50**	**22.05**
FY20 Storage Rate				8.00			
FY20 Office Rate		20.50	19.45	23.90	41.40	34.50	22.05
FY19 Storage Rate				7.50			
FY19 Office Rate		19.70	18.50	23.90	41.40	33.50	22.05
Automation System Points	91,363	3	268	1,505	6,302	5,270	13,675
Distribution Methods							
A, By Total Sq. Ft.	1.0000	0.0019	0.0078	0.0192	0.0447	0.1084	0.0587
B, By Sq. Ft. w/o Ely, Fleet	1.0000	0.0020	0.0078	0.0193	0.0450	0.1091	0.0591
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	1.0000		0.0114	0.0283	0.0661		
D, By Grounds	1.0000	0.0010	0.0037	0.0203	0.0081	0.0160	0.0390
E, By Tunnel Connections	1.0000			0.0340	0.0794		
F, By Automation System Points	1.0000		0.0027	0.0165	0.0690	0.0577	0.1497
G, By Power House (Elec & Chiller Loop)	1.0000		0.0114	0.0283	0.0661		
H, M&L w/o Fleet & RSB	1.0000	0.0019	0.0081	0.0199	0.0465	0.1126	0.0610
I, Capitol Complex w/o MHC	1.0000		0.0098	0.0244	0.0570	0.1380	
Comparison to Prior Year							
Revenue at FY21 Requested Rate	77,039,638	0	0	1,223,034	5,732,617	11,912,274	4,008,536
Revenue at FY20 Requested Rate	75,844,419	0	0	1,223,034	5,732,617	11,576,717	4,008,536
Variance	1,195,219	0	0	0	0	335,557	0
% Rate Increase - Overall	1.6%						
Square Footage							
Office	2,658,699	5,851	23,988	58,046	138,469	334,554	181,533
Storage	17,623			466			
Ceremonial	40,837						
Services for the Blind	6,128			770		1,003	260
Rent Waived - Office	357,173						
Rent Waived - Storage	13,937						
Total Square Footage	3,094,397	5,851	23,988	59,282	138,469	335,557	181,793

Facilities Management Cost/Rate Calculation
Lease Rate Matrix FY 2021

Lease Rate Matrix FY 2021 September 26, 2018	Centennial	Ely	Fleet & Surplus	Freeman	Governor's Residence	Judicial	MN History Center
Costs							
Salaries & Benefits	1,212,335	14,991	56,215	1,113,186	180,143	1,006,214	1,880,592
Utilities - Electric	408,652	19,867		355,512	32,540	287,327	775,611
Utilities - Water	24,909	2,902		28,480	5,441	46,703	69,028
Utilities - District Heat	143,330			204,732		104,298	
Utilities - District Cooling	56,731			57,195		42,813	
Utilities - Gas and Other	3,039	20,455		17,080	19,005		115,867
Repairs & Maintenance	343,063	66,334	4,568	336,756	23,458	171,805	492,324
Maintenance & Leasehold	75,800	4,900		1,537,800	5,700	60,300	860,500
Professional/Technical Services	19,009	2,454	1,871	74,535	3,834	52,422	108,133
Supplies	170,292	5,195	4,628	107,827	47,518	94,288	170,129
Purchased Services	37,769	54,838	687	84,739	42,927	30,948	215,574
Insurance	18,372	1,304		26,356	3,356	34,386	
Statewide Indirect							
Centralized IT Services	18,275	950		15,628	2,754	14,270	21,662
Vehicle Leases							
Depreciation	17,605	16,346		5,545	271	10,180	103,424
Other Operating Costs	17,943	640		18,622	27,473	12,771	24,161
Intrafund Expenses (FMD Rent)							
Bond Interest	23,916				48,433	6,643	22,368
Building Depreciation	783,988	99,318			172,810	973,435	706,924
Debt Service				5,971,896			
Building Replacement Funds				261,501			
Total Costs	3,375,028	310,494	67,969	10,217,390	615,663	2,948,803	5,566,297
Distributions/Allocations							
Admin O/H Internal	145,724	9,390	3,241	168,744	10,987	115,872	212,355
Admin O/H External	143,846	9,269	3,199	166,570	10,846	114,379	209,619
Grounds	18,130			26,241	13,597	24,332	41,667
Tunnels	52,599			60,878		41,803	
Common Space (Conf Rms)	(12,874)			17,185		11,801	
Electric/Chiller Loop (Power House)	109,472			126,736		87,029	
Automation System	19,275	5,264	2,025	42,518	243	61,874	98,156
Total Distributions/Allocations	476,172	23,923	8,465	608,872	35,673	457,090	561,797
Total Costs with Allocations	3,851,200	334,417	76,434	10,826,262	651,336	3,405,893	6,128,094
Revenue - In Lieu of Rent							
Approp. - Ceremonial					629,999		
Approp. - Services for Blind	16,709			25,431		836	
Approp. - Rent Waived							
Total In Lieu of Rent	16,709	0	0	25,431	629,999	836	0
Revenue - Other							
Specialized Utilities	91,059			37,928			
Intrafund Revenue							
Misc Revenue							
Total Other Revenue	91,059	0	0	37,928	0	0	0
Revenue - Rent / Rate							
Storage Rate	8.00						
Storage Revenue	69,248						
Office Rate Breakeven	17.12	22.98	15.22	41.26	38.25	18.97	18.62
Office Revenue Breakeven	3,674,979	334,382	76,435	10,761,846	0	3,405,627	6,127,544
Office Rate	17.70	24.00	15.45	37.90	37.00	22.00	16.50
Office Revenue	3,799,482	349,224	77,590	9,885,457	0	3,949,594	5,429,886
Total Rent Revenue	3,868,730	349,224	77,590	9,885,457	0	3,949,594	5,429,886
Total Recoveries/Revenue	3,976,498	349,224	77,590	9,948,816	629,999	3,950,430	5,429,886
Inc (Dec) in Retained Earnings	125,298	14,807	1,156	(877,446)	(21,337)	544,537	(698,208)
FY21 Storage Rate	**8.00**						
FY21 Office Rate	**17.70**	**24.00**	**15.45**	**37.90**	**37.00**	**22.00**	**16.50**
FY20 Storage Rate	8.00						
FY20 Office Rate	17.35	24.00	14.70	37.90	36.00	21.00	16.50
FY19 Storage Rate	7.50						
FY19 Office Rate	17.00	24.00	14.00	37.90	35.00	19.95	16.50
Automation System Points	2,174	598	224	4,793	26	6,977	11,069
Distribution Methods							
A, By Total Sq. Ft.	0.0730	0.0047	0.0016	0.0845	0.0055	0.0580	0.1063
B, By Sq. Ft. w/o Ely, Fleet	0.0734			0.0850	0.0055	0.0584	0.1070
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.1078			0.1248		0.0857	
D, By Grounds	0.0228			0.0330	0.0171	0.0306	0.0524
E, By Tunnel Connections	0.1296			0.1500		0.1030	
F, By Automation System Points	0.0238	0.0065	0.0025	0.0525	0.0003	0.0764	0.1212
G, By Power House (Elec & Chiller Loop)	0.1078			0.1248		0.0857	
H, M&L w/o Fleet & RSB	0.0758	0.0049		0.0878	0.0057	0.0603	0.1105
I, Capitol Complex w/o MHC	0.0929			0.1076		0.0739	
Comparison to Prior Year							
Revenue at FY21 Requested Rate	3,885,439	349,224	77,590	9,910,888	629,999	3,950,430	5,429,886
Revenue at FY20 Requested Rate	3,809,977	349,224	73,823	9,910,888	612,972	3,770,865	5,429,886
Variance	75,462	0	3,767	0	17,027	179,565	0
% Rate Increase - Overall							
Square Footage							
Office	216,226	14,551	5,022	260,830		179,527	329,084
Storage	8,656						
Ceremonial					17,027		
Services for the Blind	944			671		38	
Rent Waived - Office							
Rent Waived - Storage							
Total Square Footage	225,826	14,551	5,022	261,501	17,027	179,565	329,084

Facilities Management Cost/Rate Calculation
Lease Rate Matrix FY 2021

Lease Rate Matrix FY 2021 September 26, 2018	MN Senate Bldg	Retirement Systems Bldg	Stassen	State Capitol Bldg	State Office Bldg	Transportation	Veterans Service Bldg
Costs							
Salaries & Benefits	810,516	647,058	1,336,564	1,867,726	1,037,190	1,225,649	364,549
Utilities - Electric	120,151	292,149	443,686	325,100	264,724	451,971	93,386
Utilities - Water	12,283	20,384	34,888	54,349	19,218	48,323	6,488
Utilities - District Heat	113,528	104,583	163,998	190,466	111,421	239,683	63,688
Utilities - District Cooling	41,616		78,265	68,114	41,361	66,345	20,959
Utilities - Gas and Other	7,051	1,887	8,715	1,203		2,834	
Repairs & Maintenance	59,621	95,693	196,221	446,742	213,557	255,646	69,163
Maintenance & Leasehold	47,400		957,300	69,600	69,900	88,300	19,500
Professional/Technical Services	6,962	21,582	54,497	21,149	43,154	25,654	9,068
Supplies	45,187	48,046	158,563	104,641	73,360	145,722	39,282
Purchased Services	13,061	18,683	77,335	35,027	34,149	28,562	10,891
Insurance	19,897		35,180	200,727	17,043	23,573	6,135
Statewide Indirect							
Centralized IT Services	19,983	8,991	15,155	79,375	15,104	18,586	9,774
Vehicle Leases							
Depreciation	10,351	2,968	18,107	13,648	85,222	97,536	28,790
Other Operating Costs	20,204	9,316	41,717	29,261	14,407	19,813	17,421
Intrafund Expenses (FMD Rent)							
Bond Interest				245,051	42,437	10,917	43,268
Building Depreciation			856,761	1,733,849	759,191	1,323,162	411,684
Debt Service	4,795,750						
Building Replacement Funds	141,097						
Total Costs	6,284,658	1,271,340	4,476,952	5,486,028	2,841,438	4,072,276	1,214,046
Distributions/Allocations							
Admin O/H Internal	91,049	70,997	212,036	133,858	134,472	169,832	37,528
Admin O/H External	89,876	70,082	209,304	132,133	132,740	167,643	37,045
Grounds	24,809	21,867	41,110	111,721	21,390	22,424	
Tunnels	32,874			48,297	48,540	61,284	13,556
Common Space (Conf Rms)	9,267		21,591	13,632	13,687	17,295	(87,703)
Electric/Chiller Loop (Power House)	68,344		159,232	100,536	100,942	127,548	28,231
Automation System	29,884	24,782	80,582	127,393	11,986	41,384	22,433
Total Distributions/Allocations	346,103	187,728	723,855	667,570	463,757	607,410	51,090
Total Costs with Allocations	6,630,761	1,459,068	5,200,807	6,153,598	3,305,195	4,679,686	1,265,136
Revenue - In Lieu of Rent							
Approp. - Ceremonial				690,490			
Approp. - Services for Blind			8,931	31,929	2,773	8,697	4,479
Approp. - Rent Waived				4,226,549	2,954,469		416,639
Total In Lieu of Rent	0	0	8,931	4,948,968	2,957,242	8,697	421,118
Revenue - Other							
Specialized Utilities			91,381			62,715	32,371
Intrafund Revenue							
Misc Revenue				4,800			
Total Other Revenue	0	0	91,381	4,800	0	62,715	32,371
Revenue - Rent / Rate							
Storage Rate			8.00	8.00	8.00	8.00	8.00
Storage Revenue			23,888	0	0	17,904	26,216
Office Rate Breakeven	46.99	13.26	15.62	30.43	15.95	17.62	24.84
Office Revenue Breakeven	6,630,148	1,458,905	5,077,531	957,815	108,428	4,590,045	809,834
Office Rate	48.50	13.70	16.60	29.00	14.75	19.50	26.50
Office Revenue	6,843,205	1,507,315	5,396,096	912,804	100,271	5,079,789	863,953
Total Rent Revenue	6,843,205	1,507,315	5,419,984	912,804	100,271	5,097,693	890,169
Total Recoveries/Revenue	6,843,205	1,507,315	5,520,296	5,866,572	3,057,513	5,169,105	1,343,658
Inc (Dec) in Retained Earnings	212,444	48,247	319,489	(287,026)	(247,682)	489,419	78,522
FY21 Storage Rate			**8.00**	**8.00**	**8.00**	**8.00**	**8.00**
FY21 Office Rate	**48.50**	**13.70**	**16.60**	**29.00**	**14.75**	**19.50**	**26.50**
FY20 Storage Rate			8.00	8.00	8.00	8.00	8.00
FY20 Office Rate	48.50	13.30	16.60	27.15	14.75	19.50	26.50
FY19 Storage Rate			7.50	7.50	7.50	7.50	7.50
FY19 Office Rate	49.90	12.90	16.60	27.15	14.75	19.50	26.50
Automation System Points	3,371	2,798	9,091	14,371	1,352	4,670	2,528
Distribution Methods							
A, By Total Sq. Ft.	0.0456	0.0356	0.1062	0.0670	0.0673	0.0851	0.0188
B, By Sq. Ft. w/o Ely, Fleet	0.0459	0.0358	0.1069	0.0675	0.0678	0.0856	0.0189
C, By Sq Ft Cap Cmplx w/o Andersen, MHC	0.0673		0.1568	0.0990	0.0994	0.1256	0.0278
D, By Grounds	0.0312	0.0275	0.0517	0.1405	0.0269	0.0282	
E, By Tunnel Connections	0.0810			0.1190	0.1196	0.1510	0.0334
F, By Automation System Points	0.0369	0.0306	0.0995	0.1573	0.0148	0.0511	0.0277
G, By Power House (Elec & Chiller Loop)	0.0673		0.1568	0.0990	0.0994	0.1256	0.0278
H, M&L w/o Fleet & RSB	0.0474		0.1103	0.0696	0.0699	0.0883	0.0195
I, Capitol Complex w/o MHC	0.0580		0.1352	0.0853	0.0857	0.1083	0.0239
Comparison to Prior Year							
Revenue at FY21 Requested Rate	6,843,205	1,507,315	5,428,914	5,861,772	3,057,512	5,106,390	1,311,287
Revenue at FY20 Requested Rate	6,843,205	1,463,306	5,428,914	5,491,572	3,057,512	5,106,390	1,311,287
Variance	0	44,009	0	370,200	0	0	0
% Rate Increase - Overall							
Square Footage							
Office	141,097	110,023	325,066	31,476	6,798	260,502	36,056
Storage			2,986			2,238	3,277
Ceremonial				23,810			
Services for the Blind			538	1,101	188	446	169
Rent Waived - Office				143,721	198,998		14,454
Rent Waived - Storage				7,330	2,406		4,201
Total Square Footage	141,097	110,023	328,590	207,438	208,390	263,186	58,157

Facilities Management Cost/Rate Calculation
Lease Rate Matrix FY 2021

Lease Rate Matrix FY 2021 September 26, 2018	Admin O/H External	Admin O/H Internal	Automation System	Grounds O/H	Ceremonial Grounds	Electric/Chiller Loop	Tunnels
Costs							
Salaries & Benefits	1,098,565	882,121	371,017	490,547	267,957	93,691	
Utilities - Electric					3,614	4,684	
Utilities - Water					51,887		
Utilities - District Heat						18,451	
Utilities - District Cooling							
Utilities - Gas and Other							
Repairs & Maintenance		6,103	8,404	8,613	15,279	4,735	48,912
Maintenance & Leasehold							
Professional/Technical Services		15,611		1,332	14,033	1,258	11,647
Supplies		33,645	3,681	56,449	32,025	28,741	2,004
Purchased Services		4,142	2,919	2,987	10,124	699	
Insurance				2,159		1,747	
Statewide Indirect	872,366						
Centralized IT Services		192,243	410,336	6,315	855	7,802	
Vehicle Leases		178,334	1,657	34,177	2,114		
Depreciation				64,909	75,929	1,434	
Other Operating Costs	129	32,991	2,352	3,054	47,711	21,532	
Intrafund Expenses (FMD Rent)		657,300		124,626			
Bond Interest			1,240		9,538	133,993	106,282
Building Depreciation			8,264		48,556	694,072	237,009
Debt Service							
Building Replacement Funds							
Total Costs	1,971,060	2,002,490	809,870	795,168	579,622	1,012,839	405,854
Distributions/Allocations							
Admin O/H Internal		(1,996,787)					
Admin O/H External	(1,971,060)						
Grounds				(795,168)	357,826		
Tunnels							(405,854)
Common Space (Conf Rms)							
Electric/Chiller Loop (Power House)						(1,015,512)	
Automation System			(809,870)			2,673	
Total Distributions/Allocations	(1,971,060)	(1,996,787)	(809,870)	(795,168)	357,826	(1,012,839)	(405,854)
Total Costs with Allocations	0	5,703	0	0	937,448	0	0
Revenue - In Lieu of Rent							
Approp. - Ceremonial					813,326		
Approp. - Services for Blind							
Approp. - Rent Waived							
Total In Lieu of Rent	0	0	0	0	813,326	0	0
Revenue - Other							
Specialized Utilities							
Intrafund Revenue							
Misc Revenue		5,703					
Total Other Revenue	0	5,703	0	0	0	0	0
Revenue - Rent / Rate							
Storage Rate							
Storage Revenue							
Office Rate Breakeven							
Office Revenue Breakeven							
Office Rate							
Office Revenue							
Total Rent Revenue	0	0	0	0	0	0	0
Total Recoveries/Revenue	0	5,703	0	0	813,326	0	0
Inc (Dec) in Retained Earnings	0	0	0	0	(124,122)	0	0
FY21 Storage Rate							
FY21 Office Rate							
FY20 Storage Rate							
FY20 Office Rate							
FY19 Storage Rate							
FY19 Office 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					0.4500		
E, By Tunnel Connections							
F, By Automation System Points						0.0033	
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 FY21 Requested Rate					813,326		
Revenue at FY20 Requested Rate					643,694		
Variance					169,632		
% Rate Increase - Overall							
Square Footage							
Office							
Storage							
Ceremonial							
Services for the Blind							
Rent Waived - Office							
Rent Waived - Storage							
Total Square Footage							

Facilities Management Leases
Fiscal Years 2020 & 2021
Lease Rate Proposal/Comparison

Building	FY19	FY20	Difference FY19 - FY20	Percent Change FY19 - FY20	FY21	Difference FY20 - FY21	Percent Change FY20 - FY21
321 Grove Building 2	$19.70	$20.50	$0.80	4%	$21.30	$0.80	4%
691 N. Robert	18.50	19.45	0.95	5%	20.40	0.95	5%
Administration	23.90	23.90	0.00	-	23.90	0.00	-
Agriculture/Health Laboratory	41.40	41.40	0.00	-	41.40	0.00	-
Andersen	33.50	34.50	1.00	3%	35.50	1.00	3%
BCA Maryland	22.05	22.05	0.00	-	22.05	0.00	-
Centennial	17.00	17.35	0.35	2%	17.70	0.35	2%
Ely	24.00	24.00	0.00	-	24.00	0.00	-
Fleet & Surplus Services	14.00	14.70	0.70	5%	15.45	0.75	5%
Freeman	37.90	37.90	0.00	-	37.90	0.00	-
Governor's Residence	35.00	36.00	1.00	3%	37.00	1.00	3%
Judicial Center	19.95	21.00	1.05	5%	22.00	1.00	5%
MN History Center	16.50	16.50	0.00	-	16.50	0.00	-
MN Senate Building	49.90	48.50	(1.40)	-3%	48.50	0.00	-
Retirement Systems	12.90	13.30	0.40	3%	13.70	0.40	3%
Stassen	16.60	16.60	0.00	-	16.60	0.00	-
State Capitol	27.15	27.15	0.00	-	29.00	1.85	7%
State Office	14.75	14.75	0.00	-	14.75	0.00	-
Transportation	19.50	19.50	0.00	-	19.50	0.00	-
Veterans Service	26.50	26.50	0.00	-	26.50	0.00	-
Storage - Select Buildings	7.50	8.00	0.50	7%	8.00	0.00	-
Media License (per month)	100	100	0	-	100	0	-

Note: Rates are annual per square foot unless otherwise noted
Customers reimburse costs for after-hours heating and cooling when applicable
Storage rate applies to: Administration, Centennial, Stassen, State Capitol, State Office, Transportation, and Veterans Service

Rate Matrix Computation

Minnesota Department of Administration
Leases
Fiscal Years 2020 & 2021

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.

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 that are 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. Salaries and Benefits assumes a staff vacancy factor of 3%.

New asset purchases for this biennium include SMART boards, grounds equipment, thermal camera, welding table, insulation tester, utility vehicles, auto scrubbers, burnishers, 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 information technology (IT) equipment, and 5-10 years for other equipment.

Governor's Residence Household budget is $81,931 in FY 2020 and $83,487 in FY 2021.

Minnesota Department of Administration
Facilities Management Division - Fund 5400 (Leases)
Fiscal Years 2020 & 2021
Six Year Rate Comparison

Building	FY16	FY17	FY18	FY19	FY20	FY21
321 Grove Building 2	$14.30	$15.70	$17.70	$19.70	$20.50	$21.30
691 N. Robert	13.20	14.50	16.50	18.50	19.45	20.40
Administration	20.90	21.65	22.75	23.90	23.90	23.90
Ag/Health Laboratory	38.25	38.25	39.80	41.40	41.40	41.40
Andersen	30.15	30.35	31.90	33.50	34.50	35.50
BCA Maryland	20.00	20.00	21.00	22.05	22.05	22.05
Centennial	16.00	16.00	16.50	17.00	17.35	17.70
Ely Revenue	24.00	24.00	24.00	24.00	24.00	24.00
Fleet & Surplus Services	10.00	10.00	12.00	14.00	14.70	15.45
Freeman	34.00	35.00	36.40	37.90	37.90	37.90
Governor's Residence	35.00	35.00	35.00	35.00	36.00	37.00
Judicial Center	15.75	15.75	17.75	19.95	21.00	22.00
Minnesota History Center	16.50	16.50	16.50	16.50	16.50	16.50
Minnesota Senate	56.26	49.90	49.90	49.90	48.50	48.50
Retirement Systems	10.40	10.90	11.90	12.90	13.30	13.70
Stassen	15.60	16.22	16.40	16.60	16.60	16.60
State Capitol	27.15	27.15	27.15	27.15	27.15	29.00
State Office	14.75	14.75	14.75	14.75	14.75	14.75
Transportation	17.50	18.40	18.95	19.50	19.50	19.50
Veterans Service	23.50	24.50	25.50	26.50	26.50	26.50
Storage - Select Buildings	7.00	7.00	7.50	7.50	8.00	8.00
Media License (per month)	100.00	100.00	100.00	100.00	100.00	100.00

Note: Rates are annual per square foot unless otherwise noted
Customers reimburse costs for after-hours heating and cooling when applicable
Storage rate applies to: Administration, Centennial, Stassen, State Capitol, State Office, Transportation, and Veterans Service

Facilities Management - Leases
History & Proforma - FY 2020

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Estimated	FY19 Estimated	FY20 Proposed	Inc/Dec Over FY19	% Change Over FY19
Revenue:								
Rent Revenue	52,973,582	58,924,819	62,164,795	63,617,847	65,954,910	66,453,422	498,512	1%
In Lieu of Rent	6,453,668	5,201,548	7,375,498	9,101,089	9,118,089	9,391,000	272,911	3%
Intrafund Revenue	550,712	588,709	591,015	659,229	726,988	754,458	27,470	4%
Misc (Elec,Int,Other)	938,150	940,284	882,738	839,140	842,443	807,903	(34,540)	-4%
Total Revenue	60,916,112	65,655,361	71,014,046	74,217,305	76,642,430	77,406,783	764,353	1%
Expenses:								
Salaries & Benefits	14,368,510	14,977,833	16,155,294	17,365,404	18,277,763	18,986,056	708,293	4%
Utilities - Electric	5,449,612	5,409,693	5,782,776	5,935,661	6,027,996	6,133,972	105,976	2%
Utilities - Water	365,604	416,248	428,536	501,639	521,818	540,802	18,984	4%
Utilities - District Heat	1,749,386	1,605,015	1,765,862	1,961,883	2,132,928	2,185,887	52,959	2%
Utilities - District Cooling	986,702	1,069,455	1,126,422	1,152,298	1,244,098	1,268,979	24,881	2%
Utilities - Gas for Heating	312,602	179,684	0	0	0	0	0	0%
Utilities - Gas and Other	140,593	107,262	331,196	371,562	439,549	450,489	10,940	2%
Repairs & Maintenance	3,000,754	3,559,618	3,750,324	1,412,663	3,278,263	3,598,485	320,222	10%
Maintenance & Leasehold	5,111,038	6,571,531	3,896,123	1,682,881	8,821,800	7,167,500	(1,654,300)	-19%
Professional/Technical Services	809,559	589,486	584,710	209,883	1,416,470	630,084	(786,386)	-56%
Supplies	1,675,317	2,306,057	2,296,335	1,603,603	1,807,904	1,839,340	31,436	2%
Purchased Services	613,738	583,485	669,377	781,363	817,021	832,144	15,123	2%
Admin & Trustee Fees	79,687	0	0	0	0	0	0	0%
Insurance	380,682	183,457	169,972	456,130	464,435	472,278	7,843	2%
Statewide Indirect	964,467	795,300	946,130	790,185	840,137	856,100	15,963	2%
Centralized IT Services	0	997,962	638,995	854,517	870,752	887,295	16,543	2%
Vehicle Leases	0	148,590	191,016	200,045	208,293	212,252	3,959	2%
Depreciation of Bldg Improvements	361,797	410,330	385,939	407,920	412,285	412,283	(2)	0%
Depreciation of Infrastructure	18,565	18,565	55,694	74,243	75,929	75,929	0	0%
Equipment Depreciation/Amortization	71,468	89,950	97,436	107,699	131,612	175,717	44,105	34%
Amortization	36,686	0	0	0	0	0	0	0%
Other Operating Costs	1,063,903	474,501	486,069	535,528	763,751	530,761	(232,990)	-31%
Intrafund Expenses (FMD Rent)	554,835	592,465	593,712	655,476	723,045	754,458	31,413	4%
Bond Interest	4,564,772	4,341,814	3,364,027	3,567,846	3,567,846	2,422,157	(1,145,689)	-32%
Building Depreciation	10,272,532	9,683,293	10,133,403	11,053,982	10,987,604	10,945,882	(41,722)	0%
Debt Service	12,759,773	15,583,361	17,796,468	17,739,580	17,470,176	17,452,132	(18,044)	0%
Building Replacement Funds	595,558	597,059	597,059	597,058	1,090,457	738,155	(352,302)	-32%
Total Expenses	66,308,140	71,292,012	72,242,875	70,019,049	82,391,932	79,569,137	(2,822,795)	-3%
Increase/(Decrease) in RE	(5,392,028)	(5,636,651)	(1,228,829)	4,198,256	(5,749,502)	(2,162,354)		
Retained Earnings, Beginning	27,304,057	21,352,932	15,341,534	13,478,479	18,369,868	12,620,365		
Prior Period Adjustments	(559,100)	(374,746)	(634,227)	693,133	0	0		
Retained Earnings, Ending	21,352,932	15,341,534	13,478,479	18,369,868	12,620,365	10,458,011		

Note: 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

Facilities Management - Leases
History & Proforma - FY 2021

	FY16 Actual	FY17 Actual	FY18 Estimated	FY19 Estimated	FY20 Proposed	FY21 Proposed	Inc/Dec Over FY20	% Change Over FY20
Revenue:								
Rent Revenue	58,924,819	62,164,795	63,617,847	65,954,910	66,453,422	67,148,641	695,219	1%
In Lieu of Rent	5,201,548	7,375,498	9,101,089	9,118,089	9,391,000	9,891,000	500,000	5%
Intrafund Revenue	588,709	591,015	659,229	726,988	754,458	781,926	27,468	4%
Misc (Elec,Int,Other)	940,284	882,738	839,140	842,443	807,903	823,852	15,949	2%
Total Revenue	65,655,361	71,014,046	74,217,305	76,642,430	77,406,783	78,645,419	1,238,636	2%
Expenses:								
Salaries & Benefits	14,977,833	16,155,294	17,365,404	18,277,763	18,986,056	19,477,991	491,935	3%
Utilities - Electric	5,409,693	5,782,776	5,935,661	6,027,996	6,133,972	6,257,181	123,209	2%
Utilities - Water	416,248	428,536	501,639	521,818	540,802	562,565	21,763	4%
Utilities - District Heat	1,605,015	1,765,862	1,961,883	2,132,928	2,185,887	2,237,660	51,773	2%
Utilities - District Cooling	1,069,455	1,126,422	1,152,298	1,244,098	1,268,979	1,294,360	25,381	2%
Utilities - Gas for Heating	179,684	0	0	0	0	0	0	0%
Utilities - Gas and Other	107,262	331,196	371,562	439,549	450,489	475,314	24,825	6%
Repairs & Maintenance	3,559,618	3,750,324	1,412,663	3,278,263	3,598,485	3,664,006	65,521	2%
Maintenance & Leasehold	6,571,531	3,896,123	1,682,881	8,821,800	7,167,500	5,297,000	(1,870,500)	-26%
Professional/Technical Services	589,486	584,710	209,883	1,416,470	630,084	642,052	11,968	2%
Supplies	2,306,057	2,296,335	1,603,603	1,807,904	1,839,340	1,874,288	34,948	2%
Purchased Services	583,485	669,377	781,363	817,021	832,144	847,951	15,807	2%
Insurance	183,457	169,972	456,130	464,435	472,278	481,252	8,974	2%
Statewide Indirect	795,300	946,130	790,185	840,137	856,100	872,366	16,266	2%
Centralized IT Services	997,962	638,995	854,517	870,752	887,295	904,153	16,858	2%
Vehicle Leases	148,590	191,016	200,045	208,293	212,252	216,282	4,030	2%
Depreciation of Bldg Improvements	410,330	385,939	407,920	412,285	412,283	412,283	0	0%
Depreciation of Infrastructure	18,565	55,694	74,243	75,929	75,929	75,929	0	0%
Equipment Depreciation/Amortization	89,950	97,436	107,699	131,612	175,717	194,772	19,055	11%
Other Operating Costs	474,501	486,069	535,528	763,751	530,761	445,299	(85,462)	-16%
Intrafund Expenses (FMD Rent)	592,465	593,712	655,476	723,045	754,458	781,926	27,468	4%
Bond Interest	4,341,814	3,364,027	3,567,846	3,567,846	2,422,157	2,403,854	(18,303)	-1%
Building Depreciation	9,683,293	10,133,403	11,053,982	10,987,604	10,945,882	10,936,407	(9,475)	0%
Debt Service	15,583,361	17,796,468	17,739,580	17,470,176	17,452,132	17,436,854	(15,278)	0%
Building Replacement Funds	597,059	597,059	597,058	1,090,457	738,155	738,155	0	0%
Total Expenses	71,292,012	72,242,875	70,019,049	82,391,932	79,569,137	78,529,900	(1,039,237)	-1%
Increase/(Decrease) in RE	(5,636,651)	(1,228,829)	4,198,256	(5,749,502)	(2,162,354)	115,519		
Retained Earnings, Beginning	21,352,932	15,341,534	13,478,479	18,369,868	12,620,365	10,458,011		
Prior Period Adjustments	(374,746)	(634,227)	693,133	0	0	0		
Retained Earnings, Ending	15,341,534	13,478,479	18,369,868	12,620,365	10,458,011	10,573,530		

Note: 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 2020

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease 17 Demand Survey Yes or No	If yes, identify quarter in which item is planned to be purchased.
Ryan Tracaire	G0234160	Grounds	Replacement	1	$9,200	$9,200	Yes	2
Toro Workman Utility Truck	G0234160	Grounds	Replacement	1	$30,000	$30,000	Yes	1
Toro Comm. Walk Behind Mower	G0234160	Grounds	Replacement	1	$7,000	$7,000	Yes	1
Solmetric Analyzer Kit w/ Megger Insulation Tester	G0234140	Technical Services	Replacement	1	$10,000	$10,000	No	
Thermal Camera	G0234140	Technical Services	Replacement	1	$13,000	$13,000	No	
DownFlex Downdraft Welding Table	G0234140	Technical Services	Replacement	1	$15,000	$15,000	No	
Advenger Auto Scrubber - 3	G0234110	Building Operations	Replacement	3	$17,000	$51,000	Yes	2
Commodore 20 Carpet Extractor - 3	G0234110	Building Operations	Replacement	3	$6,000	$18,000	Yes	2
Commodore 20 Carpet Extractor - 5	G0234110	Building Operations	Replacement	5	$7,301	$36,505	No	
Tennant - B5 Battery Powered Walk Behind Burnisher (20 inch pad)	G0234110	Building Operations	Replacement	1	$9,434	$9,434	No	
Tennant - B7 Battery Powered Walk Behind Burnisher (27 inch pad)	G0234110	Building Operations	Replacement	1	$9,194	$9,194	No	
Tennant - B7 Battery Powered Walk Behind Burnisher (27 inch pad)	G0234110	Building Operations	Replacement	1	$11,268	$11,268	No	
Tennant - T300 Battery Powered Walk Behind Floor Scrubber	G0234110	Building Operations	Replacement	1	$9,194	$9,194	No	
Chariot 24" Auto Scrubber	G0234110	Building Operations	Replacement	1	$14,018	$14,018	No	
SMART Boards	G0234170	Business Operations	Replacement	3	$10,415	$31,245	No	
Sub-total of items with unit cost less than $100,000						**$274,058**		
John Deere 4 WD Loader	G0234160	Grounds	Replacement	1	$100,000	$100,000	Yes	2
GRAND TOTAL						**$374,058**		

Detailed Capital Assets and Technology Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration

Leases

For Fiscal Year 2021

Description of Item	FinDept ID	Dept. Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease 17 Demand Survey Yes or No	If yes, identify quarter in which item is planned to be purchased.
Exmark Lawn Mower & Bagging System	G0234160	Grounds	Replacement	1	$15,000	$15,000	No	
Miller Water-cooled TIG Welder	G0234140	Technical Services	Replacement	1	$8,000	$8,000	No	
Commodore 20 Carpet Extractor	G0234110	Building Operations	Replacement	2	$7,301	$14,602	No	
Eagle power Large vacuum / sweeper	G0234110	Building Operations	Replacement	1	$5,286	$5,286	No	
Tennant - T300 Battery Powered Walk Behind Floor Scrubber	G0234110	Building Operations	Replacement	2	$5,286	$10,572	No	
Tennant-BR-2000-DC High Speed Burnisher with Dust Control (plug in)	G0234110	Building Operations	Replacement	1	$9,439	$9,439	No	
T7 26in Rider Scrubber Nano	G0234110	Building Operations	Replacement	2	$20,263	$40,526	No	
Tennant - B5 Battery Powered Walk Behind Burnisher (20 inch pad)	G0234110	Building Operations	Replacement	1	$9,433	$9,433	No	
Tennant-T350 Battery Powered Stand-On Floor Scrubber (Chariot)	G0234110	Building Operations	Replacement	1	$12,000	$12,000	No	
Sub-total of items with unit cost less than $100,000						**$124,858**		
GRAND TOTAL						**$124,858**		

SWIFT Spending Plan
Minnesota Department of Administration
Leases
For Fiscal Year 2020

	SWIFT Account	Total	G0234100 Director	G0234110 Bldg Ops	Fund 5400 G0234140 Tech Srvcs	G0234160 Grounds	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res
Miscellaneous - Specialized Electric	670024	649,555	649,555	0	0	0	0	0	0
Miscellaneous - Restroom Supplies	670028	507	507	0	0	0	0	0	0
Leases	670030	75,844,422	75,844,422	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	670043	147,845	147,845	0	0	0	0	0	0
Miscellaneous - Scrap	512800	5,196	5,196	0	0	0	0	0	0
Miscellaneous - Other Revenue	553090	4,800	4,800	0	0	0	0	0	0
MN Senate Garage Debt Service Passthrough	514213	991,250	991,250	0	0	0	0	0	0
Total		77,643,575	77,643,575	0	0	0	0	0	0
Salaries & Benefits - Full time	41000	17,817,903	1,178,614	9,134,793	5,522,520	1,045,266	936,710	0	0
Salaries & Benefits - Part time/Seasonal	41030	109,623	0	69,974	0	39,649	0	0	0
Salaries & Benefits - Overtime/Premium	41050	288,812	693	174,490	69,751	33,149	10,729	0	0
Salaries & Benefits - Other	41070	769,717	6,363	555,072	148,261	50,734	9,287	0	0
Utilities	41100	10,580,129	0	91,193	10,417,761	71,175	0	0	0
Other Operating Costs - Rent	41100	3,386	0	3,386	0	0	0	0	0
Other Operating Costs - Parking Fees	41100	32,401	0	15,085	17,316	0	0	0	0
Other Operating Costs - Printing	41110	2,832	569	0	1,464	0	799	0	0
Other Operating Costs - Advertising	41110	1,301	0	997	304	0	0	0	0
Prof/Tech	41130	630,084	82,056	418,731	71,737	57,560	0	0	0
Other Operating Costs - Communications	41155	56,176	3,115	22,780	19,426	934	9,921	0	0
Other Operating Costs - Travel	41160	5,449	97	3,104	2,130	118	0		
Vehicle Leases	41160	212,252	0	31,911	119,117	58,582	2,642	0	0
Other Operating Costs - Employee Development	41180	43,080	2,385	21,523	12,532	2,321	4,319	0	0
Centralized IT Services	41196	887,295	233,095	55,040	586,420	803	11,937	0	0
Other Operating Costs - Claims	41200	1,510	0	63	1,447	0	0	0	0
Supplies	41300	1,839,340	90	558,885	743,731	119,680	407,059	0	9,895
Master Lease Payments	41400	106,151	0	75,164	0	30,987	0	0	0
Other Operating Costs - Equipment Rent	41400	132,047	0	0	124,318	156	7,573	0	0
Repairs & Maintenance	41500	10,765,985	310,140	2,692,778	525,181	67,443	2,243	7,167,500	700
Statewide Indirect Costs	42010	856,100	856,100	0	0	0	0	0	0
Purchased Services	43000	832,144	87,867	420,480	160,536	154,799	5,480	0	2,982
Other Operating Costs - various	43000	252,580	17,991	149,567	1,444	15,224	0	0	68,354
Insurance	430018	472,278	0	470,160	0	2,118	0	0	0
Equipment Capital	47060	158,858	0	89,613	38,000	0	31,245	0	0
Debt Service - Principal	440101	9,714,177	9,714,177	0	0	0	0	0	0
Debt Service - Interest	440102	2,941,955	2,941,955	0	0	0	0	0	0
		59,513,564	15,435,307	15,054,789	18,583,396	1,750,698	1,439,944	7,167,500	81,931
Plus:									
Intrafund Expense		754,458	754,458						
Depreciation		663,928	663,928						
Bldg Replacement Fund		738,155	738,155						
Bond Interest		2,422,157	2,422,157						
Building Depreciation		10,945,882	10,945,882						
MSB Debt Service		4,796,000	4,796,000						
Total		20,320,580	20,320,580	0	0	0	0	0	0
Minus:									
Capital Assets - Equipment		158,858		89,613	38,000	0	31,245		
Master Lease Payments		106,151	0	75,164	0	30,987	0	0	0
Total		265,009	0	164,777	38,000	30,987	31,245	0	0
History & Proforma Amount		79,569,135	35,755,887	14,890,012	18,545,396	1,719,711	1,408,699	7,167,500	81,931

	SWIFT Account	**Fund 5000** G0234930 FMD Master Lease
Master Lease Revenue	514505	215,200
Equipment-Capital	470606	215,200
Total		215,200

SWIFT Spending Plan
Minnesota Department of Administration
Leases
For Fiscal Year 2021

					Fund 5400				
	SWIFT Account	Total	G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Srvcs	G0234160 Grounds	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res
Miscellaneous - Specialized Electric	670024	662,547	662,547	0	0	0	0	0	0
Miscellaneous - Restroom Supplies	670028	507	507	0	0	0	0	0	0
Leases	670030	77,039,641	77,039,641	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	670043	150,802	150,802	0	0	0	0	0	0
Miscellaneous - Scrap	512800	5,196	5,196	0	0	0	0	0	0
Miscellaneous - Other Revenue	553090	4,800	4,800	0	0	0	0	0	0
MN Senate Garage Debt Service Passthrough	514213	992,500	992,500	0	0	0	0	0	0
Total		78,855,993	78,855,993	0	0	0	0	0	0
Salaries & Benefits - Full time	41000	18,298,547	1,203,529	9,400,385	5,662,380	1,074,449	957,804	0	0
Salaries & Benefits - Part time/Seasonal	41030	112,206	0	72,519	0	39,687	0	0	0
Salaries & Benefits - Overtime/Premium	41050	288,812	693	174,490	69,751	33,149	10,729	0	0
Salaries & Benefits - Other	41070	778,425	6,402	561,788	149,525	51,423	9,287	0	0
Utilities	41100	10,827,080	0	93,924	10,659,850	73,306	0	0	0
Other Operating Costs - Rent	41100	2,850	0	2,850	0	0	0	0	0
Other Operating Costs - Parking Fees	41100	27,270	0	12,696	14,574	0	0	0	0
Other Operating Costs - Printing	41110	2,384	480	0	1,232	0	672	0	0
Other Operating Costs - Advertising	41110	1,095	0	839	256	0	0	0	0
Prof/Tech	41130	642,052	83,613	426,685	73,100	58,654	0	0	0
Other Operating Costs - Communications	41155	47,281	2,622	19,173	16,350	786	8,350	0	0
Other Operating Costs - Travel	41160	4,427	79	2,522	1,730	96	0	0	0
Vehicle Leases	41160	216,282	0	32,517	121,378	59,695	2,692	0	0
Other Operating Costs - Employee Development	41180	34,999	1,938	17,485	10,181	1,886	3,509	0	0
Centralized IT Services	41196	904,153	237,522	56,086	597,562	819	12,164	0	0
Other Operating Costs - Claims	41200	1,271	0	53	1,218	0	0	0	0
Supplies	41300	1,874,288	90	569,504	757,863	121,954	414,794	0	10,083
Master Lease Payments	41400	121,224	0	82,098	0	39,126	0	0	0
Other Operating Costs - Equipment Rent	41400	111,138	0	0	104,633	131	6,374	0	0
Repairs & Maintenance	41500	8,961,006	315,787	2,741,808	534,743	68,671	2,284	5,297,000	713
Statewide Indirect Costs	42010	872,366	872,366	0	0	0	0	0	0
Purchased Services	43000	847,951	89,535	428,467	163,586	157,740	5,584	0	3,039
Other Operating Costs - various	43000	212,584	15,140	113,764	1,215	12,813	0	0	69,652
Insurance	430018	481,252	0	479,093	0	2,159	0	0	0
Equipment Capital	47060	124,858	0	101,858	8,000	15,000	0	0	0
Debt Service - Principal	440101	10,184,857	10,184,857	0	0	0	0	0	0
Debt Service - Interest	440102	2,456,247	2,456,247	0	0	0	0	0	0
		58,436,905	15,470,900	15,390,604	18,949,127	1,811,544	1,434,243	5,297,000	83,487
Adjustments									
Plus:									
Intrafund Expense		781,926	781,926						
Depreciation		682,984	682,984						
Bldg Replacement Fund		738,155	738,155						
Bond Interest		2,403,854	2,403,854						
Building Depreciation		10,936,407	10,936,407						
MSB Debt Service		4,795,750	4,795,750						
Total		20,339,076	20,339,076	0	0	0	0	0	0
Minus:									
Capital Assets - Equipment		124,858	0	101,858	8,000	15,000	0	0	0
Master Lease Payments		121,224	0	82,098	0	39,126	0	0	0
Total		246,082	0	183,956	8,000	54,126	0	0	0
History & Proforma Amount		78,529,899	35,809,976	15,206,648	18,941,127	1,757,418	1,434,243	5,297,000	83,487

Financial Statement

STATE OF MINNESOTA 7/25/2018
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF NET POSITION
MARCH 31, 2018

	FY18	FY17
ASSETS		
CURRENT ASSETS		
Cash	$ 16,126,830.03	$ 5,113,397.00
Accounts Receivable - Leases	747,017.86	6,055,995.84
Accounts Receivable - Repairs and Other Jobs	62,016.78	53,420.43
Accounts Receivable - Other	133,164.32	1,378,093.69
Accounts Receivable - Non Trade (Note 3)	82,604.17	376,428.58
Due from Other Funds (Note 4)	163,402.95	73,094.20
Inventory - Supplies (Note 1)	269,135.77	251,182.09
Prepaid Expenses	29,094.78	52,499.06
Prepaid Insurance	114,032.50	104,457.75
Prepaid Insurance - Workers' Compensation	110,344.00	109,804.00
Total Current Assets	$ 17,837,643.16	$ 13,568,372.64
NONCURRENT ASSETS (Note 5)		
Building Improvements	$ 12,257,992.50	$ 12,726,552.34
Accumulated Depreciation - Building Improvements	(5,406,710.41)	(5,450,900.21)
Infrastructure	900,934.39	556,936.64
Accumulated Depreciation - Infrastructure	(375,278.50)	(102,102.08)
Equipment	1,624,077.21	1,532,067.37
Accumulated Depreciation - Equipment	(885,382.16)	(837,344.36)
Software	-	355,891.12
Accumulated Amortization - Software	-	(355,891.12)
Construction In Progress - Building Improvements	-	115,288.81
Art and Historical Treasures	260,866.50	260,866.50
Total Noncurrent Assets	$ 8,376,499.53	$ 8,801,365.01
TOTAL ASSETS	$ 26,214,142.69	$ 22,369,737.65
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 9)	$ 32,935,000.00	$ 743,000.00
Total Deferred Outflows of Resources	$ 32,935,000.00	$ 743,000.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 1,730,260.25	$ 2,123,703.35
Accounts Payable - Non Trade	-	376,428.58
Salaries and Benefits Payable	515,081.53	501,158.48
Retainage Payable (Note 6)	97,831.42	474,993.50
Unearned Revenue	673,274.24	271.50
Compensated Absences Payable (Note 7)	242,035.57	223,156.03
Due to Other Funds (Note 10)	122,772.12	5,496.97
Total Current Liabilities	$ 3,381,255.13	$ 3,705,208.41
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 7)	$ 1,365,195.90	$ 1,358,496.30
Other Postemployment Benefits (Note 8)	333,000.00	293,658.82
Net Pension Liability (Note 9)	47,032,000.00	5,813,000.00
Total Noncurrent Liabilities	$ 48,730,195.90	$ 7,465,155.12
TOTAL LIABILITIES	$ 52,111,451.03	$ 11,170,363.53
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 9)	$ 3,434,000.00	$ 6,147,000.00
Total Deferred Inflows of Resources	$ 3,434,000.00	$ 6,147,000.00
NET POSITION (Note 17)		
Net Investment in Capital Assets	$ 8,376,499.53	$ 8,801,365.01
Unrestricted Net Position	(4,772,807.87)	(3,005,990.89)
TOTAL NET POSITION	$ 3,603,691.66	$ 5,795,374.12

STATE OF MINNESOTA 7/25/2018
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE QUARTER ENDED MARCH 31, 2018

	FY18 QTD	FY18 YTD	FY17 QTD	FY17 YTD
OPERATING REVENUES (Note 1)				
Leases	$ 18,233,776.02	$ 54,755,105.91	$ 17,399,834.21	$ 51,380,819.00
Repair and Other Jobs	49,564.84	123,176.37	69,805.01	147,038.75
Other Revenues	209,653.69	637,220.92	206,840.33	645,652.04
Minnesota Senate Garage Debt Service Pass Through (Note 3)	247,812.51	743,437.49	-	-
Total Operating Revenues	$ 18,740,807.06	$ 56,258,940.69	$ 17,676,479.55	$ 52,173,509.79
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	$ 4,162,413.31	$ 12,768,797.80	$ 4,062,482.60	$ 11,967,580.09
Utilities - Electric	1,426,273.76	4,410,446.49	1,370,636.18	4,356,022.43
Utilities - Water	84,523.18	352,945.48	87,590.48	334,192.09
Utilities - District Heat	693,591.91	1,601,545.01	584,298.33	1,405,466.68
Utilities - District Cooling	111,444.84	803,571.60	116,428.86	831,258.86
Utilities - Gas & Other	176,453.81	295,990.59	154,232.94	255,561.09
Repairs and Maintenance (Note 1)	258,334.44	1,011,076.16	724,046.99	2,636,750.66
Maintenance and Leasehold	(22,225.22)	834,801.06	616,169.07	2,868,687.30
Professional and Technical Services	59,036.43	133,488.87	115,527.95	393,878.03
Centralized IT Services	320,489.94	641,439.18	(28,849.07)	435,526.15
Vehicle Leases	60,761.37	180,248.49	35,598.52	130,150.79
Supplies and Materials	451,287.60	1,356,492.52	504,202.63	1,796,681.45
Purchased Services (Note 1)	282,219.28	574,647.72	143,056.93	532,679.10
Insurance	114,032.50	341,197.50	104,457.75	65,514.25
Indirect Costs	200,223.25	604,376.95	236,390.40	702,862.30
Depreciation	149,792.00	437,766.42	147,012.03	429,892.78
Other Expenses	131,855.16	415,919.12	124,994.56	364,268.13
Total Operating Expenses	$ 8,660,507.56	$ 26,764,750.96	$ 9,098,277.15	$ 29,506,972.18
OPERATING INCOME (LOSS)	$ 10,080,299.50	$ 29,494,189.73	$ 8,578,202.40	$ 22,666,537.61
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	$ (905.66)	$ 13,103.34	$ 3,379.50	$ 10,629.90
Total Nonoperating Revenues (Expenses)	$ (905.66)	$ 13,103.34	$ 3,379.50	$ 10,629.90
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 10,079,393.84	$ 29,507,293.07	$ 8,581,581.90	$ 22,677,167.51
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	$ -	$ -	$ -	$ -
Building Bond Interest Transfer Out (Note 11)	(891,961.50)	(2,675,884.50)	(841,006.75)	(2,523,020.25)
Building Depreciation Transfer Out (Note 11)	(2,763,495.50)	(8,290,486.50)	(2,533,350.75)	(7,600,052.25)
Debt Service Principal (Note 12)	(2,462,867.18)	(6,634,013.41)	(2,169,456.87)	(6,361,733.71)
Debt Service Interest (Note 12)	(707,646.19)	(4,452,972.21)	(1,004,972.22)	(4,803,018.81)
Building Replacement Fund Transfer Out (Note 13)	(149,264.50)	(447,793.50)	(149,264.77)	(447,794.31)
Archibus Framework and Improvements Transfer Out (Note 14)	-	(28,000.00)	-	(18,000.00)
State Government Sustainability Reporting Tool Transfer Out (Note 15)	-	(3,500.00)	-	-
Minnesota Senate Garage Debt Service Pass Through (Note 3)	-	(325,625.00)	-	-
Total Transfers and Contributions	$ (6,975,234.87)	$ (22,858,275.12)	$ (6,698,051.36)	$ (21,753,619.33)
CHANGE IN NET POSITION	$ 3,104,158.97	$ 6,649,017.95	$ 1,883,530.54	$ 923,548.18
NET POSITION, BEGINNING	$ 500,458.70	$ (3,751,540.69)	$ 3,973,720.64	$ 4,786,776.30
Adjustment to Net Position (Note 16)	(926.01)	706,214.40	(61,877.06)	85,049.64
NET POSITION, ENDING (Note 17)	$ 3,603,691.66	$ 3,603,691.66	$ 5,795,374.12	$ 5,795,374.12

STATE OF MINNESOTA 7/25/2018
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED MARCH 31, 2018

		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	59,102,736.95
Receipts from Other Revenues		1,485,761.92
Payments to Claimants		(1,565.60)
Payments to Suppliers for Goods and Services		(14,559,870.52)
Payments to Employees		(13,201,194.80)
Net Cash Flows from Operating Activities	$	32,825,867.95
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating Transfers In (Out) Building Bond Interest	$	(2,675,884.50)
Operating Transfers In (Out) Building Depreciation		(8,290,486.50)
Debt Service Principal		(6,634,013.41)
Debt Service Interest		(4,452,972.21)
Operating Transfers In (Out) Building Replacement Fund		(447,793.50)
Archibus Framework and Improvements Transfer Out		(28,000.00)
State Government Sustainability Reporting Tool Transfer Out		(3,500.00)
Minnesota Senate Garage Debt Service Pass Through		(325,625.00)
Rent Rebate Payments		-
Net Cash Flows from Noncapital Financing Activities	$	(22,858,275.12)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investment in Capital Assets	$	(828,482.21)
Proceeds from Disposal of Capital Assets		14,009.00
Repayment of Loan Principal		-
Capital Contributions		-
Net Cash Flows from Capital and Related Financing Activities	$	(814,473.21)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	-
Net Cash Flows from Investing Activities	$	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	9,153,119.62
Cash and Cash Equivalents, Beginning, as Reported		6,973,710.41
Cash and Cash Equivalents, Ending	$	16,126,830.03
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	29,494,189.73
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation		437,766.42
(Increase) Decrease in Accounts Receivable		3,687,989.10
(Increase) Decrease in Due from Other Funds		(163,402.95)
(Increase) Decrease in Inventory		(34,683.89)
(Increase) Decrease in Prepaid Insurance & Expenses		(252,427.70)
(Increase) Decrease in Deferred Pension Outflows		-
Increase (Decrease) in Accounts Payable		(516,261.24)
Increase (Decrease) in Salaries and Benefits Payable		(322,053.00)
Increase (Decrease) in Unearned Revenue		668,115.30
Increase (Decrease) in Due To Other Funds		122,772.12
Increase (Decrease) in Compensated Absences		-
Increase (Decrease) in Other Postemployment Benefits		-
Increase (Decrease) in Other Current Liabilities		(296,135.94)
Increase (Decrease) in Net Pension Liability		-
Increase (Decrease) in Deferred Pension Inflows		-
Net Reconciling Items to be Added to (Deducted from) Operating Income	$	3,331,678.22
Net Cash Flows from Operating Activities	$	32,825,867.95
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 MARCH 31, 2018

7/25/2018
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	$ 18,266,166.25	$ 54,798,498.75	$ 18,233,776.02	$ 54,755,105.91	$ (32,390.23)	$ (43,392.84)
Repair and Other Jobs	46,680.75	140,042.25	49,564.84	123,176.37	2,884.09	(16,865.88)
Other Revenues	228,313.25	684,939.75	209,653.69	637,220.92	(18,659.56)	(47,718.83)
Minnesota Senate Garage Debt Service Pass Through	247,812.50	743,437.50	247,812.51	743,437.49	0.01	(0.01)
Total Operating Revenues	$ 18,788,972.75	$ 56,366,918.25	$ 18,740,807.06	$ 56,258,940.69	$ (48,165.69)	$ (107,977.56)
OPERATING EXPENSES						
Salaries and Benefits	$ 4,471,629.25	$ 13,414,887.75	$ 4,162,413.31	$ 12,768,797.80	$ (309,215.94)	$ (646,089.95)
Utilities - Electric	1,611,546.50	4,834,639.50	1,426,273.76	4,410,446.49	(185,272.74)	(424,193.01)
Utilities - Water	133,072.50	399,217.50	84,523.18	352,945.48	(48,549.32)	(46,272.02)
Utilities - District Heat	504,983.50	1,514,950.50	693,591.91	1,601,545.01	188,608.41	86,594.51
Utilities - District Cooling	329,839.00	989,517.00	111,444.84	803,571.60	(218,394.16)	(185,945.40)
Utilities - Gas & Other	104,053.00	312,159.00	176,453.81	295,990.59	72,400.81	(16,168.41)
Repairs and Maintenance	857,764.50	2,573,293.50	258,334.44	1,011,076.16	(599,430.06)	(1,562,217.34)
Maintenance and Leasehold	775,000.00	2,325,000.00	(22,225.22)	834,801.06	(797,225.22)	(1,490,198.94)
Professional and Technical Services	170,938.00	512,814.00	59,036.43	133,488.87	(111,901.57)	(379,325.13)
Centralized IT Services	217,630.50	652,891.50	320,489.94	641,439.18	102,859.44	(11,452.32)
Vehicle Leases	58,491.75	175,475.25	60,761.37	180,248.49	2,269.62	4,773.24
Supplies and Materials	507,618.00	1,522,854.00	451,287.60	1,356,492.52	(56,330.40)	(166,361.48)
Purchased Services	259,918.25	779,754.75	282,219.28	574,647.72	22,301.03	(205,107.03)
Insurance	68,435.50	205,306.50	114,032.50	341,197.50	45,597.00	135,891.00
Indirect Costs	227,518.50	682,555.50	200,223.25	604,376.95	(27,295.25)	(78,178.55)
Depreciation	153,236.00	459,708.00	149,792.00	437,766.42	(3,444.00)	(21,941.58)
Other Expenses	149,622.50	448,867.50	131,855.16	415,919.12	(17,767.34)	(32,948.38)
Total Operating Expenses	$ 10,601,297.25	$ 31,803,891.75	$ 8,660,507.56	$ 26,764,750.96	$ (1,940,789.69)	$ (5,039,140.79)
OPERATING INCOME (LOSS)	$ 8,187,675.50	$ 24,563,026.50	$ 10,080,299.50	$ 29,494,189.73	$ 1,892,624.00	$ 4,931,163.23
NONOPERATING REVENUES (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	$ -	$ -	$ (905.66)	$ 13,103.34	$ (905.66)	$ 13,103.34
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ (905.66)	$ 13,103.34	$ (905.66)	$ 13,103.34
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 8,187,675.50	$ 24,563,026.50	$ 10,079,393.84	$ 29,507,293.07	$ 1,891,718.34	$ 4,944,266.57
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	$ -	$ -	$ -	$ -	$ -	$ -
Building Bond Interest Transfer Out	(891,961.50)	(2,675,884.50)	(891,961.50)	(2,675,884.50)	-	-
Building Depreciation Transfer Out	(2,763,495.50)	(8,290,486.50)	(2,763,495.50)	(8,290,486.50)	-	-
Debt Service Principal	(2,224,425.75)	(6,673,277.75)	(2,462,867.18)	(6,634,013.41)	(238,441.43)	39,264.34
Debt Service Interest	(947,719.25)	(4,428,657.75)	(707,646.19)	(4,452,972.21)	240,073.06	(24,314.46)
Building Replacement Fund Transfer Out	(149,264.50)	(447,793.50)	(149,264.50)	(447,793.50)	-	-
Archibus Framework and Improvements Transfer Out	-	-	-	(28,000.00)	-	(28,000.00)
State Goverment Sustainability Reporting Tool Transfer Out	-	-	-	(3,500.00)	-	(3,500.00)
Minnesota Senate Garage Debt Service Pass Through	-	(325,625.00)	-	(325,625.00)	-	-
Total Transfers and Contributions	$ (6,976,866.50)	$ (22,841,725.00)	$ (6,975,234.87)	$ (22,858,275.12)	$ 1,631.63	$ (16,550.12)
CHANGE IN NET POSITION	$ 1,210,809.00	$ 1,721,301.50	$ 3,104,158.97	$ 6,649,017.95	$ 1,893,349.97	$ 4,927,716.45

STATE OF MINNESOTA 7/25/2018
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 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 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:
Facilities Management - 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 5-10 years for other equipment.

Changes in Classification:
Some building maintenance services are reported as Purchased 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 through appropriation transfers.

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 March 31, 2018, the total Due from Other Funds is $163,402.95.
$64,644.70 is due from Parking Fund 2000 for Parking non-salary expenses paid by Leases.
$98,758.25 is due from Facility Repair and Replacement (FR&R) Fund 2001 for FR&R non-salary expenses paid by Leases.

FY17 - As of March 31, 2017, the total Due from Other Funds is $73,094.20.
$100.00 is due from Parking Fund 2000 for Leases receipt deposited to Parking.
$41,494.20 is due from Parking Fund 2000 for Parking non-salary expenses paid by Leases.
$31,500.00 is due from FR&R Fund 2001 for FR&R non-salary expenses paid by Leases.

5. **CAPITAL ASSETS**

	Balance 7/1/2017	Additions	Deletions	Balance 3/31/2018
Building Improvements	$ 11,472,267.21	$ 785,725.29	$ -	$ 12,257,992.50
Infrastructure	556,936.64	343,997.75	-	900,934.39
Equipment	1,553,006.56	122,869.47	(51,798.82)	1,624,077.21
Art and Historical Treasures	260,866.50	-	-	260,866.50
Total Capital Assets	$ 13,843,076.91	$ 1,252,592.51	$ (51,798.82)	$ 15,043,870.60
Accumulated Depreciation for:				
Building Improvements	$ (5,102,431.41)	$ (304,279.00)	$ -	$ (5,406,710.41)
Infrastructure	(320,238.57)	(55,039.93)	-	(375,278.50)
Equipment	(853,572.23)	(82,703.09)	50,893.16	(885,382.16)
Total Accumulated Depreciation	$ (6,276,242.21)	$ (442,022.02)	$ 50,893.16	$ (6,667,371.07)

6. **RETAINAGE PAYABLE**

FY18 - As of March 31, 2018, the total retainage payable is $97,831.42. Of this amount, $37,205.19 is for Leases operating expenses; $60,626.23 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 March 31, 2017, the total retainage payable is $474,993.50. Of this amount, $256,384.13 is for Leases operating expenses; $218,609.37 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. **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 3/31/2018	$ 242,035.57	$ 1,365,195.90

8. **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	$ 333,000.00
Increase	-
Decrease	-
Ending Balance 3/31/2018	$ 333,000.00

9. **NET PENSION LIABILITY**

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

The June 30, 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 3/31/2018	$ 32,935,000.00	$ 47,032,000.00	$ 3,434,000.00

10. DUE TO OTHER FUNDS

FY18 - As of March 31, 2018, the total Due to Other Funds balance is $122,772.12.
$1,798.34 is due to Parking Fund 2000 for Leases non-salary expenses paid by Parking.
$120,973.78 is due to FR&R Fund 2001 for Leases non-salary expenses paid by FR&R.

FY17 - As of March 31, 2017, the total Due to Other Funds balance is $5,496.97.
$423.00 is due to Parking Fund 2000 for Parking receipts deposited to Leases.
$156.16 is due to Parking Fund 2000 for Leases salary expenses paid by Parking.
$4,818.88 is due to Parking Fund 2000 for Leases non-salary expenses paid by Parking.
$98.93 is due to Gift Fund 2403 for Leases non-salary expenses paid by Gift Fund.

11. 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.

12. 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.

13. 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.

14. ARCHIBUS FRAMEWORK AND IMPROVEMENTS TRANSFER OUT

Pursuant to M.S. 16B.242, an intra-agency agreement was signed between Admin and FMD for the Archibus Mobile Framework implementation project, effective from October 2016 to June 2017. FMD agreed to provide funds to share in the cost of the Archibus Mobile Framework Module project that is fiscally managed by Admin. Per the intra-agency agreement, FMD transferred $18,000 to the Enterprise Real Property Technology System Account in October 2016.

Pursuant to M.S. 16B.242 and M.S. 471.59, an intra-agency agreement was signed between Admin, Enterprise Real Property (ERP) Program and Admin, FMD, effective from July 2017 to June 2019. The enterprise real property technology system provides the tools and information necessary for data-driven facility investment and management across the enterprise. ERP will execute improvements to Archibus. Inconsideration for enterprise real property system services provided, FMD agreed to contribute to this effort. Per the intra-agency agreement, FMD transferred $28,000 to ERP Fund 2001 in December 2017.

15. STATE GOVERNMENT SUSTAINABILITY REPORTING TOOL TRANSFER OUT

Pursuant to M.S. 16B.04 and M.S. 471.59, an intra-agency agreement was signed between Admin and 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. FMD transferred $3,500 to OES Fund 2001 in December 2017.

16. ADJUSTMENTS TO NET POSITION

In FY18, as of March 31, 2018, the total prior period adjustments are $706,214.40. These adjustments include:
$(108.24) due to the overstatement of Leases Revenue;
$13,081.63 due to the understatement of ROJ Revenue;
$396,865.50 due to the understatement of Capital Asset - Building Improvement;
$319,105.11 due to the understatement of Capital Asset - Infrastructure;
$(8,402.00) due to the understatement of Utilities - Electric expense - Leases;
$2,850.00 due to the overstatement of Repairs and Maintenance expense - Leases;
$(8,013.00) due to the understatement of Professional and Technical Services expense - Leases;
$(4,909.00) due to the understatement of Maintenance and Leasehold expense - Leases;
$(4,255.60) due to the understatement of Depreciation - Equipment.

In FY17, as of March 31, 2017, the total prior period adjustments are $85,049.64. These adjustments include:
$(727.20) due to the overstatement of Revenue - Leases;
$(6,182.24) due to the overstatement of Revenue - ROJ;
$(6,483.30) due to the write-off of outstanding receivables of Materials Transfer;
$(416.85) due to the overstatement of prior period adjustment - Leases, should have been adjusted to Materials Transfer in FY16;
$416.85 due to the understatement of prior period adjustment - Materials Transfer, adjusted to Leases in FY16;
$1,125.48 due to the understatement of Accounts Receivable - Leases;
$60,050.23 due to the understatement of Capital Asset - Building Improvement;
$3,282.64 due to the overstatement of Utilities - Electric Expense - Leases;
$(132,147.53) due to the understatement of Repairs and Maintenance Expense - Leases;
$(14,555.66) due to the understatement of Centralized IT Services Expense - Leases;
$(5,639.91) due to the understatement of Professional and Technical Services Expense - Leases;
$(162,521.10) due to the understatement of Supplies and Materials Expense - Leases;
$1,693.28 due to the overstatement of Other Expenses (Communication) - Leases;
$(4,493.17) due to the understatement of Purchased Services Expense - Leases;
$47,495.90 due to the overstatement of Maintenance and Leasehold Expense - Leases;
$333,596.00 due to the overstatement of Rent Rebate Expense - Leases;
$(1,391.80) due to the understatement of Depreciation - Equipment;
$(28,051.98) due to the understatement of Depreciation - Building Improvements.

17. 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	$ 8,376,499.53
Unrestricted Net Position	(4,772,807.87)
Total Net Position	$ 3,603,691.66

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	$ (3,900,754.69)	$ 2,844,020.21	$ 351,244.70	
Net Income (Loss)	6,050,273.91	(2,505,414.93)	3,104,158.97	
Adjustments to Net Position (Note 16)	694,500.99	12,639.42	(926.01)	
Ending Retained Earnings	$ 2,844,020.21	$ 351,244.70	$ 3,454,477.66	
Add: Capital Contributions (Note 2)	$ 149,214.00	$ 149,214.00	$ 149,214.00	
Reconciliation to Total Net Position	$ 2,993,234.21	$ 500,458.70	$ 3,603,691.66	

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 7/25/2018
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 MARCH 31, 2018

	Fund Total	Leases	Repair and Other Jobs	MN Senate Garage Debt Service Pass Through
OPERATING REVENUES				
Leases	$ 54,755,105.91	$ 54,755,105.91	$ -	$ -
Repair and Other Jobs	123,176.37	-	123,176.37	-
Other Revenues	637,220.92	637,220.92	-	-
Minnesota Senate Garage Debt Service Pass Through	743,437.49	-	-	743,437.49
Total Operating Revenues	$ 56,258,940.69	$ 55,392,326.83	$ 123,176.37	$ 743,437.49
OPERATING EXPENSES				
Salaries and Benefits	$ 12,768,797.80	$ 12,656,063.57	$ 112,734.23	$ -
Utilities - Electric	4,410,446.49	4,410,446.49	-	-
Utilities - Water	352,945.48	352,945.48	-	-
Utilities - District Heat	1,601,545.01	1,601,545.01	-	-
Utilities - District Cooling	803,571.60	803,571.60	-	-
Utilities - Gas & Other	295,990.59	295,990.59	-	-
Repairs and Maintenance	1,011,076.16	1,002,453.17	8,622.99	-
Maintenance and Leasehold	834,801.06	834,801.06	-	-
Professional and Technical Services	133,488.87	133,488.87	-	-
Centralized IT Services	641,439.18	641,439.18	-	-
Vehicle Leases	180,248.49	180,248.49	-	-
Supplies and Materials	1,356,492.52	1,339,570.62	16,921.90	-
Purchased Services	574,647.72	574,647.72	-	-
Insurance	341,197.50	341,197.50	-	-
Indirect Costs	604,376.95	599,417.95	4,959.00	-
Depreciation	437,766.42	437,766.42	-	-
Other Expenses	415,919.12	415,904.71	14.41	-
Total Operating Expenses	$ 26,764,750.96	$ 26,621,498.43	$ 143,252.53	$ -
OPERATING INCOME (LOSS)	$ 29,494,189.73	$ 28,770,828.40	$ (20,076.16)	$ 743,437.49
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	$ 13,103.34	$ 13,103.34	$ -	$ -
Total Nonoperating Revenues (Expenses)	$ 13,103.34	$ 13,103.34	$ -	$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 29,507,293.07	$ 28,783,931.74	$ (20,076.16)	$ 743,437.49
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	$ -	$ -	$ -	$ -
Building Bond Interest Transfer Out	(2,675,884.50)	(2,675,884.50)	-	-
Building Depreciation Transfer Out	(8,290,486.50)	(8,290,486.50)	-	-
Debt Service Principal	(6,634,013.41)	(6,634,013.41)	-	-
Debt Service Interest	(4,452,972.21)	(4,452,972.21)	-	-
Building Replacement Fund Transfer Out	(447,793.50)	(447,793.50)	-	-
Archibus Framework and Improvements Transfer Out	(28,000.00)	(28,000.00)	-	-
State Government Sustainability Reporting Tool Transfer Out	(3,500.00)	(3,500.00)	-	-
Minnesota Senate Garage Debt Service Pass Through	(325,625.00)	-	-	(325,625.00)
Total Transfers and Contributions	$ (22,858,275.12)	$ (22,532,650.12)	$ -	$ (325,625.00)
Adjustments for Intrafund Transactions (see below)	$ (0.00)	$ (19,517.26)	$ 19,517.26	$ -
CHANGE IN NET POSITION	$ 6,649,017.95	$ 6,231,764.36	$ (558.90)	$ 417,812.49
NET POSITION, BEGINNING	$ (3,751,540.69)	$ (3,737,649.85)	$ (13,890.84)	$ -
Adjustment to Net Position	706,214.40	693,132.77	13,081.63	-
NET POSITION, ENDING	$ 3,603,691.66	$ 3,187,247.28	$ (1,368.11)	$ 417,812.49
To account for Intrafund transactions, sales and expenses have been reduced as listed below:				
Sales	$ 509,571.15	$ 490,053.89	$ 19,517.26	$ -
Expenses	$ 509,571.15	$ 509,571.15	$ -	$ -

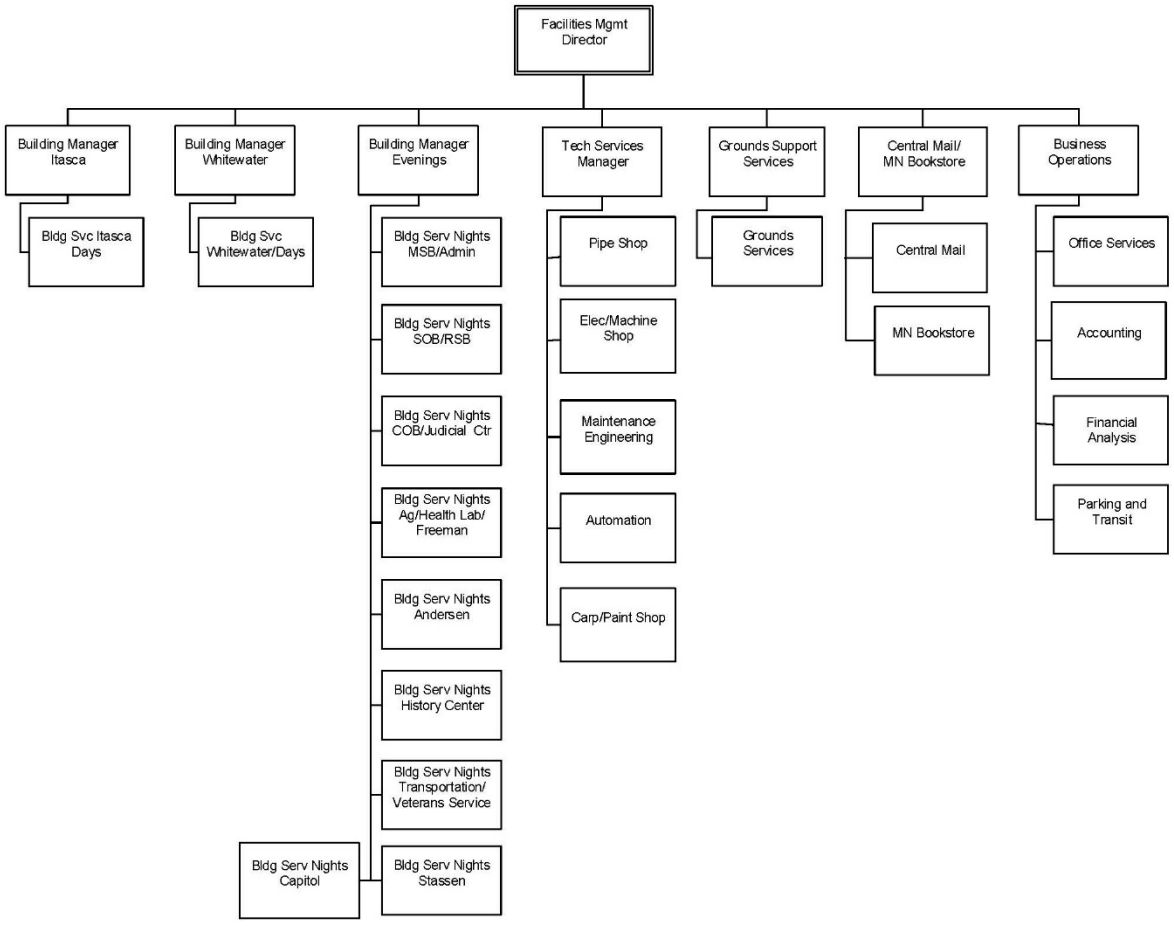
Supporting Information

Organization Chart

Leases' budgeted FTE for FY 2020 and FY 2021 is 258.4 which is an increase of 1.76 FTE from the FY 2018 and FY 2019 FTE of 256.64. This change is mainly due to additional FTE dedicated to investigations. The remaining change is due to FMD staff charging time to other businesses based on actual time worked.

FMD's organizational chart is shown below.

FMD



FY 2018/2019 Standard 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

DEPARTMENT OF ADMINISTRATION
FACILITIES MANAGEMENT

TOUR FY 18	ADMIN		AG-HEALTH LAB		ANDERSEN		BCA		CAPITOL		COB	
	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17
Point of Entry	94.86	80.82	91.27	96.19	86.43	90.48	100.00	97.14	99.05	DIDN'T	80.00	86.83
Corridors/Elevators	98.57	84.29	92.38	100.00	83.81	89.80	98.57	99.52	81.27	TOUR	80.00	92.86
Stairways	88.00	95.00	100.00	100.00	96.67	66.67	100.00	84.00	81.67		80.00	90.00
Restrooms	95.00	94.29	92.38	95.71	88.57	91.90	100.00	100.00	95.50		77.14	98.57
Office Areas	90.37	88.61	91.85	97.78	77.51	83.84	100.00	92.50	90.63		80.00	92.22
Break Rm/Kitchen	86.67	89.00	90.00	100.00	80.00	87.20	99.00	100.00	92.00		N/A	96.00
Cafeteria	N/A	N/A	N/A	N/A	N/A	100.00	0.00	N/A	90.00		N/A	N/A
Vending	83.33	96.67	100.00	95.00	80.00	100.00	100.00	100.00	76.67		N/A	100.00
Bldg Components	95.56	79.05	92.59	99.06	84.44	81.30	96.30	91.67	93.82		N/A	80.00
Life Safety Sys	100.00	80.00	100.00	96.00	100.00	98.67	97.50	95.00	93.33		N/A	100.00
Mechanical Rooms	80.44	71.11	82.86	87.78	N/A	92.22	92.86	90.10	69.33		N/A	N/A
Loading Dock Area	71.00	80.00	78.00	86.67	93.33	86.67	95.00	100.00	100.00		N/A	N/A
Parking	80.00	N/A	N/A	100.00	100.00	95.00	93.33	N/A	N/A		80.00	80.00
Grounds	83.33	N/A	71.07	85.43	82.22	91.67	92.22	93.33	100.00		82.50	80.00
Average	88.24	85.35	90.20	95.36	87.75	89.67	90.34	95.27	89.48		79.95	90.59

SURVEY FY 18	ADMIN		AG-HEALTH LAB		ANDERSEN		BCA		CAPITOL		COB	
	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17
Getting to work	95.25	98.75	88.25	88.98	85.25	84.00	95.33	96.32	93.41	DIDN'T	86.00	89.50
Office Area	93.00	93.50	93.38	92.86	87.75	82.25	94.13	97.21	95.18	SURVEY	85.88	81.75
Facilities	96.67	98.83	95.17	96.53	93.83	85.67	97.83	98.15	97.40		96.17	95.17
Food Service	81.40	86.00	93.20	93.92	80.80	76.60	N/A	N/A	90.91		82.60	72.60
Security	90.50	95.50	91.00	77.25	87.50	84.50	97.50	99.02	87.93		89.00	88.00
FMD Services	100.00	100.00	98.00	100.00	96.00	93.00	99.00	100.00	100.00		95.00	97.00
Average	92.80	95.43	93.17	91.59	88.52	84.34	96.76	97.12	94.14		89.11	87.34

TOUR FY 18	ELY REVENUE		FLEET & SURPLUS SVCS		FREEMAN		GROVE		JUDICIAL CENTER		POWER HOUSE/691	
	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17
Point of Entry	90.00	90.00	93.43	95.24	84.76	94.44	90.00	100.00	96.43	100.00	90.67	90.67
Corridors/Elevators	90.00	90.00	88.33	98.75	75.71	97.86	N/A	93.33	93.33	95.24	84.44	84.44
Stairways	N/A	N/A	N/A	100.00	100.00	94.00	N/A	80.00	86.67	100.00	76.67	76.67
Restrooms	70.00	70.00	96.00	96.67	85.71	92.86	100.00	85.36	94.92	97.14	80.95	80.95
Office Areas	86.25	86.25	94.86	95.71	80.19	94.31	86.67	92.00	94.92	96.30	77.11	77.11
Break Rm/Kitchen	90.00	90.00	96.80	100.00	78.00	96.00	N/A	84.00	98.00	100.00	88.00	88.00
Cafeteria	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	86.67	100.00	N/A	N/A
Vending	N/A	N/A	N/A	N/A	86.67	92.50	N/A	N/A	100.00	100.00	100.00	100.00
Bldg Components	84.44	84.44	89.78	96.06	82.96	97.78	N/A	64.29	91.11	92.22	88.43	88.43
Life Safety Sys	90.00	90.00	93.33	92.02	100.00	97.40	N/A	80.00	100.00	100.00	100.00	100.00
Mechanical Rooms	90.00	90.00	86.00	86.00	96.67	96.67	N/A	80.00	73.33	N/A	83.81	83.81
Loading Dock Area	N/A	N/A	94.40	94.40	78.33	N/A	N/A	98.00	81.67	93.33	88.89	93.33
Parking	80.00	80.00	80.83	92.50	N/A	100.00	80.00	50.00	90.00	90.00	60.00	60.00
Grounds	74.29	74.29	85.00	85.00	72.50	86.59	80.00	N/A	87.50	87.50	91.32	91.32
Average	84.50	91.29	90.80	94.36	85.13	95.03	87.33	82.45	91.04	96.29	85.41	85.75

SURVEY FY 18	ELY REVENUE		FLEET & SURPLUS SVCS		FREEMAN		GROVE		JUDICIAL CENTER		POWER HOUSE/691	
	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17
Getting to work	95.50	95.75	100.00	90.00	90.00	89.00	DIDN'T	DIDN'T	92.25	91.69	100.00	100.00
Office Area	92.38	92.00	98.12	90.00	93.63	92.88	SURVEY	SURVEY	93.13	90.83	100.00	100.00
Facilities	93.33	92.33	97.62	98.33	97.00	97.33			96.67	96.52	100.00	100.00
Food Service	N/A	N/A	N/A	N/A	82.60	80.00			75.60	79.11	100.00	100.00
Security	94.50	97.50	100.00	100.00	94.00	92.50			93.50	92.82	100.00	100.00
FMD Services	96.00	100.00	100.00	100.00	99.00	100.00			98.00	95.45	100.00	100.00
Average	94.34	94.53	99.15	95.67	92.71	91.95			91.53	91.07	100.00	100.00

TOUR FY 18	MHC		MSB		RSB		SOB		STASSEN		TRANSPORT-ATION		VETS	
	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17
Point of Entry	95.24	98.57	93.33	96.00	100.00	92.86	91.43	94.08	82.38	86.12	90.00	100.00	90.00	93.43
Corridors/Elevators	90.10	95.00	95.08	92.57	100.00	93.33	86.67	83.61	87.86	89.71	89.29	100.00	100.00	100.00
Stairways	94.00	95.00	95.00	96.00	100.00	100.00	83.33	86.00	85.00	95.00	87.50	50.00	100.00	95.00
Restrooms	93.71	94.29	93.33	94.29	100.00	95.10	88.57	89.52	90.71	90.29	94.05	97.86	97.14	99.29
Office Areas	88.44	96.94	90.74	94.22	100.00	94.39	65.93	84.07	93.33	95.09	89.44	100.00	100.00	100.00
Break Rm/Kitchen	85.67	92.00	80.00	93.00	100.00	97.33	90.67	89.75	100.00	100.00	100.00	100.00	96.00	100.00
Cafeteria	80.00	90.00	N/A	N/A	100.00	87.50	N/A	80.00	N/A	N/A	73.33	N/A	N/A	N/A
Vending	93.33	95.00	N/A	85.00	100.00	86.00	75.00	92.50	N/A	100.00	100.00	100.00	100.00	100.00
Bldg Components	90.67	93.97	95.71	97.04	100.00	91.65	61.11	73.40	82.22	88.89	88.89	100.00	100.00	98.43
Life Safety Sys	86.67	100.00	93.33	100.00	90.00	92.00	60.00	96.00	76.67	83.75	92.00	100.00	100.00	100.00
Mechanical Rooms	95.24	100.00	89.17	95.71	80.00	95.00	N/A	72.50	67.52	78.89	88.57	N/A	82.86	100.00
Loading Dock Area	87.33	N/A	80.00	95.56	93.33	84.44	56.67	70.00	N/A	93.33	87.78	N/A	83.33	N/A
Parking	90.00	100.00	100.00	100.00	N/A	90.00	N/A	70.00	N/A	97.50	95.00	N/A	80.00	N/A
Grounds	90.00	100.00	92.50	N/A	85.71	82.86	80.00	76.00	80.00	93.75	91.43	91.43	80.00	80.00
Average	90.03	96.21	91.52	94.95	96.08	91.60	76.31	82.67	84.57	91.72	90.52	93.93	93.03	96.92

SURVEY FY 18	MHC		MSB		RSB		SOB		STASSEN		TRANSPORT-ATION		VETS	
	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17	FY 18	FY 17
Getting to work	94.75	92.50	90.50	94.75	98.50	99.00	96.50	98.67	94.50	95.25	97.50	98.25	82.00	91.00
Office Area	94.38	93.25	88.50	93.29	91.75	94.00	86.25	86.76	81.75	90.88	90.88	90.13	91.50	88.63
Facilities	96.50	96.83	97.33	95.67	95.00	96.67	98.00	98.84	96.00	95.50	96.00	95.50	91.17	97.50
Food Service	74.80	79.00	83.00	89.40	64.20	78.60	90.80	85.63	86.80	81.60	82.80	85.80	85.40	88.20
Security	90.00	84.50	80.00	74.00	97.00	97.00	74.50	87.26	96.50	92.50	94.50	93.50	93.00	85.00
FMD Services	97.00	100.00	96.00	100.00	98.00	100.00	98.00	92.50	99.00	97.00	100.00	99.00	94.00	100.00
Average	91.24	91.01	89.22	91.19	90.74	94.21	90.68	91.70	92.43	94.01	93.61	93.70	89.51	91.72

Repair and Other Jobs (ROJ)
Fund 5400

Fiscal Year 2020
Business Plan

April 1, 2019

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Appendix 32

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 and to state agencies that have custodial control or management of state-owned buildings in the Twin Cities.

Our proposed rates

ROJ is proposing no rate changes to either Regular Labor or the Restricted Building Keys which account for 98% of our overall revenue. We are increasing three rates: Premium Labor, Non-Restricted Building Keys, and Other Keys. These three categories account for only 2% of our overall revenue. These rate changes are being made to better reflect actual costs. In addition, all rates will now meet the requirement for the minimum billing invoice amount of $5.

FMD has changed its practice to cutting all keys from a code rather than duplicating from other keys. This method provides clean margins and notches that are not subject to wear. Cutting keys is considered best practice in the industry.

Restricted Building Keys cannot be duplicated and have always been cut from a code.

Beginning in FY 2020, ROJ will have 3 distinct categories for keys:

- Restricted Building Key (formerly Signature Key) - keys for buildings with secured entrances and exits
- Non-Restricted Building Key - keys for buildings that do not use Restricted Building Keys
- Other Keys - keys for file cabinets, modular furniture, and other

Service/Product Description	FY 2019 Rate ($)	FY 2020 Rate ($)	Change ($)	Change (%)
Regular Hourly Rate	72.00	72.00	0.00	0%
Premium Hourly Rate	86.40	108.00	21.60	25%
Restricted Building Key	36.00	36.00	0.00	0%
Non-Restricted Building Key	2.00	5.00	3.00	150%
Other Keys	2.00	9.00	7.00	350%

Although the percentage increases for individual rates are large, it is important to note that the overall combined impact of these three increased rates is $1,070 or 0% of the annual revenue. The rate changes will not have a material effect on any one customer but will improve our rate structure by better aligning rates with costs.

See page 17 for detailed rates.

Our successes and challenges

Successes

ROJ continues to provide customer service with a high level of craftsmanship and professionalism.

Challenges

- Predicting billable hours.
- ROJ expenses are sensitive to business volume with minimal opportunity for reduction.

Projected FY 2020 financial activity

Revenue	$229,619
Expenses	$251,337
Year-end Retained Earnings	$40,954
Working Capital	$41,890
Full Time Equivalents	1.59
Overall Rate Change	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 and to state agencies that have custodial control or management of state-owned buildings in the Twin Cities.
- 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 team members 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 the custodial control or management of FMD or state agencies. See Appendix on page 32 for a list of the facilities managed by FMD.

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 team members have 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 team members 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 state agency partners 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

- Our team members' main focus is completing preventive maintenance on FMD building systems and equipment. This limits the hours available for ROJ.
- We do not have an automated key management system. An automated system would improve response time to customer requests and eliminate several manual steps from the key cutting process.

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

- ROJ is managed as a business that competes with private organizations. Most customers choose their service provider based on cost, service, and convenience.
- Six facilities currently use Restricted Building 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.
- Maintaining retained earnings at a level that is equal to 60 days working capital; this is especially challenging due to the small size of this business.

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 - Cutting keys from codes
- 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
- Consultation Services:
  - Provide consultation and recommendations to state agencies in state-owned buildings related to facility repairs and maintenance

ROJ will have 3 distinct categories for keys:

- Restricted Building Key (formerly Signature Key) – for buildings that have keys with enhanced security. These keys require specific codes for duplication and are only available through FMD.

- Non-Restricted Building Key - keys for buildings that do not use Restricted Building Keys (keys identified as “Do Not Duplicate”).
- Other Keys - keys for file cabinets, modular furniture, and other.

Benefits to Partners:

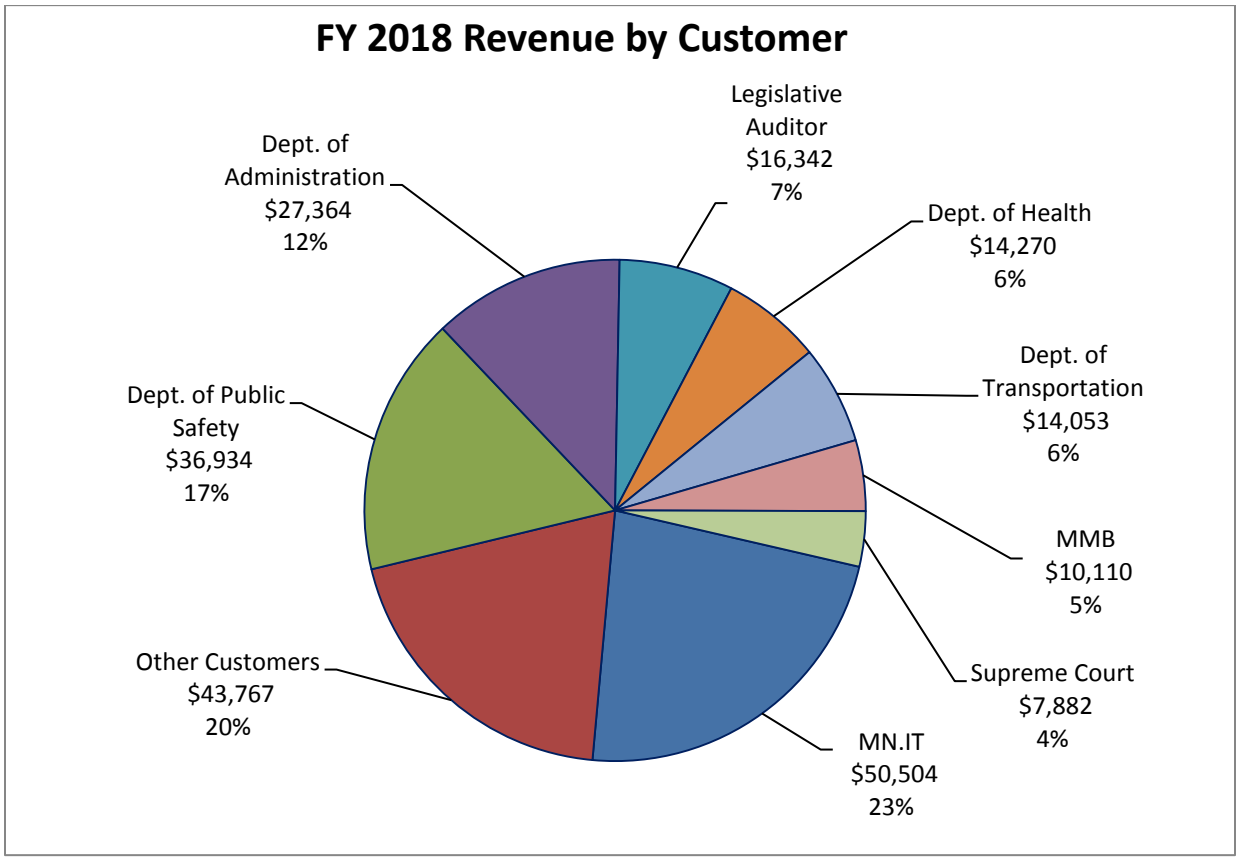
- Delivery of services at competitive prices
- Professional staff with knowledge about the services and the buildings
- Convenient location of trade shops in the Capitol Complex

Marketing

Our target audiences/customers

Most of ROJ's state agency partners are tenants in buildings under the custodial control of FMD. We have recently expanded our services to other state agencies with buildings in the Twin Cities such as Department of Transportation Aeronautics Building and Department of Public Safety Driver and Vehicle Services buildings. Our customer service strategy is to provide professional service, with a focus on quality and customer satisfaction.

Our key customers



How we reach out to potential partners

- Our team members' main focus is completing preventive maintenance on FMD building systems and equipment. This limits the hours available for ROJ. FMD does not actively market these services.
- Partners can directly request services by submitting a form, completing an online work order in Archibus, or submitting a purchase order via email to FMD.

What we have heard from our partners

In February 2019, ROJ sent 18 surveys related to work completed during FY 2019 to building key contacts and received 7 responses. A summary of the responses is shown below.

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.	4	3				
2. Services were completed within estimated cost.	5	2				
3. Services were completed within estimated time.	2	4	1			
4. Job was completed in a neat and organized manner.	4	2	1			
5. Services were performed as requested.	4	3				
6. Work was conducted in a professional manner.	4	3				

Two separate customers neither agreed nor disagreed regarding timely services and job completion in a neat and organized manner. One of these customers commented about inadequate communication when a project was delayed; the other customer did not provide feedback to explain the rating. Our paint shop team better understands expectations now regarding customer communication.

Based on a separate customer comment, we will review our billing process to determine if changes can be made for timelier billing.

Competition

Our competition

- Most ROJ partners choose a 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 2020 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 Hourly Rates compared to Competitors' 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	108.00		112.50				
Electrician	72.00	72.90		69.00	75.00		
Electrician Premium	108.00	104.00		101.00	90.00		
Plastering	72.00		75.00				
Plastering Premium	108.00		112.50				
Painting	72.00					57.00	82.50
Painting - Premium	108.00					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 Hourly Rates compared to Competitors' Rates – Table 2 of 2

Trade	ROJ[1]	Vendor G
Plumbing	72.00	135.00
Plumbing Premium	108.00	202.50
Refrigeration	72.00	135.00
Refrigeration Premium	108.00	202.50
Maint. Engineering - Regular	72.00	135.00
Maint. Engineering - Premium	108.00	202.50

[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 will provide customer rebates in FY 2019 which will result in FY 2020 retained earnings equal to working capital.

Changes to our rates, and why

ROJ is proposing no changes to the regular hourly labor rate and Restricted Building Key (formerly signature key) charge for FY 2020.

The premium hourly labor rate will increase from $86.40 to $108. This increased rate will reflect actual costs of compensatory time. The charges for Non-Restricted Building Keys and Other Keys will also increase from $2 to $5 and $2 to $9, respectively. These charges are increasing to better reflect actual costs and to meet the state requirement for the minimum billing invoice amount of $5. The impact of these increased rates is $1,070 or 0% of the annual revenue.

These 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 60 days working capital, in order to provide the cash flow necessary to operate the business without seeking assistance from the general fund.

ROJ will issue rebates in FY 2019 necessary to reduce retained earnings to 60 days of working capital level.

Retained earnings for FY 2020 are expected to decrease by $19,075. This is expected to result in a FY 2020 ending retained earnings balance of $40,954.

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 2020 will be 2,344, which is lower than FY 2019 due to a one-time project in FY 2019.

How our proposed rates will impact our customers

ROJ will continue to offer the same services to its customers during FY 2020 at slightly increased rates (less 0% increase).

Financial Data

Assumptions for Rate Matrix

Minnesota Department Of Administration
Repair And Other Jobs (ROJ) For Fiscal Year 2020

Revenues

SWIFT Account	Sales
670029	Change = (15%) or ($41,494) FY 2019 was unusually high due to a large one-time project.

Expenses

SWIFT Account	Salaries & Benefits
41500- 41070	Change = 5% or $6,576 Based on MMB's projections.
	Repairs & Maintenance
41500	Change = (58%) or ($48,751) FY 2019 was unusually high due to a one-time project.
	Rebates
442001	Change = (100%) or ($120,000) FY 2019 rebates to customers to reduce retained earnings.

*Full-time equivalents (FTEs) for FY 2020 will be 1.59 compared to 1.54 in FY 2019.
*The assumptions for the business plan includes an inflation factor of 1.9% for most expense categories.

Rate Matrix

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2020

	FY 2020 UPDATED	FY 2019 ESTIMATE	CHANGE FY20-FY19	% CHANGE $ Change/FY19
Salaries and Benefits	152,501	145,925	6,576	5%
Rent - Equipment	11,413	11,200	213	2%
Repairs & Maintenance	35,843	84,594	(48,751)	-58%
Purchased Services	510	500	10	2%
Supplies	26,083	25,597	486	2%
Statewide Indirect Costs	24,987	24,521	466	2%
Rebates	0	120,000	(120,000)	100%
Subtotal	251,337	412,337	(161,000)	-39%
Excluded from Rates				
Miscellaneous Revenue	(62,563)	(102,388)	39,825	-39%
Basis for Rates before Adjustment	188,774	309,949	(121,175)	
Retained Earnings Adjustment	(19,075)	(138,581)	119,506	
Basis for Rates after Adjustment	169,699	171,368	(1,669)	

Billable Units	Regular Hours	Premium Hours	Restricted Bldg Keys	Non-restricted Bldg Keys	Other Keys	Misc Revenue	Total Revenue
Billable Units	2,319	25	83	88	38		
Prior Year (Actual)	2,319	51	83	0	126		
Change in Billable Units	0	(26)	0	88	(88)		
Rates							
Breakeven Rates before adjustment	80.35	96.42					
Breakeven at Prior Year billable hours	79.31	95.18					
Change in Break even Rates	1.04	1.24					
Breakeven Rates before adjustment	80.35	96.42					
Requested Rates	72.00	108.00	36.00	5.00	9.00		
Current Rates	72.00	86.40	36.00	2.00	2.00		
Requested VS Break Even Rates							
Requested Rates	72.00	108.00	36.00	5.00	9.00		
Breakeven Rates before adjustment	80.35	96.42					
Variance	(8.35)	11.58					
Revenues at Requested Rates	166,999	2,700	2,988	440	342		
Revenues at Break even Rates before Adjustment	186,364	2,410					
Revenue Variance	(19,365)	290					
Requested VS Current Rates							
Requested Rates	72.00	108.00	36.00	5.00	9.00		
Current Rates	72.00	86.40	36.00	2.00	2.00		
Change in Rates	0.00	21.60	0.00	3.00	7.00		
% Change in Rates	0%	25%	0%	150%	350%		
Revenues at Requested Rates	166,999	2,700	2,988	440	342	58,793	232,262
Revenues at Current Rates	166,999	2,160	2,988	176	76	58,793	231,192
Change in Revenues	0	540	0	264	266	0	1,070
Overall Change in Rates - %	0%						

Rate Matrix Computation

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2020

1. Actual expenses for the past four years and current SWIFT reports were analyzed.
FY 2019 and FY 2020 expenses are estimated based on available data. Billable hours and 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 the labor rate. Premium labor rate is 50% higher than regular labor rate.

2. Charges are allocated to ROJ when Facilities Management staff work on ROJ related activities.

3. ROJ does not have any capital assets.

Six-year Rate Comparison

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2020

Rate	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Labor - Regular	$45.50	$65.50	$72.00	$72.00	$72.00	$72.00
Labor - Premium	54.60	78.60	86.40	86.40	86.40	108.00
Restricted Building Key	5.00	5.00	5.00	36.00	36.00	36.00
Non-restricted Building Key	1.10	1.10	1.10	2.00	2.00	5.00
Other Keys	1.10	1.10	1.10	2.00	2.00	9.00

The following buildings currently have restricted keys:

- Ag/Health Laboratory
- Andersen
- Freeman
- Minnesota Senate
- Retirement Systems
- State Capitol

Restricted Building Keys were previously called Signature Keys.

Other Keys include keys for file cabinets and modular furniture.

History and Proforma

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2020

	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ESTIMATE	FY 2020 PROPOSED	$ CHANGE FY20-FY19	% CHANGE $ CHANGE/FY19
Operating Revenue								
Gross Sales	145,578	269,996	303,846	223,516	273,756	232,262	(41,494)	-15%
Less Intrafund Sales	(4,123)	(3,756)	(2,697)	(2,289)	(2,643)	(2,643)	0	0%
Net Sales	141,455	266,240	301,148	221,226	271,113	229,619	(41,494)	-15%
Operating Expenses								
Salaries and Benefits	128,031	151,948	154,113	136,851	145,925	152,501	6,576	5%
Rent - Equipment	9,000	10,716	11,600	11,214	11,200	11,413	213	2%
Repairs & Maintenance	8,318	21,990	55,639	19,029	84,594	35,843	(48,751)	-58%
Purchased Services	3,019	210	538	3,695	500	510	10	2%
Supplies	23,358	38,667	26,822	14,045	25,597	26,083	486	2%
Statewide Indirect Costs	96,042	28,509	772	6,326	24,521	24,987	466	2%
Rebates	0	0	0	0	120,000	0	(120,000)	-100%
Total Operating Expenses	**267,768**	**252,041**	**249,484**	**191,160**	**412,337**	**251,337**	**(161,000)**	-39%
Net Income (Loss)	(126,313)	14,199	51,664	30,066	(141,224)	(21,718)	119,506	
Adjustments for Intrafund Transactions	4,123	3,756	2,697	2,289	2,643	2,643	0	
Increase (Decrease) in Retained Earnings	(122,190)	17,955	54,361	32,355	(138,581)	(19,075)	119,506	
Beginning Retained Earnings	207,367	87,536	103,587	151,765	198,610	60,029	(138,581)	
Adjustment to Retained Earnings	2,360	(1,904)	(6,182)	14,489	0	0	0	
Ending Retained Earnings	**87,536**	**103,587**	**151,765**	**198,610**	**60,029**	**40,954**	**(19,075)**	

SWIFT Spending Plan

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2020

Revenue Description	SWIFT Account	Fund 5400 FinDept ID G0234240 ROJ
ROJ Sales*	670029	$229,619
Expense Description		
Salaries and Benefits	41000	146,960
Overtime/Premium	41050	4,255
Other Benefits	41070	1,286
Rent Equipment	41400	11,413
Repairs & Maintenance	41500	35,843
Purchased Services	43000	510
Supplies	41300	26,083
Statewide Indirect Costs	42010	24,987
Total		**$251,337**

Notes

*Excludes intrafund sales

Projected Cash Flow
Minnesota Department Of Administration
Fund 5400 For Fiscal Year 2020

	Estimate Jul 19	Estimate Aug 19	Estimate Sep 19	Estimate Oct 19	Estimate Nov 19	Estimate Dec 19	Estimate Jan 20	Estimate Feb 20	Estimate Mar 20	Estimate Apr 20	Estimate May 20	Estimate Jun 20
Projected Beginning Cash Balance	13,041,043	18,072,902	14,864,400	11,406,393	15,693,354	12,855,003	8,858,165	15,022,345	14,131,274	11,234,905	16,666,767	12,074,391
Receipts - operating	10,302,119	3,894,140	5,043,609	10,379,471	3,692,830	5,017,389	10,368,157	3,681,607	5,070,017	10,321,078	3,755,526	5,035,059
Transfer Ins	295,382	0	0	0	0	0	0	0	0	0	0	0
Minnesota Senate Garage Debt Service Pass Through	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604	82,604
Total Cash Receipt	**10,680,105**	**3,976,745**	**5,126,213**	**10,462,075**	**3,775,435**	**5,099,993**	**10,450,761**	**3,764,212**	**5,152,621**	**10,403,682**	**3,838,131**	**5,117,663**
Expenses												
Salaries & Benefits	1,472,197	1,472,197	1,472,197	2,208,295	1,472,197	1,472,197	1,472,197	1,472,197	1,472,197	2,208,295	1,472,197	1,472,197
Utilities	543,507	1,442,387	553,707	865,847	904,310	995,164	885,318	947,290	995,513	790,077	799,205	857,805
M&L	494,102	2,038,888	1,035,361	1,294,305	824,475	1,362,777	140,137	467,285	314,979	506,000	493,804	195,388
Indirect Costs	0	0	220,272	0	0	220,272	0	0	220,272	0	0	220,272
Other Operating Expenses	2,081,603	1,120,691	719,297	749,830	429,758	464,303	733,360	697,942	463,911	411,879	593,136	610,777
Master Lease Payment	0	0	0	0	32,971	0	0	0	0	0	32,971	0
Capital Assets	0	54,245	0	0	89,613	0	0	15,000	0	0	0	0
Debt Service	1,056,838	1,056,838	1,056,838	1,056,838	2,552,338	1,055,570	1,055,570	1,055,570	1,055,570	1,055,570	4,356,070	1,055,570
Transfer Outs	0	0	3,526,549	0	0	3,526,549	0	0	3,526,549	0	0	3,526,549
Minnesota Senate Garage Debt Service Pass Through	0	0	0	0	308,125	0	0	0	0	0	683,125	0
Total Expense Paid	**5,648,247**	**7,185,246**	**8,584,220**	**6,175,115**	**6,613,786**	**9,096,831**	**4,286,581**	**4,655,283**	**8,048,990**	**4,971,820**	**8,430,507**	**7,938,556**
Projected Ending Cash Balance	**18,072,902**	**14,864,400**	**11,406,393**	**15,693,354**	**12,855,003**	**8,858,165**	**15,022,345**	**14,131,274**	**11,234,905**	**16,666,767**	**12,074,391**	**9,253,498**

Assumptions:
Fund 5400 includes FMD Leases and ROJ

Financial Statement

STATE OF MINNESOTA 2/6/2019
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

	FY19	FY18
ASSETS		
CURRENT ASSETS		
Cash	$ 14,107,599.99	$ 9,990,147.24
Accounts Receivable - Leases	3,375,914.73	6,667,423.92
Accounts Receivable - Repairs and Other Jobs	27,087.78	54,799.78
Accounts Receivable - Other	236,722.53	278,600.11
Accounts Receivable - Non Trade (Note 3)	-	-
Due from Other Funds (Note 4)	25,324.50	66,731.79
Inventory - Supplies (Note 1)	314,674.10	272,805.87
Prepaid Expenses (Note 1)	-	64,354.86
Prepaid Insurance (Note 1)	-	342,097.50
Prepaid Insurance - Workers' Comp (Note 1)	-	331,032.00
Total Current Assets	$ 18,087,323.63	$ 18,067,993.07
NONCURRENT ASSETS (Note 5)		
Building Improvements	$ 12,257,992.50	$ 12,187,680.57
Accumulated Depreciation - Building Improvements	(5,615,168.52)	(5,200,941.70)
Infrastructure	900,934.39	879,533.00
Accumulated Depreciation - Infrastructure	(413,515.54)	(337,324.70)
Equipment	1,633,407.23	1,545,792.51
Accumulated Depreciation - Equipment	(881,049.05)	(857,722.61)
Art and Historical Treasures	260,866.50	260,866.50
Total Noncurrent Assets	$ 8,143,467.51	$ 8,477,883.57
TOTAL ASSETS	$ 26,230,791.14	$ 26,545,876.64
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 9)	$ 87,000.00	$ -
Deferred Pension Outflows (Note 10)	23,901,000.00	32,935,000.00
Total Deferred Outflows of Resources	$ 23,988,000.00	$ 32,935,000.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 2,215,455.66	$ 2,491,914.51
Accounts Payable - Non Trade (Note 6)	263,750.48	-
Salaries and Benefits Payable	934,010.23	512,539.00
Retainage Payable (Note 7)	165,300.36	368,654.84
Unearned Revenue	240,977.25	669,501.36
Compensated Absences Payable (Note 8)	253,000.00	242,035.57
Due to Other Funds (Note 11)	134,751.99	38,801.25
Total Current Liabilities	$ 4,207,245.97	$ 4,323,446.53
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 8)	$ 1,358,000.00	$ 1,365,195.90
Other Postemployment Benefits (Note 9)	1,521,000.00	333,000.00
Net Pension Liability (Note 10)	28,630,000.00	47,032,000.00
Total Noncurrent Liabilities	$ 31,509,000.00	$ 48,730,195.90
TOTAL LIABILITIES	$ 35,716,245.97	$ 53,053,642.43
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 9)	$ 70,000.00	$ -
Deferred Pension Inflows (Note 10)	17,137,000.00	3,434,000.00
Total Deferred Inflows of Resources	$ 17,207,000.00	$ 3,434,000.00
NET POSITION (Note 16)		
Net Investment in Capital Assets	$ 8,143,467.51	$ 8,477,883.57
Unrestricted Net Position	(10,847,922.34)	(5,484,649.36)
TOTAL NET POSITION	$ (2,704,454.83)	$ 2,993,234.21

STATE OF MINNESOTA 2/6/2019
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, 2018

	FY19 QTD	FY19 YTD	FY18 QTD	FY18 YTD
OPERATING REVENUES (Note 1)				
Leases	$ 18,753,482.45	$ 18,753,482.45	$ 18,261,223.69	$ 18,261,223.69
Repair and Other Jobs	36,615.68	36,615.68	32,225.34	32,225.34
Other Revenues	225,268.87	225,268.87	216,092.09	216,092.09
Minnesota Senate Garage Debt Service Pass Through (Note 3)	248,562.47	248,562.47	247,812.47	247,812.47
Total Operating Revenues	$ 19,263,929.47	$ 19,263,929.47	$ 18,757,353.59	$ 18,757,353.59
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	$ 4,561,920.56	$ 4,561,920.56	$ 4,231,021.98	$ 4,231,021.98
Utilities - Electric	1,645,858.99	1,645,858.99	1,613,906.17	1,613,906.17
Utilities - Water	199,261.83	199,261.83	159,805.58	159,805.58
Utilities - District Heat	364,954.72	364,954.72	323,935.38	323,935.38
Utilities - District Cooling	468,612.94	468,612.94	426,781.48	426,781.48
Utilities - Gas & Other	67,598.30	67,598.30	33,345.21	33,345.21
Repairs and Maintenance	608,610.41	608,610.41	384,878.98	384,878.98
Maintenance and Leasehold	395,743.40	395,743.40	739,059.16	739,059.16
Professional and Technical Services	61,142.01	61,142.01	40,458.08	40,458.08
Centralized IT Services	220,760.08	220,760.08	165,166.49	165,166.49
Vehicle Leases	58,968.56	58,968.56	61,721.60	61,721.60
Supplies and Materials	434,507.39	434,507.39	444,676.76	444,676.76
Purchased Services	172,490.96	172,490.96	136,227.97	136,227.97
Insurance	468,740.00	468,740.00	114,032.50	114,032.50
Indirect Costs	205,287.05	205,287.05	205,070.15	205,070.15
Depreciation	151,225.49	151,225.49	140,446.18	140,446.18
Other Expenses	421,815.73	421,815.73	172,537.42	172,537.42
Total Operating Expenses	$ 10,507,498.42	$ 10,507,498.42	$ 9,393,071.09	$ 9,393,071.09
OPERATING INCOME (LOSS)	$ 8,756,431.05	$ 8,756,431.05	$ 9,364,282.50	$ 9,364,282.50
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	$ 900.00	$ 900.00	$ 9,685.00	$ 9,685.00
Total Nonoperating Revenues (Expenses)	$ 900.00	$ 900.00	$ 9,685.00	$ 9,685.00
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 8,757,331.05	$ 8,757,331.05	$ 9,373,967.50	$ 9,373,967.50
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	$ -	$ -	$ -	$ -
Building Bond Interest Transfer Out (Note 12)	(891,961.50)	(891,961.50)	-	-
Building Depreciation Transfer Out (Note 12)	(2,746,901.00)	(2,746,901.00)	-	-
Debt Service Principal (Note 13)	(2,263,688.97)	(2,263,688.97)	(1,980,473.53)	(1,980,473.53)
Debt Service Interest (Note 13)	(906,824.40)	(906,824.40)	(1,193,955.56)	(1,193,955.56)
Building Replacement Fund Transfer Out (Note 14)	(149,264.50)	(149,264.50)	(149,264.50)	(149,264.50)
Minnesota Senate Garage Debt Service Pass Through (Note 3)	(248,562.47)	(248,562.47)	-	-
Total Transfers and Contributions	$ (7,207,202.84)	$ (7,207,202.84)	$ (3,323,693.59)	$ (3,323,693.59)
CHANGE IN NET POSITION	$ 1,550,128.21	$ 1,550,128.21	$ 6,050,273.91	$ 6,050,273.91
NET POSITION, BEGINNING	$ (4,254,583.04)	$ (4,254,583.04)	$ (3,751,540.69)	$ (3,751,540.69)
Adjustment to Net Position (Note 15)	-	-	694,500.99	694,500.99
NET POSITION, ENDING (Note 16)	$ (2,704,454.83)	$ (2,704,454.83)	$ 2,993,234.21	$ 2,993,234.21

STATE OF MINNESOTA 2/6/2019
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	15,708,992.20
Receipts from Other Revenues		445,279.77
Payments to Claimants		(2,000.00)
Payments to Suppliers for Goods and Services		(5,975,815.40)
Payments to Employees		(4,477,027.66)
Net Cash Flows from Operating Activities	$	5,699,428.91
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating Transfers In (Out) Building Bond Interest	$	(891,961.50)
Operating Transfers In (Out) Building Depreciation		(2,746,901.00)
Debt Service Principal		(2,263,688.97)
Debt Service Interest		(906,824.40)
Operating Transfers In (Out) Building Replacement Fund		(149,264.50)
Archibus Framework and Improvements Transfer Out		-
State Government Sustainability Reporting Tool Transfer Out		-
Minnesota Senate Garage Debt Service Pass Through		-
SEGIP Health Insurance Savings Transfer Out		(45,699.00)
Rent Rebate Payments		-
Net Cash Flows from Noncapital Financing Activities	$	(7,004,339.37)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Investment in Capital Assets	$	(40,745.65)
Proceeds from Disposal of Capital Assets		900.00
Repayment of Loan Principal		-
Capital Contributions		-
Net Cash Flows from Capital and Related Financing Activities	$	(39,845.65)
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	$	-
Net Cash Flows from Investing Activities	$	-
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	(1,344,756.11)
Cash and Cash Equivalents, Beginning, as Reported		15,452,356.10
Cash and Cash Equivalents, Ending	$	14,107,599.99
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	8,756,431.05
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Depreciation		151,225.49
(Increase) Decrease in Accounts Receivable		(3,429,047.14)
(Increase) Decrease in Due from Other Funds		(25,324.50)
(Increase) Decrease in Inventory		(55,160.48)
(Increase) Decrease in Prepaid Insurance & Expenses		-
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows		-
(Increase) Decrease in Deferred Pension Outflows		-
Increase (Decrease) in Accounts Payable		(181,542.09)
Increase (Decrease) in Salaries and Benefits Payable		84,968.36
Increase (Decrease) in Unearned Revenue		240,705.75
Increase (Decrease) in Due To Other Funds		134,751.99
Increase (Decrease) in Compensated Absences		-
Increase (Decrease) in Other Postemployment Benefits		-
Increase (Decrease) in Other Current Liabilities		22,420.48
Increase (Decrease) in Net Pension Liability		-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows		-
Increase (Decrease) in Deferred Pension Inflows		-
Net Reconciling Items to be Added to (Deducted from) Operating Income	$	(3,057,002.14)
Net Cash Flows from Operating Activities	$	5,699,428.91
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, 2018

2/6/2019
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	$ 18,834,978.50	$ 18,834,978.50	$ 18,753,482.45	$ 18,753,482.45	$ (81,496.05)	$ (81,496.05)
Repair and Other Jobs	33,440.64	33,440.64	36,615.68	36,615.68	3,175.04	3,175.04
Other Revenues	239,648.50	239,648.50	225,268.87	225,268.87	(14,379.63)	(14,379.63)
Minnesota Senate Garage Debt Service Pass Through	248,562.50	248,562.50	248,562.47	248,562.47	(0.03)	(0.03)
Total Operating Revenues	$ 19,356,630.14	$ 19,356,630.14	$ 19,263,929.47	$ 19,263,929.47	$ (92,700.67)	$ (92,700.67)
OPERATING EXPENSES						
Salaries and Benefits	$ 4,832,777.25	$ 4,832,777.25	$ 4,561,920.56	$ 4,561,920.56	$ (270,856.69)	$ (270,856.69)
Utilities - Electric	1,692,189.00	1,692,189.00	1,645,858.99	1,645,858.99	(46,330.01)	(46,330.01)
Utilities - Water	217,095.00	217,095.00	199,261.83	199,261.83	(17,833.17)	(17,833.17)
Utilities - District Heat	356,459.00	356,459.00	364,954.72	364,954.72	8,495.72	8,495.72
Utilities - District Cooling	513,470.00	513,470.00	468,612.94	468,612.94	(44,857.06)	(44,857.06)
Utilities - Gas & Other	87,834.00	87,834.00	67,598.30	67,598.30	(20,235.70)	(20,235.70)
Repairs and Maintenance	873,405.50	873,405.50	608,610.41	608,610.41	(264,795.09)	(264,795.09)
Maintenance and Leasehold	462,500.00	462,500.00	395,743.40	395,743.40	(66,756.60)	(66,756.60)
Professional and Technical Services	174,281.25	174,281.25	61,142.01	61,142.01	(113,139.24)	(113,139.24)
Centralized IT Services	221,765.25	221,765.25	220,760.08	220,760.08	(1,005.17)	(1,005.17)
Vehicle Leases	59,603.00	59,603.00	58,968.56	58,968.56	(634.44)	(634.44)
Supplies and Materials	488,450.00	488,450.00	434,507.39	434,507.39	(53,942.61)	(53,942.61)
Purchased Services	269,268.75	269,268.75	172,490.96	172,490.96	(96,777.79)	(96,777.79)
Insurance	278,946.00	278,946.00	468,740.00	468,740.00	189,794.00	189,794.00
Indirect Costs	232,971.50	232,971.50	205,287.05	205,287.05	(27,684.45)	(27,684.45)
Depreciation	154,681.50	154,681.50	151,225.49	151,225.49	(3,456.01)	(3,456.01)
Other Expenses	295,699.50	295,699.50	421,815.73	421,815.73	126,116.23	126,116.23
Total Operating Expenses	$ 11,211,396.50	$ 11,211,396.50	$ 10,507,498.42	$ 10,507,498.42	$ (703,898.08)	$ (703,898.08)
OPERATING INCOME (LOSS)	$ 8,145,233.64	$ 8,145,233.64	$ 8,756,431.05	$ 8,756,431.05	$ 611,197.41	$ 611,197.41
NONOPERATING REVENUES (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	$ -	$ -	$ 900.00	$ 900.00	$ 900.00	$ 900.00
Total Nonoperating Revenues (Expenses)	$ -	$ -	$ 900.00	$ 900.00	$ 900.00	$ 900.00
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 8,145,233.64	$ 8,145,233.64	$ 8,757,331.05	$ 8,757,331.05	$ 612,097.41	$ 612,097.41
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	(2,746,901.00)	(2,746,901.00)	(2,746,901.00)	(2,746,901.00)	-	-
Debt Service Principal	(2,321,223.00)	(2,321,223.00)	(2,263,688.97)	(2,263,688.97)	57,534.03	57,534.03
Debt Service Interest	(847,071.00)	(847,071.00)	(906,824.40)	(906,824.40)	(59,753.40)	(59,753.40)
Building Replacement Fund Transfer Out	(149,265.00)	(149,265.00)	(149,264.50)	(149,264.50)	0.50	0.50
Minnesota Senate Garage Debt Service Pass Through	(248,562.50)	(248,562.50)	(248,562.47)	(248,562.47)	0.03	0.03
Total Transfers and Contributions	$ (7,204,984.00)	$ (7,204,984.00)	$ (7,207,202.84)	$ (7,207,202.84)	$ (2,218.84)	$ (2,218.84)
CHANGE IN NET POSITION	$ 940,249.64	$ 940,249.64	$ 1,550,128.21	$ 1,550,128.21	$ 609,878.57	$ 609,878.57

STATE OF MINNESOTA 2/6/2019
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

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).

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 FY19.

Reporting Entity:

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. Facilities Management Division (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:

Facilities Management - 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 are generally defined as assets with an initial, individual cost of more than $300,000 for buildings and depreciable infrastructure, $5,000 or more for equipment and art and historical treasures, and $30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition 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: 10-30 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 5-10 years for other equipment.

Changes in Classification:

In FY19, payments for services that cover more than one reporting period and in the amount of less than 3% of the total fund assets are all expensed when the services begin, not reported as prepaid.

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 FY19 amount is $994,250.00.

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 through appropriation transfers.

Accounts Receivable - Non Trade reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.

4. DUE FROM OTHER FUNDS

FY19 - As of September 30, 2018, the total Due from Other Funds is $25,324.50.
$25,249.04 is due from Parking & Transit Fund 2000 for Parking & Transit non-salary expenses paid by Leases.
$75.46 is due from Capitol Events Fund 2000 for Capitol Events salary expenses paid by Leases.

FY18 - As of September 30, 2017, the total Due from Other Funds is $66,731.79.
$26,167.36 is due from Parking & Transit Fund 2000 for Parking & Transit 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.

5. CAPITAL ASSETS

	Balance 7/1/2018	Additions	Deletions	Balance 9/30/2018
Building Improvements	$ 12,257,992.50	$ -	$ -	$ 12,257,992.50
Infrastructure	900,934.39	-	-	900,934.39
Equipment	1,606,481.03	32,936.68	(6,010.48)	1,633,407.23
Art and Historical Treasures	260,866.50	-	-	260,866.50
Total Capital Assets	$ 15,026,274.42	$ 32,936.68	$ (6,010.48)	$ 15,053,200.62
Accumulated Depreciation for:				
Building Improvements	$ (5,512,074.51)	$ (103,094.01)	$ -	$ (5,615,168.52)
Infrastructure	(394,522.15)	(18,993.39)	-	(413,515.54)
Equipment	(857,921.44)	(29,138.09)	6,010.48	(881,049.05)
Total Accumulated Depreciation	$ (6,764,518.10)	$ (151,225.49)	$ 6,010.48	$ (6,909,733.11)

6. ACCOUNTS PAYABLE - NON TRADE

As of September 30, 2018, the total Accounts Payable - Non Trade is $263,750.48. Of this amount, $15,188.01 is for capital assets - equipment. $248,562.47 is for Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate in FY19 first quarter and is scheduled to be transferred out to pay the debt services in November 2018 (see Note 3).

7. RETAINAGE PAYABLE

FY19 - As of September 30, 2018, the total retainage payable is $165,300.36. Of this amount, $110,792.93 is for Leases operating expenses; $54,507.43 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.

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.

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 7/1/2018	$ 253,000.00	$ 1,358,000.00
Increase	-	-
Decrease	-	-
Ending Balance 9/30/2018	$ 253,000.00	$ 1,358,000.00

9. OTHER POSTEMPLOYMENT BENEFITS

In 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.

In FY18, the State of Minnesota implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions". This statement requires recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB.

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 General Obligation Index as of the end of June 2017). Admin'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 7/1/2018	$ 87,000.00	$ 1,521,000.00	$ 70,000.00
Change in Accounting Principle	-	-	-
Increase	-	-	-
Decrease	-	-	-
Ending Balance 9/30/2018	$ 87,000.00	$ 1,521,000.00	$ 70,000.00

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, 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 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 Pension Outflows	Net Pension Liability	Deferred Pension Inflows
Beginning Balance 7/1/2018	$ 23,901,000.00	$ 28,630,000.00	$ 17,137,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 9/30/2018	$ 23,901,000.00	$ 28,630,000.00	$ 17,137,000.00

11. DUE TO OTHER FUNDS

FY19 - As of September 30, 2018, the total Due to Other Funds balance is $134,751.99.
$116.19 is due to Parking & Transit Fund 2000 for Leases non-salary expenses paid by Parking & Transit.
$134,635.00 is due to FR&R Fund 2001 for FR&R's non-salary expenses rebate deposited to Leases.

FY18 - As of September 30, 2017, the total Due to Other Funds balance is $38,801.25.
$37,601.25 is due to Parking & Transit Fund 2000 for Leases non-salary expenses paid by Parking & Transit.
$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.

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 FY19, as of September 30, 2018, the total of prior period adjustments is $0.00.

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 understatment of Depreciation - Equipment.

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	$	8,143,467.51
Unrestricted Net Position		(10,847,922.34)
Total Net Position	$	(2,704,454.83)

Schedule of Retained Earnings

		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Beginning Retained Earnings	$	(4,403,797.04)			
Net Income (Loss)		1,550,128.21			
Adjustments to Net Position (Note 15)					
Ending Retained Earnings	$	(2,853,668.83)			
Add: Capital Contributions (Note 2)	$	149,214.00			
Reconciliation to Total Net Position	$	(2,704,454.83)			

The FY15 implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" required the recording of the net pension liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" (OPEB) required recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB. These caused the nonmajor enterprise and internal services funds to end 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 the Minnesota 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 and OPEB related liabilities or deferred inflows 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 Minnesota Legislature.

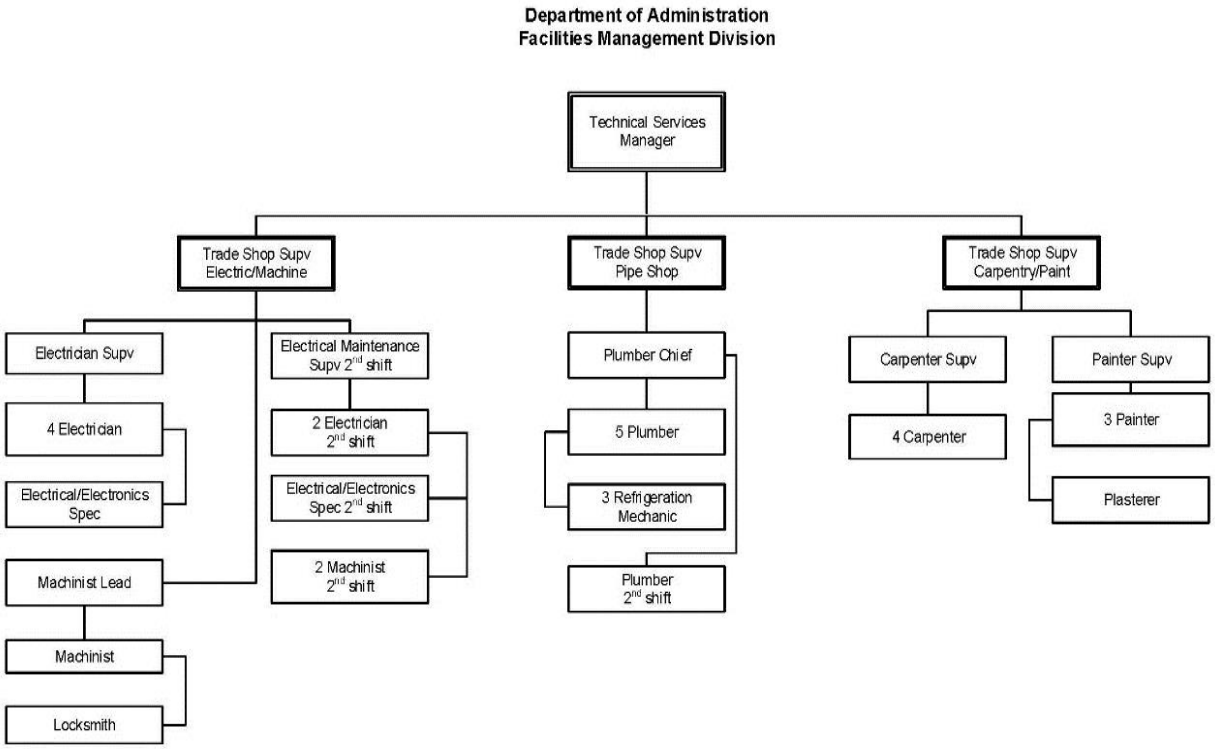
STATE OF MINNESOTA 2/6/2019
FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
FOR THE QUARTER ENDED SEPTEMBER 30, 2018

	Fund Total	Leases	Repair and Other Jobs	MN Senate Garage Debt Service Pass Through
OPERATING REVENUES				
Leases	$ 18,753,482.45	$ 18,753,482.45	$ -	$ -
Repair and Other Jobs	36,615.68	-	36,615.68	-
Other Revenues	225,268.87	225,268.87	-	-
Minnesota Senate Garage Debt Service Pass Through	248,562.47	-	-	248,562.47
Total Operating Revenues	$ 19,263,929.47	$ 18,978,751.32	$ 36,615.68	$ 248,562.47
OPERATING EXPENSES				
Salaries and Benefits	$ 4,561,920.56	$ 4,526,534.39	$ 35,386.17	$ -
Utilities - Electric	1,645,858.99	1,645,858.99	-	-
Utilities - Water	199,261.83	199,261.83	-	-
Utilities - District Heat	364,954.72	364,954.72	-	-
Utilities - District Cooling	468,612.94	468,612.94	-	-
Utilities - Gas & Other	67,598.30	67,598.30	-	-
Repairs and Maintenance	608,610.41	603,492.51	5,117.90	-
Maintenance and Leasehold	395,743.40	395,743.40	-	-
Professional and Technical Services	61,142.01	61,142.01	-	-
Centralized IT Services	220,760.08	220,760.08	-	-
Vehicle Leases	58,968.56	58,968.56	-	-
Supplies and Materials	434,507.39	432,228.90	2,278.49	-
Purchased Services	172,490.96	172,490.96	-	-
Insurance	468,740.00	468,740.00	-	-
Indirect Costs	205,287.05	199,156.80	6,130.25	-
Depreciation	151,225.49	151,225.49	-	-
Other Expenses	421,815.73	421,813.47	2.26	-
Total Operating Expenses	$ 10,507,498.42	$ 10,458,583.35	$ 48,915.07	$ -
OPERATING INCOME (LOSS)	$ 8,756,431.05	$ 8,520,167.97	$ (12,299.39)	$ 248,562.47
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	$ 900.00	$ 900.00	$ -	$ -
Total Nonoperating Revenues (Expenses)	$ 900.00	$ 900.00	$ -	$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 8,757,331.05	$ 8,521,067.97	$ (12,299.39)	$ 248,562.47
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	$ -	$ -	$ -	$ -
Building Bond Interest Transfer Out	(891,961.50)	(891,961.50)	-	-
Building Depreciation Transfer Out	(2,746,901.00)	(2,746,901.00)	-	-
Debt Service Principal	(2,263,688.97)	(2,263,688.97)	-	-
Debt Service Interest	(906,824.40)	(906,824.40)	-	-
Building Replacement Fund Transfer Out	(149,264.50)	(149,264.50)	-	-
Minnesota Senate Garage Debt Service Pass Through	(248,562.47)	-	-	(248,562.47)
Total Transfers and Contributions	$ (7,207,202.84)	$ (6,958,640.37)	$ -	$ (248,562.47)
Adjustments for Intrafund Transactions (see below)	$ -	$ (36.00)	$ 36.00	$ -
CHANGE IN NET POSITION	$ 1,550,128.21	$ 1,562,391.60	$ (12,263.39)	$ -
NET POSITION, BEGINNING	$ (4,254,583.04)	$ (4,236,916.60)	$ (17,666.44)	$ -
Adjustment to Net Position	-	-	-	-
Change in Accounting Principle	-	-	-	
NET POSITION, ENDING	$ (2,704,454.83)	$ (2,674,525.00)	$ (29,929.83)	$ -
To account for Intrafund transactions, sales and expenses have been reduced as listed below:				
Sales	$ 180,253.35	$ 180,217.35	$ 36.00	$ -
Expenses	$ 180,253.35	$ 180,253.35	$ -	$ -

Supporting Information

Organization Chart

The budgeted FTE for FY 2020 is 1.59 compared to 1.54 in FY 2019. The slight increase is related to a change in agency allocation. All staff are primarily funded from FMD's Leases activity.



Licensure Requirements

In addition to a Class "D" driver's license, additional licensure requirements for ROJ staff are listed below.

Classification	Licensure/Certification Required
Trade Shop Supervisor/Electric Shop	Class "A" Master Electrician
Electrician Supervisor	Class "A" Master Electrician
Electrical Maintenance Supervisor	Class "A" Master Electrician
Electrician	Class "A" Journeyworker Electrician
Electrical/Electronic Specialist	Class "A" Journeyworker Electrician
Electronic Systems Specialist	Class "A" Journeyworker Electrician or Registered Unlicensed Electrician
Trade Shop Supervisor/Pipe Shop	Master Plumber Licensure
Plumber Chief	Master Plumber Licensure
Plumber	Journeyworker Plumber Licensure
Refrigeration Mechanic	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

MANAGEMENT AND BUDGET

Office Memorandum

Date: July 3, 2019

To: Alice Roberts-Davis, Commissioner

From: Britta Reitan, Assistant Commissioner and
State Budget Director

Subject: Approval of FY 2020 Rates for Repair and Other Jobs

In response to your request, Minnesota Management and Budget approves the FY 2020 rates for Repair and Other Jobs as proposed in the April 1, 2019 business plan and April 30, 2019 rate matrix, except for the Other Keys and Non-restricted Building Key rates. The Other Keys and Non-restricted Building Key rates are approved at the current $2.00 rate. If further information is provided to justify the key increases, we will reevaluate them.

For FY 2021, please include the following changes:

- Include breakeven costs for the three key types in the rate matrix.
- Update the rate matrix model to include a five year average of expenses when estimating expenses for future rate plans. Please submit this new rate matrix model to MMB for review by December 15, 2019. MMB welcomes the opportunity to discuss the model prior to the December 15 timeline.

cc: Lenora Madigan, Department of Administration
Stewart McMullan, Department of Administration
Rachel Douglas, Department of Administration
Alisha Cowell, Minnesota Management and Budget
Shawn Kremer, Minnesota Management and Budget

MANAGEMENT AND BUDGET

Office Memorandum

Date: October 14, 2019

To: Alice Roberts-Davis, Commissioner

From: Britta Reitan, Assistant Commissioner and
State Budget Director

Subject: Approval of FY 2020 Rates for Repair and Other Jobs - Keys

In July 2019, in response to your request, Minnesota Management and Budget (MMB) approved the FY 2020 rates for Repair and Other Jobs as proposed in the business plan and rate matrix submitted in April 2019. Rates for non-restricted building keys and other keys were excluded from this approval pending the receipt of more information to justify the requested rate increases.

Having received said information on August 26, 2019, the proposed rates of $5.00 for non-restricted building keys and $9.00 for other keys are now approved. These rates may be effective as of the date of this memo.

MMB notes that these rates are under the maximum estimated cost of producing keys. While MMB recognizes this calculation is difficult, MMB encourages Admin to continue to work toward developing a method of calculating an average cost.

cc: Lenora Madigan, Department of Administration
Rachel Douglas, Department of Administration
Angela Vogt, Minnesota Management and Budget
Brian Hornbecker, Minnesota Management and Budget

MNIT Services

Services Provided

MNIT Services is the State of Minnesota's Information Technology (IT) Agency. MNIT 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. MNIT 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.

MNIT Internal Fund (5500 Fund) Services include:

- Server and application hosting, cloud services and 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

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 FY2019

MNIT Services provides two kinds of IT services for the executive branch

1. Rate based Enterprise or shared services that are provided centrally and charged based on biennial service rates. These services are in the MNIT Internal Service Fund (Fund 5500).
2. Locally managed services for agency-specific applications, projects and services that are not rate based and directly charged in arrears to agencies as pass through actual vendor costs without any mark ups. Starting in FY19 these services are no longer in the MNIT Internal Service Fund and are accounted for in the 2001 Fund which is part of the General Fund.

This section pertains only to rate based enterprise services. For rate-based enterprise services MNIT utilizes 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 general ledger cost centers (MNIT Findepts) to a service to view the unit cost (rate) of individual services. Costs are all allowable costs including direct, indirect and overhead costs. Rates are calculated for the majority of services by dividing the total cost by forecasted volumes (estimated consumption units for each service). For some services, cost- or cost-plus rates are established that are essentially a pass-through cost from a vendor.

For rate-based enterprise services MN.IT utilizes a cost allocation tool, M-PWR, from Nicus Software, Inc. that (1) assigns costs directly to IT standard services and (2) allocates infrastructure costs to higher levels according to established unit volume/metrics.

Adjustments of Billed Central Services

MNIT has several product lines and each product line is a grouping of many services (this has not changed from prior years). Product line performance is evaluated at the product grouping level. Product lines can break even, under recover or over recover. Over recoveries can result in an excess fund balance.

Starting with FY19, for each product line, any excess fund balance will be adjusted by reducing future billing rates for services in that product line. The adjustment will be made in the second year following the year of the excess fund balance. Where a rate adjustment in the future due to a discontinued service or other practical reasons a rebate will be offered to the customer and respective program. These are allowable methods of adjustment as per 2 CFR Appendix V to Part 200, Section G.4 of the Uniform Guidance. The adjustment to future rates methodology is demonstrated in Exhibit B of the OASC-10 guidelines.

The product line performance at the product grouping level is a combination of the under and over recoveries for each service in that grouping. Rebates/rate adjustments are calculated at the service level. In a situation where a product line has a net over recovery resulting in an excess fund balance some services in that product line would need rate increases and some rate reductions in order to achieve an adjustment of the excess fund balance. A simplistic example is provided below.

Product line ABC

	Over (Under) Recovery
Product A	$200
Product B	$100
Product C	$(50)

	$250

Product line ABC has an overall over recovery of $250. In order to achieve a rate reduction in this amount we will need to reduce rates for Product A and Product B and then increase rates for Product C.

MNIT will ensure that rate reductions to future rates will be at least the amount of net excess fund balance. There may be situations where a future rate for a service cannot be adjusted because the service is discontinued, or the customer base has changed or for other practical reasons a rate increase or reduction may not be possible. In situations like this we would prefer to offer rebates back to the customer and their respective programs.

For FY19 any excess fund balance will be adjusted in FY21 rates. A mid-year rate adjustment will be submitted to reflect the rate adjustment since MNIT sets biennial rates.

The adjustments to rates will be tracked on the MNIT product line performance from year to year to ensure that retained earnings reserves are maintained to just the 60-day working capital requirement. An example worksheet is attached to show how the product line performance will be presented.

MNIT may also address under recoveries of product lines by increasing rates in future years or billing customers for the under recovery to ensure sustainability and good cash management.

STATE OF MINNESOTA
FY19 PRODUCT LINE PERFORMANCE
MNIT SERVICES
UPDATED 3/10/2020
(In Thousands)

$28,525

				REVENUE				COST																		
RATE CATEGORY	**BEG. FUND BALANCE @ 06/30/2018**	**ADJUST BEG. BAL. FOR PRIOR YEAR EXCESS FUND BALANCE**	**ADJUSTED BEG. FUND BALANCE @ 06/30/2018**	**ACTUAL BILLED REVENUE FROM CUSTOMERS**	**NON-OP REVENUE**	**LESS: REBATE**	**ADJUSTED REVENUE**	**DIRECT COST BY SERVICE**	**LIABILITY TRANSFER TO GENERAL FUND**	**ALLOCATED (INDIRECT) EXPENSES**	**O/H EXPENSES**	**ALLOCATED PENSION**	**NON - OPERATING EXPENSES**	**TOTAL COST**	**UNALLOWABLE PENSION**	**UNALLOWABLE EXPENDITURES**	**EXCLUDED**	**ADJUSTED COST**	**NET CHANGE IN ASSETS**	**END. FUND BALANCE @ 06/30/2019**	**IMPUTED INTEREST ON AVG MONTHLY CASH BALANCE**	**END. FUND BALANCE @ 06/30/19 INCLUDING IMPUTED INTEREST**	**ALLOWABLE RESERVE (60 DAY W/C)**	**06/30/2019 EXCESS FUND BALANCE**	**DEPRECIATION & AMORTIZATION FY19**	**Adjustment to FY21 Rates**	**Ending Fund Balance Carryforward**
			(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5) (COL. 2+3-4)	(COL. 6)	(COL. 7)	(COL. 8)	(COL. 9)	(COL. 10)	(COL. 11)	(COL. 12) (COL. 6 thru 11)	(COL. 13)	(COL. 14)	(COL. 15)	(COL. 16) (COL. 12-13-14)	(COL. 17) (COL. 5-16)	(COL. 18) (COL. 1+17)	(COL. 19)	(COL. 20) (COL. 18+19)	(COL. 21) (COL. 16-23)/6	(COL. 22) (COL. 20-21)	(COL. 23)	(COL. 24)	(COL. 25)
MANAGED SERVICES																										
Hosting Services	$6,669	$0	$6,669	$56,846	$102		$56,948	$42,674		$2,372	$7,314	($8,862)	$158	$43,657	($8,862)	$64		$52,455	$4,493	$11,162		$11,162	$8,479	$2,684	$1,583	$2,684	$8,479
Data Management (Storage)	$1,649	($459)	$1,190	$9,210	$54		$9,264	$7,313		$0	$1,291	($1,519)	$60	$7,146	($1,519)	$10		$8,654	$610	$1,800		$1,800	$1,307	$493	$810	$493	$1,307
TELECOMMUNICATIONS																										
WAN Services	$4,182	$0	$4,182	$36,168	$154		$36,322	$28,521		$787	$5,076	($5,923)	$183	$28,645	($5,923)	$41		$34,527	$1,795	$5,977		$5,977	$5,231	$746	$3,141	$746	$5,231
Contracted Telecom Services	$374	$0	$374	$9,638	$4		$9,642	$7,735		$118	$1,377	($1,606)	$14	$7,638	($1,606)	$11		$9,233	$409	$783		$783	$1,536		$17		$783
IP Services	$1,700	$0	$1,700	$12,179	$11		$12,190	$9,245		$584	$1,649	($1,920)	$24	$9,582	($1,920)	$14		$11,488	$701	$2,401		$2,401	$1,885	$516	$178	$516	$1,885
ENTERPRISE APPLICATIONS																										
Workplace Services	$4,236	$0	$4,236	$36,688	$19		$36,707	$30,277		$1,483	$5,518	($6,287)	$59	$31,050	($6,287)	$41		$37,296	($589)	$3,647		$3,647	$6,198		$107		$3,647
Business Process Management	$17	$0	$17	$353	$0		$353	$254		$62	$55	($53)	$1	$319	($53)	$0		$371	($19)	($2)		($2)	$62		$1		
BUSINESS SERVICES																										
Customer Project Services	$0	$0	$0	$8,442	$1		$8,443	$8,196		$122	$230	($407)	$10	$8,152	($407)	$9		$8,549	($106)	($106)		($106)	$1,424		$6		
MNIT Admin Chrgs	$1,170	$0	$1,170	$11,242	$8		$11,250	$11,278		$0	$0	($2,330)	$20	$8,967	($2,330)	$13		$11,285	($35)	$1,135		$1,135	$1,865		$97		$1,135
Agency IT Services	$0	$0	$0	$14,897	$0		$14,897	$14,945	($36,706)	$0	$0	($94,341)	$17	($116,085)	($94,341)	$17	($36,706)	$14,945	($48)	($48)		($48)	$1,425		$6,396		
GRAND TOTAL	**$19,996**	**($459)**	**$19,537**	**$195,664**	**$352**	**$0**	**$196,016**	**$160,438**	**($36,706)**	**$5,529**	**$22,510**	**($123,247)**	**$545**	**$29,070**	**($123,247)**	**$219**	**($36,706)**	**$188,804**	**$7,212**	**$26,749**	**$0**	**$26,749**	**$29,411**	**$4,438**	**$12,336**	**$4,438**	**$22,467**
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(g)(l)	(g)	(g)	(g)	(h)		(i)	(i)	(i)(j)				(k)		(l)				

COMMENTS/FOOTNOTES:

(a) Beginning Fund Balance @ 6/30/18 - FY18 Product Line Performance ending balance (COL. 16) where balances are positive. Negative balances are zeroed out
(b) Adjusted beginning fund balance @ 6/30/18 after excluding FY18 excess fund balance
(c) Billed Revenue
(d) Non-Operating Revenues - Includes Interest Revenue of $352,000
(e) Rebate was not issued for FY19.
(f) Sum of Operating and Non-Operating CAFR Revenue
(g) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead), Compensated Absence and OPEB Liability Transfer to General Fund due to Product Line moving to General Fund (Col. 7) of $36,705,955.68, and Allocated Pension (Col. 10).
(h) Non-Operating Expenses - Includes $219,000 of Unallowable Interest and $326,000 of Master Lease Interest
(i) Unallowable and Excluded Expenditures - ($123,247,000) of Pension accrual, $219,000 of Cash Assistance interest, and ($36,705,955.68) of liability transfer to general fund.
(j) Compensated Absence and OPEB liability was transferred to the General Fund and is excluded from adjusted cost.
(k) Avg Cash Balance was negative (16,258,485) resulting in zero imputed interest.
(l) Allowable Reserve is based on Adjusted Total Cost of $188,804,000 less Depreciation & Amortization of $12,336,000.

MNIT SERVICES
PROPOSED PRODUCT LINE PERFORMANCE
(EXAMPLE FOR PURPOSES OF SHOWING METHODOLOGY, ALL PRODUCT LINES NOT SHOWN, NUMBERS ARE ESTIMATES IN MANY CASES)
3/5/2020

	Beg. Fund Bal	Revenue	Prior year rate adjustements	Adjusted Revenue	Cost	Net Margin	End. Fund Bal	60 day WC	Excess Fund Bal	End. Fund Bal	Exclude future rate adjustments	Carry Forward Fund Bal	ACTUAL Fund Balance
Year : 2019													
Workplace Services	4,236	36,707		36,707	37,296	(589)	3,647	6,198	-	3,647	(589)	4,236	3,647
Hosting	6,669	56,948		56,948	52,455	4,493	11,162	8,479	2,683	11,162	2,683	8,479	11,162
Customer Project Services	-	8,443		8,443	8,549	(106)	(106)	1,424	-	(106)	-	(106)	(106)
Year : 2020													
Workplace Services	4,236	52,039		52,039	52,885	(846)	3,390	8,796	-	3,390	(846)	4,236	2,801
Hosting	8,479	66,393		66,393	66,160	233	8,712	10,763	-	8,712		8,712	11,395
Customer Project Services	(106)	2,877		2,877	3,078	(201)	(307)	512	-	(307)		(307)	(307)
							-						
Year : 2021							-						
Workplace Services	4,236	53,089	(589)	52,500	52,885	(385)	3,851	8,796	-	3,851	(385)	4,236	3,005
Hosting	8,712	63,477	2,683	66,160	66,160	-	8,712	11,027	-	8,712	-	8,712	8,712
Customer Project Services	(307)	2,877		2,877	3,078	(201)	(508)	512	-	(508)	-	(508)	(508)

Proposed Enterprise Rates for Minnesota IT Services

FY 2020-21 Rate Package | October 31, 2018

MINNESOTA IT SERVICES

MINNESOTA IT SERVICES

Internal Memo

Date: 10/30/2018

To: Britta Reitan, State Budget Director

From: Johanna Clyborne, Commissioner and State CIO JC 10/31/18

RE: Proposed FY20-21 Enterprise Rates

Enclosed for your review is the final rate package proposing the FY20-21 biennial rates for enterprise IT service. As you know we have had a series of meetings with the Finance Steering Team (FST) and MMB where we were able to present this rate package and to answer questions from the FST and MMB. It is my firm belief that the budget and resulting rates that MNIT proposes will allow us to do the following:

- Accommodate volume increases in certain areas
- Ugrade and replace end of life equipment in Hosting and Telecom
- Implement needed technologies that will benefit our customers such as cloud and virtualization services

Some of the key assumptions underlying the FY2020-21 budget and rate setting process are as follows:

- FY20 service rates are set at 100% break-even following the precedent set in FY18 and in accordance with OLA recommendations and MMB policy
- All enterprise agency volumes and expenses are included in FY20-21 workstation management, service desk, mobile device management and enterprise software service rates
- DOT volumes and costs are included in FY20-21 hosting rates
- An attrition factor of 4.93% is included in FY20-21 salary projections.
- Contractual step increases are included in the salary budget
- COLA increases are not included in the salary budget
- Meetings were held with agency staff to present estimated impact of the proposed FY20-21 rates and answer questions about incorporating appropriate IT spend amounts into agency biennial budgets.
- The FY20-21 service portfolio was further simplified through additional service consolidation and service code elimination

We would like to thank you for your support and cooperation during the FY20-21 enterprise rate process and very much look forward to continued collaboration and partnership with MMB and agencies as we we continue to improve IT services for the State of Minnesota.

cc: Alicia Cowell, MMB
Marianne Conboy, MMB
Tu Tong, MN.IT
Jon Eichten, MN.IT
William Poirier, MN.IT
Tony Rees, MN.IT

MINNESOTA IT SERVICES

FY2020-21 Enterprise Rates

MNIT

Submitted October 31, 2018

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Introduction

The rates proposed in this document are for technology services MNIT will provide to executive branch agencies and other Minnesota government customers in the FY20-21 biennium. This two-year, biennial rate package aligns with state budgeting timelines for executive branch agencies and is consistent with best practices set forth by the Department of Administration and other states including Maine and Michigan.

As recommended by the Office of the Legislative Auditor, Minnesota Management and Budget (MMB) and the Financial Steering Team (FST), these rates are set at 100% break-even to avoid any over or under cost recovery.

Scope of This Rate Package

MNIT provides two categories of IT services to the executive branch:

- Enterprise or shared services that are provided centrally and charged based on biennial service rates
- Locally managed services for agency-specific applications, projects and services that charged back to partner agencies on a direct basis

This rate package addresses only the enterprise or shared services provided primarily to executive branch customers. Minnesota non-executive branch customers do purchase select enterprise services; primarily telephone and network options.

Consolidation of Financial Resources

High business-value IT services require optimized technology that maximizes core infrastructure efficiency. Consolidating financial resources is the way to realize these business benefits. The benefits to business from consolidated management of financial resources are numerous:

- Agencies have increased visibility into enterprise service costs
- Accountability for IT spending is increased through unified, centralized reporting
- Centralized procurement and contract functions achieve volume savings
- Spending trend analysis can be used by to target and schedule investments leading to efficiencies and cost avoidance

Despite the enormous benefits of consolidated financial management, transitioning a large group of executive branch agencies to centralized financial management is a complex undertaking. In 2015, MNIT began a phased approach over five- years that transitioned agencies to consolidated financial processes in billing, procurement, federal program compliance, revisions of cost allocation plans and agency reporting requirements.

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 of financial consolidation are outlined below:

- FY2014 - financial consolidation of selected agencies.
- FY2015 – most executive branch agencies transitioned to consolidated procurement and centralized payroll processing with the following exceptions: DHS did not transition procurement and Commerce, Education, DEED, Health, DHS, DNR, PCA, DPS, and DOT did not transition payroll processing.

- FY2016 - financial consolidation of executive branch agencies except for DHS procurement and payroll processing for DPS, DEED, and DNR, who continued 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).

As of 2018, all executive branch agencies, with the exception of DHS are fully financially consolidated. DHS has adopted centralized budget management for IT services but continues to leverage local staff to assist with purchasing and contracts until they can fully develop a plan to integrate MNIT financial information with their wide array of federal reporting requirements.

MNIT Service Rates Status

FY2018-19 Rates

Because there were volume and expense variances in FY18 that resulted in over and under recovery, MNIT worked closely with the Financial Steering Team and MMB to implement a program of agency rebates and FY19 rate adjustments to mitigate the imbalance.

FY2020-21 Enterprise Rates

The FY20-21 rate process builds upon the enterprise rate model established in FY18 that consists of IT Standard Service bundles, enterprise rates, and pass-through expenses. There were minimal service portfolio changes or additions as compared to FY18-19. As in FY18-19, MNIT calculated FY20-21 rates to achieve 100% break-even across all product lines.

MNIT has communicated the impact of FY20-21 enterprise rates via individual meetings with agencies to submit any supplemental legislative requests that agencies might require. The major assumptions in establishing FY20-21 rates were as follows:

- Minimal changes to the service portfolio consisting of enterprise service bundles and shared services with the goal of providing service enhancements, improved transparency, and greater simplicity.
- All agencies participated in the following enterprise services: Telecom, Workstation, Service Desk, Mobile Device Management, and Enterprise Software. In addition, MnDOT participated in Hosting enterprise rates.
- All service rates were calculated at break-even based upon estimated volumes and expenses

Proposed and Recently Enacted Legislation

No proposed or recently enacted legislation will have an impact on centrally provided service rates.

Rate Package Assumptions

FY2020-21 MNIT Budget Assumptions

1. Minimal changes from the FY18 Service Portfolio:
    - New services added include Multi-factor Authentication, and SharePoint on Premise (SPEOP)
    - Enterprise Software Workstation Tier 1 and Tier 2 software Bundles were consolidated into a single service.
    - Enterprise Software Kiosk User No Support Tier 1 and Tier 2 were consolidated into a single service.
    - Web Content Filtering was discontinued as a shared billable service will be an enterprise security service in overhead.
    - "Cost-Plus" services were moved to "Cost"- no overhead is added to these services for FY20-21.
2. Agency CBTOs worked with enterprise service directors to forecast agency FY20-21 enterprise volumes.
    - CBTOs provided formal signoff on their agency volumes.
3. SEMA4 salary projections are based on data from April 4, 2018:
    - No COLA in FY20-21
    - 4.93% attrition factor added
    - Includes insurance increase of 1.23% (net salary reduction of 3.7%) for FY20-21 as communicated by MMB
    - Includes step increases, averaged over FY20-21
4. Added 33 FTEs to FY20 rates primarily in workstation and service desk.
5. Master lease equipment replacement and catch-up in LAN, WAN and Hosting.
6. Bottoms-up budgets were done for major non-salary account classes including:
    - Software
    - Hardware Maintenance
    - Space Rental
    - Master Lease/Depreciation
    - Loan Interest
7. Assumed a 3.0% increase for software renewals unless the software renewal increase was known according to specific contracts, e.g. Microsoft, BMC, etc.
8. Reviewed and updated FY18 methodologies and assumptions for FY20 service cost allocations.
9. Calculated all service rates at 100% break-even based upon budgeted volume and expenses.
10. The majority of security costs, Enterprise Project Management Office (ePMO) and MN.Gov web are now included in overhead and will be billed according to @agency IT spend.
11. Enterprise rates incorporated future wave agency budgets of $22.3 million for the following services:
    - Workstation
    - Service Desk

- Other-MDM, Security, EUCC
- Hosting (MnDOT only)

12. Standard hourly professional service rates remain the same as FY18-19:

- Basic
- Intermediate
- Advanced

Changes in Revenue/Expenses

The financial data section in this rate package includes statements based upon CAFR statements for FY18-19. Fiscal years FY18-19 are not directly comparable to FY20-21 due to the different levels of financial consolidation that are assumed for biennium. DHS non-payroll is not included in FY18-19 but is included in FY20-21. Changes in revenue and expenditures (dollar amount and percent change between FY2019 budget and FY2020), are included in the financial data section of the rate package. The document is entitled FY2020-21 Operating Revenue and Expense Assumptions.

The Statement of Revenues, Expenses, and Changes in Net Assets for Fiscal Year 20-21 and the five preceding years are also included in the History and Pro forma. The pro forma statement includes expenditures by CAFR expense categories and compares FY19-20-21 budget to FY18 year-end forecast and FY17 Actual.

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 CAFR, the revenue and expense analysis that appears below is based upon the revenue and expenses for MNIT Central excluding any new Wave expenses. 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 three primary sources: The Enterprise Technology Fund (ETF 5500), the Special Revenue Fund (2000/2001) and the General Fund (1000). The Enterprise Technology Fund is used to bill enterprise IT services to agencies on a cost-recovery/charge-back basis. Beginning in FY2019, the 2001 Fund captures all @agency (pass-through) IT expenses consisting primarily of agency applications and projects. The General Fund supports the State CIO, Enterprise Security Office (ESO), and the Minnesota Geospatial Information Office (MnGeo). This rate package focuses on enterprise services within the Enterprise Technology Fund and @agency IT expenses in the Special Revenue Fund.

Enterprise IT Revenue

FY2019 year-end forecast of $168.7 million in revenue is $1.3 million or 0.8% higher than budget, driven primarily by increased mainframe and storage demand partially offset by reduced server demand. Budgeted FY2020 revenue of $178.3 million is $9.6 million higher than FY2019 forecast of $168.7 due to an increase in workstation and server revenue.

Fund name	FY2018 Budget	FY2018 Actual (Prelim)*	FY2019 Forecast	FY2020/21 Budget Avg.
Enterprise Technology Fund ($000's)	$167,345	$161,561	$168,665	$178,290

(*) FY18 actual revenue reduced by rebate/billing accrual of $8.3m

Expense Budget

MNIT's expense budget for FY2020/21 is $178.3 million, an increase of $9.6 million, or 6% versus FY2019 forecast. The increase is primarily attributable to additional FTEs to improve customer service levels (desktop support and service desk), agency LAN equipment replacement, end-of-life storage and server refresh costs, increased software costs related to Microsoft, investment in cloud hosting and virtualization, and salary step and insurance increases.

Fund name	FY2018 Budget	FY2018 Actual (Prelim)	FY2019 Forecast	FY20/21 Budget*
Enterprise Technology Fund Expense ($000's)	$167,345	$151,382	$168,665	$178,290

(*) Blended average of FY20/21.

The following explanations refer to the financial schedule "FY2020-21 versus FY2019 MNIT Central IT Spend" in the financial data section of this rate package.

- **Personnel and Fringe Benefits:** FTE additions in Desktop Support/Service Desk. COLA was not included due to contract expiration in FY19. Step increases and insurance increases included.
- **Space Rental, Building Maintenance, and Utilities:** This account class increased nominally from the FY2019 budget due to a 2.5% increase in Centennial rent, contractual rate increases in Enterprise Data Centers (EDC1 and EDC4), and utility increases.
- **Computer and System Services:** Increase is due to Microsoft including the cost of new licenses and 3.0% increase on all other software.
- **Communications:** Inflationary increases offset by reduced volume of contracted telecom pass-through.
- **Professional/Technical**: Includes general professional services.
- **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**: LAN equipment replacement.
- **Equipment (rental):** mainframe lease and copier rental.
- **Other Equipment/Depreciation:** Increase due to higher FY2020-21 master lease purchases required for LAN equipment replacement, end-of-life storage and server refresh, office reconfiguration, and replacement of firewall and backbone equipment.
- **Employee Development:** Ongoing effort to maintain and upgrade the skillsets of technical and management staff including an emphasis on staff certification programs.

Expenses Included in Enterprise Rates

The following table summarizes the FY20/21 "central" IT expenses as well as the expenses of WAVE agencies that were brought into FY20/21 Enterprise rates. All agencies were included in FY18/19 rates for WAN, LAN, and Telephone while Wave 1 and Wave 2 agencies also participated in the remaining enterprise services. The Wave agency optimization expenses represent volumes and expenses brought into enterprise rates for Workstation Management, Service Desk, Mobile Device Management, Enterprise Software- Tier 2, and Hosting (MnDOT only).

Account Class ($000s)	**Central**	**Optimization (Wave Agencies)**	**TOTAL FY20/21 Enterprise Rates**
Salaries	$77,810	$15,413	$93,223
Space Rental	6,481	-	6,481
Prof/Tech	5,120	24	5,144
Software	40,418	865	41,283
Communications	18,161		18,161
Equipment	2,121		2,121
Supplies	912	110	1,022
Repairs	7,973	827	8,800
Other Operating	860		860
Statewide Indirect	1,345	-	1,345
Equip Non capital	7,522	5,110	12,632
Depreciation	8,340		8,340
Other	1,228		1,228
TOTAL	**$178,290**	**$22,350**	**$200,640**

Additional budget assumptions

These specific appropriations are included in the budget:

- Fund 5500, Appropriation G464602 MN.IT Services Standard Services - Rate-based IT services billed back to agencies.

- Fund 2001, Appropriation G464607 MNIT Agency IT Services – IT services budgeted in this appropriation are billed back to agencies at cost.

These specific items are excluded from the budget:

- Other MNIT appropriations in the general and special revenue funds-including BIT and Odyssey projects

Explanation of excess reserve issues

An estimate of $5.0 million ($2.5 million per year) was included in the FY2018/19 rate model based upon an estimate of FY16/17 product line performance. MNIT incurred $3.8 million of federal liability in FY18 based upon over-recovery in FY16. Since MNIT issued rebates in FY17 to offset over-recovery in certain product lines, no significant excess reserves are anticipated in FY19. For the FY18/19 biennium, the anticipated federal liability of $3.8 million is $1.2 million below budget.

Status of over- and under-recovering product lines

Historically, MNIT has consistently reduced mainframe and data management rates and issued rebates generating savings to agencies. Rates on other services either remained stable or were reduced. The OLA audit recommended that rates on all product lines should be set to break-even. In concert with MMB and the Financial Steering Team, MNIT made significant progress toward rebalancing rates in FY16-17-18. Full 100% break-even on all services was incorporated into the FY2018-19 biennium via adjustment of enterprise/shared services rates. Similarly FY 2020-21 rates were established to break even across all product lines based upon estimated volume and expenses. Since this was the initial attempt at estimating volumes and expenses for enterprise services bundles, there were a number of over and under recovering services in FY18 due primarily to volume variances and FY19 rate adjustments that will restore FY18/19 to close to break even.

FY2020-21 Agency Operational Billing

Agencies will continue to receive three invoices for centrally provided services in FY2020-21: Computing, WAN, and Telecomm with enhanced billing formats including updated invoices and statements and excel detail files. Agencies will also continue to receive an invoice for direct charge-back of locally provided IT services.

Agency Impact of FY2020-21 Central Rates

MNIT implemented a business intelligence tool (Power BI) during FY2018 that CBTOs used as an improved method to forecast FY2020-21 demand volume at the agency and the more detailed customer level. The following table summarizes the estimated net impact to agencies of what they will pay for IT services in FY2020 versus what they were budgeted to pay in FY2018. A detailed impact analysis by agency and service is included in the financial data section of this rate package and is available online to Power BI users.

	$000s Increase/Decrease				
Service Grouping	**Agency Pass-Through**	**Rate Variance**	**Volume Variance**	**Admin Charges/Cost Services**	**TOTAL**
Enterprise Services		$(11,989)	$36,320	$9,448	$33,780
Agency-Based Services	$13,268				$13,268
TOTAL	**$13,268**	**$(11,989)**	**$36,320**	**$9,448**	**$47,048**

Inflation

The salary budget includes FY2018-19 contractual non-discretionary increases (SEMA4 data) and insurance increases, but the salary budget excludes COLA and discretionary increases. Microsoft software was increased by the amount for the contract renewal while the remainder of software was increased by 3.0%. 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 FY2020/21 Rate Package funds 676 FTEs, an increase of 33 positions from the FY2018-19 Rate Package.

Office	FY2018 Prelim	FY2019 Budget	FY2019 Budget*	FY2020 Budget
Central Office	615	622	643	676

(*) FY19 budget FTE adjusted for workstation/service desk and security transfers from agencies

MNIT's FY2020-21 budget incorporates a 4.93% attrition factor, FY20/21 insurance increases per MMB guidelines as well as contractual step increases. No COLA was included in the FY20/21 budget, as the current contract ends in FY2019.

Description of Rate Computation

IT Service Cost Models

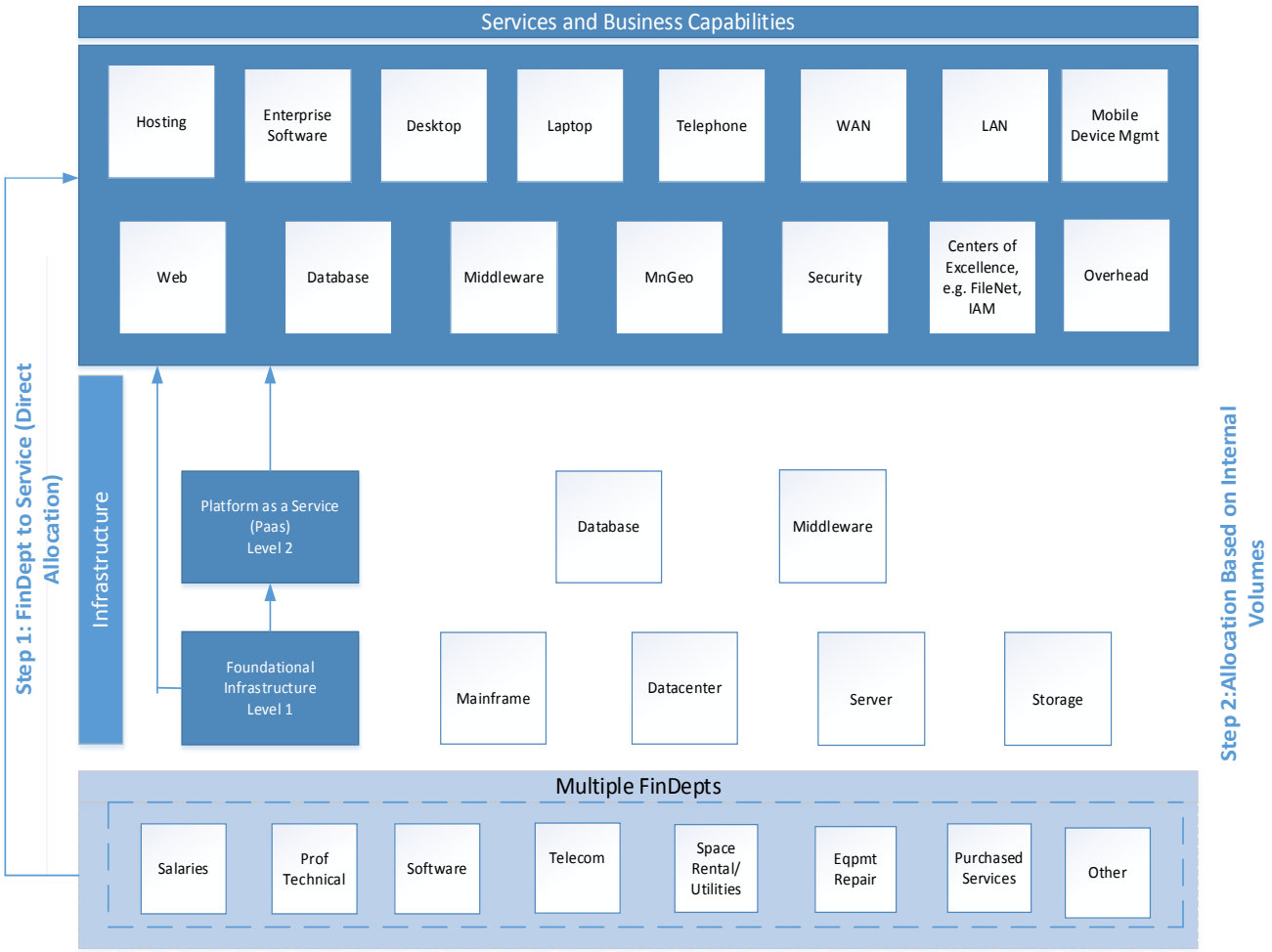
MNIT uses a service cost model to drive the creation of service rates. At a high level, an IT service cost model provides a means to convert from a general ledger accounting view (cost centers) to a service view whereby one can see the unit cost (rate) of individual services. Most state-of-the-art IT 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 of 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 percentage 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. Certain services that are essentially pass-through from a vendor are billed at cost.

MNIT Cost Model Elements

In FY2014 MNIT acquired an IT Financial Management and rate-setting tool from Nicus (M-PWR). MNIT implemented the model in accordance with the Technology Business Management (TBM) Taxonomy that was developed by the TBM council consisting of CIO, CFO, and CTO leaders. The taxonomy sets forth a standard and consistent method for viewing and managing IT costs. The taxonomy provides a structured method to assign cost center expenses to IT towers or components, which are then allocated to services and business capabilities based upon relevant metrics.

MNIT Nicus MPWR Cost Model



MNIT Cost Model Process

MNIT uses the Nicus M-PWR tool to manage the service cost model and to generate the IT budget and service rates. The step-by-step MNIT cost model process is described below.

Service Portfolio/Catalog

In FY2018-19, 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 ITS5 and architect job classifications.

As mentioned previously, MNIT made very few changes or additions to the FY20-21 service portfolio.

The chart below summarizes the services included in each of the service categories. The areas highlighted in gray represent the services/agencies covered by the rates in this rate package.

	FY20/21 Enterprise Rates	
	Agencies	
Enterprise Service Type	**Optimized**	**Wave***
WAN	X	
LAN	X	
Telephone	X	
Conferencing	X	
Mobile Device	X	
Enterprise Software	X	
Laptop	X	
Desktop	X	
Service Desk	X	
Professional Service Rates	X	
Center of Excellence	DHS	
IaaS (Hosting/Storage)	*	X
Agency Apps/Projects		X
Shared Services-Central and Agency		
Database		X
Middleware		X
MnGeo		X
Web		X

Note: Wave Agencies-Commerce, Revenue, Health, Public Safety, Natural Resources, Education, MN State Academies, Center for Arts Education, Higher Ed, Zoo, PUC, Architecture Engineering Board, Accountancy Board

(*) MnDOT optimized in IaaS in FY20/21 enterprise rates

Demand Forecast

A key element of the MNIT Central budget and rate-setting process is the external demand forecast (in billable units) for enterprise services. MNIT service management worked with agency CBTOs and Enterprise Service Directors 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 FY2020 Budget was the FY2018 Forecast and FY19 Forecast. 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 FY2019 but no additional contractual increases for FY20/21.

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

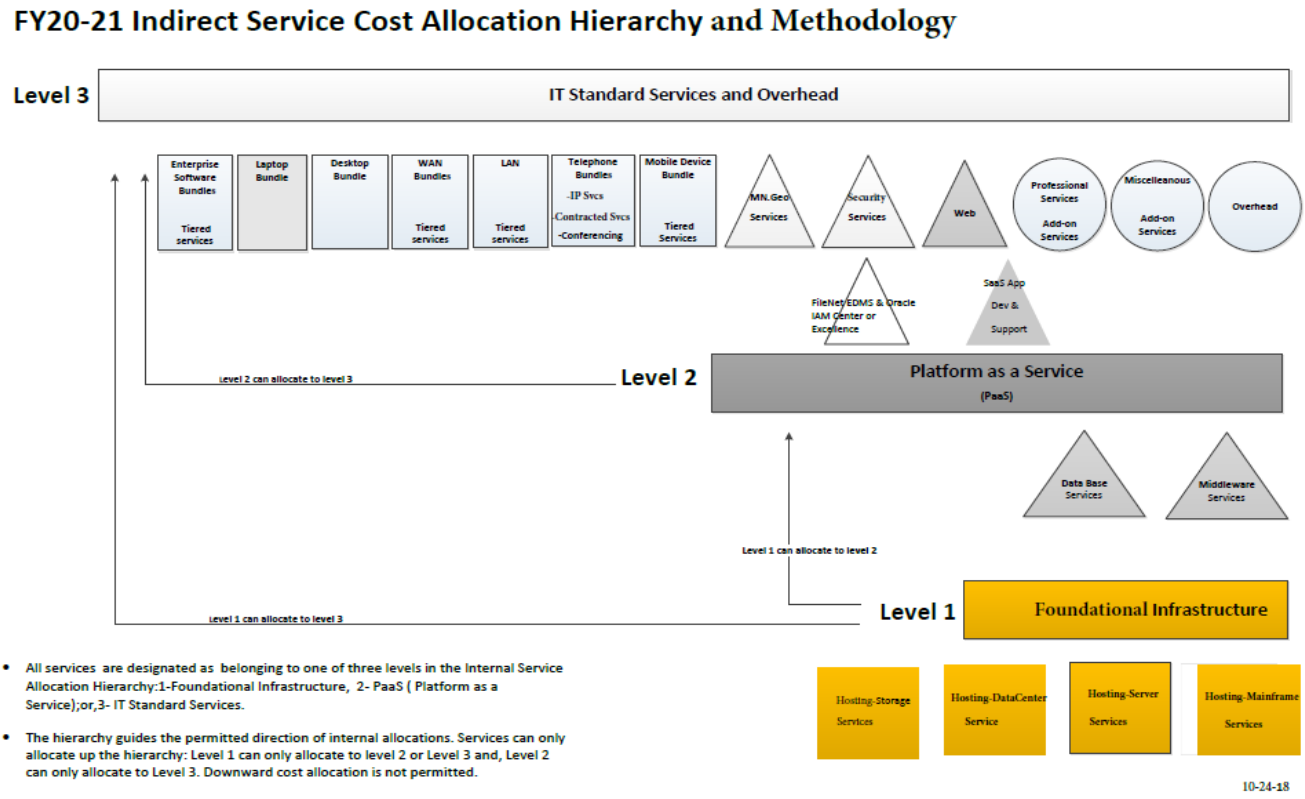
Direct Cost Allocation (FinDept to Services)

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 FY2020 Budget. Some FinDepts are 100% dedicated to a given service while Service Managers allocated other FinDepts to multiple services.

Indirect Cost Allocation (Internal Volumes)

Each grouping of services falls into a level (tier) of the service-costing model. Once MNIT collects the direct costs of the FY2020-21 budgets in FinDepts, those costs are assigned to services, MNIT allocates the infrastructure costs (indirect) up to higher levels of the model via metrics.

To illustrate, the table below provides a more detailed view of the service-costing model:



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

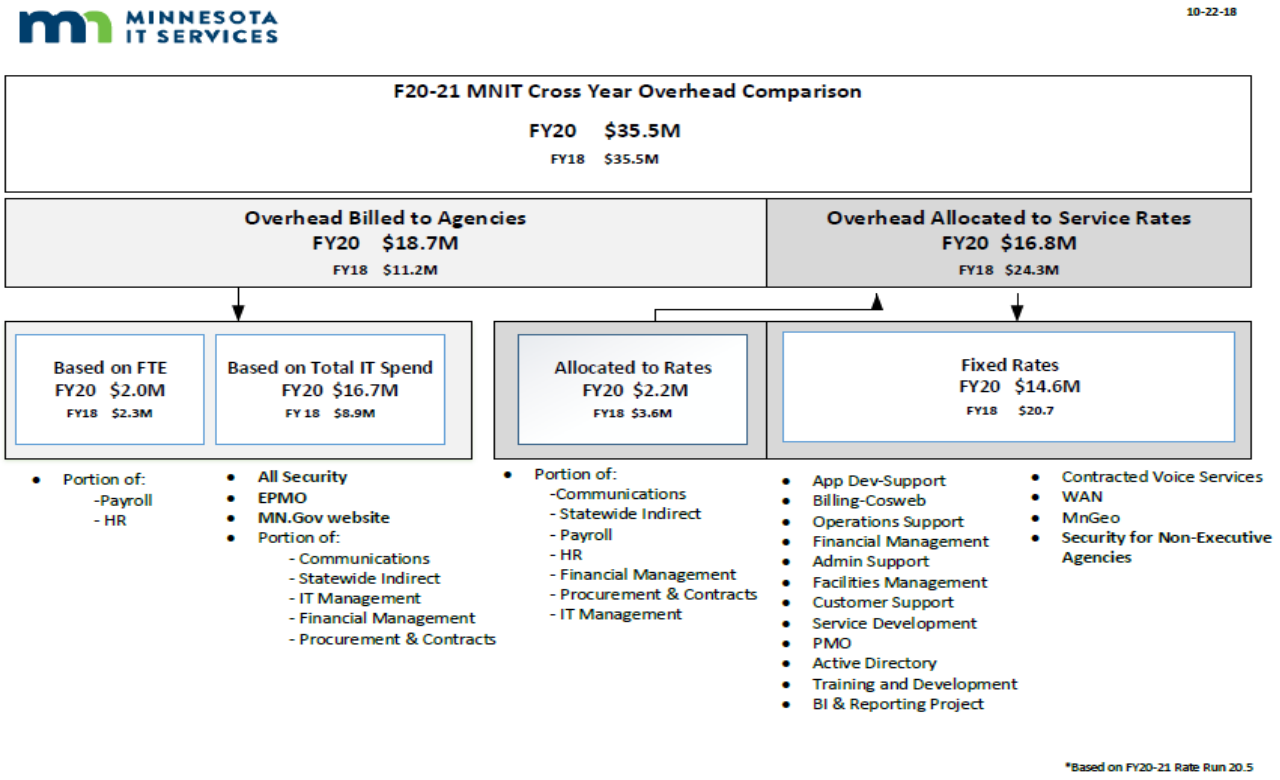
Level 1		
Mainframe	750-Mainframe - Mainframe CPU	1000 CPU Svc/Unit
Mainframe	752-Mainframe - Mainframe Specialty Processor	1000 CPU Svc/Unit
Mainframe	753-Mainframe – Reads	Report Reads
Data Center	712-Hosting - Data Center Basic – RU	RU
Server	713-Hosting - Dedicated Hosting – Server	Dedicated Server
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 a more equitable method of allocating overhead for FY18/19 rates. Prior to FY18, overhead costs were spread across all central services as a percentage of revenue (or expense). Under the new method adopted in FY18 and continued for FY20, overhead expenses are divided into 2 categories:

- Enterprise overhead that supports both central and agency IT, i.e. HR, payroll, Finance, and Security. This overhead pool is allocated between central and agencies using FY2018/19 plan @agency IT spend or FTEs. The portion attributable to agencies is apportioned based upon actual FY17 @agency IT spend or FY18 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

The chart below depicts the various components of overhead and the method of billing and allocation:



Major Steps in the MNIT Central FY2020-21 Budget and Cost Model Process

1. The Financial Steering Team reviewed the FY20 Budget assumptions (salary increase, attrition, etc.).
2. The Executive Budget Team approved the FY20 budget.
3. Incremental expense was added to the FY2020 budget for FY21 salary step increases and insurance.
4. Financial staff entered the approved Central non-payroll budget adjustments into Nicus.
5. Service teams allocated 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 services that are being brought into end-user (enterprise) rates for the first time.
    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 FY20-21 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 into 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 @agency 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 FY20 breakeven rates for all enterprise IT Standard Services and Infrastructure services that have volume forecasts and allocated costs. Estimate break-even rates for other services.
9. MNIT staff reviewed services rates and made adjustments, where appropriate. Part of this process consisted of comparing FY20-21 break-even rates against FY18-19 break-even rates and available state and private vendor benchmarks.
10. MNIT then reviewed the estimated impact of the new rates with CBTOs and agencies using the Power BI impact analysis.
11. Submit FY20-21 Enterprise Rate package to MMB for approval.
12. The customer continues to receive three invoices for MNIT Enterprise services (Computing, Voice, WAN), and a fourth invoice for locally provided services.

Service Benchmarks

During FY2017 MNIT contracted with Science Applications International Corporation (SAIC) to perform an independent analysis of MNIT FY18-19 service rates compared to 31 other states and to private vendors. SAIC has performed similar studies for other states including Utah and Montana. SAIC's study approach was to consider not only the cost but also the value inherent in the service offering compared to the benchmark service. The results of the study were that 93% of MNIT rates were deemed to be 'Reasonable' to 'Best Value' compared to other states and 90% were 'Reasonable' to 'Best Value' compared to other states and private vendors combined. By way of contrast, SAICs analysis of MNITs FY17 rates one year earlier assessed 77% of MNIT's key rates as 'Reasonable' to 'Best Value'. MNIT plans to update the benchmark analysis on a regular basis in order to monitor progress toward fully competitive service rates.

Investments

FY2020-21 Capital Investments – Equipment

Detailed information regarding all FY2020-21 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 $9.6 million dollars in FY20 and $10.2 million in FY21. These capital assets will be depreciated over the life cycle of the capital investment (generally three or four years). The FY2020-21 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 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.

For IGCS that meets the criteria set forth by GASB 51, MNIT capitalizes and amortizes over the useful life of the application or website. The current capitalization threshold is $500,000.

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 2018 and June 2019 payments (payable in November and May) for FY2019 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 $3.6 and $2.4 million dollars in FY2020 and FY2021, respectively.

Outstanding loan balances total roughly $11.9 million as of June 30, 2018. For details, see 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, 2018.

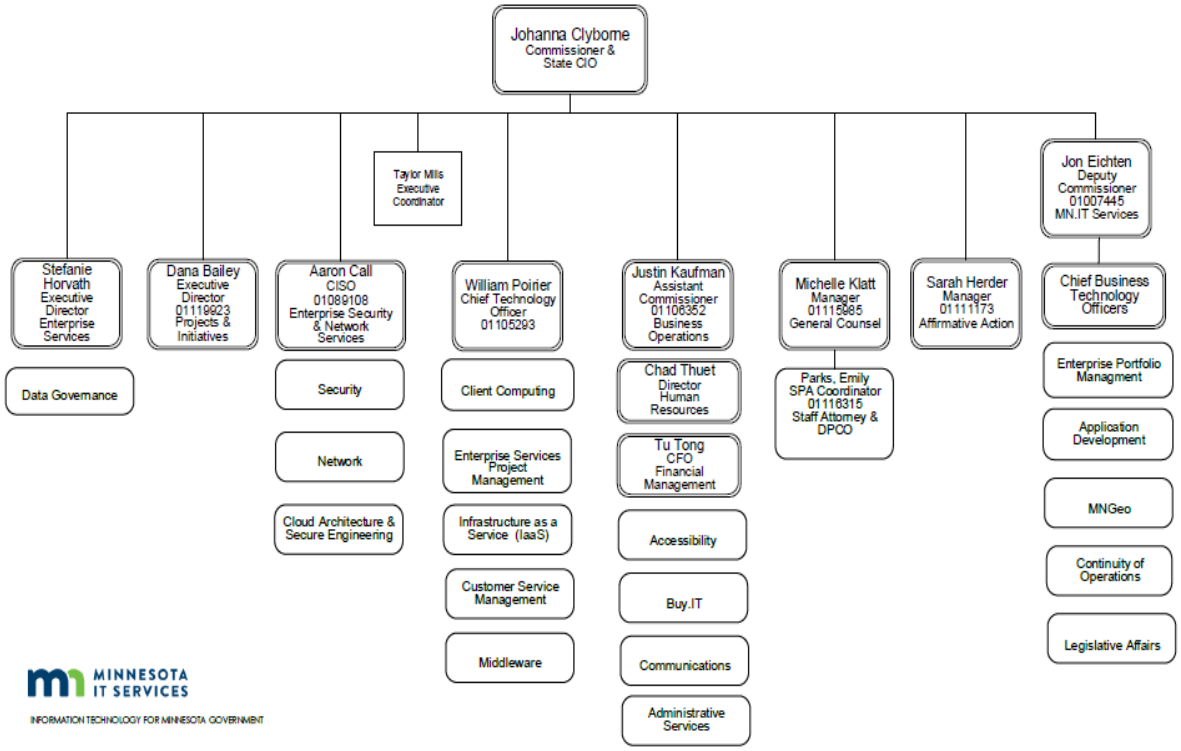
Other Loans

MNIT has a Cash Assistance loan from Minnesota Management & Budget)as per Minnesota Statutes, section 16A.671, subdivision 3, paragraph a) which is repayable by the end of the fiscal year 2019 closing period.

MNIT has submitted a Change Item for the FY20/21 biennium for Cash Flow Assistance in the amount of $50 million.

Enterprise – Executive Central Office

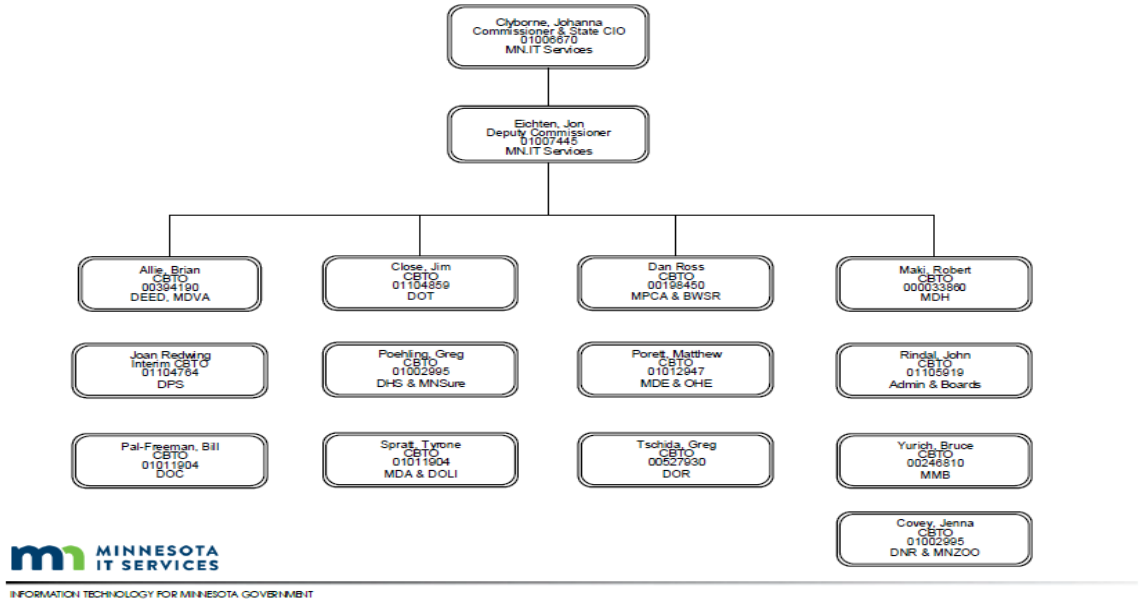
October 2018



Agency – Executive Business Partners

October 2018

2



FINANCIAL SCHEDULES FOR RATE PACKAGE
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MNIT Central IT Spend

FY19-FY20 Enterprise Revenue & Expenses Excluding Future Wave

$000's

	FY18 Act (Prelim)	FY19 Fcst	FY20 Budget	FY19 v FY20 Var Inc(Dec) $	%	Notes
Revenue	$161,561	$168,665	$178,290	$9,625	6%	
Expenses						
Salaries						
41000 Full Time - Salary	61,635	67,363	74,737	7,374	11%	33 new FTE, $1.9M DHS trsfr, $1.9M not fcst in '19 and $700K steps
41030 Part-Time-Seasonal-Labor Serv	319	351	301	(50)	-14%	
41050 Overtime and Premium Pay	2,259	2,226	2,222	(4)	0%	
41070 Other Employee Cost	625	1,198	550	(648)	-54%	Comp Abs & OPED recalculated
Sub Totals Salary/Fringe	**64,837**	**71,138**	**77,810**	**6,672**	**9%**	
41100 Space Rental and Utilities	5,837	6,432	6,481	49	1%	
41110 Printing and Advertising	11	35	75	40	114%	
41130/41145 IT/Prof/Tech O/S Vendor	3,910	4,596	5,027	430	9%	Eliminated $1.5M special projects
41150 Computer and Systems Services	34,777	39,321	40,418	1,097	3%	$701K Microsoft, $194K BMC and roughly $300K for inflation ave of 3%
41155 Communications	17,156	17,891	18,161	270	2%	Telcom mostly pass through expenses
41160 Trav-Sub-InState-Border Comm	144	181	216	35	19%	
41170 Trav/Sub-OutOfState-BorderComm	60	40	55	15	37%	
41180 Employee Development	408	567	587	20	4%	
41190/41195 State Agcy-Prov Prof-Tech Serv	95	93	93	0	0%	
41300 Supplies	836	723	912	189	26%	LAN and Data Center Network
41400 Equipment	2,165	2,121	2,121	0	0%	Mainframe, copier rental
41500 Repairs to Equip & Furn	6,671	7,193	7,973	781	11%	Hardware maintenance contracts
42010 Statewide Indirect	1,345	1,346	1,345	(1)	0%	
42020 Attorney General	14	15	15	0	0%	
42030 State Agency Reimbursements	(8)	0	0	0	0%	
43000 Other Operating Costs	1,070	1,155	860	(295)	-26%	
44010 ML Interest	190	200	280	80	40%	Increased capital equipment purchases
47160 Equipment-Non Capital	6,286	9,030	7,522	(1,508)	-17%	$1.2M of PC/Laptops catchup not needed in FY20
49000 Depreciation and Amortization	5,578	6,589	8,340	1,751	27%	Masterlease; hosting equipment and catchup on LAN replacements
Sub Totals Non-Salary	**86,544**	**97,528**	**100,480**	**2,953**	**3%**	
Totals Operating Expenses	**151,382**	**168,665**	**178,290**	**9,625**	**6%**	
Operating Income (Loss)	**$10,179**	**$(0)**	**$(0)**	**$0**		
Non-Operating Revenues (Expenses)						
Investment Income	0	125	200	75	60%	
Federal Grants	0	0	0	0		
Other Non-Operating Revenues (Expenses)	0	0	0	0		
44000 MMB Loan	(882)	(641)	(641)	0	0%	Moved @Agency Pass Thru to 2001 Fund
44200 Distrib of Amounts Collected (Fed Liability)	(3,813)	0	0	0		
Gain (Loss) on Disposal of Capital Assets	0	0	0	0		
Sub Totals Non-Operating Rev (Exp)	**(4,695)**	**(516)**	**(441)**	**75**	**-15%**	
Income (Loss) Before Transfers and Contributions	**$5,484**	**$(516)**	**$(441)**	**$75**	**-15%**	

FY20 vs FY18 Total IT Spend by Agency

MNIT SERVICES
FOR FISCAL YEAR 2020 (run 20.5)
$000's

Agency	FY18 Budget	FY20 Budget	FY20 vs FY18 Comparison
B04-AGRICULTURE	2,633	3,029	396
B11-COSMETOLOGIST EXAMINERS BOARD	94	97	3
B13-COMMERCE	2,041	2,601	560
B14-ANIMAL HEALTH BOARD	254	330	77
B15-BOARD OF BARBER EXAMINERS	14	23	9
B20-EXPLORE MINNESOTA TOURISM	410	241	(169)
B22-EMPLOYMENT & ECONOMIC DEVELOPMENT	16,763	10,735	(6,027)
B41-WORKERS COMP COURT OF APPEALS	1	1	0
B42-LABOR & INDUSTRY	2,688	3,174	485
B7E-ARCHITECTURE ENGINNERING BOARD	51	13	(38)
B7P-ACCOUNTANCY BOARD	52	13	(38)
B82-PUBLIC UTILITIES COMMISSION	373	268	(105)
E25-CENTER FOR ARTS EDUCATION	60	142	82
E37-EDUCATION	8,274	9,831	1,557
E39-BOARD OF TEACHING	0	396	396
E44-MN STATE ACADEMIES	502	299	(203)
E50-ARTS BOARD	39	146	107
E60-OFFICE OF HIGHER EDUCATION	513	2,534	2,021
E77-ZOOLOGICAL BOARD	585	536	(49)
G02-ADMINISTRATION	4,962	3,873	(1,089)
G05-RACING COMMISSION	2	41	38
G09-GAMBLING CONTROL BOARD	37	17	(20)
G10-MINNESOTA MANAGEMENT & BUDGET	11,345	13,315	1,970
G17-HUMAN RIGHTS DEPT	258	262	3
G19-INDIAN AFFAIRS COUNCIL	5	1	(4)
G45-MEDIATION SERVICES BUREAU	25	92	67
G46-MN.IT Services Central	167,345	200,640	33,296
G67-REVENUE	22,349	21,742	(607)
G92-OMBUDSPERSON FOR FAMILIES	0	0	0
G9K-ADMINISTRATIVE HEARINGS	173	188	15
G9L-BLACK MINNESOTANS COUNCIL	5	1	(4)
G9M-CHICANO LATINO AFFAIRS COUNCIL	1	1	0
G9N-ASIAN-PACIFIC COUNCIL	1	1	0
G9X-CAPITOL AREA ARCHITECTURAL & PLANNING BOARD	0	0	0
G9Y-DISABILITY COUNCIL	0	5	4
H12-HEALTH	26,767	23,226	(3,541)
H55-HUMAN SERVICES	78,838	92,753	13,915
H75-VETERANS AFFAIRS DEPT	3,269	3,828	559
H7B-MEDICAL PRACTICE BOARD	156	31	(124)
H7C-NURSING BOARD	289	37	(252)
H7D-PHARMACY BOARD	322	326	4
H7F-DENTISTRY BOARD	40	42	2
H7H-CHIROPRACTORS EXAMINERS BOARD	2	23	21
H7J-OPTOMETRY BOARD	2	3	1
H7K-NURSING HOME ADMIN BOARD	171	886	715
H7L-SOCIAL WORK BOARD	128	5	(123)
H7M-MARRIAGE & FAMILY THERAPY BOARD	2	3	1
H7Q-PODIATRIC MEDICINE BOARD	2	3	1
H7R-VETERINARY MEDICING BOARD	2	3	1
H7S-EMERGENCY MEDICAL SERVICES BOARD	18	21	3
H7U-DIETETICS & NUTRITION PRACTICE BOARD	2	3	1
H7V-PSYCHOLOGY BOARD	2	4	2
H7W-PHYSICAL THERAPY BOARD	2	3	1
H7X-BEHAVIORAL HEALTH AND THERAPY BOARD	2	3	1
H9G-OMBUDSMAN MH/MR	220	187	(33)
J68-TAX COURT	37	108	71
P07-PUBLIC SAFETY	42,763	49,478	6,714
P78-CORRECTIONS	6,377	11,511	5,134
P9E-SENTENCING GUIDELINES COMMISSION	5	5	0
R29-NATURAL RESOURCES	15,346	13,494	(1,852)
R32-POLLUTION CONTROL	8,589	9,667	1,078
R9P-WATER & SOIL RESOURCES BOARDS	969	874	(95)
T79-TRANSPORTATION	31,436	23,074	(8,362)
Total	**457,614**	**504,191**	**46,576**

NOTES

1) FY18 Budget is based off of the final budget estimates from agencies including adjustments that were received post rate package submission.
2) The base for this report has wave/optimization moved to the MNIT Central expense total for both years.

Operating Revenue and Expense Budgets

MN.IT SERVICES
ENTERPRISE & AGENCY IT SERVICES
FOR FISCAL YEARS 2018 & 2020
$000's

ACCT CLASS	OPERATING REVENUES BY PROGRAM	FY18 Budget*	FY20 Budget**	$ Var	% Var
	IT Standard Services	$121,749	$135,471	$13,723	11%
	Platform as a Service (PaaS)	22,093	13,924	(8,168)	-37%
	Hosting Infrastructure	58,110	36,965	(21,145)	-36%
	Center of Excellence	10,953	4,371	(6,582)	-60%
	Applications Professional Services	157,932	212,133	54,202	34%
	Projects Professional Services	44,542	42,447	(2,095)	-5%
	Other	42,236	58,878	16,642	39%
	TOTAL OPERATING REVENUES	**$457,614**	**$504,191**	**$46,576**	**10%**
	OPERATING EXPENSES				
41000	Personnel and Fringe Benefits	$257,746	$278,702	$20,956	8%
41100	Space Rent, Bldg, Maint & Utilities***	6,099	6,481	382	6%
41110	Printing & Adv	47	100	53	112%
41130	Professional Services - Outside	6,068	2,691	(3,377)	-56%
41145	IT/Prof/Tech O/S Vendor	35,170	44,798	9,628	27%
41150	Computer & Sys Svcs	78,324	100,489	22,165	28%
41155	Communications	19,403	18,757	(646)	-3%
41160	Travel - In State	378	482	105	28%
41170	Travel - Out of State	160	181	21	13%
41180	Employee Development	1,739	1,995	256	15%
41190	Professional Services - State	225	305	80	36%
41195	IT St Agcy Prof/Tech Svc	519	1,269	750	144%
41300	Supplies	10,996	2,078	(8,918)	-81%
41400	Other Equipment/Depreciation	8,266	10,436	2,170	26%
41500	Repair and Maint Contracts	10,027	12,248	2,221	22%
42000	Agency Indirect Costs	20	20	0	0%
42010	Statewide Indirect	1,232	1,370	138	11%
42020	Attorney General	15	15	(0)	-2%
42030	State Agency Reimbursements	65	2	(63)	-97%
42040	Agency Direct Costs	85	85	0	0%
43000	Other Operating Costs	3,097	5,338	2,241	72%
47060	Equipment-Capital	0	0	0	0%
47160	Equipment-Non Capital	14,783	16,070	1,287	9%
	TOTAL OPERATING EXPENSES	**$454,463**	**$503,911**	**$49,447**	**11%**
	NON-OPERATING EXPENSES				
44000	Loans and Advances (MMB Loan Int)	$496	$641	$145	29%
44010	Debt Service (ML Int)	155	280	125	81%
44200	Distrib of Amounts Collected	2,500	0	(2,500)	-100%
	TOTAL NON-OPERATING EXPENSES	**$3,151**	**$921**	**($2,230)**	**-71%**
	TOTAL EXPENSES	**$457,614**	**$504,832**	**$47,217**	**10%**
	FTE Headcounts	**2,316.1**	**2,286.1**	**-30.0**	**-1%**

NOTES

A fixed inflation factor was not used for expense categories.

* FY18 Budget is the avg of FY18-19 and is based off of the final budget estimates from agencies including adjustments that were received post rate package submission.

** FY20 Budget is the avg of FY20-21.

*** Includes Leasehold Improvements.

History and Proforma
MN.IT SERVICES
ENTERPRISE & AGENCY IT SERVICES
FOR FISCAL YEARS 2017 - 2020
$000's

Statement of Revenues, Expenses, Changes in Net Position	*FY17 Actual	*FY18 Actual (Prelim)	**FY19 Forecast	***FY20 Proposed	$ Change FY20 vs FY19	% Change FY20 vs FY19
Operating Revenues:						
Net Sales	$446,026	$450,702	$490,211	$504,191	$13,980	3%
Total Operating Revenues	**$446,026**	**$450,702**	**$490,211**	**$504,191**	**$13,980**	**3%**
Operating Expenses:						
Purchased Services	$113,038	$135,233	$186,864	$182,884	($3,980)	-2%
Salaries and Fringe Benefits*	253,990	264,636	264,358	278,702	14,344	5%
Depreciation and Amortization	11,018	12,634	6,589	8,293	1,704	26%
Supplies and Materials	17,497	17,893	20,571	20,291	(280)	-1%
Repairs and Maintenance	8,819	9,661	9,125	12,248	3,123	34%
Indirect Costs	900	1,352	1,600	1,492	(108)	-7%
Other Expenses	33	47	0	0	0	
Total Operating Expenses	**$405,294**	**$441,455**	**$489,107**	**$503,911**	**$14,804**	**3%**
Operating Income (Loss)	**$40,732**	**$9,247**	**$1,104**	**$280**	**($824)**	**-75%**
Nonoperating Revenues (Expenses):						
Investment Income	$113	$171	$200	$0		
Interest and Financing Costs	(689)	(1,072)	(641)	(641)		
Grants, Aids and Subsidies	(0)	0	0	0		
Other Nonoperating Expenses	(4,158)	(3,813)	0	0		
Gain (Loss) on Disposal of Capital Assets	0	0	0	0		
Total Nonoperating Revenues (Expenses)	**($4,734)**	**($4,714)**	**($441)**	**($641)**		
Income (Loss) Before Transfers and Contributions	$35,998	$4,532	$663	($361)		
Transfers-Out	(39)	(48,058)	0	0		
Change in Net Position	**$35,959**	**($43,526)**	**$663**	**($361)**		
Net Position, Beginning, as Reported	$3,087	$39,046	($17,792)	($17,129)		
Change in Accounting Principle	$0	($13,313)	$0	$0		
Net Position, Beginning, as Restated	$3,087	$25,733	($17,792)	($17,129)		
Net Position, Ending	**$39,046**	**($17,792)**	**($17,129)**	**($17,490)**		

NOTES

***FY17-18** - Pension liability accruals of $122.7M (FY17) & $85M (FY18) have been removed from the Salaries & Fringe Benefits line and will not match the actual CAFR data. FY16 Pension liability $ have been removed from the FY17 "Net Position, Beginning, as Restated" and will not match the actual CAFR data. Data does NOT include DHS non-payroll expense.

****FY19** - Forecast is based on 10/3/18 report "MMB 2021 Expense Target" and @Agency is based on current SWIFT budget as of 10/25/18.
*****FY20** - Budget is the avg of FY20-21.

FY20/21 Rate-Based Budget Cost Breakdown

MNIT Services Enterprise Technology Fund (5500)

$000's

	Central	Optimization (Wave Agencies)	Total Rate Based
Salaries			
41000 Full Time - Salary	$74,737	$15,216	$89,953
41030 Part-Time-Seasonal-Labor Serv	301	184	485
41050 Overtime and Premium Pay	2,222	0	2,222
41070 Other Employee Cost	550	13	563
Sub Totals Salary/Fringe	**77,810**	**15,413**	**93,223**
41100 Space Rental and Utilities	6,481	0	6,481
41110 Printing and Advertising	75	0	75
41130/41145 IT/Prof/Tech O/S Vendor	5,027	24	5,051
41150 Computer and Systems Services	40,418	865	41,284
41155 Communications	18,161	0	18,161
41160 Trav-Sub-InState-Border Comm	216	0	216
41170 Trav/Sub-OutOfState-BorderComm	55	0	55
41180 Employee Development	587	(0)	587
41190/41195 State Agcy-Prov Prof-Tech Serv	93	0	93
41300 Supplies	912	110	1,022
41400 Equipment	2,121	0	2,121
41500 Repairs to Equip & Furn	7,973	827	8,800
42010 Statewide Indirect	1,345	0	1,345
42020 Attorney General	15	0	15
42030 State Agency Reimbursements	0	0	0
43000 Other Operating Costs	860	(0)	860
44010 ML Interest	280	0	280
47160 Equipment-Non Capital	7,522	5,110	12,632
49000 Depreciation and Amortization	8,340	0	8,340
Sub Totals Non-Salary	**100,480**	**6,937**	**107,418**
Totals Operating Expenses	**178,290**	**22,350**	**200,640**
Non-Operating Revenues (Expenses)			
Investment Income	200	0	200
Federal Grants	0	0	0
Other Non-Operating Revenues (Expenses)	0	0	0
44000 MMB Loan	(641)	0	(641)
44200 Distrib of Amounts Collected (Fed Liability)	0	0	0
Gain (Loss) on Disposal of Capital Assets	0	0	0
Sub Totals Non-Operating Rev (Exp)	**(441)**	**0**	**(441)**
TOTAL EXPENSES	**$178,731**	**$22,350**	**$201,081**

NOTES

Agency transfers may vary slightly from PowerBI due to changes in agency based attrition rates.

Cash Flow Forecast

MN.IT SERVICES
INTERNAL SERVICE FUND (5500)
FY2020-21
$000

	Cash Assistance	Receipts FY20	Receipts FY21	Expenditures FY20	Expenditures FY21	Cash Assistance Repayment	Change in Cash	Cash Balance	Cash Balance w/o cash Assistance
Beginning Balance								**19,129**	
July	50,000			17,803			32,197	51,327	1,327
August		1,672		18,514			(16,842)	34,485	(15,515)
September		6,688		17,306			(10,618)	23,866	(26,134)
October		16,720		16,735			(15)	23,851	(26,149)
November		15,669		14,059			1,609	25,460	(24,540)
December		15,669		12,936			2,733	28,193	(21,807)
January		15,669		14,741			927	29,120	(20,880)
February		15,669		14,109			1,559	30,680	(19,320)
March		15,669		25,097			(9,428)	21,251	(28,749)
April		15,669		14,091			1,577	22,829	(27,171)
May		15,669		11,964			3,704	26,533	(23,467)
June		15,669		14,659		641	368	26,901	(23,099)
Total for BY20	**50,000**	**150,428**		**192,016**		**641**	**7,772**	**26,901**	
Beginning Balance								**26,901**	**(23,099)**
July		15,669		7,742	21,388		(13,462)	13,440	64,081
August		15,669	1,672	882	14,929		1,530	14,970	65,611
September		18,875	6,688	1	17,306		8,256	23,226	73,867
October			16,720		16,735		(15)	23,211	73,852
November			15,669		14,059		1,609	24,820	75,461
December			15,669		12,936		2,733	27,552	78,193
January			15,669		14,741		927	28,479	79,120
February			15,669		14,109		1,559	30,039	80,680
March			15,669		25,097		(9,428)	20,610	71,251
April			15,669		14,091		1,577	22,188	72,829
May			15,669		11,964		3,704	25,892	76,533
June			15,669		14,659		1,009	26,901	77,542
July-Aug close period			50,212		8,625	50,641	(9,054)	17,848	17,848
Total for BY21	**0**		**200,640**		**200,640**	**50,641**	**(9,054)**	**17,848**	
	50,000	**200,640**	**200,640**	**200,640**	**200,640**	**51,282**	**(1,282)**	**17,848**	

Schedule of Outstanding Loans

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND 5500
FOR FISCAL YEAR 2020
$000's

Master Equipment Lease Purchase Agreement

This is an equipment lease purchase program between the State of Minnesota and Banc of America. Purchase terms are for three, four or five years and payments of principal and interest are processed twice annually.

The following is a schedule by fiscal year of future minimum payments with the current amount needed to satisfy Master Lease Loans Payable as of June 30, 2018:

REPAYMENT SCHEDULE	MASTER LEASE 15	MASTER LEASE 16	MASTER LEASE 17	TOTAL
FY2019	1,298	2,676	500	$4,474
FY2020	372	2,699	513	$3,583
FY2021		1,906	525	$2,431
FY2022		685	535	$1,220
FY2023		37	173	$210
Total Principal	**$1,670**	**$8,003**	**$2,247**	**$11,919**

Other Loans:

Cash Assistance loan from Minnesota Management & Budget **$110,000**
(as per Minnesota Statues, section 16A.671, subdivision 3, paragraph (a))
Repayable by the end of the fiscal year 2019 closing period

MNIT submitted a FY20/21 Change Item for Cash Assistance Loan **$50,000**

Capital Assets and Technology Investment

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEARS 2020-21
$000's

Description of Item	FinDept	FinDept Name	FY 20 Total Amount	FY 21 Total Amount
Master Lease Investment (Included on ML Demand Survey):				
Storage lifecycle (infrastructure upgrades)	G463B001	G46 SAN Storage	$1,000	$1,000
Backup Storage refresh	G463B000	G46 Backup & Archive	$350	
Physical Server Lifecycle	G463HS00	G46 Server	$1,000	$1,250
Enterprise Data Center Infrastructure	G463DC75	G46 Data Center	$200	
DC Network Switch Lifecycle	G463DN00	G46 Data Center-Network	$1,200	$1,200
LAN Switch Upgrades	G463F000	G46 LAN Services-Facilities	$2,000	$2,500
Leaf Router Replacement	G463FW05	G46 Network Design/Support	$700	$1,000
MNET Network Hub Upgrades	G463FW05	G46 Network Design/Support	$2,500	$2,500
Firewall Upgrades	G463H000	G46 Network Firewall	$200	$300
Security Appliances	G463LS03	G46 Security Services-ISIRT	$200	$200
		Master Lease Total	**$9,350**	**$9,950**
Non-Master Lease Investment (not on ML Demand Survey):				
LAN Switch Upgrades	G463F000	G46 LAN Services-Facilities	$250	$250
		Non-Master Lease Total	**$250**	**$250**
		GRAND TOTAL	**$9,600**	**$10,200**

Swift Spending Plan

MN.IT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2020
$000's

Reconciliation to Services

Operating Expenses	
Personnel and Fringe Benefits	$93,223
Space Rent, Bldg, Maint & Utilities	6,481
Repair and Maint Contracts	8,800
Printing & Adv	75
Professional Services - Outside	4,696
Computer & Sys Svcs - PC & Non PC	41,284
Communications	18,161
Travel	271
Supplies	1,022
Other Equipment	14,753
Depreciation	8,340
Employee Development	587
Other Operating Costs	860
Statewide Indirect	1,345
Attorney General	15
Professional Services - State	448
State Agency Reimbursements	0
Loans and Advances	0
Debt Service	280
Working Capital Adjustment	0
Total Operating Expenses	**$200,640**

Cost Model Distribution to Services — Rate Matrix

IT Standard Services	
Workstation Mgmt	$52,060
Mobile Device Mgmt	1,127
Contracted Voice Services	10,429
IP Voice Services	11,297
LAN Services	9,411
WAN Services	23,805
MnGeo Service Bureau	1,859
Security Services	496
SaaS Development & Support	667
Financial Mgmt - Billback	0
MN.IT Administrative Charges	18,689
Web	168
Platform as a Service (PaaS)	
Database	814
Middleware	470
Foundational Infrastructure	
Mainframe	25,147
Data Center	3,550
Server	25,249
Storage & Backup	6,767
Hosting	0
Centers of Excellence	8,635
Total	**$200,640**

Five Year Rate Comparison- Major Cost Recovery Services

MNIT SERVICES
ENTERPRISE TECHNOLOGY FUND (5500)
FOR FISCAL YEAR 2016-2020

Budget Activity	Product Line	Service Desc.	Service Code	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
IT Standard Services	**Workstation Management**	Desktop - Standard Desktop	701			58.30	58.30	57.54
		Entrprs SW - Desktop & Mobile User - No Supp	703			22.90	22.90	28.61
		Entrprs SW - Desktop & Mobile User-Tier1 Supp	704			50.30	50.30	N/A
		Entrprs SW - Desktop & Mobile User-Tier2 Supp	705			55.90	55.90	48.74
		Laptop - Standard Laptop	742			78.70	78.70	74.60
		Microsoft EA-User	484	147	179	N/A	242.23	233.31
	Contracted Telecom Services	Over-the-Phone Interp Svc	4	1.34	1.45	1.35	1.35	1.39
		Telephone - Centrex Line	760			35.70	35.70	35.79
		Reservationless Toll Free	80	0.033	0.037	0.035	0.035	0.0348
		Switched LD	16	0.069	0.075	0.070	0.070	0.0687
		Dedicated LD	17	0.053	0.057	0.053	0.053	0.052
		Toll Free Switched	19	0.086	0.092	0.087	0.087	0.0854
		Toll Free Dedicated	20	0.048	0.052	0.049	0.049	0.0482
		Payphones	NOTE C	Cost + 22%	Cost + 29%	Cost + 19%	Cost + 19%	Cost
		Miscellaneous Monthly Charges	NOTE G	Cost + 22%	Cost + 29%	Cost + 19%	Cost + 19%	Cost
		Centrex Prime Station	6	25.50	27.50	27.70	27.70	28.74
	IP Services	Telephone - Contact Center Agent	761			90.80	90.80	86.59
		Telephone - IP Telephone	763			22.34	22.34	19.34
		CCM Agent	2	73	84	84.10	84.10	82.41
		CCM IVR Service	42	41	47	47.20	47.20	47.63
		IPT-Hosted Adv Subscription	54	10.25	12.00	12.50	12.50	12.19
	LAN Services	LAN 24	719			158.00	158.00	143.17
		LAN Core Medium	721			1,283.00	1,283.00	1,171.64
		LAN 48	723			296.00	296.00	279.40
	WAN Services	MNET AccessFacility (WAN Appndix A)	APX WAN	Appendix	Appendix	Appendix	Appendix	Appendix
		WAN - Branch office	774			3,075.00	3,075.00	2,915.59
		WAN - Headquarters	777			8,912.00	8,912.00	8,560.45
		Internet Bandwidth	786			5.76	5.76	4.88
		MPLS BW State	790			5.13	5.13	4.91
		MPLS I-NET 12Gbps	812		2.80	2.77	2.77	1.85
	MNIT Administrative Charges	Administrative Charges - FTE Based	863			Cost	Cost	Cost
		Administrative Charges - IT Spend Based	864			Cost	Cost	Cost
Foundational Infrastructure	**Data Center**	Hosting - Data Center Basic - RU	712			48.60	48.60	43.05
	Mainframe	Mainframe - Database - Adabas	745			0.0151	0.0151	0.0115
		Mainframe - Database - DB2	746			0.0575	0.0575	0.0533
		Mainframe - Database - Supra	747			0.1078	0.1078	0.1044
		Mainframe - Mainframe CPU	750			0.0255	0.0255	0.0244
		Mainframe - Mainframe - Scheduled Jobs	751			1.67	1.67	1.64
		Mainframe - Mainframe Specialty Processor	752			0.0062	0.0062	0.0056
		Mainframe - Reads	753			0.0165	0.0165	0.0154
	Server	Hosting - Dedicated Hosting - Server	713			1,162.00	1,162.00	1640.06
		Hosting - Shared Hosting - CPU	715			50.50	50.50	65.89
		Hosting - Shared Hosting - Memory	716			13.45	13.45	22.98
	Storage & Backup	Hosting - Data Storage	717			0.4430	0.4430	0.1865
		Mainframe backups	754			0.1383	0.1383	0.0940
Ctr of Excellence	**Ctr of Excellence**	FileNet Ctr of Excellence	885			47.79	47.79	37.73
		Oracle IAM Ctr of Excellence	900			0.2900	0.2900	0.1846

RATE SCHEDULE

Version 1.1

ENTERPRISE TECHNOLOGY FUND (5500)

FOR FISCAL YEAR 2020-21

FY20-21 Rates are Effective 7/1/19

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
IT Standard Services	**Client Computing**	**Workstation Management**	**Workstation Management**	A08-SharePoint on Premise	TBD	% of use	Month		Cost
				484-Microsoft EA-User	8450	User	One-time	$ 242.23	$ 233.31
				546-Desktop Miscellaneous	8277	Item	Month	Cost + 5%	Cost
				586-Desktop Enterprise SW	8752	Item	One-time	Cost	Cost
				701-Desktop - Standard Desktop	8ED0	Desktops	Month	$ 58.30	$ 57.54
				702-Entrprs SW - Workstation - MDE	8ESDMDE1	AD Attribute	Month	$ 19.50	$ 19.24
				703-Entrprs SW - Workstation - No Supp	8ESD0	AD Attribute	Month	$ 22.90	$ 28.61
				705-Entrprs SW - Workstation-Tier2 Supp	8ESD2	AD Attribute	Month	$ 55.90	$ 48.74
				707-Entrprs SW - Kiosk User - Tier 1 Support	8ESK1	AD Attribute	Month	$ 33.10	$ 35.15
				742-Laptop - Standard Laptop	8EL0	Laptops	Month	$ 78.70	$ 74.60
				887-Laptop-Performance or Specialized Laptop	8EL9	Cost	One-time	Cost	Cost
				888-Laptop-3 Year Laptop Replacement	8EL3R	Cost	One-time	Cost	Cost
				889-Desktop-4 Year Desktop Replacement	8ED4R	Cost	One-time	Cost	Cost
				890-Desktop-3 Year Desktop Replacement	8ED3R	Cost	One-time	Cost	Cost
				926-Workstation - Prof Svcs - Basic	8PSWS1	Hour	Month	$ 62.60	$ 62.60
				928-Workstation - Prof Svcs - Intermediate	8PSWS2	Hour	Month	$ 80.60	$ 80.60
				930-Workstation - Prof Svcs - Advanced	8PSWS3	Hour	Month	$ 95.70	$ 95.70
		Mobile Device Management	**Mobile Device Management**	755-Mobile Device Management - Advanced MDM	8230	Airwatch	Month	$ 11.80	$ 9.87
				756-Mobile Device Management - Basic MDM	8EMD0	Active Sync (No Airwatch)	Month	$ 3.19	$ 4.77
				956-Mobile Device Mgmt - Prof Svcs - Basic	8PSMDM1	Hour	Month	$ 62.60	$ 62.60
				958-Mobile Device Mgmt - Prof Svcs - Intermediate	8PSMDM2	Hour	Month	$ 80.60	$ 80.60
				960-Mobile Device Mgmt - Prof Svcs - Advanced	8PSMDM3	Hour	Month	$ 95.70	$ 95.70
	Telecom	**Contracted Voice Services**	**Language Services**	004-Over-the-Phone Interp Svc	IDCODELANG	Minute	Month	$ 1.35	$ 1.39
				005-Interpretation-Miscellaneous	INTERP-MISC	Item	Month	Cost + 19%	Cost
			Local Service	006-Centrex Prime Station	QCP-A	Item	Month	$ 27.70	$ 28.74
				032-Misc Monthly Charges	NOTE G	Item	Month	Cost + 19%	Cost
				034-Voice Circuits, T-1, PRI	NOTE D	Circuit	Month	Cost + 19%	Cost
				035-Payphones	NOTE C	Item	Month	Cost + 19%	Cost
				758-Telephone - Basic Line	TEL-BASIC	Line	Month	$ 24.20	$ 23.97
				759-Telephone - Business Line	TEL-BUSINESS	Line	Month	$ 52.80	$ 52.31
				760-Telephone - Centrex Line	TEL-CENTREX	Line	Month	$ 35.70	$ 35.79
				764-Telephone - Small office Multi Line	TEL-MULTILINE	Line	Month	$ 24.00	$ 23.78
				771-Telephone - NOTE VT1 ($.01-$10)	TEL-NOTE-VT1	Item	Month	Cost + 19%	Cost
				772-Telephone - NOTE VT2 ($10.01 -$100)	TEL-NOTE-VT2	Item	Month	Cost + 19%	Cost
				773-Telephone - NOTE VT3 ($100.01+)	TEL-NOTE-VT3	Item	Month	Cost + 19%	Cost
				801-Fed Fees - Standard Charge	FEDFEES	Item	Month	$ 6.76	$ 6.73

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				992-Telephone-Emergency Phone	EMERGPHN	Line	Month	$ 12.50	$ 12.44
			Long Distance	016-Switched LD	LD-1	Minute	Month	$ 0.0700	$ 0.0687
				017-Dedicated LD	LD-2	Minute	Month	$ 0.0530	$ 0.0520
				019-Toll Free Switched	LD-4	Minute	Month	$ 0.0870	$ 0.0854
				020-Toll Free Dedicated	LD-5	Minute	Month	$ 0.0490	$ 0.0482
				769-Telephone - NOTE CE	TEL-NOTE-CE	Item	Month	Cost + 19%	Cost
				770-Telephone - NOTE MIN	TEL-NOTE-MIN	Minute	Month	Cost + 19%	Cost
			Audio & Web Conferencing	080-Reservationless Toll Free	IC-R8	Minute	Month	$ 0.0350	$ 0.0348
				504-Reservationless Toll	IC-R	Minute	Month	$ 0.0350	$ 0.0348
				816-Conferencing Web Account	CONF-ACTIVEHOST	Account	Month	$ 49.10	$ 48.70
				822-Telephone - NOTE CONF (NOTE CONF Appendix)	TEL-CONFNOTE	Item	Month	Telephone Note Conf Appendix	Telephone Note Conf Appendix
				832-WebEx Meeting Center per minute	CONF-WBX-MCPM	Minute	Month	$ 0.1100	$ 0.1090
				833-WebEx VoIP Audio	CONF-VOIP-AUDIO	Minute	Month	$ 0.0280	$ 0.0278
				994-WebEx-Recording-Per-Minute Meeting-Screen/Audio	WXPPM-REC	Item	Month	$ 89.25	$ 88.56
				995-Recording-ResPlus Per-Minute Meeting-Audio Only	RESPLUS-REC	Minute	Month	$ 0.04	$ 0.0348
				996-WebEx-Storage Overage-Branded WebEx Site	WXSTORE-OVER	GB	Month	$ 23.00	$ 22.89
		IP Voice Services	**Contact Center**	002-CCM Agent	CCMG01	Seat	Month	$ 84.10	$ 82.41
				003-CCM Supervisor	CCMG02	Seat	Month	$ 160.00	$ 159.55
				042-CCM IVR Service	CCMIVR	Port	Month	$ 47.20	$ 47.63
				043-CCM IVR Svc w/Speech Recogntn	CCMIVR-SR	Port	Month	$ 81.40	$ 80.74
				044-CCM Agent Activation	CCMLIC	Device	One-time	$ 1,873.00	$ 1,873.00
				057-IPT Activation Metro Gateway	IPTLICMG	Subscription	One-time	$ 82.00	$ 82.00
				477-CCM Agent Setup	CCMSET	Seat	One-time	$ 51.10	$ 51.67
				478-IVR CVP Activation	IVRLIC	Port	One-time	$ 781.00	$ 781.00
				761-Telephone - Contact Center Agent	TEL-AGENT	Station Count	Month	$ 90.80	$ 86.59
				762-Telephone - Contact Center Supervisor	TEL-SUPV	Station Count	Month	$ 164.00	$ 160.35
				767-VoIP SIP Session	CCOFFNET	Port	Month	$ 15.10	$ 15.12
				768-IVR Premium Reporting	CCMIVR-PR	Item	Month	$ 100.00	$ 101.13
			IP Telephony	054-IPT-Hosted Adv Subscription	IPTA	Station	Month	$ 12.50	$ 12.19
				056-IPT-Hosted Basic Subscription	IPTB	Station	Month	$ 6.31	$ 6.45
				059-Quality Mgmt Support Only	QM-01	Seat	Month	$ 6.42	$ 6.34
				479-Workforce Mgmt Support Only	WFM-01	Seat	Month	$ 6.41	$ 6.43
				520-IPT-Hosted Ported Nbr Stn SC	IPTPORT	Station	Month	$ 6.39	$ 6.44
				691-Misc Charges-Recurring	IPMISC	Item	Month	Cost + 0/5/10/15/19%	Cost
				757-Telephone - Advanced IP Telephone	TEL-IPTADV	Line	Month	$ 25.50	$ 25.50
				763-Telephone - IP Telephone	TEL-IPT	Line	Month	$ 22.34	$ 19.34
				765-Telephone - Softphone	TEL-IPTSOFT	Line	Month	$ 18.00	$ 18.00
				993-IPT-Telephone Handset	PHONESET	Phone	One-time	Cost + 10%	Cost

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
			IPT Install and Professional Services	039-IP Professional Svc Fees	7570D	Hour	One-time	$ 123.00	$ 122.35
				055-IPT-Hosted Adv Subs Setup	IPTAS	Device	One-time	$ 102.00	$ 101.43
				061-Voice Mail Activation	UC-LIC	Mailbox	One-time	$ 14.50	$ 14.41
				515-IPT Tel# Transition Fee	SIPTN	Number	One-time	$ 5.04	$ 5.04
				518-IPT-Activation Other Gateway	IPTLICOG	Subscription	One-time	$ 69.00	$ 69.00
				519-IPT-Hosted Basic Subs Setup	IPTBS	Device	One-time	$ 94.00	$ 94.00
				557-IP Vendor Professional Svc Fee	IPVPS	Hour	One-time	$ 250.00	$ 250.00
				558-IP Vendor Professional Services	VENDORPS	Service	One-time	Cost + 0/5/10/15/19%	Cost
				950-Telephone - Prof Svcs - Basic	TEL-PS-BASIC	Hour	Month	$ 62.60	$ 62.60
				952-Telephone - Prof Svcs - Intermediate	TEL-PS-INTM	Hour	Month	$ 80.60	$ 80.60
				954-Telephone - Prof Svcs - Advanced	TEL-PS-ADV	Hour	Month	$ 95.70	$ 95.70
			Voice Mail	062-Voice Mail for Analog	UCVMANALOG	Mailbox	Month	$ 11.90	$ 11.73
				063-Voice Mail Std-IPT	UCVMSTD	Mailbox	Month	$ 1.09	$ 1.09
				521-Handlers UC-Call and Directory	UCHANDLERS	Port	Month	$ 47.80	$ 46.44
			Video Conferencing	813-Conferencing Personal Video Conf Account	CONF-PVCA	Account	Month	$ 5.17	$ 5.16
				814-Conferencing Video Room	CONF-VR	Room System	Month	$ 45.80	$ 45.77
				818-Room System Lease	CONF-RMLease	Item	Month	Cost + 5%	Cost
				819-Room System Smartnet	CONF-RMmaint	Item	Month	Cost + 5%	Cost
				820-Streaming Media Type 1	CONF-STRM1	Item	Month	$ 100.00	$ 99.82
				821-Streaming Media Type 2	CONF-STRM2	Item	Month	$ 150.00	$ 149.74
				823-Video Directory Service	CONF-DIR	Subscription	Month	$ 271.00	$ 270.69
				824-Video LNM Support	CONF-LNM	Subscription	Month	$ 24,314.00	$ 23,850.67
				825-Video Service Installation	CONF-VID-INSTALL	Item	One-time	$ 250.00	$ 250.00
				826-Video Service Type 1	CONF-VID1	Subscription	Month	$ 21.70	$ 21.38
				827-Video Service Type 2	CONF-VID2	Subscription	Month	$ 143.00	$ 140.92
				828-Video Service Type 3	CONF-VID3	Subscription	Month	$ 270.00	$ 266.07
				829-Video Service Type 4	CONF-VID4	Subscription	Month	$ 358.00	$ 354.05
				974-Conferencing - Prof Svcs - Basic	VID-PS-BASIC	Hour	Month	$ 62.60	$ 62.60
				976-Conferencing - Prof Svcs - Intermediate	VID-PS-INTM	Hour	Month	$ 80.60	$ 80.60
				978-Conferencing - Prof Svcs - Advanced	VID-PS-ADV	Hour	Month	$ 95.70	$ 95.70
		LAN Services	**Install and Professional Services**	727-LAN Device Config One-time	LAN-CONFIG	Configuration	One-time	$ 215.00	$ 210.37
				728-LAN Device Install One-time	LAN-INSTALL	Install	One-time	$ 215.00	$ 210.37
				738-LAN IT Professional	LAN-PS-PRO	Service	One-time	$ 64.00	$ 60.32
				739-LAN structured cabling installation	LAN-CABLING	Install	One-time	Cost + 19%	Cost
				932-LAN - Prof Svcs - Basic	LAN-PS-BASIC	Hour	Month	$ 62.60	$ 62.60
				934-LAN - Prof Svcs - Intermediate	LAN-PS-INTM	Hour	Month	$ 80.60	$ 80.60
				936-LAN - Prof Svcs - Advanced	LAN-PS-ADV	Hour	Month	$ 95.70	$ 95.70
			LAN Switch Services	718-LAN - LAN 12	LAN-12	Device	Month	$ 78.20	$ 73.34
				719-LAN - LAN 24	LAN-24	Device	Month	$ 158.00	$ 143.17
				720-LAN - LAN Core Large	LAN-CORE-L	Device	Month	$ 2,754.00	$ 2,496.19

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				721-LAN - LAN Core Medium	LAN-CORE-M	Device	Month	$ 1,283.00	$ 1,171.64
				722-LAN - LAN Core Small	LAN-CORE-S	Device	Month	$ 682.00	$ 640.72
				723-LAN - LAN 48	LAN-48	Device	Month	$ 296.00	$ 279.40
				729-LAN Device Service Level AA	LAN-DEV-AA	Service	Month	$ 39.00	$ 39.00
				730-LAN Device Service Level H	LAN-DEV-H	Service	Month	$ 319.00	$ 319.00
				731-LAN - LAN-12-Fiber	LAN-12-FIBER	Service	Month	$ 394.00	$ 358.71
				732-LAN Device Service Level J	LAN-DEV-J	Service	Month	$ 494.00	$ 494.00
				733-LAN Device Service Level K	LAN-DEV-K	Service	Month	$ 594.00	$ 594.00
				734-LAN - LAN-24-Fiber	LAN-DEV-L	Service	Month	$ 750.00	$ 750.00
				735-LAN Device Service Level M	LAN-DEV-M	Service	Month	$ 1,000.00	$ 1,000.00
				736-LAN Device Service Level N	LAN-DEV-N	Service	Month	$ 1,250.00	$ 1,250.00
				737-LAN Device Service Level O	LAN-DEV-O	Service	Month	$ 1,500.00	$ 1,365.65
			WLAN Services	724-LAN - Wireless Device Specialized	LAN-AP-SPECIAL	Device	Month	$ 40.00	$ 41.38
				725-LAN - Wireless Device Standard	LAN-AP-STANDARD	Device	Month	$ 23.60	$ 22.46
				726-Additional WLAN features	LAN-AP-XX	Feature	Month	Cost + 19%	Cost
				740-Wireless Access Point A	LAN-AP-A	Service	Month	$ 15.40	$ 14.30
				741-Wireless Access Point C	LAN-AP-C	Service	Month	Cost + 19%	Cost
			LAN-Other Services	989-LAN Miscellaneous	LAN-0000	Item	One-time	Cost + 0/5/10/15/19%	Cost
		WAN Services	**Access Circuit Services**	337-MNET AccessFacility	AF-XXXX	Circuit	Month	$25 - $10,000	$25 - $10,000
			Customer Premise Network Hardware	782-H/A Option 2nd device Branch	WAN-HA-BNCH	Device	Month	$ 350.00	$ 338.55
				783-H/A Option 2nd device District	WAN-HA-DIST	Device	Month	$ 250.00	$ 241.68
				784-H/A Option 2nd device Field	WAN-HA-FLD	Device	Month	$ 135.00	$ 135.00
				785-H/A Option 2nd device HQ	WAN-HA-HQ	Device	Month	$ 750.00	$ 725.64
				791-Network Device 1	WAN-ND1	Device	Month	$ 51.90	$ 49.94
				793-Network Device 2	WAN-ND2	Device	Month	$ 109.00	$ 104.53
				794-Network Device 3	WAN-ND3	Device	Month	$ 151.00	$ 144.79
				795-Network Device 4	WAN-ND4	Device	Month	$ 200.00	$ 192.90
				796-Network Device 5	WAN-ND5	Device	Month	$ 227.00	$ 227.00
				797-Network Device 6	WAN-ND6	Device	Month	$ 240.00	$ 231.63
				798-Network Device 7	WAN-ND7	Device	Month	$ 291.00	$ 283.15
				799-Network Device 8	WAN-ND8	Device	Month	$ 466.00	$ 452.13
				800-Network Device 9	WAN-ND9	Device	Month	$ 652.00	$ 630.36
				792-Network Device 10	WAN-ND10	Device	Month	$ 922.00	$ 884.12
				802-PE Hub Port 1	WAN-PE1	Connection	Month	$ 83.20	$ 79.80
				803-PE Hub Port 2	WAN-PE2	Connection	Month	$ 137.00	$ 133.30
				804-PE Hub Port 3	WAN-PE3	Connection	Month	$ 241.00	$ 232.70
				805-PE Hub Port 4	WAN-PE4	Connection	Month	$ 439.00	$ 423.57
			Customer Premise Security Services	806-Software VPN with Hard Token	VPN-HARD	Client	Month	$ 10.80	$ 10.40
				807-Software VPN with SW Token	VPN-SOFT	Client	Month	$ 5.50	$ 5.30
				811-Software VPN	VPN-PKI	Client	Month	$ 1.75	$ 1.75

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
			Install and Professional Services	780-Access Facility One-time	WAN-AF-INSTALL	Install	One-time	Cost + 5%	Cost
				808-WAN Device Config One-time	WAN-CONFIG	Configuration	One-time	$ 215.00	$ 210.37
				809-WAN Device Install One-time	WAN-INSTALL	Install	One-time	$ 215.00	$ 210.37
				810-WAN IT Professional	WAN-PROF3054A	Hour	One-time	$ 85.00	$ 85.00
			WAN Bandwidth Services	786-Internet Bandwidth <12 Gbps	WAN-INET-BW	Mbps	Month	$ 5.76	$ 4.88
				812-Internet Bandwidth >12Gbps	WAN-INET-12G	Mbps	Month	$ 2.77	$ 1.85
				789-MPLS BW >12 Gbps	WAN-MPLS-METRO	Mbps	Month	$ 2.32	$ 2.16
				790-MPLS BW <12 Gbps	WAN-MPLS-STATE	Mbps	Month	$ 5.13	$ 4.91
			WAN Collab Equipment	A09-Collab - Pop. < 10,001	WAN-CLLB-T1	Service	Month		$ 900.00
				A10-Collab - Pop. 10,001-25,000	WAN-CLLB-T2	Service	Month		$ 1,300.00
				A11-Collab - Pop. 25,001-50,000	WAN-CLLB-T3	Service	Month		$ 1,700.00
				A12-Collab - Pop. 50,001-100,000	WAN-CLLB-T4	Service	Month		$ 2,100.00
				A13-Collab - Pop. > 100,000	WAN-CLLB-T5	Service	Month		$ 3,000.00
				A14-Collab - Partner 1	WAN-CLLB-P1	Service	Month		$ 8,330.00
				A15-Collab - Partner 2	WAN-CLLB-P2	Service	Month		$ 54,100.00
			WAN Service Tiers	777-WAN - Headquarters 501+ Employees	WAN-HQ	Bandwidth	Month	$ 8,912.00	$ 8,560.45
				774-WAN - Branch Office 101-500 Employees	WAN-BNCH	Bandwidth	Month	$ 3,075.00	$ 2,915.59
				775-WAN - District Office 26-100 Employees	WAN-DIST	Bandwidth	Month	$ 889.00	$ 845.22
				776-WAN - Field Office 13-25 Employees	WAN-FLD	Bandwidth	Month	$ 395.00	$ 374.44
				779-WAN - Small Office 2-12 Employees	WAN-SM	Bandwidth	Month	$ 159.00	$ 148.16
				778-WAN - One Person Office	WAN-1	Bandwidth	Month	$ 61.00	$ 47.79
			WAN-Other Services	787-Miscellaneous Charges - One Time	WAN-0000	Item	One-time	Cost + 0/5/10/15/19%	Cost
				788-Miscellaneous Charges - Recurring	WAN-9999	Item	Month	Cost + 5/10/15/19%	Cost
			Install and Professional Services	938-WAN - Prof Svcs - Basic	WAN-PS-BASIC	Hour	Month	$ 62.60	$ 62.60
				940-WAN - Prof Svcs - Intermediate	WAN-PS-INTM	Hour	Month	$ 80.60	$ 80.60
				942-WAN - Prof Svcs - Advanced	WAN-PS-ADV	Hour	Month	$ 95.70	$ 95.70
	MnGeo Service Bureau	**MnGeo Service Bureau**	**MnGeo Service Bureau**	844-MNGeo - Enterprise GIS Software	8MGEO1	License Use	One-time	Cost	Cost
				845-MNGeo - Geospatial Commons	8MGEO2	Cost Server/Storage Plus Professional Services	One-time	Cost + 19%	Cost
				846-MNGeo - GIS Web Services	8MGEO3	Transactions Used or Flat Fee	One-time	Cost + 19%	Cost
				855-MNGeo - Prof Svcs - Basic	8PSMG1	Hour	Month	$ 62.60	$ 62.60
				857-MNGeo - Prof Svcs - Intermediate	8PSMG2	Hour	Month	$ 80.60	$ 80.60
				859-MNGeo - Prof Svcs - Advanced	8PSMG3	Hour	Month	$ 95.70	$ 95.70

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				891-MNGeo - Shared MNGeo Application Hosting	8MGEO4	Instance	Month	Cost + 19%	Cost
				892-MNGeo - Dedicated MNGeo Application Support	8MGEO5	Item	Month	Cost + 19%	Cost
				529-Other Fees or Surcharges	8182	Item	Month	Cost + 0/5/10/15/19%	Cost
				562-Aerial Photo EA	8756	Item	Month	Cost + 0/5/10/15/19%	Cost
	Security Services	**Security Services**	**Security Services**	A07-Multi-factor Authentication (TBD)	TBD	User	Month		$ 2.31
				564-Security Services	8754	Item	Month	Cost + 0/5/10/15/19%	Cost
				899-Intrusion Detection and Prevention	8SEC2	Item	Month	Cost + 19%	Cost
				901-Vulnerability Mgmt	8SEC3	Device	Month	$ 2.21	$ 1.96
				920-Security Services - Prof Svcs - Basic	8PSSEC1	Hour	Month	$ 62.60	$ 62.60
				922-Security Services - Prof Svcs - Intermediate	8PSSEC2	Hour	Month	$ 80.60	$ 80.60
				924-Security Services - Prof Svcs - Advanced	8PSSEC3	Hour	Month	$ 95.70	$ 95.70
	SaaS Development & Support	**SaaS Development & Support**	**SaaS Development & Support**	860-SaaS App Dev & Support - Licensing	8SAAS1	Item	One-time	Cost + 0%	Cost
				861-SaaS App Dev & Support - Storage	8SAAS2	Item	One-time	Cost + 0%	Cost
				862-SaaS App Dev & Support - Platform Support	8SAAS3	Item	One-time	Cost + 19%	Cost
				987-SaaS App Dev & Support - Add-on	8SAAS4	Item	One-time	Cost + 0/5/10/15/19%	Cost
				980-SaaS - Prof Svcs - Basic	8PSAAS1	Hour	Month	$ 62.60	$ 62.60
				982-SaaS - Prof Svcs - Intermediate	8PSAAS2	Hour	Month	$ 80.60	$ 80.60
				984-SaaS - Prof Svcs - Advanced	8PSAAS3	Hour	Month	$ 95.70	$ 95.70
	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)
				991-Financial Management - Billback	8430	Dollars	Month	Cost	Cost
	MN.IT Administrative Charges	**MN.IT Administrative Charges**	**MN.IT Administrative Charges**	863-Administrative Charges - FTE Based	8SGA1	Item	Month	Cost*	Cost*
				864-Administrative Charges - IT Spend Based	8SGA2	Item	Month	Cost	Cost
				851-Web Content Mgmt - Static Hosting Large	8206	>5000 MB	Month	$ 175.00	$ 177.55
				852-Web Content Mgmt - Static Hosting Medium	8205	2001-5000 MB	Month	$ 131.00	$ 141.07
				853-Web Content Mgmt - Static Hosting Small	8204	501-2000 MB	Month	$ 62.10	$ 63.25
				850-Web Content Mgmt - Static Hosting Extra Small	8203	<500 MB	Month	$ 17.90	$ 16.96
				902-Web Content Mgmt - Prof Svcs - Basic	8PSWEB1	Hour	Month	$ 62.60	$ 62.60
				904-Web Content Mgmt - Prof Svcs - Intermediate	8PSWEB2	Hour	Month	$ 80.60	$ 80.60
				906-Web Content Mgmt - Prof Svcs - Advanced	8PSWEB3	Hour	Month	$ 95.70	$ 95.70

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				210-WC Miscellaneous	8134	Item	Month	Cost + 0/5/10%	Cost
Projects & Initiatives	**Project Management**	**Project Mgmt**	**Project Mgmt**	914-Project Mgmt - Prof Svcs - Basic	8PSPM1	Hour	Month	$ 62.60	$ 62.60
				916-Project Mgmt - Prof Svcs - Intermediate	8PSPM2	Hour	Month	$ 80.60	$ 80.60
				918-Project Mgmt - Prof Svcs - Advanced	8PSPM3	Hour	Month	$ 95.70	$ 95.70
Platform as a Service (PaaS)	**Platform as a Service (PaaS)**	**Database**	**All Other (Database)**	201-Database SW Maint	8119	Processor Core	Month	Cost + 19%	Cost
				202-Database Lic Maint	8128	Processor Core	Month	Cost + 19%	Cost
				598-Database Enterprise SW	8750	Item	One-time	Cost	Cost
				962-Database - Prof Svcs - Basic	8PSDB1	Hour	Month	$ 62.60	$ 62.60
				964-Database - Prof Svcs - Intermediate	8PSDB2	Hour	Month	$ 80.60	$ 80.60
				966-Database - Prof Svcs - Advanced	8PSDB3	Hour	Month	$ 95.70	$ 95.70
			DB2	838-Database - Distributed Systems - DB2	8150	Instance	Month	$ 755.00	$ 647.55
			MS SQL	834-Database - Dedicated DB Hosting-MS SQL Tier 1	8DBH1	Database	Month	$ 469.00	$ 394.61
				835-Database - Dedicated DB Hosting-MS SQL Tier 2	8DBH2	Database	Month	$ 234.00	$ 219.13
				839-Database - Shared DB Hosting - MS SQL	8DBH5	Database	Month	$ 189.00	$ 203.51
			Oracle	836-Database - Dedicated DB Hosting-Oracle Tier 1	8DBH3	Instance	Month	$ 1,785.00	$ 1,718.69
				837-Database - Dedicated DB Hosting-Oracle Tier 2	8DBH4	Instance	Month	$ 1,481.00	$ 1,434.72
				840-Database - Shared DB Hosting - Oracle	8DBH6	Instance	Month	$ 1,220.00	$ 1,220.00
		Middleware	**Middleware**	599-Middleware Enterprise SW	8751	Item	One-time	Cost	Cost
				841-Middleware - Tier 1 Middleware Inst (Complex)	8155	Instance	Month	$ 1,121.00	$ 1,056.87
				842-Middleware - Tier 2 Middleware Inst. (Simple)	8156	Instance	Month	$ 446.00	$ 434.68
				843-Middleware - Middleware Shared Hosting	8MW1	Instance	Month	$ 263.00	$ 263.00
				968-Middleware - Prof Svcs - Basic	8PSMW1	Hour	Month	$ 62.60	$ 62.60
				970-Middleware - Prof Svcs - Intermediate	8PSMW2	Hour	Month	$ 80.60	$ 80.60
				972-Middleware - Prof Svcs - Advanced	8PSMW3	Hour	Month	$ 95.70	$ 95.70
Foundational Infrastructure	**Hosting**	**Mainframe**	**Mainframe**	745-Mainframe - Database - Adabas	8022	1000 CPU Svc/Unt	Month	$ 0.0151	$ 0.0115
				746-Mainframe - Database - DB2	1207	1000 CPU Svc/Unt	Month	$ 0.0575	$ 0.0533
				747-Mainframe - Database - Supra	5012	1000 DB Calls	Month	$ 0.1078	$ 0.1044
				749-Mainframe - Enterprise Workload Schedule	8231	Job	Month	$ 1.21	$ 1.01
				750-Mainframe - Mainframe CPU	8EMF2	1000 CPU Svc/Unt	Month	$ 0.0255	$ 0.0244
				751-Mainframe - Mainframe Scheduled Jobs	8030	Job	Month	$ 1.67	$ 1.64
				752-Mainframe - Mainframe Specialty Processor	8EMF3	1000 CPU Svc/Unt	Month	$ 0.0062	$ 0.0056
				753-Mainframe - Reads	8435	Report Reads	Month	$ 0.0165	$ 0.0154
				944-Mainframe - Prof Svcs - Basic	8PSMF1	Hour	Month	$ 62.60	$ 62.60
				946-Mainframe - Prof Svcs - Intermediate	8PSMF2	Hour	Month	$ 80.60	$ 80.60
				948-Mainframe - Prof Svcs - Advanced	8PSMF3	Hour	Month	$ 95.70	$ 95.70

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
			MF DASD/Tape Storage	748-Mainframe - Disk Storage	8EMF1	Gb/day	Month	$ 0.2428	$ 0.2301
				754-Mainframe backups	8EMF4	Gb/day	Month	$ 0.1383	$ 0.0940
		Data Center	**Data Center**	491-Hosting - Data Center Miscellaneous	8372	Item	Month	Cost + 0/5/10/15/19%	Cost
				712-Hosting - Data Center Basic - RU	8EH0	RU	Month	$ 48.60	$ 43.05
		Server	**Server**	545-Hosting - Server Miscellaneous	8325	Item	Month	Cost + 0/5/10/15/19%	Cost
				709-Hosting - Cloud Usage Tier 1	8EHC1	Usage	Month	Cost + 0/5/10/15/19%	Cost
				710-Hosting - Cloud Usage Tier 2	8EHC2	Usage	Month	Cost + 0/5/10/15/19%	Cost
				711-Hosting - Cloud Usage Tier 3	8EHC3	GB - Storage	Month	Cost + 0/5/10/15/19%	Cost
				713-Hosting - Dedicated Hosting - Server	8EH1	Dedicated Server	Month	$ 1,162.00	$ 1,640.06
				715-Hosting - Shared Hosting - CPU	8EH2	vCPU	Month	$ 50.50	$ 65.89
				716-Hosting - Shared Hosting - Memory	8EH3	GB - vMemory	Month	$ 13.45	$ 22.98
				897-Hosting - Remote Desktop Virtualization	8EHA5	User	Month	$ 30.00	$ 17.31
				990-Remote Server	8EH6	Remote Server	Month	$ 335.45	$ 537.32
				600-Server Enterprise SW	8753	Item	One-time	Cost	Cost
		Storage & Backup	**Backup & Archive**	261-Hosting - Data Storage Miscellaneous	8126	Item	Month	Cost + 0/5/10/15/19%	Cost
				893-Hosting - Ent Disk Backups - Addl Retention	8EHA1	GB	Month	$ 0.1130	$ 0.1218
				894-Hosting - Enterprise Tape Backups	8EHA2	GB	Month	$ 0.1130	$ 0.1252
				895-Hosting - Data Archiving	8EHA3	GB	Month	$ 0.2225	$ 0.2225
				896-Hosting - High Availability Replication	8EHA4	GB	Month	$ 0.4449	$ 0.3401
				069-Ent E-mail Archiving	8297	Mailbox	Month	$ 5.63	$ 5.79
			SAN Storage	717-Hosting - Data Storage	8EH4	GB - Storage	Month	$ 0.4430	$ 0.1865
		Hosting Professional Services	**Prof Svcs Data Ctr/Server/Storage**	908-Hosting - Prof Svcs - Basic	8PSH1	Hour	Month	$ 62.60	$ 62.60
				910-Hosting - Prof Svcs - Intermediate	8PSH2	Hour	Month	$ 80.60	$ 80.60
				912-Hosting - Prof Svcs - Advanced	8PSH3	Hour	Month	$ 95.70	$ 95.70
Ctr of Excellence	**Ctr of Excellence**	**Ctr of Excellence**	**Ctr of Excellence**	885-FileNet EDMS	8CEF1	User License	Month	$ 47.79	$ 37.73
				900-Oracle IAM	8CEIAM1	User License	Month	$ 0.2900	$ 0.1846
				988-Oracle IAM Software	8SEC4	Item	Month	Cost	Cost
				997-IAM -Vendor Professional Svcs	IAM-PS-VENDOR	Cost	One-time	Cost	Cost
				998-IAM-Prof Svcs-Basic	IAM-PS-BASIC	Hour	Month	$ 62.60	$ 62.60
				999-IAM-Prof Svcs-Intermediate	IAM-PS-INTM	Hour	Month	$ 80.60	$ 80.60
				A01-IAM-Prof Svcs-Advanced	IAM-PS-ADV	Hour	Month	$ 95.70	$ 95.70
				A02-FileNet -Vendor Professional Svcs	FN-PS-VENDOR	Cost	One-time	Cost	Cost
				A03-FileNet EDMS-Prof Svcs-Basic	FN-PS-BASIC	Hour	Month	$ 62.60	$ 62.60
				A04-FileNet EDMS-Prof Svcs-Intermediate	FN-PS-INTM	Hour	Month	$ 80.60	$ 80.60
				A05-FielNet EDMS-Prof Svcs-Advanced	FN-PS-ADV	Hour	Month	$ 95.70	$ 95.70

RATE MATRIX												
MN.IT CENTRAL and AGCY-BASED ENTERPRISE COSTS AND VOLUMES												
ENTERPRISE TECHNOLOGY FUND (5500)												
FOR FISCAL YEAR 2020		Rate Matrix #20.5 - w/DOT Iaas										
					FY20 Budget Units & Rates		FY20 Budget ($000s)					
FY20 Product Line	FY20 Service Group	FY20 Svc Name	FY20 Metric	FY20 Billing Interval	FY20 Bud Billable Units	FY20 Bud B/E Rate	FY20 Bud Direct Cost	FY20 Bud Net Indirect Cost (IN & OUT)	FY20 Bud Overhead	FY20 Bud Total Cost	FY20 Bud Revenue	FY20 Bud Net Margin Variance
Workstation Management	Workstation Management	484-Microsoft EA User (8450)	User	One-time	724	$ 233.3113	$ 153	$ -	$ 16	$ 169	$ 169	$ -
Workstation Management	Workstation Management	546-Desktop Miscellaneous (8277)	Item	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workstation Management	Workstation Management	586-Desktop Enterprise SW (8752)	Item	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workstation Management	Workstation Management	701-Desktop - Standard Desktop (8ED0)	Desktops	Month	227,096	$ 57.54	$ 11,777	$ 25	$ 1,265	$ 13,067	$ 13,067	$ -
Workstation Management	Workstation Management	702-Entrprs SW - Workstation - MDE (8ESDMDE1)	AD Attribute	Month	7,548	$ 19.24	$ 130	$ 1	$ 14	$ 145	$ 145	$ -
Workstation Management	Workstation Management	703-Entrprs SW - Workstation No Supp (8ESD0)	AD Attribute	Month	11,136	$ 28.61	$ 254	$ 34	$ 31	$ 319	$ 319	$ -
Workstation Management	Workstation Management	704-Entrprs SW - Workstation-Tier1 Sup(8ESD1)	AD Attribute	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workstation Management	Workstation Management	705-Entrprs SW - Workstation-Tier2 Sup(8ESD2)	AD Attribute	Month	437,292	$ 48.74	$ 19,206	$ 44	$ 2,064	$ 21,314	$ 21,314	$ -
Workstation Management	Workstation Management	706-Entrprs SW - Kiosk User - No Sup(8ESK0)	AD Attribute	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workstation Management	Workstation Management	707-Entrprs SW - Kiosk User Tier 1 Sup(8ESK1)	AD Attribute	Month	7,236	$ 35.1503	$ 229	$ 1	$ 25	$ 254	$ 254	$ -
Workstation Management	Workstation Management	708-Entrprs SW - Kiosk User Tier 2 Sup(8ESK2)	AD Attribute	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workstation Management	Workstation Management	742-Laptop - Standard Laptop (8EL0)	Laptops	Month	199,036	$ 74.60	$ 13,395	$ 16	$ 1,438	$ 14,848	$ 14,848	$ -
Workstation Management	Workstation Management	887-Laptop-Perform or SpecLaptop(8EL9)	Cost	One-Time	701,200	$ 0.99	$ 692	$ -	$ -	$ 692	$ 692	$ -
Workstation Management	Workstation Management	888-Laptop-3 Year Laptop Replacement (8EL3R)	Cost	One-Time	202,960	$ 1.1028	$ 224	$ -	$ -	$ 224	$ 224	$ -
Workstation Management	Workstation Management	889-Desktop-4 Year Desktop Repl(8ED4R)	Cost	One-Time	210,210	$ 1.0648	$ 224	$ -	$ -	$ 224	$ 224	$ -
Workstation Management	Workstation Management	890-Desktop-3 Year Desktop Repl(8ED3R)	Cost	One-Time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workstation Management	Workstation Management	926-Workstation - Prof Svcs - Basic (8PSWS1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workstation Management	Workstation Management	928-Workstation ProfSvcsInterm(8PSWS2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workstation Management	Workstation Management	930-Workstation ProfSvcsAdv(8PSWS3)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Workstation Management	Workstation Management	A08-SharePoint on Premise (TBD)	% of Use	Month	678,866	$ 1.1841	$ 80	$ 723	$ -	$ 804	$ 804	$ -
Total Workstation Management					**2,683,304**		**$ 46,363**	**$ 844**	**$ 4,853**	**$ 52,060**	**$ 52,060**	**$ -**
Mobile Device Management	Mobile Device Management	755-Mobile Device Management - Adv MDM(8230)	Airwatch	Month	105,408	$ 9.87	$ 940	$ -	$ 101	$ 1,040	$ 1,040	$ -
Mobile Device Management	Mobile Device Management	756-Mobile Device Management Basic MDM(8EMD0)	Active Sync	Month	18,096	$ 4.77	$ 78	$ -	$ 8	$ 86	$ 86	$ -
Mobile Device Management	Mobile Device Management	956-Mobile Device Mgmt ProfSvcsBasic(8PSMDM1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mobile Device Management	Mobile Device Management	958-Mobile Device Mgmt ProfSvcsInter(8PSMDM2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mobile Device Management	Mobile Device Management	960-Mobile Device Mgmt Prof SvcsAdv(8PSMDM3)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Mobile Device Management					**123,504**		**$ 1,018**	**$ -**	**$ 109**	**$ 1,127**	**$ 1,127**	**$ -**
Contracted Voice Services	Language Services	004-Over-the-Phone Interp Svc (IDCODELANG)	Minute	Month	1,306,825	$ 1.39	$ 1,646	$ -	$ 176	$ 1,822	$ 1,822	$ -
Contracted Voice Services	Language Services	005-Interpretation-Miscellaneous(INTERP-MISC)	Item	Month	71,970	$ 2.09	$ 150	$ -	$ -	$ 150	$ 150	$ -
Contracted Voice Services	Local Service	006-Centrex Prime Station (QCP-A)	Item	Month	58,860	$ 28.74	$ 1,455	$ 73	$ 164	$ 1,692	$ 1,692	$ -
Contracted Voice Services	Local Service	032-Misc Monthly Charges (NOTE G)	Item	Month	67,644	$ 2.24	$ 151	$ -	$ -	$ 151	$ 151	$ -
Contracted Voice Services	Local Service	034-Voice Circuits, T-1, PRI (NOTE D)	Circuit	Month	32,166	$ 21.32	$ 686	$ -	$ -	$ 686	$ 686	$ -
Contracted Voice Services	Local Service	035-Payphones (NOTE C)	Item	Month	717	$ 22.08	$ 16	$ -	$ -	$ 16	$ 16	$ -
Contracted Voice Services	Local Service	758-Telephone - Basic Line (TEL-BASIC)	Line	Month	1,916	$ 23.97	$ 41	$ -	$ 4	$ 46	$ 46	$ -
Contracted Voice Services	Local Service	759-Telephone - Business Line (TEL-BUSINESS)	Line	Month	11,532	$ 52.31	$ 545	$ -	$ 58	$ 603	$ 603	$ -
Contracted Voice Services	Local Service	760-Telephone - Centrex Line (TEL-CENTREX)	Line	Month	43,416	$ 35.79	$ 1,403	$ -	$ 150	$ 1,554	$ 1,554	$ -
Contracted Voice Services	Local Service	764-Telephone Sm Offce Mult Ln(TEL-MULTILINE)	Line	Month	5,688	$ 23.78	$ 122	$ -	$ 13	$ 135	$ 135	$ -
Contracted Voice Services	Local Service	771-Telephone-NOTEVT1($.01-10) (TEL-NOTE-VT1)	Item	Month	154,060	$ 0.5312	$ 82	$ -	$ -	$ 82	$ 82	$ -
Contracted Voice Services	Local Service	772-TelephoneNOTEVT2(10.01-100)(TEL-NOTE-VT2)	Item	Month	13,712	$ 26.44	$ 363	$ -	$ -	$ 363	$ 363	$ -
Contracted Voice Services	Local Service	773-TelephoneNOTEVT3($100.01+) (TEL-NOTE-VT3)	Item	Month	105	$ 144.01	$ 15	$ -	$ -	$ 15	$ 15	$ -
Contracted Voice Services	Local Service	801-Fed Fees - Standard Charge (FEDFEES)	Item	Month	15,520	$ 6.73	$ 94	$ -	$ 10	$ 104	$ 104	$ -
Contracted Voice Services	Local Service	992-Telephone-Emergency Phone (EMERGPHN)	Line	Month	2,604	$ 12.44	$ 29	$ -	$ 3	$ 32	$ 32	$ -

FY20 Product Line	FY20 Service Group	FY20 Svc Name	FY20 Metric	FY20 Billing Interval	FY20 Bud Billable Units	FY20 Bud B/E Rate	FY20 Bud Direct Cost	FY20 Bud Net Indirect Cost (IN & OUT)	FY20 Bud Overhead	FY20 Bud Total Cost	FY20 Bud Revenue	FY20 Bud Net Margin Variance
Contracted Voice Services	Long Distance	016-Switched LD (LD-1)	Minute	Month	3,032,664	$ 0.0687	$ 188	$ -	$ 20	$ 208	$ 208	$ -
Contracted Voice Services	Long Distance	017-Dedicated LD (LD-2)	Minute	Month	1,856,074	$ 0.0520	$ 87	$ -	$ 9	$ 97	$ 97	$ -
Contracted Voice Services	Long Distance	019-Toll Free Switched (LD-4)	Minute	Month	1,258,446	$ 0.0854	$ 97	$ -	$ 10	$ 107	$ 107	$ -
Contracted Voice Services	Long Distance	020-Toll Free Dedicated (LD-5)	Minute	Month	20,203,649	$ 0.0482	$ 880	$ -	$ 94	$ 974	$ 974	$ -
Contracted Voice Services	Long Distance	769-Telephone - NOTE CE (TEL-NOTE-CE)	Item	Month	191	$ 5.2851	$ 1	$ -	$ -	$ 1	$ 1	$ -
Contracted Voice Services	Long Distance	770-Telephone - NOTE MIN (TEL-NOTE-MIN)	Minute	Month	25,021	$ 0.1138	$ 3	$ -	$ -	$ 3	$ 3	$ -
Contracted Voice Services	Audio & Web Conferencing	080-Reservationless Toll Free (IC-R8)	Minute	Month	8,929,793	$ 0.0348	$ 280	$ -	$ 30	$ 310	$ 310	$ -
Contracted Voice Services	Audio & Web Conferencing	504-Reservationless Toll (IC-R)	Minute	Month	46,440	$ 0.0517	$ 2	$ -	$ 0	$ 2	$ 2	$ -
Contracted Voice Services	Audio & Web Conferencing	766-Telephone Audio Conferencing	Minute	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracted Voice Services	Audio & Web Conferencing	815-Conferencing Video/Web Collaboration Account	Account	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracted Voice Services	Audio & Web Conferencing	816-Conferencing Web Account(CONF-ACTIVEHOST)	Account	Month	14,945	$ 48.70	$ 657	$ -	$ 70	$ 728	$ 728	$ -
Contracted Voice Services	Audio & Web Conferencing	822-Telephone-NOTECONFAppendix (TEL-CONFNOTE)	Item	Month	1,530,119	$ 0.2351	$ 325	$ -	$ 35	$ 360	$ 360	$ -
Contracted Voice Services	Audio & Web Conferencing	830-WebEx CMR	Account	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracted Voice Services	Audio & Web Conferencing	831-WebEx EENH-200	Account	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contracted Voice Services	Audio & Web Conferencing	832-WebEx Meeting Ctr per min(CONF-WBX-MCPM)	Minute	Month	714,776	$ 0.1090	$ 70	$ -	$ 8	$ 78	$ 78	$ -
Contracted Voice Services	Audio & Web Conferencing	833-WebEx VoIP Audio (CONF-VOIP-AUDIO)	Minute	Month	1,166,752	$ 0.0278	$ 29	$ -	$ 3	$ 32	$ 32	$ -
Contracted Voice Services	Audio & Web Conferencing	994-WebEx-Recording-Per-Minute Meeting-Screen/Audio (WXPPM-REC)	Item	One-time	260	$ 88.56	$ 21	$ -	$ 2	$ 23	$ 23	$ -
Contracted Voice Services	Audio & Web Conferencing	995-Recording-ResPlus Per-Minute Meeting-Audio Only (RESPLUS-REC)	Minute	One-time	1,428,576	$ 0.0348	$ 45	$ -	$ 5	$ 50	$ 50	$ -
Contracted Voice Services	Audio & Web Conferencing	996-WebEx-Storage Overage-Branded WebEx Site (WXSTORE-OVER)	GB	Month	168	$ 22.89	$ 3	$ -	$ 0	$ 4	$ 4	$ -
Total Contracted Voice Services					**41,994,607**		**$ 9,487**	**$ 73**	**$ 868**	**$ 10,429**	**$ 10,429**	**$ -**
IP Voice Services	Contact Center	002-CCM Agent (CCMG01)	Seat	Month	1,776	$ 82.41	$ 112	$ 20	$ 14	$ 146	$ 146	$ -
IP Voice Services	Contact Center	003-CCM Supervisor (CCMG02)	Seat	Month	204	$ 159.55	$ 20	$ 9	$ 3	$ 33	$ 33	$ -
IP Voice Services	Contact Center	042-CCM IVR Service (CCMIVR)	Port	Month	15,192	$ 47.63	$ 541	$ 113	$ 70	$ 724	$ 724	$ -
IP Voice Services	Contact Center	043-CCM IVR Svc w/Speech Recogntn (CCMIVR-SR)	Port	Month	3,732	$ 80.74	$ 224	$ 48	$ 29	$ 301	$ 301	$ -
IP Voice Services	Contact Center	044-CCM Agent Activation (CCMLIC)	Device	One-time	2	$ 774.65	$ 1	$ 0	$ 0	$ 2	$ 2	$ -
IP Voice Services	Contact Center	057-IPT Activation Metro Gateway (IPTLICMG)	Subscription	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	Contact Center	477-CCM Agent Setup (CCMSET)	Seat	One-time	55	$ 51.67	$ 1	$ 2	$ 0	$ 3	$ 3	$ -
IP Voice Services	Contact Center	478-IVR CVP Activation (IVRLIC)	Port	One-time	4	$ 422.13	$ 1	$ 0	$ 0	$ 2	$ 2	$ -
IP Voice Services	Contact Center	761-Telephone Contact Ctr Agent(TEL-AGENT)	Station Count	Month	17,952	$ 86.59	$ 1,111	$ 293	$ 151	$ 1,554	$ 1,554	$ -
IP Voice Services	Contact Center	762-Telephone Contact Center Sup(TEL-SUPV)	Station Count	Month	2,095	$ 160.35	$ 238	$ 66	$ 33	$ 336	$ 336	$ -
IP Voice Services	Contact Center	767-VoIP SIP Session (CCOFFNET)	Port	Month	8,832	$ 15.12	$ 69	$ 51	$ 13	$ 134	$ 134	$ -
IP Voice Services	Contact Center	768-IVR Premium Reporting (CCMIVR-PR)	Item	Month	24	$ 101.13	$ 1	$ 2	$ 0	$ 2	$ 2	$ -
IP Voice Services	IP Telephony	040-Additional Line (ALAPP)	Device/Port	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IP Telephony	054-IPT-Hosted Adv Subscription (IPTA)	Station	Month	40,030	$ 12.19	$ 441	$ -	$ 47	$ 488	$ 488	$ -
IP Voice Services	IP Telephony	056-IPT-Hosted Basic Subscription (IPTB)	Station	Month	1,836	$ 6.45	$ 4	$ 6	$ 1	$ 12	$ 12	$ -
IP Voice Services	IP Telephony	059-Quality Mgmt Support Only (QM-01)	Seat	Month	19,176	$ 6.34	$ 104	$ 5	$ 12	$ 122	$ 122	$ -
IP Voice Services	IP Telephony	479-Workforce Mgmt Support Only (WFM-01)	Seat	Month	5,952	$ 6.43	$ 18	$ 17	$ 4	$ 38	$ 38	$ -
IP Voice Services	IP Telephony	520-IPT-Hosted Ported Nbr Stn SC (IPTPORT)	Station	Month	732	$ 6.44	$ 2	$ 3	$ 0	$ 5	$ 5	$ -
IP Voice Services	IP Telephony	691-Misc Charges-Recurring (IPMISC)	Item	Month	540	$ 502.28	$ 271	$ -	$ -	$ 271	$ 271	$ -
IP Voice Services	IP Telephony	757-Telephone Advanced IP Tel(TEL-IPTADV)	Line	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IP Telephony	763-Telephone - IP Telephone (TEL-IPT)	Line	Month	289,406	$ 19.34	$ 4,824	$ 232	$ 542	$ 5,598	$ 5,598	$ -
IP Voice Services	IP Telephony	765-Telephone - Softphone (TEL-IPTSOFT)	Line	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IP Telephony	993-IPT-Telephone Handset (PHONESET)	Phone	One-time	3,600	$ 1.0000	$ 4	$ -	$ -	$ 4	$ 4	$ -
IP Voice Services	IPT Install and Professional Services	039-IP Professional Svc Fees (7570D)	Hour	One-time	2,728	$ 122.35	$ 301	$ -	$ 32	$ 334	$ 334	$ -
IP Voice Services	IPT Install and Professional Services	046-IPT-Device Activation (DEV-LIC)	Device	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FY20 Product Line	FY20 Service Group	FY20 Svc Name	FY20 Metric	FY20 Billing Interval	FY20 Bud Billable Units	FY20 Bud B/E Rate	FY20 Bud Direct Cost	FY20 Bud Net Indirect Cost (IN & OUT)	FY20 Bud Overhead	FY20 Bud Total Cost	FY20 Bud Revenue	FY20 Bud Net Margin Variance
IP Voice Services	IPT Install and Professional Services	055-IPT-Hosted Adv Subs Setup (IPTAS)	Device	One-time	1,029	$ 101.43	$ 94	$ -	$ 10	$ 104	$ 104	$ -
IP Voice Services	IPT Install and Professional Services	061-Voice Mail Activation (UC-LIC)	Mailbox	One-time	180	$ 14.41	$ 2	$ -	$ 0	$ 3	$ 3	$ -
IP Voice Services	IPT Install and Professional Services	515-IPT Tel# Transition Fee (SIPTN)	Number	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IPT Install and Professional Services	518-IPT-Activation Other Gateway (IPTLICOG)	Subscription	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IPT Install and Professional Services	519-IPT-Hosted Basic Subs Setup (IPTBS)	Device	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IPT Install and Professional Services	557-IP Vendor Professional Svc Fee (IPVPS)	Hour	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IPT Install and Professional Services	558-IP Vendor Professional Services(VENDORPS)	Service	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IPT Install and Professional Services	950-Telephone - Prof Svcs Basic(TEL-PS-BASIC)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IPT Install and Professional Services	952-Telephone - Prof Svcs Interm(TEL-PS-INTM)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	IPT Install and Professional Services	954-Telephone - Prof Svcs Adv(TEL-PS-ADV)	Hour	Month	168	$ 95.15	$ 14	$ -	$ 2	$ 16	$ 16	$ -
IP Voice Services	Voice Mail	062-Voice Mail for Analog (UCVMANALOG)	Mailbox	Month	4,525	$ 11.73	$ 48	$ -	$ 5	$ 53	$ 53	$ -
IP Voice Services	Voice Mail	063-Voice Mail Std-IPT (UCVMSTD)	Mailbox	Month	35,900	$ 1.09	$ 34	$ 1	$ 4	$ 39	$ 39	$ -
IP Voice Services	Voice Mail	521-Handlers UC-Call and Direct(UCHANDLERS)	Port	Month	1,876	$ 46.44	$ 74	$ 5	$ 8	$ 87	$ 87	$ -
IP Voice Services	Video Conferencing	665-County/State Collab(COLLABORATION-IPT)	Subscription	Month	1,671	$ 209.93	$ 317	$ -	$ 34	$ 351	$ 351	$ -
IP Voice Services	Video Conferencing	813-Conferencing PersonVidConfAcct(CONF-PVCA)	Account	Month	408	$ 5.16	$ 1	$ 1	$ 0	$ 2	$ 2	$ -
IP Voice Services	Video Conferencing	814-Conferencing Video Room (CONF-VR)	Room System	Month	686	$ 45.77	$ 21	$ 7	$ 3	$ 31	$ 31	$ -
IP Voice Services	Video Conferencing	817-County/State Collab-Vid(CONF-VID-COLLAB)	Subscription	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	Video Conferencing	818-Room System Lease (CONF-RMLEASE)	Item	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	Video Conferencing	819-Room System Smartnet (CONF-RMMAINT)	Item	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	Video Conferencing	820-Streaming Media Type 1 (CONF-STRM1)	Item	Month	108	$ 99.82	$ 7	$ 3	$ 1	$ 11	$ 11	$ -
IP Voice Services	Video Conferencing	821-Streaming Media Type 2 (CONF-STRM2)	Item	Month	156	$ 149.74	$ 15	$ 6	$ 2	$ 23	$ 23	$ -
IP Voice Services	Video Conferencing	823-Video Directory Service (CONF-DIR)	Subscription	Month	12	$ 270.69	$ 2	$ 1	$ 0	$ 3	$ 3	$ -
IP Voice Services	Video Conferencing	824-Video LNM Support (CONF-LNM)	Subscription	Month	12	$ 23,850.67	$ 236	$ 22	$ 28	$ 286	$ 286	$ -
IP Voice Services	Video Conferencing	825-Video Service Install(CONF-VID-INSTALL)	Item	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	Video Conferencing	826-Video Service Type 1 (CONF-VID1)	Subscription	Month	1,404	$ 21.38	$ 19	$ 8	$ 3	$ 30	$ 30	$ -
IP Voice Services	Video Conferencing	827-Video Service Type 2 (CONF-VID2)	Subscription	Month	180	$ 140.92	$ 16	$ 7	$ 2	$ 25	$ 25	$ -
IP Voice Services	Video Conferencing	828-Video Service Type 3 (CONF-VID3)	Subscription	Month	168	$ 266.07	$ 29	$ 12	$ 4	$ 45	$ 45	$ -
IP Voice Services	Video Conferencing	829-Video Service Type 4 (CONF-VID4)	Subscription	Month	204	$ 354.05	$ 65	$ -	$ 7	$ 72	$ 72	$ -
IP Voice Services	Video Conferencing	974-Conferencing Prof SvcsBasic(VID-PS-BASIC)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	Video Conferencing	976-Conferencing Prof Svcs Inter(VID-PS-INTM)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IP Voice Services	Video Conferencing	978-Conferencing Prof SvcsAdv(VID-PS-ADV)	Hour	Month	76	$ 95.53	$ 5	$ 2	$ 1	$ 7	$ 7	$ -
Total IP Voice Services					**462,632**		**$ 9,287**	**$ 942**	**$ 1,067**	**$ 11,297**	**$ 11,297**	**$ -**
LAN Services	Install and Professional Services	727-LAN Device Config One-time (LAN-CONFIG)	Configuration	One-time	83	$ 210.37	$ 17	$ -	$ -	$ 17	$ 17	$ -
LAN Services	Install and Professional Services	728-LAN Device Install One-time (LAN-INSTALL)	Install	One-time	84	$ 210.37	$ 18	$ -	$ -	$ 18	$ 18	$ -
LAN Services	Install and Professional Services	738-LAN IT Professional (LAN-PS-PRO)	Service	One-time	388	$ 60.32	$ 23	$ -	$ -	$ 23	$ 23	$ -
LAN Services	Install and Professional Services	739-LAN Structured Cabling Inst(LAN-CABLING)	Install	One-time	59	$ 3,458.30	$ 205	$ -	$ -	$ 205	$ 205	$ -
LAN Services	Install and Professional Services	932-LAN - Prof Svcs - Basic (LAN-PS-BASIC)	Hour	Month	208	$ 58.18	$ 11	$ -	$ 1	$ 12	$ 12	$ -

FY20 Product Line	FY20 Service Group	FY20 Svc Name	FY20 Metric	FY20 Billing Interval	FY20 Bud Billable Units	FY20 Bud B/E Rate	FY20 Bud Direct Cost	FY20 Bud Net Indirect Cost (IN & OUT)	FY20 Bud Overhead	FY20 Bud Total Cost	FY20 Bud Revenue	FY20 Bud Net Margin Variance
LAN Services	Install and Professional Services	934-LAN - Prof Svcs Interm(LAN-PS-INTM)	Hour	Month	417	$ 74.86	$ 28	$ -	$ 3	$ 31	$ 31	$ -
LAN Services	Install and Professional Services	936-LAN - Prof Svcs - Advanced (LAN-PS-ADV)	Hour	Month	4,139	$ 88.87	$ 332	$ -	$ 36	$ 368	$ 368	$ -
LAN Services	LAN Switch Services	718-LAN - LAN 12 (LAN-12)	Device	Month	4,117	$ 73.34	$ 273	$ -	$ 29	$ 302	$ 302	$ -
LAN Services	LAN Switch Services	719-LAN - LAN 24 (LAN-24)	Device	Month	9,596	$ 143.17	$ 1,241	$ -	$ 133	$ 1,374	$ 1,374	$ -
LAN Services	LAN Switch Services	720-LAN - LAN Core Large (LAN-CORE-L)	Device	Month	108	$ 2,496.19	$ 243	$ 1	$ 26	$ 270	$ 270	$ -
LAN Services	LAN Switch Services	721-LAN - LAN Core Medium (LAN-CORE-M)	Device	Month	558	$ 1,171.64	$ 590	$ -	$ 63	$ 654	$ 654	$ -
LAN Services	LAN Switch Services	722-LAN - LAN Core Small (LAN-CORE-S)	Device	Month	1,548	$ 640.72	$ 896	$ -	$ 96	$ 992	$ 992	$ -
LAN Services	LAN Switch Services	723-LAN - LAN 48 (LAN-48)	Device	Month	14,743	$ 279.40	$ 3,569	$ 151	$ 399	$ 4,119	$ 4,119	$ -
LAN Services	LAN Switch Services	729-LAN Device Service Level AA (LAN-DEV-AA)	Service	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LAN Services	LAN Switch Services	730-LAN Device Service Level H (LAN-DEV-H)	Service	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LAN Services	LAN Switch Services	731-LAN - LAN-12-FIBER (LAN-12-FIBER)	Service	Month	504	$ 358.71	$ 163	$ -	$ 18	$ 181	$ 181	$ -
LAN Services	LAN Switch Services	732-LAN Device Service Level J (LAN-DEV-J)	Service	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LAN Services	LAN Switch Services	733-LAN Device Service Level K (LAN-DEV-K)	Service	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LAN Services	LAN Switch Services	734-LAN - LAN-24-Fiber (LAN-DEV-L)	Service	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LAN Services	LAN Switch Services	735-LAN Device Service Level M (LAN-DEV-M)	Service	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LAN Services	LAN Switch Services	736-LAN Device Service Level N (LAN-DEV-N)	Service	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LAN Services	LAN Switch Services	737-LAN Device Service Level O (LAN-DEV-O)	Service	Month	84	$ 1,365.65	$ 104	$ -	$ 11	$ 115	$ 115	$ -
LAN Services	LAN-Other Services	989-LAN Miscellaneous (LAN-0000)	Item	One-time	12	$ 3,060.83	$ 37	$ -	$ -	$ 37	$ 37	$ -
LAN Services	WLAN Services	724-LAN - Wireless Dev Spec(LAN-AP-SPECIAL)	Device	Month	1,692	$ 41.38	$ 63	$ -	$ 7	$ 70	$ 70	$ -
LAN Services	WLAN Services	725-LAN - Wireless Dev Stand(LAN-AP-STANDARD)	Device	Month	27,720	$ 22.46	$ 559	$ 3	$ 60	$ 623	$ 623	$ -
LAN Services	WLAN Services	726-Additional WLAN features (LAN-AP-XX)	Feature	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LAN Services	WLAN Services	740-Wireless Access Point A (LAN-AP-A)	Service	Month	36	$ 14.30	$ 0	$ -	$ 0	$ 1	$ 1	$ -
LAN Services	WLAN Services	741-Wireless Access Point C (LAN-AP-C)	Service	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total LAN Services					**66,097**		**$ 8,373**	**$ 155**	**$ 882**	**$ 9,411**	**$ 9,411**	**$ -**
WAN Services	Access Circuit Services	337-MNET Access Facility (AF-XXXX)	Circuit	Month	20,760	$ 360.32	$ 6,263	$ 493	$ 724	$ 7,480	$ 7,480	$ -
WAN Services	Customer Premise Network Hardware	666-Credit Recurring (CREDIT RECURRING)	Item	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WAN Services	Customer Premise Network Hardware	782-H/A Option 2nd device Branch(WAN-HA-BNCH)	Device	Month	24	$ 338.55	$ 7	$ -	$ 1	$ 8	$ 8	$ -
WAN Services	Customer Premise Network Hardware	783-H/A Option 2nd device Dist(WAN-HA-DIST)	Device	Month	12	$ 241.68	$ 3	$ -	$ 0	$ 3	$ 3	$ -
WAN Services	Customer Premise Network Hardware	784-H/A Option 2nd device Field (WAN-HA-FLD)	Device	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WAN Services	Customer Premise Network Hardware	785-H/A Option 2nd device HQ (WAN-HA-HQ)	Device	Month	60	$ 725.64	$ 39	$ -	$ 4	$ 44	$ 44	$ -
WAN Services	Customer Premise Network Hardware	791-Network Device 1 (WAN-ND1)	Device	Month	168	$ 49.94	$ 8	$ -	$ 1	$ 8	$ 8	$ -
WAN Services	Customer Premise Network Hardware	792-Network Device 10 (WAN-ND10)	Device	Month	37	$ 884.12	$ 29	$ -	$ 3	$ 33	$ 33	$ -
WAN Services	Customer Premise Network Hardware	793-Network Device 2 (WAN-ND2)	Device	Month	888	$ 104.53	$ 84	$ -	$ 9	$ 93	$ 93	$ -
WAN Services	Customer Premise Network Hardware	794-Network Device 3 (WAN-ND3)	Device	Month	84	$ 144.79	$ 11	$ -	$ 1	$ 12	$ 12	$ -
WAN Services	Customer Premise Network Hardware	795-Network Device 4 (WAN-ND4)	Device	Month	2,052	$ 192.90	$ 322	$ 36	$ 38	$ 396	$ 396	$ -
WAN Services	Customer Premise Network Hardware	796-Network Device 5 (WAN-ND5)	Device	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WAN Services	Customer Premise Network Hardware	797-Network Device 6 (WAN-ND6)	Device	Month	1,597	$ 231.63	$ 296	$ 38	$ 36	$ 370	$ 370	$ -

FY20 Product Line	FY20 Service Group	FY20 Svc Name	FY20 Metric	FY20 Billing Interval	FY20 Bud Billable Units	FY20 Bud B/E Rate	FY20 Bud Direct Cost	FY20 Bud Net Indirect Cost (IN & OUT)	FY20 Bud Overhead	FY20 Bud Total Cost	FY20 Bud Revenue	FY20 Bud Net Margin Variance
WAN Services	Customer Premise Network Hardware	798-Network Device 7 (WAN-ND7)	Device	Month	433	$ 283.15	$ 93	$ 18	$ 12	$ 123	$ 123	$ -
WAN Services	Customer Premise Network Hardware	799-Network Device 8 (WAN-ND8)	Device	Month	874	$ 452.13	$ 309	$ 48	$ 38	$ 395	$ 395	$ -
WAN Services	Customer Premise Network Hardware	800-Network Device 9 (WAN-ND9)	Device	Month	252	$ 630.36	$ 129	$ 14	$ 15	$ 159	$ 159	$ -
WAN Services	Customer Premise Network Hardware	802-PE Hub Port 1 (WAN-PE1)	Connection	Month	240	$ 79.80	$ 17	$ -	$ 2	$ 19	$ 19	$ -
WAN Services	Customer Premise Network Hardware	803-PE Hub Port 2 (WAN-PE2)	Connection	Month	744	$ 133.30	$ 75	$ 15	$ 10	$ 99	$ 99	$ -
WAN Services	Customer Premise Network Hardware	804-PE Hub Port 3 (WAN-PE3)	Connection	Month	692	$ 232.70	$ 133	$ 12	$ 16	$ 161	$ 161	$ -
WAN Services	Customer Premise Network Hardware	805-PE Hub Port 4 (WAN-PE4)	Connection	Month	1,272	$ 423.57	$ 429	$ 58	$ 52	$ 539	$ 539	$ -
WAN Services	Customer Premise Security Services	806-Software VPN with Hard Token (VPN-HARD)	Client	Month	732	$ 10.40	$ 7	$ -	$ 1	$ 8	$ 8	$ -
WAN Services	Customer Premise Security Services	807-Software VPN with SW Token (VPN-SOFT)	Client	Month	1,608	$ 5.30	$ 8	$ -	$ 1	$ 9	$ 9	$ -
WAN Services	Customer Premise Security Services	811-Software VPN (VPN-PKI)	Client	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WAN Services	Install and Professional Services	780-Access Facility One-time (WAN-AF-INSTALL)	Install	One-time	41	$ 2,278.50	$ 94	$ -	$ -	$ 94	$ 94	$ -
WAN Services	Install and Professional Services	808-WAN Device Config One-time (WAN-CONFIG)	Configuration	One-time	247	$ 212.02	$ 52	$ -	$ -	$ 52	$ 52	$ -
WAN Services	Install and Professional Services	809-WAN Device Install One-time (WAN-INSTALL)	Install	One-time	69	$ 212.02	$ 15	$ -	$ -	$ 15	$ 15	$ -
WAN Services	Install and Professional Services	810-WAN IT Professional (WAN-PROF3054A)	Hour	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WAN Services	Install and Professional Services	938-WAN - Prof Svcs - Basic (WAN-PS-BASIC)	Hour	Month	53	$ 59.9211	$ 3	$ -	$ 0	$ 3	$ 3	$ -
WAN Services	Install and Professional Services	940-WAN - Prof SvcsInterm(WAN-PS-INTM)	Hour	Month	24	$ 76.86	$ 2	$ -	$ 0	$ 2	$ 2	$ -
WAN Services	Install and Professional Services	942-WAN - Prof Svcs - Advanced (WAN-PS-ADV)	Hour	Month	1,401	$ 91.31	$ 116	$ -	$ 12	$ 128	$ 128	$ -
WAN Services	WAN Bandwidth Services	786-Internet Bandwidth <12 Gbps (WAN-INET-BW)	Mbps	Month	24,732	$ 4.88	$ 109	$ -	$ 12	$ 121	$ 121	$ -
WAN Services	WAN Bandwidth Services	789-MPLS BW >12 Gbps (WAN-MPLS-METRO)	Mbps	Month	870,475	$ 2.16	$ 1,699	$ -	$ 182	$ 1,881	$ 1,881	$ -
WAN Services	WAN Bandwidth Services	790-MPLS BW <12 Gbps (WAN-MPLS-STATE)	Mbps	Month	259,307	$ 4.91	$ 1,151	$ -	$ 123	$ 1,274	$ 1,274	$ -
WAN Services	WAN Bandwidth Services	812-Internet Bandwidth >12Gbps (WAN-INET-12G)	Mbps	Month	483,969	$ 1.85	$ 807	$ -	$ 87	$ 894	$ 894	$ -
WAN Services	WAN Collab Equipment	664-County/State Collab(COLLABORATION)	Subscription	Month	1,671	$ 2,136.71	$ 3,224	$ -	$ 346	$ 3,570	$ 3,570	$ -
WAN Services	WAN Collab Equipment	781-County/State Collaboration WAN(WAN-CLLB)	Service	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
WAN Services	WAN Service Tiers	774-WAN - Branch Office 101-500 Employees (WAN-BNCH)	Bandwidth	Month	440	$ 2,915.59	$ 1,072	$ 87	$ 124	$ 1,283	$ 1,283	$ -
WAN Services	WAN Service Tiers	775-WAN - District Office 26-100 Employees (WAN-DIST)	Bandwidth	Month	837	$ 845.22	$ 595	$ 44	$ 69	$ 708	$ 708	$ -
WAN Services	WAN Service Tiers	776-WAN - Field Office 13-25 Employees (WAN-FLD)	Bandwidth	Month	1,577	$ 374.44	$ 497	$ 37	$ 57	$ 591	$ 591	$ -
WAN Services	WAN Service Tiers	777-WAN - Headquarters 501+ Employees (WAN-HQ)	Bandwidth	Month	185	$ 8,560.45	$ 1,326	$ 108	$ 154	$ 1,588	$ 1,588	$ -
WAN Services	WAN Service Tiers	778-WAN - One Person office (WAN-1)	Bandwidth	Month	7,752	$ 47.79	$ 307	$ 28	$ 36	$ 370	$ 370	$ -
WAN Services	WAN Service Tiers	779-WAN - Small Office 2-12 Employees (WAN-SM)	Bandwidth	Month	6,381	$ 148.16	$ 794	$ 60	$ 92	$ 945	$ 945	$ -
WAN Services	WAN-Other Services	787-Miscellaneous Charges One Time(WAN-0000)	Item	One-time	36	$ 8,765.10	$ 316	$ -	$ -	$ 316	$ 316	$ -
WAN Services	WAN-Other Services	788-Miscellaneous Charges - Recurr(WAN-9999)	Item	Month	228	$ 60.12	$ 14	$ -	$ -	$ 14	$ 14	$ -
Total WAN Services					**1,691,956**		**$ 20,452**	**$ 1,096**	**$ 2,257**	**$ 23,805**	**$ 23,805**	**$ -**
MnGeo Service Bureau	MnGeo Service Bureau	529-Other Fees or Surcharges (8182)	Item	Month	2	$ 12,500.00	$ 25	$ -	$ -	$ 25	$ 25	$ -
MnGeo Service Bureau	MnGeo Service Bureau	562-Aerial Photo EA (8756)	Item	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MnGeo Service Bureau	MnGeo Service Bureau	844-MNGeo - Enterprise GIS Software (8MGEO1)	License Use	One-time	26	$ 25,948.07	$ 672	$ 3	$ -	$ 675	$ 675	$ -
MnGeo Service Bureau	MnGeo Service Bureau	845-MNGeo - Geospatial Commons (8MGEO2)	Item	One-time	19	$ 2,644.70	$ 29	$ 22	$ -	$ 50	$ 50	$ -

FY20 Product Line	FY20 Service Group	FY20 Svc Name	FY20 Metric	FY20 Billing Interval	FY20 Bud Billable Units	FY20 Bud B/E Rate	FY20 Bud Direct Cost	FY20 Bud Net Indirect Cost (IN & OUT)	FY20 Bud Overhead	FY20 Bud Total Cost	FY20 Bud Revenue	FY20 Bud Net Margin Variance
MnGeo Service Bureau	MnGeo Service Bureau	846-MNGeo - GIS Web Services (8MGEO3)	Service	Month	7	$ 4,724.24	$ 25	$ 8	$ -	$ 33	$ 33	$ -
MnGeo Service Bureau	MnGeo Service Bureau	855-MNGeo - Prof Svcs - Basic (8PSMG1)	Hour	Month	2,450	$ 55.73	$ 123	$ -	$ 13	$ 137	$ 137	$ -
MnGeo Service Bureau	MnGeo Service Bureau	857-MNGeo - Prof Svcs - Intermediate (8PSMG2)	Hour	Month	1,540	$ 73.08	$ 102	$ -	$ 11	$ 113	$ 113	$ -
MnGeo Service Bureau	MnGeo Service Bureau	859-MNGeo - Prof Svcs - Advanced (8PSMG3)	Hour	Month	6,354	$ 87.86	$ 504	$ -	$ 54	$ 558	$ 558	$ -
MnGeo Service Bureau	MnGeo Service Bureau	891-MNGeo - Shared MNGeo App Host(8MGEO4)	Instance	Month	134	$ 699.21	$ 44	$ 50	$ -	$ 94	$ 94	$ -
MnGeo Service Bureau	MnGeo Service Bureau	892-MNGeo - Dedicated MNGeo App Supp(8MGEO5)	Item	Month	99	$ 1,773.67	$ 44	$ 131	$ -	$ 175	$ 175	$ -
Total MnGeo Service Bureau					**10,631**		**$ 1,568**	**$ 214**	**$ 78**	**$ 1,859**	**$ 1,859**	**$ -**
Security Services	Security Services	898-Shared Web Content and Filtering (8SEC1)	User	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Security Services	Security Services	899-Intrusion Detect and Prevent(8SEC2)	Item	One-time	35	$ 6,843.40	$ 204	$ 36	$ -	$ 240	$ 240	$ -
Security Services	Security Services	901-Vulnerability Mgmt (8SEC3)	Device	Month	5,796	$ 1.96	$ 10	$ -	$ 1	$ 11	$ 11	$ -
Security Services	Security Services	920-Security Services ProfSvcs Basic(8PSSEC1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Security Services	Security Services	922-Security Services ProfSvcsInterm(8PSSEC2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Security Services	Security Services	924-Security Services ProfSvcsAdv(8PSSEC3)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Security Services	Security Services	A07-Multi-factor Authentication (TBD)	User	Month	106,020	$ 2.31	$ 222	$ -	$ 24	$ 245	$ 245	$ -
Total Security Services					**111,851**		**$ 435**	**$ 36**	**$ 25**	**$ 496**	**$ 496**	**$ -**
SaaS Development & Support	SaaS Development & Support	860-SaaS App Dev & Suppt Lic(8SAAS1)	Item	One-time	78,306	$ 0.85	$ 67	$ -	$ -	$ 67	$ 67	$ -
SaaS Development & Support	SaaS Development & Support	861-SaaS App Dev & Support - Storage (8SAAS2)	Item	One-time	2,350	$ 0.94	$ 2	$ -	$ 0	$ 2	$ 2	$ -
SaaS Development & Support	SaaS Development & Support	862-SaaS App Dev & Suppt PlatformSupp(8SAAS3)	Item	One-time	301,282	$ 0.86	$ 258	$ -	$ -	$ 258	$ 258	$ -
SaaS Development & Support	SaaS Development & Support	980-SaaS - Prof Svcs - Basic (8PSAAS1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SaaS Development & Support	SaaS Development & Support	982-SaaS - Prof Svcs - Intermediate (8PSAAS2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SaaS Development & Support	SaaS Development & Support	984-SaaS - Prof Svcs - Advanced (8PSAAS3)	Hour	Month	2,000	$ 165.10	$ 298	$ -	$ 32	$ 330	$ 330	$ -
SaaS Development & Support	SaaS Development & Support	987-SaaS App Dev & Support - Add-on (8SAAS4)	Item	One-time	11,486	$ 0.85	$ 10	$ -	$ -	$ 10	$ 10	$ -
Total SaaS Development & Support					**395,424**		**$ 635**	**$ -**	**$ 32**	**$ 667**	**$ 667**	**$ -**
Financial Mgmt - Billback	Financial Mgmt - Billback	165-Financial Management - Billback (8406)	Purchase Price	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Financial Mgmt - Billback	Financial Mgmt - Billback	991-Financial Management - Billback	Dollars	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Financial Mgmt - Billback					**0**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
MN.IT Administrative Charges	MN.IT Administrative Charges	863-AdminCharges FTE Based(8SGA1)	Item	Month	2,010,000	$ 1.00	$ 2,007	$ -	$ -	$ 2,007	$ 2,007	$ -
MN.IT Administrative Charges	MN.IT Administrative Charges	864-AdminChargesIT Spend Based(8SGA2)	Item	Month	16,589,293	$ 1.01	$ 15,844	$ 838	$ -	$ 16,682	$ 16,682	$ -
Total MN.IT Administrative Charges					**18,599,293**		**$ 17,852**	**$ 838**	**$ -**	**$ 18,689**	**$ 18,689**	**$ -**
Web	Web	210-WC Miscellaneous (8134)	Item	Month	6,204	$ 6.55	$ 41	$ -	$ -	$ 41	$ 41	$ -
Web	Web	847-Web Content Mgmt Dyn Web HostLarge(8593)	>9000 MB + % SA	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Web	Web	848-Web Content Mgmt Dyn Web HostMed(8591)	1000-9000 MB + %	Month	0	$ -	$ 0	$ -	$ 0	$ 0	$ 0	$ -
Web	Web	849-Web Content Mgmt Dyn Web HostSmall(8590)	0-999 MB + % SA	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Web	Web	850-Web Content Mgmt Static HostExSmall(8203)	<500 MB	Month	240	$ 16.96	$ 3	$ 1	$ 0	$ 4	$ 4	$ -
Web	Web	851-Web Content Mgmt Static HostLarge(8206)	>5000 MB	Month	84	$ 177.55	$ 13	$ 1	$ 1	$ 15	$ 15	$ -
Web	Web	852-Web Content Mgmt Static HostMed(8205)	2001-5000 MB	Month	48	$ 141.07	$ 2	$ 4	$ 1	$ 7	$ 7	$ -
Web	Web	853-Web Content Mgmt Static HostSmall(8204)	501-2000 MB	Month	72	$ 63.25	$ 3	$ 1	$ 0	$ 5	$ 5	$ -
Web	Web	902-Web Content Mgmt Prof SvcsBasic(8PSWEB1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Web	Web	904-Web Content Mgmt Prof SvcsInterm(8PSWEB2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Web	Web	906-Web Content Mgmt Prof SvcsAdv(8PSWEB3)	Hour	Month	1,150	$ 84.01	$ 87	$ -	$ 9	$ 97	$ 97	$ -
Web	Web	A06-Web Content Mgmt - Open Source (TBD)	Instance	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Web					**7,798**		**$ 149**	**$ 7**	**$ 12**	**$ 168**	**$ 168**	**$ -**
Total IT Standard Services					**66,147,097**		**$ 115,620**	**$ 4,205**	**$ 10,184**	**$ 130,008**	**$ 130,008**	**$ -**
Project Mgmt	Project Mgmt	914-Project Mgmt - Prof Svcs - Basic (8PSPM1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FY20 Product Line	FY20 Service Group	FY20 Svc Name	FY20 Metric	FY20 Billing Interval	FY20 Bud Billable Units	FY20 Bud B/E Rate	FY20 Bud Direct Cost	FY20 Bud Net Indirect Cost (IN & OUT)	FY20 Bud Overhead	FY20 Bud Total Cost	FY20 Bud Revenue	FY20 Bud Net Margin Variance
Project Mgmt	Project Mgmt	916-Project Mgmt Prof Svcs Interm(8PSPM2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Project Mgmt	Project Mgmt	918-Project Mgmt Prof Svcs Adv(8PSPM3)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Project Mgmt					**0**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Database	All Other (Database)	201-Database SW Maint (8119)	Processor Core	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Database	All Other (Database)	202-Database Lic Maint (8128)	Processor Core	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Database	All Other (Database)	598-Database Enterprise SW (8750)	Item	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Database	All Other (Database)	962-Database - Prof Svcs - Basic (8PSDB1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Database	All Other (Database)	964-Database - Prof Svcs - Interm(8PSDB2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Database	All Other (Database)	966-Database - Prof Svcs - Advanced (8PSDB3)	Hour	Month	3,963	$ 80.13	$ 287	$ -	$ 31	$ 318	$ 318	$ -
Database	DB2	838-Database - Distributed Systems DB2(8150)	Instance	Month	168	$ 647.55	$ 98	$ 0	$ 11	$ 109	$ 109	$ -
Database	MS SQL	834-Database - Ded DB HostMS SQL Tier1(8DBH1)	Database	Month	240	$ 394.61	$ 511	$ (426)	$ 9	$ 95	$ 95	$ -
Database	MS SQL	835-Database - Ded DB HostMS SQL Tier2(8DBH2)	Database	Month	60	$ 219.13	$ 255	$ (243)	$ 1	$ 13	$ 13	$ -
Database	MS SQL	839-Database - Shared DB Host MS SQL(8DBH5)	Database	Month	648	$ 203.51	$ 9	$ 110	$ 13	$ 132	$ 132	$ -
Database	Oracle	836-Database - Ded DB HostOracle Tier1(8DBH3)	Instance	Month	36	$ 1,718.69	$ 168	$ (112)	$ 6	$ 62	$ 62	$ -
Database	Oracle	837-Database - Ded DB HostOracle Tier2(8DBH4)	Instance	Month	60	$ 1,434.72	$ 171	$ (93)	$ 8	$ 86	$ 86	$ -
Database	Oracle	840-Database - Shared DB HostOracle(8DBH6)	Instance	Month	0	$ -	$ 58	$ (58)	$ -	$ -	$ -	$ -
Total Database					**5,175**		**$ 1,556**	**$ (821)**	**$ 79**	**$ 814**	**$ 814**	**$ -**
Middleware	Middleware	599-Middleware Enterprise SW (8751)	Item	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Middleware	Middleware	841-Middleware - Tier 1 Middleware Inst(8155)	Instance	Month	420	$ 1,056.87	$ 599	$ (198)	$ 43	$ 444	$ 444	$ -
Middleware	Middleware	842-Middleware - Tier 2 Middleware Inst(8156)	Instance	Month	60	$ 434.68	$ 217	$ (193)	$ 3	$ 26	$ 26	$ -
Middleware	Middleware	843-Middleware - Middleware Shared Host(8MW1)	Instance	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Middleware	Middleware	968-Middleware - Prof Svcs - Basic (8PSMW1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Middleware	Middleware	970-Middleware - Prof Svcs - Interm(8PSMW2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Middleware	Middleware	972-Middleware - Prof Svcs - Advanced(8PSMW3)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Middleware					**480**		**$ 815**	**$ (391)**	**$ 46**	**$ 470**	**$ 470**	**$ -**
Total Platform as a Service (PaaS)					**5,655**		**$ 2,372**	**$ (1,212)**	**$ 124**	**$ 1,284**	**$ 1,284**	**$ -**
Mainframe	Mainframe	745-Mainframe - Database - Adabas (8022)	1000 CPU Svc/Unt	Month	204,557,417	$ 0.0115	$ 2,123	$ -	$ 228	$ 2,350	$ 2,350	$ -
Mainframe	Mainframe	746-Mainframe - Database - DB2 (1207)	1000 CPU Svc/Unt	Month	25,877,621	$ 0.0533	$ 1,245	$ -	$ 134	$ 1,379	$ 1,379	$ -
Mainframe	Mainframe	747-Mainframe - Database - Supra (5012)	1000 DB Calls	Month	4,429,134	$ 0.1044	$ 417	$ -	$ 45	$ 462	$ 462	$ -
Mainframe	Mainframe	749-Mainframe - Ent Workload Sched(8231)	Job	Month	186,576	$ 1.01	$ 171	$ -	$ 18	$ 189	$ 189	$ -
Mainframe	Mainframe	750-Mainframe - Mainframe CPU (8EMF2)	1000 CPU Svc/Unt	Month	574,934,389	$ 0.0244	$ 12,887	$ (193)	$ 1,361	$ 14,055	$ 14,055	$ -
Mainframe	Mainframe	751-Mainframe - Mainframe Sched Jobs(8030)	Job	Month	508,138	$ 1.64	$ 807	$ (56)	$ 80	$ 831	$ 831	$ -
Mainframe	Mainframe	752-Mainframe - Mainframe Spec Process(8EMF3)	1000 CPU Svc/Unt	Month	169,409,495	$ 0.0056	$ 864	$ (1)	$ 93	$ 956	$ 956	$ -
Mainframe	Mainframe	753-Mainframe - Reads (8435)	Report Reads	Month	47,555,396	$ 0.0154	$ 673	$ (11)	$ 71	$ 733	$ 733	$ -
Mainframe	Mainframe	944-Mainframe - Prof Svcs - Basic (8PSMF1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mainframe	Mainframe	946-Mainframe - Prof Svcs Interm(8PSMF2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mainframe	Mainframe	948-Mainframe - Prof Svcs - Advanced (8PSMF3)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Mainframe	MF DASD/Tape Storage	748-Mainframe - Disk Storage (8EMF1)	Gb/day	Month	3,048,328	$ 0.2301	$ 638	$ (5)	$ 68	$ 701	$ 701	$ -
Mainframe	MF DASD/Tape Storage	754-Mainframe backups (8EMF4)	Gb/day	Month	37,111,111	$ 0.0940	$ 3,180	$ (28)	$ 338	$ 3,490	$ 3,490	$ -
Total Mainframe					**1,067,617,604**		**$ 23,006**	**$ (294)**	**$ 2,435**	**$ 25,147**	**$ 25,147**	**$ -**
Data Center	Data Center	491-Hosting - Data Center Misc (8372)	Item	Month	884,715	$ 0.4509	$ 399	$ -	$ -	$ 399	$ 399	$ -
Data Center	Data Center	712-Hosting - Data Center Basic - RU (8EH0)	RU	Month	73,188	$ 43.05	$ 3,807	$ (961)	$ 305	$ 3,151	$ 3,151	$ -
Total Data Center					**957,903**		**$ 4,206**	**$ (961)**	**$ 305**	**$ 3,550**	**$ 3,550**	**$ -**
Server	Server	545-HostingServerMiscellaenous (8325)	Item	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Server	Server	600-Server Enterprise SW (8753)	Item	One-time	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Server	Server	709-Hosting - CloudUsageTier1 (8EHC1)	Usage	Month	84	$ 11,904.76	$ 1,000	$ -	$ -	$ 1,000	$ 1,000	$ -
Server	Server	710-Hosting - CloudUsageTier2 (8EHC2)	Usage	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Server	Server	713-Hosting - Dedicated Hosting Server(8EH1)	Dedicated Server	Month	2,412	$ 1,640.06	$ 3,928	$ (356)	$ 383	$ 3,956	$ 3,956	$ -

FY20 Product Line	FY20 Service Group	FY20 Svc Name	FY20 Metric	FY20 Billing Interval	FY20 Bud Billable Units	FY20 Bud B/E Rate	FY20 Bud Direct Cost	FY20 Bud Net Indirect Cost (IN & OUT)	FY20 Bud Overhead	FY20 Bud Total Cost	FY20 Bud Revenue	FY20 Bud Net Margin Variance
Server	Server	715-Hosting - Shared Hosting - CPU (8EH2)	vCPU	Month	96,195	$ 65.89	$ 7,515	$ (1,791)	$ 614	$ 6,338	$ 6,338	$ -
Server	Server	716-Hosting - Shared Hosting - Memory (8EH3)	GB - vMemory	Month	436,654	$ 22.98	$ 12,342	$ (3,280)	$ 972	$ 10,034	$ 10,034	$ -
Server	Server	897-Hosting-RemoteDesktopVirt (8EHA5)	User	Month	186,228	$ 17.31	$ 2,913	$ (1)	$ 312	$ 3,224	$ 3,224	$ -
Server	Server	990-Remote Server (8EH6)	Server	Month	1,296	$ 537.32	$ 629	$ -	$ 67	$ 696	$ 696	$ -
Total Server					**722,868**		**$ 28,328**	**$ (5,427)**	**$ 2,348**	**$ 25,249**	**$ 25,249**	**$ -**
Storage & Backup	Backup & Archive	069-Ent E-mail Archiving (8297)	Mailbox	Month	63,732	$ 5.79	$ 333	$ -	$ 36	$ 369	$ 369	$ -
Storage & Backup	Backup & Archive	261-Hosting-DataStorageMisc (8126)	Item	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storage & Backup	Backup & Archive	893-Hosting - Ent Disk Backups AddlRet(8EHA1)	GB	Month	7,003,637	$ 0.1218	$ 844	$ (73)	$ 83	$ 853	$ 853	$ -
Storage & Backup	Backup & Archive	894-Hosting - Enterprise Tape Backups (8EHA2)	GB	Month	44,611	$ 0.1252	$ 5	$ -	$ 1	$ 6	$ 6	$ -
Storage & Backup	Backup & Archive	895-Hosting - Data Archiving (8EHA3)	GB	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storage & Backup	Backup & Archive	896-Hosting - High Avail Replic(8EHA4)	GB	Month	1,820,163	$ 0.3401	$ 559	$ -	$ 60	$ 619	$ 619	$ -
Storage & Backup	Cloud	711-Hosting - Cloud Hosting - Storage (8EHC3)	GB - Storage	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Storage & Backup	SAN Storage	717-Hosting - Data Storage (8EH4)	GB - Storage	Month	26,383,077	$ 0.1865	$ 4,919	$ (474)	$ 476	$ 4,921	$ 4,921	$ -
Total Storage & Backup					**35,315,220**		**$ 6,660**	**$ (548)**	**$ 655**	**$ 6,767**	**$ 6,767**	**$ -**
Hosting	Prof Svcs Data Ctr/Server/Storage	908-Hosting - Prof Svcs - Basic (8PSH1)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hosting	Prof Svcs Data Ctr/Server/Storage	910-Hosting - Prof Svcs - Intermediate(8PSH2)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Hosting	Prof Svcs Data Ctr/Server/Storage	912-Hosting - Prof Svcs - Advanced (8PSH3)	Hour	Month	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hosting					**0**		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Hosting Infrastructure					**1,104,613,595**		**$ 62,200**	**$ (7,230)**	**$ 5,743**	**$ 60,713**	**$ 60,713**	**$ -**
Ctr of Excellence	Ctr of Excellence	885-FileNet EDMS (8CEF1)	User License	Month	82,680	$ 37.73	$ 2,406	$ 412	$ 302	$ 3,119	$ 3,119	$ -
Ctr of Excellence	Ctr of Excellence	900-Oracle IAM (8CEIAM1)	User License	Month	28,170,828	$ 0.1846	$ 2,419	$ 2,277	$ 503	$ 5,200	$ 5,200	$ -
Ctr of Excellence	Ctr of Excellence	988-Oracle IAM Software (8SEC4)	Item	Month	215,000	$ 1.47	$ 316	$ -	$ -	$ 316	$ 316	$ -
Total Ctr of Excellence					**28,468,508**		**$ 5,141**	**$ 2,689**	**$ 806**	**$ 8,635**	**$ 8,635**	**$ -**
					1,199,234,855		***$ 185,332***	***$ (1,549)***	***$ 16,857***	***$ 200,640***	***$ 200,640***	***$ -***

Minnesota IT Services

FY20/21 Overhead Basis Calculation and Prelim Cost by Agency - FTE and IT spend

$000s

Agency		FTEs			IT Spend			Total
		FY20/21	% of total FY20/21	FY20/21 Est. billed to agencies as Admin Charges	FY20/21	% of total FY20/21	FY20/21 Est. billed to agencies as Admin Charges	FY20/21 Est. billed to agencies as Admin Charges
B04	Agriculture Dept	10.6	0.6%	12	3,412	1.0%	164	176
B11	Cosmetologist Exam Board	0.0	0.0%		124	0.0%	6	6
B13	Commerce Dept	13.5	0.8%	15	2,343	0.7%	112	128
B14	Animal Health Board	10.0	0.6%	11	343	0.1%	16	28
B15	Barber Examiners Board	0.0	0.0%		12	0.0%	1	1
B20	Explore Minnesota Tourism	0.0	0.0%		506	0.1%	24	24
B22	Employ & Econ Development Dept	56.2	3.2%	64	15,626	4.5%	750	813
B41	Workers Comp Court of Appeals	0.0	0.0%		1	0.0%		
B42	Labor & Industry Dept	15.0	0.8%	17	2,899	0.8%	139	156
B7E	Architecture, Engineering Bd	0.0	0.0%		58	0.0%	3	3
B7P	Accountancy Board	0.0	0.0%		44	0.0%	2	2
B82	Public Utilities Comm	2.5	0.1%	3	347	0.1%	17	19
B9D	Amateur Sports Comm	0.0	0.0%			0.0%		
E25	Perpich Ctr For Arts Education	2.0	0.1%	2	255	0.1%	12	14
E37	Education Department	44.6	2.5%	50	8,457	2.4%	406	456
E44	Mn State Academies	2.0	0.1%	2	400	0.1%	19	21
E39	PELSB	3.4	0.2%	4	32	0.0%	2	5
E50	Arts Board	1.0	0.1%	1	152	0.0%	7	8
E60	Office of Higher Education	7.5	0.4%	8	688	0.2%	33	41
E77	Minnesota Zoological Garden	0.0	0.0%		543	0.2%	26	26
G02	Administration Dept	11.8	0.7%	13	3,633	1.0%	174	188
G05	Racing Commission	0.0	0.0%		23	0.0%	1	1
G09	Gambling Control Board	0.0	0.0%		12	0.0%	1	1
G10	Mn Management & Budget	50.7	2.9%	57	13,220	3.8%	634	692
G17	Human Rights Dept	1.0	0.1%	1	214	0.1%	10	11
G19	Indian Affairs Council	0.0	0.0%		3	0.0%		
G45	Bureau of Mediation Services	0.0	0.0%		25	0.0%	1	1
G67	Revenue Dept	105.3	5.9%	119	28,552	8.2%	1,370	1,489
G9K	Administrative Hearings	0.0	0.0%		693	0.2%	33	33
G9L	Black Minnesotans Council	0.0	0.0%		5	0.0%		
G9M	Chicano/Latino Affairs Council	0.0	0.0%			0.0%		
G9N	Asian-Pacific Council	0.0	0.0%		4	0.0%		
G9X	Capitol Area Architect	0.0	0.0%		1	0.0%		
G9Y	Disability Council	0.0	0.0%		3	0.0%		
H12	Health Department	107.8	6.1%	122	21,035	6.0%	1,009	1,131
H55	Department of Human Services	751.2	42.3%	850	98,089	28.2%	4,706	5,555
H60	MNsure	0.0	0.0%			0.0%		
H75	Veterans Affairs Dept	14.0	0.8%	16	3,708	1.1%	178	194
H7B	Medical Practice Board	1.0	0.1%	1	217	0.1%	10	12
H7C	Nursing Board	2.0	0.1%	2	535	0.2%	26	28
H7D	Pharmacy Board	0.0	0.0%		342	0.1%	16	16
H7F	Dentistry Board	0.0	0.0%		34	0.0%	2	2
H7H	Chiropractors Board	0.0	0.0%			0.0%		
H7K	Nursing Home Admin Board	1.0	0.1%	1	247	0.1%	12	13
H7L	Social Work Board	1.0	0.1%	1	141	0.0%	7	8
H7Q	Podiatric Medicine Board	0.0	0.0%		1	0.0%		
H7R	Veterinary Medicine Board	0.0	0.0%		1	0.0%		
H7S	Emergency Medical Services Bd	0.0	0.0%		65	0.0%	3	3
H7U	Dietetics & Nutrition Practice	0.0	0.0%			0.0%		
H7V	Psychology Board	0.0	0.0%		15	0.0%	1	1
H7W	Physical Therapy Board	0.0	0.0%		8	0.0%		
H7X	Behavioral Health & Therapy Bd	0.0	0.0%		7	0.0%		
H9G	Ombud Mental Hlth & Dev Dis	1.4	0.1%	2	101	0.0%	5	6
J68	Tax Court	0.0	0.0%		72	0.0%	3	3
P07	Department of Public Safety	136.9	7.7%	155	50,296	14.5%	2,413	2,568
P78	Corrections Dept	47.6	2.7%	54	12,539	3.6%	602	655
P7T	Peace Officers Board (POST)	0.0	0.0%		16	0.0%	1	1
P9E	Sentencing Guidelines Comm	0.0	0.0%		8	0.0%		
R29	Natural Resources Dept	103.5	5.8%	117	14,139	4.1%	678	795
R32	Pollution Control Agency	51.8	2.9%	59	10,135	2.9%	486	545
R9P	Water & Soil Resources Board	4.0	0.2%	5	888	0.3%	43	47
T79	Transportation Dept	214.5	12.1%	243	52,467	15.1%	2,517	2,760
	TOTAL	**1,775**	**100.0%**	**2,007**	**347,736**	**100.0%**	**16,682**	**18,689**

FTE counts are based on labor distribution of active staff in PPE 5.28.2018 for FY20.21

IT Spend is based on the Legislative IT spend reports for FY17 (for 20.21 IT spend rates) and uses only @ agency pass through spend.

PELSB is basd off of FY20 NICUS budget data as it is a new agency (used to be Board of Teaching).

MN.IT Services
Overhead Cost Reconciliation
FY2020 Plan
Whole Dollars

SG&A Service Name	SG&A Service Definition/Notes and Comments	FY20 SG&A Expense Total SG&A	SG&A Allocated to Central Rates	SG&A 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.	792,114		792,114
151-OH-FM AC Office	Financial Mgmt Office. Management staffing for Financial Services activities	401,773	196,053	205,721
172-OH-Financial Mgmt - Payroll	Payroll processing staffing	292,740	75,617	217,123
163-OH-Financial Mgmt - Accounts Payable	Accounts payable processing staffing	461,694	138,763	322,931
184-OH-Procurement/Contracts	Contracting and procurement processing staffing	1,517,135	454,738	1,062,398
164-OH-Financial Mgmt - Audit, Billing, & Rcvbls	Auditing, billing, and receivable staffing and materials	458,991	138,915	320,076
169-OH-Financial Mgmt - Financial Analysis	Financial analysis staffing	654,670	194,728	459,942
174-OH-Human Resources, 173-OH-HR AC Office	Human Resources Ofice and Human Resources management, staffing, and supplies	2,244,999	592,233	1,652,766
156-Communications, 157-OH-Communications & Planning - Governance, 181-OH-PC AC Office	Planning and communications Office and Governance management, staffing, software, and other costs	967,260	311,982	655,278
180-OH-ITSRM AC Office	IT Standards and Risk Mgmt Office. Management staffing and software for Security and Risk activities	337,769	76,934	260,834
122-OH-IAM (Cyber-Ark)	Identity and Access Mgmt staffing and software	457,333	6,831	450,502
186-OH-Risk & Compliance	Security Services Risk and Compliance Staffing	982,391	3,679	978,713
188-OH-Secure Systems Engineering	Security Services Secure Systems Engineering staffing	104,981	30,927	74,054
189-OH-Security Services - ISIRT	Information Security Incident & Response team staffing, software, and equipment maintenance	2,595,184	4,419	2,590,765
602-OH-App Support - Web Content Management		929,838		929,838
191-OH-Security Services - Vulnerability Mgmt	Vulnerablity management team staffing, software, and equipment maintenance	1,020,925	3,642	1,017,283
New- IaaS Architecture		1,663,591		1,663,591
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.	2,009,257	32,382	1,976,875
884-OH-Program Mgmt Office - ePMO		692,527	1,473	691,054
Financial Mgmt Statewide Indirect Costs and Internal Allocation of services	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 FY20. See item 1 below. Also includes internal allocations for services.	2,367,222		2,367,222
Subtotal - Billable to Agcy and Service SG&A		**$ 20,952,396**	**$ 2,263,315**	**$ 18,689,081**
113-OH-Application Development Other		644,624	644,624	
116-OH-Application Support Other		139,439	139,439	
117-OH-App Support - Billing Systems		315,150	315,150	
119-OH-App Support - Cosweb ARS		145,266	145,266	
126-OH-App Support - Operations Mgmt		371,787	371,787	
150-OH-Admin Support		536,344	536,344	
154-OH-Asset Mgmt - Mobile Devices		220,025	220,025	
160-OH-Customer Support & Svc Development		1,223,335	1,223,335	
167-OH-Facilities Mgmt		650,356	650,356	
168-OH-Financial Mgmt - Finance-General	All Finance General costs except Statewide Indirect Costs (see row 25 above and row 62 below)	3,062,255	3,062,255	
182-OH-PI AC Office	Projects & Initiatives Office. Non Payroll Amounts only. See related row 2 above.	332,288	332,288	
187-OH-SD AC Office	Service Delivery Office	616,699	616,699	
192-OH-Training & Development		487,141	487,141	
865-OH-Active Directory		443,693	443,693	
866-OH-Project Mgmt Office - PM		2,533,699	2,533,699	
883-OH-BI & Reporting	Business Intelligence and Reporting. Service was called Data Management prior to FY18	531,468	531,468	
602-OH-App Support - Web Content Management	is now split between admin charges and services. Supports MN.GOV	340,785	340,785	
986-OH-Costs Alloc to 100% OH**	See Note Below starting in row 63 for Detail	1,999,057	1,999,057	
Subtotal - 100% Service SG&A		**14,593,410**	**14,593,410**	
Total Overhead		**$ 35,545,806**	**$ 16,856,725**	
FY20 MN.IT Revenue		$ 200,640,314	$ 200,640,314	
MN.IT FY20 SG&A in Rates as % of MN.IT Revenue		**18%**	**8%**	

****FY20 Service 986-OH-Costs Alloc to 100% OH Explanation**

Two types of cost allocations make up this service:

1. Internal costs to provice services to Finance, HR, Security, or Communications SG&A, Web and other Admin Charge related costs (specified in column E). The costs allocated to cell E25 are listed below:

Infrastructure (Indirect costs)	837,528
Statewide Indirect	741,903
Workstation	90,213
Email/Lync	22,169
Network	109,741
Service Desk	563,714
Phones	1,953
Total Central IT Staff Cost Allocations to Admin Charges	**$ 2,367,222**

2. Service 986 100% Alloc to OH 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 bear their proportion of the cost of these services. (986)

Phones	11,824
Workstation	89,405
Network	5,909
Email/Skype	16,587
Service Desk	337,284
Finance - Statewide Indirect Costs	603,245
Sharepoint	483,617
Hosting	422,447
Mainframe	1,372
Database	13,234
Middleware	14,133
Total Other Allocations	**$ 1,999,057**
Total Central IT Staff Cost allocations plus Other Allocations (cell C38 above, difference is rounding)	**$ 4,366,279**

MINNESOTA IT SERVICES

AGENCY IMPACT
Rate Run #20.5

Agency Description	1-Original FY18 Budget	2-FY18 Expenses	3-FY20 Forecast	4-FY20 Forecast compared to FY18 Original Budget	5-Percentage variances	6-Variance due to Agency-based pass through	7-Variance due to Enterprise Rate	8-Variance due to Enterprise Volumes	9-Variance due to MNIT Admin Charges & Cost services
100-COUNTIES	$2,854,177	$3,618,669	$3,598,139	$743,961	26.1 %		$13,602	$530,903	$199,456
200-CITIES	$799,563	$670,918	$694,592	($104,971)	-13.1 %		($17,935)	($26,873)	($60,163)
300-QUASI GOV/AGENCIES/PRIVATE	$727,751	$929,570	$774,589	$46,838	6.4 %		($23,579)	$105,865	($35,449)
400-PUBLIC SCHOOLS (NON HIGHER ED.-K12)	$3,027,109	$2,920,397	$2,845,308	($181,801)	-6.0 %		($353,100)	($40,547)	$211,847
600-COUNTIES FEDERAL/AGENCIES	$2,753	$0	$0	($2,753)	-100.0 %		$64	($2,620)	($197)
999-BUDGET HOLDER	$1,253,916		$1,979,779	$725,864	57.9 %		($107,382)	$485,661	$347,585
B04-AGRICULTURE DEPARTMENT	$4,412,037	$4,867,462	$4,854,481	$442,444	10.0 %	$396,044	($458,967)	$393,416	$111,950
B11-COSMETOLOGIST EXAM BOARD	$119,450	$352,522	$188,922	$69,472	58.2 %	$2,775	($14,728)	$66,131	$15,294
B13-DEPARTMENT OF COMMERCE	$2,746,127	$3,433,750	$3,886,361	$1,140,235	41.5 %	$559,991	($28,285)	$545,207	$63,322
B14-ANIMAL HEALTH BOARD	$465,463	$447,899	$480,311	$14,848	3.2 %	$76,663	($39,756)	($18,494)	($3,564)
B15-BARBER EXAMINERS BOARD	$19,452	$13,514	$31,052	$11,600	59.6 %	$8,601	($2,511)	$5,348	$161
B20-EXPLORE MINNESOTA TOURISM	$578,553	$468,103	$416,002	($162,552)	-28.1 %	($169,197)	($53,363)	$50,984	$9,024
B22-EMPLOYMENT & ECONOMIC DEVELOP	$27,064,469	$26,022,355	$20,993,708	($6,070,761)	-22.4 %	($6,026,301)	($1,058,000)	$774,319	$239,221
B24-PUBLIC FACILITIES AUTHORITY		$17,788	$16,310	$16,310	Infinity			$16,303	$6
B34-HOUSING FINANCE AGENCY	$150,055	$323,813	$307,611	$157,556	105.0 %		($6,546)	$148,409	$15,693
B41-WORKERS' COMP COURT OF APPEALS	$26,910	$22,442	$21,226	($5,684)	-21.1 %	$0	($9,819)	$4,120	$15
B42-LABOR & INDUSTRY DEPARTMENT	$4,267,777	$4,816,916	$5,413,049	$1,145,272	26.8 %	$485,388	($346,094)	$770,672	$235,306
B43-IRON RANGE RESOURCES & REHAB	$98,328	$169,140	$156,466	$58,138	59.1 %		($4,921)	$40,453	$22,606
B7E-ARCHITECTURE, ENGINEERING BD	$58,405	$38,293	$32,189	($26,216)	-44.9 %	($37,693)	($27)	$9,748	$1,756
B7N-HORTICULTURE SOCIETY BOARD	$254	$0	$0	($254)	-100.0 %		$0	$0	($254)
B7P-ACCOUNTANCY BOARD	$60,295	$54,589	$30,818	($29,477)	-48.9 %	($38,179)	($86)	$7,722	$1,066
B82-PUBLIC UTILITIES COMMISSION	$474,198	$479,606	$495,810	$21,612	4.6 %	($104,884)	($950)	$105,643	$21,803
B9D-AMATEUR SPORTS COMMISSION	$3,718	$0		($3,718)	-100.0 %		($188)	($2,658)	($871)
B9U-MINNESOTA TECHNOLGY INC	$5			($5)	-100.0 %		$0	$0	($5)
E25-PERPICH CENTER FOR ARTS EDUCATION	$355,567	$374,328	$287,896	($67,670)	-19.0 %	($133,023)	($6,194)	$58,536	$13,011
E26-MN STATE COLLEGES/UNIVERSITIES	$6,771,616	$6,187,622	$5,936,488	($835,129)	-12.3 %		($510,551)	$466,606	($791,184)
E37-EDUCATION DEPARTMENT	$9,179,700	$8,528,198	$11,415,104	$2,235,404	24.4 %	$1,556,650	($75,454)	$549,916	$204,291
E39-BOARD OF TEACHING		$583,510	$448,918	$448,918	Infinity	$395,862		$46,677	$6,379
E40-HISTORICAL SOCIETY	$168,296	$171,485	$170,680	$2,385	1.4 %		($765)	$5,180	($2,030)
E44-MINNESOTA STATE ACADEMIES	$715,846	$463,038	$480,716	($235,130)	-32.8 %	($202,692)	($13,509)	($38,134)	$19,205
E50-ARTS BOARD	$98,112	$206,107	$207,984	$109,872	112.0 %	$106,693	($20,172)	$21,669	$1,683
E60-OFFICE OF HIGHER EDUCATION	$1,203,568	$1,772,789	$2,756,824	$1,553,256	129.1 %	$2,021,235	($40,709)	$122,484	($549,755)
E77-ZOOLOGICAL BOARD	$946,628	$870,172	$1,037,307	$90,679	9.6 %	($48,590)	$5,848	$127,101	$6,320
E81-UNIVERSITY OF MINNESOTA	$712,084	$687,440	$660,860	($51,225)	-7.2 %		($64,721)	$29,256	($15,760)
E9W-HIGHER ED FACILITIES AUTHORITY	$5,692	$3,894	$4,528	($1,164)	-20.5 %		($633)	($2,913)	$2,382
G02-ADMINISTRATION DEPARTMENT	$6,705,891	$5,751,105	$5,644,568	($1,061,324)	-15.8 %	($1,088,671)	($271,641)	$203,392	$95,596
G03-LOTTERY	$203,299	$158,762	$164,204	($39,095)	-19.2 %		($4,459)	($6,567)	($28,069)
G05-RACING COMMISSION	$77,274	$68,812	$81,398	$4,124	5.3 %	$38,431	($21,319)	$2,713	($15,700)
G06-ATTORNEY GENERAL	$152,984	$254,856	$248,263	$95,279	62.3 %		($4,334)	$93,038	$6,575
G09-GAMBLING CONTROL BOARD	$125,686	$58,871	$137,568	$11,882	9.5 %	($20,000)	$1,116	$23,402	$7,364

Agency Description	1-Original FY18 Budget	2-FY18 Expenses	3-FY20 Forecast	4-FY20 Forecast compared to FY18 Original Budget	5-Percentage variances	6-Variance due to Agency-based pass through	7-Variance due to Enterprise Rate	8-Variance due to Enterprise Volumes	9-Variance due to MNIT Admin Charges & Cost services
G10-MINNESOTA MANAGEMENT & BUDGET	$13,953,000	$20,103,956	$16,978,245	$3,025,244	21.7 %	$1,970,442	($10,558)	$819,423	$245,937
G17-HUMAN RIGHTS DEPARTMENT	$409,937	$390,496	$417,633	$7,696	1.9 %	$3,118	($39,974)	$42,802	$1,749
G19-INDIAN AFFAIRS COUNCIL	$24,546	$20,994	$17,937	($6,608)	-26.9 %	($4,000)	($2,871)	$3,357	($3,094)
G38-INVESTMENT BOARD	$29,921	$35,367	$37,246	$7,325	24.5 %		($212)	$10,515	($2,977)
G39-GOVERNORS OFFICE	$138,970	$210,144	$188,428	$49,458	35.6 %		($57,125)	$98,693	$7,889
G45-MEDIATION SERVICES DEPARTMENT	$77,807	$134,768	$154,239	$76,433	98.2 %	$66,519	($8,624)	$20,559	($2,022)
G46-MN.IT - OFFICE OF MN.IT SERVICES	$416,747	$569,898	$222,430	($194,317)	-46.6 %		($58,764)	($260,945)	$125,392
G53-SECRETARY OF STATE	$383,674	$370,446	$374,809	($8,865)	-2.3 %		($11,667)	$39,269	($36,467)
G61-STATE AUDITOR	$58,622	$52,733	$50,602	($8,020)	-13.7 %		($813)	$17,414	($24,621)
G62-MINN STATE RETIREMENT SYSTEM	$116,473	$132,400	$131,999	$15,526	13.3 %		($3,065)	$26,946	($8,354)
G63-PUBLIC EMPLOYEES RETIRE ASSOC	$118,290	$148,884	$129,536	$11,246	9.5 %		($3,262)	$23,980	($9,472)
G67-REVENUE DEPARTMENT	$25,788,458	$21,310,349	$28,233,022	$2,444,564	9.5 %	($607,106)	($38,553)	$2,333,444	$756,779
G69-TEACHERS RETIREMENT ASSOCIATION	$152,671	$149,450	$130,111	($22,560)	-14.8 %		($16,712)	$24,227	($30,075)
G92-OMBUDSPERSON FOR FAMILIES	$13,597	$19,550	$14,419	$823	6.1 %	($0)	($3,598)	$3,716	$705
G98-VFW	$214	$215	$204	($11)	-5.0 %		($11)	$1	$0
G9J-CAMPAIGN FINANCE BOARD	$10,296	$12,382	$15,177	$4,880	47.4 %		($528)	$5,708	($300)
G9K-ADMINISTRATIVE HEARINGS	$578,338	$656,513	$590,926	$12,587	2.2 %	$14,530	($126,629)	$94,697	$29,989
G9L-COUNCIL FOR MINNESOTANS OF AFRICAN HERIT	$19,379	$18,924	$14,045	($5,334)	-27.5 %	($4,083)	($5,677)	$2,319	$2,107
G9M-MINNESOTA COUNCIL ON LATINO AFFAIRS	$19,029	$30,860	$28,646	$9,617	50.5 %	($0)	($4,018)	$13,208	$427
G9N-ASIAN PACIFIC COUNCIL	$16,709	$13,790	$14,116	($2,593)	-15.5 %	$431	($5,432)	$1,568	$839
G9X-CAPITOL AREA ARCHITECT	$11,433	$13,194	$8,634	($2,799)	-24.5 %	$140	($2,373)	($601)	$35
G9Y-MN STATE COUNCIL ON DISABILITY	$46,456	$32,835	$27,947	($18,509)	-39.8 %	$4,423	($24,063)	$1,091	$39
H12-HEALTH DEPARTMENT	$30,301,433	$25,161,714	$29,716,092	($585,341)	-1.9 %	($3,540,742)	($36,982)	$1,975,827	$1,016,556
H55-HUMAN SERVICES DEPARTMENT	$149,145,006	$160,442,685	$163,719,506	$14,574,500	9.8 %	$14,117,083	($2,687,703)	$321,471	$2,823,649
H60-MNSURE	$1,246,497	$1,795,722	$1,673,095	$426,598	34.2 %		($99,961)	$472,951	$53,608
H75-VETERANS AFFAIRS DEPARTMENT	$6,165,694	$5,225,544	$6,867,244	$701,550	11.4 %	$558,553	($336,878)	$377,113	$102,763
H7B-MEDICAL PRACTICE BOARD	$239,813	$145,794	$146,253	($93,560)	-39.0 %	($124,217)	($36,039)	$62,722	$3,975
H7C-NURSING BOARD	$437,181	$195,181	$154,332	($282,850)	-64.7 %	($251,750)	($31,141)	($15,420)	$15,461
H7D-PHARMACY BOARD	$377,253	$411,093	$409,910	$32,657	8.7 %	$4,233	($18,411)	$38,156	$8,679
H7F-DENTISTRY BOARD	$76,742	$84,757	$84,692	$7,950	10.4 %	$1,842	($13,540)	$19,810	($162)
H7H-CHIROPRACTORS BOARD	$24,319	$40,855	$45,688	$21,369	87.9 %	$21,135	($9,982)	$10,981	($764)
H7J-OPTOMETRY BOARD	$4,462	$11,224	$4,044	($418)	-9.4 %	$1,101	($616)	($903)	$0
H7K-NURSING HOME ADMINISTRATION BOARD	$370,837	$982,398	$1,131,862	$761,025	205.2 %	$715,338	($559)	$42,148	$4,098
H7L-SOCIAL WORK BOARD	$174,221	$86,054	$58,977	($115,244)	-66.1 %	($122,897)	($19,163)	$23,925	$2,891
H7M-MARRIAGE AND FAMILY THERAPY BD	$8,757	$13,464	$9,689	$932	10.6 %	$1,101	($2,565)	$2,396	$0
H7Q-PODIATRIC MEDICINE BOARD	$4,782	$17,858	$6,559	$1,777	37.2 %	$1,034	($1,166)	$1,852	$57
H7R-VETERINARY MEDICINE BOARD	$12,040	$21,997	$18,470	$6,430	53.4 %	$1,101	($6,208)	$11,609	($73)
H7S-EMERGENCY MEDICAL SERVICES OFF	$56,066	$178,477	$73,552	$17,486	31.2 %	$2,573	($18,509)	$29,528	$3,895
H7U-DIETETICS & NUTRITION PRACTICE	$5,657	$8,541	$4,367	($1,289)	-22.8 %	$1,067	($1,199)	($1,132)	($26)
H7V-PSYCHOLOGY BOARD	$288,884	$118,636	$204,613	($84,271)	-29.2 %	$1,606	($41,663)	($9,767)	($34,447)

Agency Description	1-Original FY18 Budget	2-FY18 Expenses	3-FY20 Forecast	4-FY20 Forecast compared to FY18 Original Budget	5-Percentage variances	6-Variance due to Agency-based pass through	7-Variance due to Enterprise Rate	8-Variance due to Enterprise Volumes	9-Variance due to MNIT Admin Charges & Cost services
H7W-PHYSICAL THERAPY BOARD	$14,637	$38,362	$22,792	$8,155	55.7 %	$1,472	($4,114)	$11,422	($624)
H7X-BEHAVIORAL HEALTH & THERAPY BD	$49,721	$19,544	$22,331	($27,390)	-55.1 %	$1,270	($7,478)	($21,533)	$351
H7Y-OCCUPATIONAL THERAPY PRACTICE BOARD		$38,779	$5,157	$5,157	Infinity			$5,157	$0
H9G-OMBUDSMAN FOR MENTAL HEALTH & DEVELOPMEN	$284,788	$202,812	$256,636	($28,152)	-9.9 %	($32,992)	($15,099)	$16,820	$3,120
J33-TRIAL COURTS	$79,891	$149,916	$145,966	$66,076	82.7 %		($3,523)	$44,879	$24,721
J50-STATE GUARDIAN AD LITEM	$2,546	$3,361	$3,061	$515	20.2 %		($2,156)	$2,672	$0
J52-PUBLIC DEFENSE BOARD	$367,491	$317,588	$313,816	($53,675)	-14.6 %		($42,064)	$56,059	($67,671)
J58-COURT OF APPEALS	$5,452	$3,609	$3,635	($1,817)	-33.3 %		$22	($27)	($1,812)
J65-SUPREME COURT	$1,769,844	$1,887,467	$1,578,199	($191,645)	-10.8 %		($85,924)	$126,386	($232,107)
J68-TAX COURT	$78,587	$79,344	$195,643	$117,056	149.0 %	$71,246	($8,266)	$49,479	$4,596
J70-JUDICIAL STANDARDS BOARD	$8,423	$3,386	$3,751	($4,672)	-55.5 %		($54)	$1,870	($6,488)
L28-SENATE	$11,338	$10,789	$11,120	($217)	-1.9 %		$379	($50)	($547)
L31-HOUSE	$26,502	$41,713	$37,468	$10,966	41.4 %		($1,921)	($3,228)	$16,116
L49-LEGISLATIVE AUDITOR	$51,635	$58,631	$61,412	$9,777	18.9 %		($286)	$13,936	($3,873)
L5D-LEG COORDINATING COMM	$1,841	$1,662	$1,724	($117)	-6.4 %		$62	($156)	($23)
L5F-LEGISLATIVE REFERENCE LIBRARY		$6,495	$6,926	$6,926	Infinity			$6,926	$0
L5G-REVISOR OF STATUES	$90,440	$80,840	$47,599	($42,841)	-47.4 %		($10,530)	($36,479)	$4,168
P01-MILITARY AFFAIRS DEPARTMENT	$1,240,517	$1,154,669	$1,089,552	($150,965)	-12.2 %		($19,003)	$17,423	($149,386)
P07-PUBLIC SAFETY DEPARTMENT	$50,964,641	$62,010,644	$64,107,854	$13,143,213	25.8 %	$6,714,304	($140,287)	$4,429,351	$2,139,846
P78-CORRECTIONS DEPARTMENT	$18,488,205	$19,942,713	$23,353,708	$4,865,503	26.3 %	$5,133,569	($3,044,033)	$2,309,628	$466,340
P7T-PEACE OFFICERS BOARD (POST)	$276,472	$16,211	$16,636	($259,836)	-94.0 %		($34,606)	($23,911)	($201,318)
P9E-SENTENCING GUIDELINES COMMISSION	$22,327	$24,136	$20,734	($1,593)	-7.1 %	($0)	($6,960)	$6,001	($634)
R29-DEPARTMENT OF NATURAL RESOURCE	$20,536,965	$20,052,516	$22,326,506	$1,789,541	8.7 %	($1,852,472)	($68,499)	$3,382,513	$328,000
R32-POLLUTION CONTROL AGENCY	$13,614,628	$10,836,274	$13,605,678	($8,950)	-0.1 %	$1,077,807	($842,117)	($399,945)	$155,305
R9P-WATER AND SOIL RESOURCES BOARD	$1,470,156	$1,573,021	$1,386,662	($83,494)	-5.7 %	($95,318)	($167,559)	$142,822	$36,561
T79-TRANSPORTATION DEPARTMENT	$39,796,502	$48,703,585	$46,568,796	$6,772,294	17.0 %	($8,361,838)	($126,224)	$13,825,837	$1,434,518
T9B-METROPOLITAN COUNCIL/TRANSPORT	$309,143	$392,144	$365,487	$56,344	18.2 %		($31,454)	($320)	$88,118
Total	**$457,519,909**	**$482,829,087**	**$504,568,173**	**$47,048,264**	**10.3 %**	**$13,268,726**	**($11,988,579)**	**$36,320,259**	**$9,447,858**

Financial Steering Team

Karl Nilsson, Project Manager, MNIT
Jim Close, CBTO, MnDOT
Alex Kotze, CFO, DHS
Robert Maki, CBTO, DNR
Swanson, Kristy, CFO, DLI
Rindal, John, CBTO, Admin
Alisha Cowell, Executive Budget Coordinator, MMB
Cole St. John, EBO, MMB
Margaret Kelly, Assistant Commissioner, MDH
Bridgett Anderson, Executive Director, HLB
Lori Caspers, CFO, MDOR
Joshua Bunker, CFO, MPCA
Justin Kaufmann, Assistant Commissioner, MNIT
Tu Tong. CFO, MNIT
Kristin Schroedl, Senior Admin Officer, MnDOT

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.

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

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 2019 medical rates increased 3.0% based on a projected 6.5% 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 2019 dental rates represented an increase of 15.9%. Rates for the fully insured life and disability insurance 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 and 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.

EMPLOYEE INSURANCE DIVISION
STATE EMPLOYEE GROUP INSURANCE PROGRAM
STATEMENTS OF REVENUE AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2019

(file-SEGP19 w/s 19)	Self Insured Medical & Dental	Fully Insured Life & Disability	Adminis-trative	Total	Total Per CAFR (Rounded)
Revenue					
Premiums charged	$951,924,192	$42,234,989	$16,000	$994,175,181	$994,175,000
Administrative fees and other Income	0	0	8,449,034	8,449,034	8,449,000
Total Revenue	951,924,192	42,234,989	8,465,034	1,002,624,215	1,002,624,000
Expenses					
Purchased Services	34,109,543	42,146,059	4,333,449	80,589,051	80,589,000
Salaries and Benefits	-	-	2,746,808	2,746,808	2,747,000
Claims	910,069,054	-	-	910,069,054	910,069,000
Depreciation	-	-	0	0	-
Repairs			4,214	4,214	4,000
Supplies			24,288	24,288	24,000
Indirect Costs	-	-	53,321	53,321	53,000
Other Expenses	155,499	-	105,367	260,866	261,000
Total Expenses	944,334,096	42,146,059	7,267,446	993,747,602	993,747,000
Operating Income (Loss)	7,590,096	88,930	1,197,587	8,876,613	8,877,000
Investment Income	6,717,738	126,671	187,651	7,032,058	7,032,000
Total Non Operating Revenue	6,717,738	126,671	187,651	7,032,058	7,032,000
Net Change in Reserves for Claims	14,307,833	215,601	1,385,238	15,908,673	15,909,000
Internal Transfer	(900,000)	0	900,000	0	0
Transfer To General Fund	0	0	(20,550)	(20,550)	(21,000)
Reserve for Claims - Beginning of Year	208,274,466	3,022,960	(3,177,096)	208,120,330	208,120,000
Change in Accounting Principal	0	0	0	0	0
Reserve for Claims - End of Year	$221,682,300	$3,238,561	($912,408)	$224,008,452	$224,008,000

SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2019

(file-SEGP19 w/s 19)

Reserve For Unpaid Claims (Medical)

1) Unpaid administrative fees	$0	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	$899,000,000	
Performance incentive factor	0.50%	
Retention Reserve Required	4,495,000	
Total Reserve for Unpaid Retention Costs		4,495,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	$899,000,000	
Percentage per Carrier estimates	8.21%	
Total Reserve for Unpaid Claims		73,830,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2019 is 33% of total Claims.
The 33% figure is made up of the following three components:

1) The 2019 contract year was funded at the expected claim level plus retention.
   The 2019 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 2019 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	$899,000,000	
Percentage per established reserve policy	33%	
Total Reserve For Claim Fluctuations		296,670,000
Total Required Health Plan Reserve as of June 30, 2019		374,995,000

SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2019

(file-SEGP19 w/s 19)

Reserve For Unpaid Claims (Dental)

1) Unpaid administrative fees	-	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	$53,900,000	
Performance incentive factor	1.00%	
Retention Reserve Required	539,000	
Total Reserve for Unpaid Retention Costs		539,000

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	$53,900,000	
Percentage per Carrier estimates	3.17%	
Total Reserve for Unpaid Claims		1,706,000

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 2019 contract year was funded at the expected claim level plus retention.
   The 2019 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 2019 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	$53,900,000	
Percentage per established reserve policy	10%	
Total Reserve For Claim Fluctuations		5,390,000
Total Required Dental Plan Reserve as of June 30, 2019		7,635,000

STATE EMPLOYEE GROUP INSURANCE PROGRAM
RESERVE ANALYSIS
AS OF JUNE 30, 2019
(file-SEGP19 w/s 19)

DETAIL OF CLAIMS PAYABLE IN THE SEGIP FY 2019 FINANCIAL STATEMENTS AS REPORTED TO THE LEGISLATURE

Medical IBNR	73,830,000
Dental IBNR	1,706,000
Subtotal - Medical & Dental	75,536,000
Reserve for MML	1,711,000
Total Claims Payable	**77,247,000**

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2019

	Health Plans (Page 2)	**Dental Plan** (Page 3)	**Total**
Reserve for unpaid retention costs	4,495,000	539,000	5,034,000
Reserve for unpaid claims	73,830,000	1,706,000	75,536,000
Reserve for claim fluctuations			
Reserve margin	224,750,000	3,234,000	227,984,000
PSR	44,950,000	1,347,500	46,297,500
Overlapping of fiscal years	26,970,000	808,500	27,778,500
Total Required Reserves	**374,995,000**	**7,635,000**	**382,630,000**

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	5,034,000	(5,034,000)
Reserve for unpaid claims	75,536,000	75,536,000	-
Reserve for claim fluctuations			
Reserve margin	-	227,984,000	(227,984,000)
PSR	-	46,297,500	(46,297,500)
Overlapping of fiscal years	-	27,778,500	(27,778,500)
Total	75,536,000	382,630,000	(307,094,000)

Per Page 1 - Reserve for claims - End of Year 221,682,300

STATE EMPLOYEE GROUP INSURANCE PROGRAM
IBNR for Health and Dental Plans
As of June 30, 2019
(file-SEGP19 w/s 19)

Self Funded Medical Plans		**IBNR Medical Claims**		**IBNR Pharmacy Claims**	**Total IBNR**
Blue Cross	Pg. 6	40,225,000	Pg. 9	3,500,000	43,725,000
Health Partners	Pg. 7	14,855,000	Pg. 9	2,400,000	17,255,000
Preferred One	Pg. 8	11,850,000	Pg. 9	1,000,000	12,850,000
Total Medical Plans		66,930,000		6,900,000	73,830,000
Self Funded Dental Plans					
Delta Dental	Pg. 10	1,200,000			1,200,000
Health Partner Dental	Pg. 11	506,000			506,000
Total Dental Plans		1,706,000			1,706,000
				Mn Life (Page 12)	1,711,000
				Total IBNR	77,247,000

State of MN Actives - Total

Reserve Key: 10110
201907

Incurred Month	12 mo. C.F. C.F.	Paid Claims from No Run Out	Ultimate Liability 30 Day Run Out	Required Reserves	Participants	Cost per Participant	Cumulative Reserves	Claims Paid Over Limit
201608	1.0000	$ 29,538,141	$ 29,538,141	$ -	65,539	$450.70	$ -	$ -
201609	1.0000	$ 28,326,030	$ 28,327,727	$ 1,697	65,491	$432.54	$ -	$ -
201610	1.0000	$ 28,873,378	$ 28,873,378	$ -	65,808	$438.75	$ -	$ -
201611	1.0000	$ 29,326,586	$ 29,326,169	$ (417)	65,835	$445.45	$ -	$ -
201612	1.0000	$ 32,665,796	$ 32,664,521	$ (1,275)	66,014	$494.81	$ -	$ -
201701	1.0000	$ 26,356,762	$ 26,354,384	$ (2,378)	70,696	$372.78	$ -	$ -
201702	1.0000	$ 26,653,880	$ 26,653,805	$ (75)	70,843	$376.24	$ -	$ -
201703	1.0000	$ 31,133,480	$ 31,133,938	$ 457	70,989	$438.57	$ -	$ -
201704	1.0000	$ 28,544,624	$ 28,544,893	$ 270	71,010	$401.98	$ -	$ -
201705	1.0000	$ 32,055,517	$ 32,054,876	$ (641)	71,104	$450.82	$ -	$ -
201706	1.0000	$ 31,187,265	$ 31,187,192	$ (74)	70,968	$439.45	$ -	$ -
201707	1.0000	$ 31,260,768	$ 31,260,178	$ (590)	70,842	$441.27	$ -	$ -
201708	0.9999	$ 35,004,335	$ 35,008,617	$ 4,282	70,744	$494.86	$ 2,988	$ -
201709	0.9999	$ 29,202,382	$ 29,201,020	$ (1,363)	70,718	$412.92	$ 5,120	$ -
201710	0.9999	$ 32,517,982	$ 32,530,175	$ 12,194	71,231	$456.69	$ 7,509	$ -
201711	0.9999	$ 35,234,889	$ 35,240,665	$ 5,775	71,310	$494.19	$ 12,093	$ -
201712	0.9998	$ 36,471,323	$ 36,475,478	$ 4,155	71,292	$511.63	$ 18,671	$ -
201801	0.9998	$ 28,866,010	$ 28,878,769	$ 12,758	68,362	$422.44	$ 23,858	$ -
201802	0.9997	$ 29,006,279	$ 29,012,592	$ 6,314	68,359	$424.42	$ 31,453	$ -
201803	0.9995	$ 30,822,457	$ 30,862,302	$ 39,845	68,393	$451.25	$ 46,192	$ -
201804	0.9991	$ 31,774,388	$ 31,827,688	$ 53,300	68,421	$465.17	$ 73,267	$ -
201805	0.9980	$ 34,039,686	$ 34,109,297	$ 69,611	68,413	$498.58	$ 142,700	$ -
201806	0.9975	$ 31,087,476	$ 31,175,142	$ 87,665	68,283	$456.56	$ 219,275	$ -
201807	0.9967	$ 32,257,345	$ 32,411,493	$ 154,148	68,248	$474.91	$ 326,241	$ -
201808	0.9956	$ 34,565,298	$ 34,758,088	$ 192,790	68,290	$508.98	$ 478,011	$ -
201809	0.9957	$ 28,702,379	$ 28,871,154	$ 168,775	68,081	$424.07	$ 602,054	$ -
201810	0.9951	$ 35,253,001	$ 35,618,969	$ 365,968	68,535	$519.72	$ 775,758	$ -
201811	0.9931	$ 32,613,239	$ 33,122,060	$ 508,821	68,442	$483.94	$ 1,003,224	$ -
201812	0.9902	$ 33,701,093	$ 34,166,660	$ 465,567	68,447	$499.17	$ 1,339,436	$ -
201901	0.9844	$ 31,951,335	$ 32,597,175	$ 645,840	66,333	$491.42	$ 1,847,546	$ -
201902	0.9799	$ 27,876,519	$ 28,768,503	$ 891,984	66,252	$434.23	$ 2,425,723	$ -
201903	0.9728	$ 29,250,177	$ 31,873,262	$ 2,623,085	66,263	$481.01	$ 3,291,185	$ -
201904	0.9522	$ 31,385,355	$ 33,868,873	$ 2,483,518	66,226	$511.41	$ 4,909,760	$ -
201905	0.9186	$ 28,705,327	$ 33,240,490	$ 4,535,163	66,170	$502.35	$ 7,615,421	$ -
201906	0.8350	$ 15,148,980	$ 31,046,210	$ 15,897,229	66,020	$470.25	$ 13,157,055	$ -
Total		$ 1,099,408,756	$ 1,135,812,452	$ 36,403,695				$ -
	Total thru Jun	$ 1,071,359,484	$ 1,100,583,883	$ 29,224,399				

Plan Yr				Rounded Amt (30 Day)	Unpaid Aligned Incentive Provider Settlements	Total
2016		$ 148,729,931	$ 148,729,936	$ 5	0	1,900,000	**$1,900,000**
2017		$ 375,623,209	$ 375,645,221	$ 22,012	22,000	2,700,000	**$2,722,000**
2018	12 Mths	$ 382,688,652	$ 384,814,214	$ 2,125,562	2,126,000	4,300,000	**$6,426,000**
2019	6 Mths	$ 164,317,693	$ 191,394,512	$ 27,076,819	27,077,000	2,100,000	**$29,177,000**
		$ 1,071,359,484	$ 1,100,583,883	$ 29,224,399	$ 29,225,000	$ 11,000,000	**$ 40,225,000**

J.E. 9B

Carrier HealthPartners

IBNR Estimate one month runout
2nd Quarter ending 06/30/19

Service Dates	Paid Claims from No run out	Est. of Ultimate Liability 30 Day run out	IBNR Estimate	
Prior to July of 2018	$193,868,970	$193,950,109	$81,139	
Jul-18	$16,250,773	$16,258,254	$7,481	
Aug-18	$17,886,565	$17,889,047	$2,482	
Sep-18	$18,069,906	$18,076,497	$6,591	
Oct-18	$19,258,691	$19,258,153	($538)	
Nov-18	$19,761,214	$19,753,283	($7,931)	
Dec-18	$18,913,803	$18,953,978	$40,175	$129,398
Jan-19	$18,187,104	$18,353,810	$166,706	
Feb-19	$18,473,031	$18,707,096	$234,065	
Mar-19	$18,796,988	$19,153,343	$356,355	
Apr-19	$18,406,857	$19,131,458	$724,601	
May-19	$17,731,347	$20,069,657	$2,338,310	
Jun-19	$7,313,905	$18,220,207	$10,906,302	$14,726,339
Subtotal - Jul '18 to Jun '19	$209,050,184	$223,824,782	$14,774,598	
Total	$402,919,154	$417,774,891	$14,855,737	

Rounded Amount	**2018 Plan Year**	**$129,000**
	2019 Plan Year	**$14,726,000**
		$14,855,000

Preferred One
IBNR Worksheet - Including Pharmacy
12 Months Ending 12/31/18 - Run Out thru 06/30/19

	As of 06/30/19 Total Paid Claims	As of 06/30/19 Total Paid RX Claims	As of 06/30/19 Total Paid Medical Claims	As of 06/30/19 Total Projected Claims	As of 06/30/19 Total Projected Medical Claims	IBNR
January - 18	9,586,872	1,815,720	7,771,152	9,586,872	7,771,152	0
February	9,137,953	1,661,350	7,476,603	9,137,953	7,476,603	0
March	10,705,845	1,902,010	8,803,835	10,705,845	8,803,835	0
April	9,139,685	1,977,292	7,162,393	9,139,685	7,162,393	0
May	10,537,718	2,105,727	8,431,991	10,537,718	8,431,991	0
June	10,661,007	1,992,672	8,668,335	10,679,249	8,686,577	18,242
July	10,636,163	2,077,244	8,558,919	10,659,335	8,582,091	23,172
August	11,652,229	2,097,843	9,554,386	11,689,637	9,591,794	37,408
September	10,287,356	1,973,788	8,313,568	10,331,652	8,357,864	44,296
October	11,932,350	2,223,068	9,709,282	12,012,624	9,789,556	80,274
Nov	11,283,673	1,966,031	9,317,642	11,387,307	9,421,276	103,634
December	11,164,648	2,145,822	9,018,826	11,304,780	9,158,958	140,132
	126,725,499	23,938,567	102,786,932	127,172,657	103,234,090	447,158
			2018	**Rounded IBNR**		**450,000**

Preferred One
IBNR Worksheet - Including Pharmacy
6 Months Ending 06/30/19 - 30-Day Run Out

	As of 06/30/19 Total Paid Claims	As of 06/30/19 Total Paid RX Claims	As of 06/30/19 Total Paid Medical Claims	30-Day Runout 7/31/2019 Total Projected Claims	30-Day Runout 7/31/2019 Total Projected Medical Claims	IBNR
January - 19	10,778,499	2,215,982	8,562,517	10,980,945	8,764,963	202,446
February	10,619,391	2,159,932	8,459,459	11,021,349	8,861,417	401,958
March	11,169,304	2,270,470	8,898,834	11,548,180	9,277,710	378,876
April	10,489,511	2,305,548	8,183,963	11,245,262	8,939,714	755,751
May	9,652,741	2,217,395	7,435,346	11,701,333	9,483,938	2,048,592
June	3,801,852	1,199,591	2,602,261	11,387,252	10,187,661	7,585,400
July			0		0	0
August			0		0	0
September			0		0	0
October			0		0	0
Nov			0		0	0
December			0		0	0
	56,511,298	12,368,918	44,142,380	67,884,321	55,515,403	11,373,023
			2019	**Rounded IBNR**		**11,400,000**
					Total:	**11,850,000**

EFT

VENDOR: **CVS Pharmacy Claims**
Vendor # 0000264461-005-5
1 CVS Drive
Woonsocket, RI 02895-0988

ACCT # Pharmacy Claims Account

TOTAL AMOUNT OF EFT: $7,103,937.36

INVOICE NUMBER: 52549041

SERVICE DATES: 06/16/2019-6/30/2019

PAYMENT VOUCHER #: G1001 - 00027798 7/1/19

INVOICE REC'D DATE: 07/01/2019

CUSTOMER NUMBER: ASEGIP

Rounded

2019 BCBS Claims -- 412004 3,547,228.11 — 3,500,000
Fund: 5600 FinDeptID: G1036619 Appr: G100048

2019 BCBS Admin Fees -- 411327 51,584.50
Fund: 5600 FinDeptID: G1036619 Appr: G100048

2019 HP Claims -- 412004 2,424,932.46 — 2,400,000
Fund: 5600 FinDeptID: G1036619 Appr: G100047

2019 HP Admin Fees -- 411327 39,856.50
Fund: 5600 FinDeptID: G1036619 Appr: G100047

2019 P1 Claims -- 412004 1,024,691.99 — 1,000,000
Fund: 5600 FinDeptID: G1036619 Appr: G100051

2019 P1 Admin Fees -- 411327 15,643.80
Fund: 5600 FinDeptID: G1036619 Appr: G100051

6,900,000

Authorized Signature & Date: _____

CALENDAR YEAR (JAN - DEC)

	Claims	Admin	DMR Clms	DMR Admin	HD Claims	HD Admin	TOTAL
BCBS	3,293,697.03	49,879.40	252,597.59	1,635.10	933.49	70.00	3,598,812.61
Health Partners	2,333,236.07	38,967.60	90,889.35	802.10	807.04	86.80	2,464,788.96
Preferred One	979,020.82	15,307.60	45,670.27	318.70	0.90	17.50	1,040,335.79
	6,605,953.92	104,154.60	389,157.21	2,755.90	1,741.43	174.30	7,103,937.36

Page 9 - Pharmacy IBNR

Delta Dental of Minnesota

State of Minnesota

Page 1

15-Jul-19

		Incurred Month ---------->						
Month	Totals	0	1	2	3	4	5	6
JUL	2,666,137	2,133,347	437,432	51,151	14,665	9,103	2,664	6,397
AUG	3,040,502	2,468,517	483,672	49,906	15,575	7,470	3,362	2,475
SEP	2,348,000	1,798,269	442,529	61,316	16,425	8,934	6,073	3,652
OCT	2,793,232	2,289,959	393,681	70,317	12,067	9,801	5,558	3,220
NOV	2,644,222	2,151,152	426,871	33,325	17,157	4,257	2,868	3,309
DEC	2,688,540	2,219,898	409,457	33,909	6,284	2,453	5,216	4,193
JAN'19	3,589,482	3,082,744	433,251	38,352	15,866	6,200	3,877	2,629
FEB	3,094,061	2,320,705	707,972	29,247	12,987	9,527	2,250	2,394
MAR	3,184,854	2,372,666	675,258	106,895	17,353	8,751	1,333	52
APR	3,177,500	2,478,380	568,187	74,164	35,423	5,623	5,363	2,405
MAY	3,406,293	2,484,711	718,755	120,505	25,568	28,811	11,803	3,682
JUN	3,362,819	2,395,621	778,977	110,106	31,207	21,453	10,627	1,989

$1,200,000 IBNR as of June 30, 2019*

* The IBNR figure includes a 10% margin

Carrier HealthPartners

Dental IBNR Estimate for Fiscal Year-End

All Packages ending June 2019

Service Dates	Paid Claims	Est. of Ultimate Liability	IBNR Estimate
JUL 2018	$1,332,144	$1,332,144	$0
AUG 2018	$1,462,051	$1,462,277	$226
SEP 2018	$1,102,421	$1,102,735	$314
OCT 2018	$1,401,079	$1,401,770	$691
NOV 2018	$1,361,379	$1,362,351	$972
DEC 2018	$1,343,397	$1,344,897	$1,500
JAN 2019	$1,957,709	$1,961,182	$3,473
FEB 2019	$1,575,161	$1,579,499	$4,338
MAR 2019	$1,653,141	$1,660,431	$7,290
APR 2019	$1,757,310	$1,770,226	$12,916
MAY 2019	$1,713,511	$1,736,444	$22,933
JUN 2019	$1,543,060	$1,585,640	$42,580
Total - Jul. '18 to Jun. '19	$18,202,361	$18,299,595	$97,234

* July 2019 run-out included in paid claims		IBNR with July
$408,868		$506,102
	Rounded:	**$506,000**

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, 2019	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 2019 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 2019 unpaid claims reserve:

Expected 2019 death claims per 2020 rate renewal	7,910,000	
Expected 2019 AD&D claims per 2020 rate renewal	398,800	
Total expected claims for 2019	8,308,800	
Reserve policy ratio	1/12	
Estimated unreported claims		692,400

2. Calculation of unpaid claims associated with waiver of premium disability

Expected 2019 waiver of premium for disability per 2020 renewal	-577,500	
Estimated reserve percentage	67.00%	
Estimated unpaid claims on waiver of premium for disability claims		-386,925

Total Unpaid Claims Reserve Needed June 30, 2019	305,475

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2019 is 19% of expected premium.
The 19% figure is made up of three components and is calculated as follows:

1. For 2019 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 2019 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 2019 claims fluctuation reserve:

Total Expected Premium for 2019	7,398,400	
Percentage per established reserve policy	19.00%	
Total Claims Fluctuation Reserve Needed June 30, 2019		1,405,696
Total June 30, 2019 Basic Life Trust Reserve		**1,711,171**

1,711,000 Rounded

Minnesota Management and Budget

Advantage Plan - SEGIP

Trend Projection Summary 2017-2019

All Plans Combined - Projected MMB Trends

	17-18 Trends		
Type	Cost	Util	Total
IP	4.4%	0.5%	4.9%
OP	4.2%	1.8%	6.1%
PH	3.4%	1.1%	4.5%
RX	0.9%	1.7%	2.6%
Total	3.3%	1.3%	**4.6%**

	18-19 Trends		
Type	Cost	Util	Total
IP	5.6%	0.8%	6.5%
OP	5.1%	2.0%	7.2%
PH	4.4%	1.2%	5.6%
RX	5.6%	1.8%	7.5%
Total	5.0%	1.4%	**6.5%**

	17-19 Trends		
Type	Cost	Util	Total
IP	10.2%	1.3%	11.6%
OP	9.5%	3.9%	13.8%
PH	7.9%	2.3%	10.4%
RX	6.5%	3.6%	10.3%
Total	8.4%	2.7%	**11.4%**

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

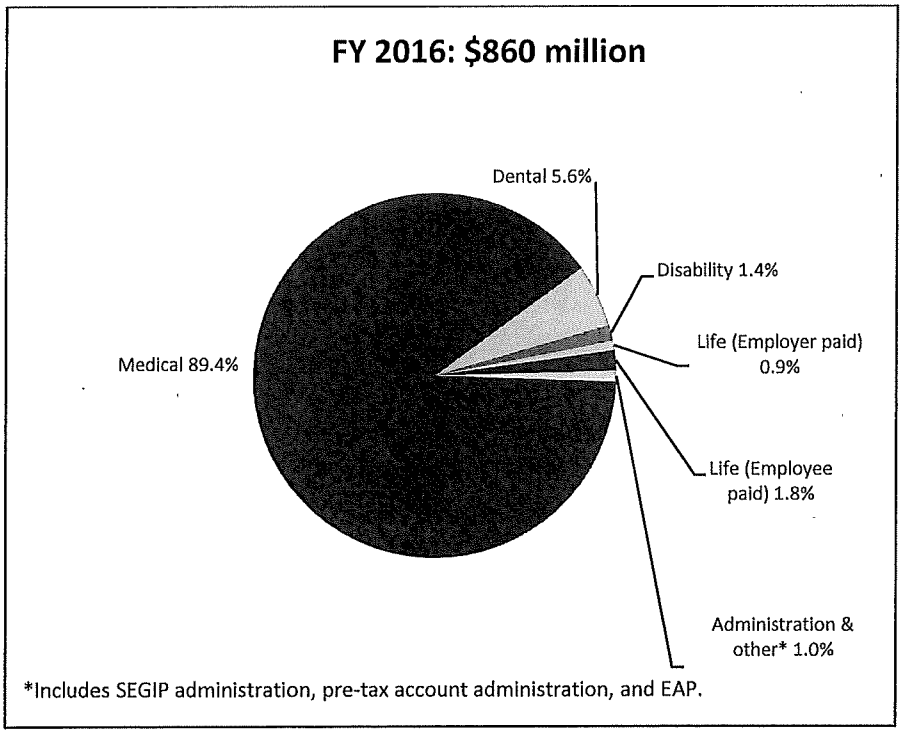
The State Employee Group Insurance Program (SEGIP) provides insurance benefits to over 128,000 State of Minnesota employees, retirees and dependents. SEGIP is the largest employer purchaser of health

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 Krzyzanski 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:

	Plan	2018 Proposed Rates per $1,000
Proposed 2018 Monthly Premium Rates		
• 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

MANAGEMENT AND BUDGET
STATE EMPLOYEE GROUP INSURANCE PROGRAM

Employee Insurance Fund

Plan Year 2019 (January 1, 2019 – December 31, 2019)
Proposed Premium Rates

July 31, 2018

Contact:
Lorna Smith, Acting Director
Employee Insurance
651 259-3604
lorna.smith@state.mn.us

Executive Summary

The State Employee Group Insurance Program (SEGIP) provides health insurance and other benefits to over 129,000 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, 2019 for benefits provided to employee through SEGIP.

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% 3.2% single/3.1% family
Dental	15.9%	1.8%*
Basic Life/AD&D	4.2%	4.2%
Optional life, spouse life, child life	0%	N/A^
Voluntary AD&D	0%	N/A^
Disability (short-term)	11.6%	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 (1.8%). Due to a delay in legislative approval of the contracts, SEGIP is implementing these bargained benefit enhancements beginning January 1, 2019 and not January 1, 2018 as bargained.

^ 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 129,000 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 section of Enterprise Human Capital, 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 with a coalition of 11 labor unions, 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. The labor contracts and plans must be approved by the Legislature.

In state fiscal year 2017, SEGIP's expenditures were approximately $888 million, as shown in the next figure. The vast majority of SEGIP's costs (nearly 90%) were for health insurance.

SEGIP FY 2017 Expenditures		
Medical	$790,046,609	89%
Dental	$50,895,899	5.7%
Disability	$12,169,841	1.4%
Life Insurance (Employee Paid)	$15,284,307	1.7%
Life (Employer Paid)	$7,136,604	0.8%
Administration & Other*	$12,182,268	1%
Total	887,715,528	100%

* Includes SEGIP's administrative costs and risk management programs

[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 CVS Caremark to administer health benefits, which includes activities like claims processing, case management, and negotiating network participation and payment rates with health care providers.

[2] 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, rather it is administratively set at the level necessary to pay for projected claims, administrative costs, and a contingency reserve at a level appropriate for unexpectedly high claims costs (it 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 2017 we set premiums for 2018 based on the best information available at that time – which included claims experience for 2016, and some early estimates from the first part of 2017. 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 2014 the target level of the reserve was $120.2 million; because of rising health care costs, the target reserve had increased to $144.5 million in 2018.

In the spring or summer of each year, 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 2019 will be determined in September of 2018. 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 2019 will include preliminary data on claims cost growth for the first six months of 2018. The rate proposed in this document is based on four months of 2018 claims data.

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, a year ago, we predicted that our projected trend increase for 2019 would be higher than it was for 2018, but we averaged the two projected years of premium increases in order to ensure that our reserves meet the appropriate level by the end of 2019 while providing agencies with more even year over year increases (thus, 2.85% in 2018 and 2.85% in 2019). Though our estimates for the second year of the two-year period will not always pan out, this time we came very close (as we explain below, our rate request for 2019 is 2.85%).

ACDHP Premiums: The Advantage high-deductible plan (ACDHP) is available to employees whose benefit programs follow the managerial or commissioner's plans. Although the ACDHP premium increases are not the same as the Advantage Health Plan, they are calculated by using the Advantage Health Plan premium as a starting point and they take into account 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, which includes premiums as well as 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 taking the health assessment and agreeing to receive a call from a heath coach. For single coverage, an employee receives an automatic HSA contribution of $500, with potential for an additional $300 for taking the health assessment and agreeing to a call; 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 2019 in the Minnesota Advantage Health Plan is 2.85%. For the ACDHP, the premium increase is 3.19% for employee-only coverage, and 3.07% 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.

Medical	**Employee-only coverage (Monthly rate)**		**Family coverage (Monthly rate)**	
	2018	2019	2018	2019
Minnesota Advantage Health Plan	$630.80	$648.80	$1,854.96	$1,907.86
ACDHP	$564.14	$582.14	$1,721.64	$1,774.54

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. It should be noted that 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. The most recent data available in the Kaiser Family Foundation employer survey is 2017, but for clarity we included both the SEGIP 2018 and 2019 rates as well.

Type of medical coverage Monthly rates	2014	2015	2016	2017	2018	2019
Advantage Plan - single	$525.34	$525.34	$564.22	$613.32	$630.80	$648.80
Advantage Plan - family	$1,544.88	$1,544.88	$1,659.20	$1,803.56	$1,854.96	$1,907.86
Employer average - single	$502.08	$520.92	$536.25	$557.50	N/A	N/A
Employer average - family	$1,402.83	$1,462.08	$1,511.83	$1563.67	N/A	N/A

Source: https://www.kff.org/report-section/ehbs-2017-summary-of-findings/

Assumptions and Supporting Data

Attachment 2 provides detailed information on the Advantage Plan's financial experience for 2013 through 2017, with projections for 2018 to 2021. 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 2018 is based on actual membership in the plan as of January 1, 2018; we project this level of membership forward to 2019 and beyond.
- Allowed claims grew by 2.7% per member per month in 2017(which reflects prior years claim adjustments of approximately a negative $8 million), followed by growth of 3.9% in 2018 (which is the net impact of a 4.6% increase in allowed claims offset by $13.0 million additional offset of RX rebates) and are anticipated to grow by 6.5% per year from 2019-2021.
- Enrollee cost sharing will decrease slightly in 2019 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 2019 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 7.6% in 2018 to about 7.2% in 2019.

Attachment 3 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. The amount of coverage for certain other dental services will increase to 80% in 2019.

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 were fully reflected in dental premiums.

Dental benefits are less volatile than are medical benefits and require a lower contingency reserve. Annual dental benefits are capped at $1,500 (excluding orthodontia, which has a separate lifetime benefit limit) and are increasing to $2,000 in 2019. Dental plan claims are more predicable because there are no catastrophic claims and so the target level of the financial contingency reserve is also lower than medical, and is set 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 2019 represent an increase of 15.95% over 2018 levels. The additional cost of new benefits 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 1.8% increase in dental premium in 2019 versus 2018. (This change did not take effect last year is because of the delayed legislative approval of the contracts that were bargained in July 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).

Dental	2018	2019
Employee only	$34.36	$39.84
Family	$101.68	$117.88

Assumptions and Supporting Data

Attachment 4 illustrates key financial trends and projections for the self-funded dental plan for 2014 through 2021. 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 2018, we have projected growth in claims at 2.5% per member, increasing by 15.9% in 2019 due to the bargained benefit increase, and then declining to a more normal level of 3.1% for 2020 and future years.
- Due to an increase in dental benefits beginning in 2019, overall premiums are going up much more than normal, but agency-paid dental benefit increases will be much lower, at 1.8%, 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 2019 premium rate increases for the fully-insured products are summarized below. Attachments 6 and 7 provide documentation of the 2019 rates that have been confirmed with the insurance carriers.

Plan type	category	2018 rate	2019 rate	percent change
Basic Life Insurance and Accidental Death and Dismemberment (AD&D)	Managers (2x)	$52.48	$54.70	4.2%
	Managers (1.5x)	$36.02	$37.56	4.3%
	Non-Managers	$9.64	$10.04	4.1%
Optional and Spouse Life (rates per $1,000)	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		

Plan type	category	2018 rate	2019 rate	percent change
	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	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	$1.38	$1.54	11.6%
	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. In 2016, 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%, by an additional 15% in this year and then will increase another 10% next 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 (though CNA is switching to a direct bill model, effective August 2018 for the State of Minnesota)

Attachment 1. Rates for each insurance products over the past five years.

Insurance type	Category	2015 rate	2016 rate	2017 rate	2018 rate	2019 rate (proposed)	Percent change
Medical	Employee	$525.34	$564.22	$613.32	$630.80	$648.80	2.85%
	Family	$1,544.88	$1,659.20	$1,803.56	$1,854.96	$1,907.86	2.85%
Medical - ADCHP	Employee	$458.68	$497.56	$546.66	$564.14	$582.14	3.19%
	Family	$1,411.56	$1,525.88	$1,670.24	$1,721.64	$1,774.54	3.07%
Dental - Delta	Employee	$30.18	$29.70	$33.70	$34.36	$39.84	15.95%
	Family	$89.24	$87.84	$99.70	$101.68	$117.88	15.93%
Dental - HealthPartners	Employee	$30.38	$29.70	$33.70	$34.36	$39.84	15.95%
	Family	$89.92	$87.84	$99.70	$101.68	$117.88	15.93%
Basic life insurance and accidental death and disability	Managers (2x)	$53.08	$55.38	$54.36	$52.48	$54.70	4.23%
	Managers (1.5x)	$36.44	$38.00	$37.28	$36.02	$37.56	4.28%
	Non-Managers	$9.74	$10.16	$9.98	$9.64	$10.04	4.15%
Optional and spouse life (rates per $1,000 of coverage)	Age <30	$0.06	No change	No change	No change	No change	No Change
	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	all	$0.84	No change	No change	No change	No change	No Change

Insurance type	Category	2015 rate	2016 rate	2017 rate	2018 rate	2019 rate (proposed)	Percent change
children in family)							
Voluntary AD&D (rates per $5,000)	N/A	$0.16	No change	No change	No change	No change	No Change
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	$1.18	$1.24	$1.24	$1.38	$1.54	11.6%
	LTD	$0.68	$0.54	$0.54	$0.54	$0.54	0%

MANAGEMENT AND BUDGET

July 19, 2018

Ms. Amy Mahan
Director, Special Government Accounts
HealthPartners
8170 - 33rd Avenue South
Minneapolis, MN 55440-1309

Dear Amy:

This letter is to confirm the dental rates for plan year 2019 offered by HealthPartners 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 20, 2018.

2019 Monthly Premium Rates
The following represents the final 2019 monthly premium rates:

	Employee	Dependent	Family
• Final 2019 Monthly Premium Rates	$39.84	$78.04	$117.88

- Final 2019 Monthly Administrative Fee $3.05 Per Employee Per Month
- 2019 RTU Risk Cap $42.36 pmpm

2019 Plan Design Changes
Increased In Network coverages from 50% to 80%, sealants being treated as preventive care with no co-pay, dependent and age references for orthodontia removed, implants covered at 80%, annual maximum increased to $2000.

In addition to the bargained benefit changes noted above, the following benefit changes are adopted to keep benefit parity with the other dental plan administrator for MMB:

Periodontal maintenance cleaning covered at 100%, up to four each calendar year

Posterior Composite filings covered at 80%

Authorized Signature _____

Date 7/19/2018

Sincerely,

Shari Horsman
Manager, Contracts & Networks, State Employee Group Insurance Program
Phone (651) 259-3712
E-mail: shari.horsman@state.mn.us

MANAGEMENT AND BUDGET

July 17, 2018

Mr. Mark J. Keller
Senior Account Manager
Delta Dental Plan of Minnesota
500 Washington Avenue South, Suite 2060
Minneapolis, MN 55415

Dear Mark:

This letter is to confirm the dental rates for plan year 2019 for the State Dental Plan administered by Delta Dental Plan of Minnesota.

Please sign and return a copy of this letter for verification by 3:00 p.m. Wednesday, July 18, 2018.

2019 Monthly Premium Rates
The following represents the final 2019 monthly premium rates and administrative fees:

	Employee	Dependent	Family
• Final 2019 Monthly Premium Rates	$39.84	$78.04	$117.88
• Final 2019 Monthly Administrative Fees $2.16 pmpm (conversion factors: 1.1308/3.1172 Single/Family)	$2.44		$6.73

2019 Plan Design Changes
Increased In Network coverages from 50% to 80%, sealants being treated as preventive care with no co-pay, dependent and age references for orthodontia removed, implants covered at 80%, annual maximum increased to $2000.

2019 claim target for the State Dental Plan $34.79 pmpm

Authorized Signature Tamera K Lof

Date 7/18/18

Sincerely,

Shari Horsman

Shari Horsman
Manager, Contracts & Networks, State Employee Group Insurance Program
Phone (651) 259-3712
E-mail: shari.horsman@state.mn.us

TABLE 9(v): Collectively Bargained Benefits with assuming the 2018 Premier fee schedule increases to 2%, and the pricing necessary to get to the requested target SDP to Premier fee ratios

Required Premium PMPM

6/1/2018

Description		Cost PMPM
PMPM claims cost for experience period (Grand Total -- TABLE 3)	1	$ 29.01
Aggregate trend factor (line 5 -- TABLE 4(v))	2	1.0211
Claims costs trended to rating period	3	$ 29.62
Actuarial value of 2018 contract changes (Total -- TABLE 5)	4	$ -
Actuarial value of proposed 2019 contract changes (Total -- TABLE 6A)	5	$ 5.17
Estimated claims cost for rating period	6	$ 34.79
Administrative costs PMPM (Total – TABLE 7)	7	$ 2.16
Other PMPM costs (Total – TABLE 8)	8	$ -
Required premium PMPM	9	$ 36.95

TABLE 10(v): Collectively Bargained Benefits with assuming the 2018 Premier fee schedule increases to 2%, and the pricing necessary to get to the requested target SDP to Premier fee ratios

2019 Calculated and Proposed Rates

Step 1.

6/1/2018

Conversion Factor Calculation

	Contract Mix	Average Contract Size	Rate Ratio	Conversion Factor
Employee	1 44.7%	4 1.00	7 1.00	10 1.1308
Family	2 55.3%	5 3.23	8 2.7566	11 3.1172
Total	3 100.0%	6 2.23	9 1.97	

Step 2.

2019 Rate Calculation

	Employee	Family
Required Premium PMPM	12 $ 36.95	15 $ 36.95
Conversion Factor	13 1.1308	16 3.1172
2019 Calculated Rates	14 41.78	17 115.18

Step 3.

2019 Proposed Rates versus 2018 Rates

	Employee	Family	Dependent
2019 Calculated Rates	18 $ 41.78	19 $ 115.18	20 $ 73.40
2019 Proposed Rates	21 $ 39.53	22 $ 116.99	23 $ 77.46
2018 Rates	24 $ 34.36	25 $ 101.68	26 $ 67.32
Percent Change	27 115.06%	28 115.06%	29 115.06%

*Fill in either the calculated rates or the rates your plan is proposing. If the proposed rates are different than the calculated rates please provide a detailed development of the adjustment that is applied to the calculated rate (i.e. the rate from TABLE 8) to derive the

Note: MMB expects the same rate change for single and family coverage.

MANAGEMENT AND BUDGET

July 17, 2018

Mr. Paul E. Rudeen, FSA, MAAA
Vice President and Actuary
Securian Financial Group, Inc.
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 2019 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. Wednesday, July 18, 2018.

2019 Monthly Premium Rates: The following represents the final 2019 monthly premium rates:

	Plan	2019 Proposed Rates per $1,000
Proposed 2019 Monthly Premium Rates		
• Employer Paid Life	Managers	$0.228
	Non-Managers	$0.161
• 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 2019 monthly attachment points per employee are as follows:

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	$58.43	$2.91	$61.34
Managers 1.5 times salary	$40.29	$1.85	$42.14
Non-Managers	$11.09	$0.22	$11.31

The 2019 monthly premium remittances per employee are as follows (before rate reduction):

Employee Classification	Unpooled Total	Pooled AD&D	Total
Managers 2 times salary	$52.59	$2.91	$55.50
Managers 1.5 times salary	$36.26	$1.85	$38.11
Non-Managers	$9.98	$0.22	$10.20

The 2019 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	$51.79	$2.91	$54.70
Managers 1.5 times salary	$35.71	$1.85	$37.56
Non-Managers	$ 9.82	$0.22	$10.04

Plan Design Changes:
There were no plan design changes for 2019.

Authorized Signature [signature]

Date 7/18/18

Sincerely,

[signature]

Shari Horsman
Manager, Contracts & Networks, State Employee Group Insurance Program
Phone (651) 259-3712
E-mail: shari.horsman@state.mn.us

DocuSign Envelope ID: CE6A877C-1B4B-4C93-9794-CE769E6AEB13

MANAGEMENT AND BUDGET

July 17, 2018

Ms. Joanne Roff, GBDS, VBS
Senior Client Relationship Manager
The Hartford - Group Benefit Sales
5600 West American Boulevard
Bloomington, MN 55437

Dear Joanne:

This letter is to confirm acceptance of the Short-Term and Long-Term Disability benefit programs and rates for the plan year 2019 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. Wednesday, July 18, 2018.

2019 Monthly Premium Rates: The following represents the final 2019 monthly premium rates:

	Plan	2019 Proposed Rates
Proposed 2019 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	$1.54
	LTD	$0.54

Plan Design Changes
No plan design changes were accepted for the 2019 plan year.

Authorized Signature DocuSigned by: David Kryzanski 1F913A972C4744E...
David Kryzanski, Vice President

Date July 18, 2018

Sincerely,

Shari Horsman
Manager, Contracts & Networks, State Employee Group Insurance Program
Phone (651) 259-3712
E-mail: shari.horsman@state.mn.us

Minnesota Management and Budget

Advantage Plan - SEGIP

Trend Projection Summary 2013-2015

All Plans Combined - Projected MMB Trends*

Type	14-15 Trends Cost	Util	Total	15-16 Trends Cost	Util	Total	14-16 Trends Cost	Util	Total
IP	3.0%	-0.5%	2.5%	5.8%	0.9%	6.8%	9.0%	0.4%	9.4%
OP	2.4%	1.1%	3.5%	3.9%	2.5%	6.5%	6.4%	3.6%	10.2%
PH	5.3%	0.7%	6.0%	3.2%	1.4%	4.6%	8.6%	2.1%	10.9%
RX	5.9%	1.0%	7.0%	5.3%	1.7%	7.2%	11.5%	2.7%	14.7%
Total			**4.9%**			**5.9%**			**11.1%**

All Plans Combined - Actual MMB Trends

Type	14-15 Trends Cost	Util	Total	15-16 Trends Cost	Util	Total	14-16 Trends Cost	Util	Total
IP	8.1%	-0.2%	7.8%	0.3%	-4.7%	-4.4%	8.4%	-4.9%	3.1%
OP	4.4%	1.8%	6.4%	4.8%	0.8%	5.6%	9.4%	2.7%	12.3%
PH	6.5%	2.1%	8.7%	12.8%	-6.7%	5.2%	20.1%	-4.8%	14.4%
RX	6.4%	2.6%	9.2%	6.2%	-1.8%	4.3%	13.1%	0.7%	13.9%
Total			**7.9%**			**3.4%**			**11.5%**

SEGIP Historical - Actual vs Projection

All Plans Combined - Projected Medical MMB Trends

Type	16-17 Trends Cost	Util	Total	17-18 Trends Cost	Util	Total	16-18 Trends Cost	Util	Total
IP	6.1%	0.6%	6.7%	7.4%	0.7%	8.1%	13.9%	1.3%	15.4%
OP	4.7%	2.2%	7.0%	6.2%	2.5%	8.9%	11.2%	4.7%	16.5%
PH	3.5%	1.5%	5.1%	4.8%	1.5%	6.4%	8.5%	3.1%	11.8%
Total	4.4%	1.5%	**6.0%**	5.8%	1.6%	**7.5%**	10.5%	3.2%	**13.9%**

Medical Only

All Plans Combined - Corporate Trends

Type	16-17 Trends Cost	Util	Total	17-18 Trends Cost	Util	Total	16-18 Trends Cost	Util	Total
IP	4.1%	1.1%	5.3%	5.6%	1.0%	6.7%	10.0%	2.1%	12.3%
OP	4.4%	1.7%	6.1%	4.3%	1.8%	6.1%	8.9%	3.5%	12.6%
PH	4.8%	1.6%	6.4%	4.0%	1.6%	5.6%	8.9%	3.2%	12.5%
Total	4.5%	1.5%	**6.1%**	4.5%	1.5%	**6.0%**	9.2%	3.0%	**12.5%**

Corporate Trends

BlueCross BlueShield - Projected MMB Trends

Type	16-17 Trends Cost	Util	Total	17-18 Trends Cost	Util	Total *	16-18 Trends Cost	Util	Total
IP	7.6%	0.5%	8.1%	9.4%	0.5%	10.0%	17.7%	1.0%	18.9%
OP	4.5%	2.5%	7.1%	6.8%	3.0%	10.0%	11.6%	5.6%	17.9%
PH	3.5%	1.0%	4.6%	5.3%	1.0%	6.4%	9.0%	2.0%	11.2%
Medical	4.7%	1.3%	**6.1%**	6.7%	1.5%	**8.2%**	11.8%	2.8%	**14.9%**

HealthPartners - Projected MMB Trends

Type	16-17 Trends Cost	Util	Total	17-18 Trends Cost	Util	Total	16-18 Trends Cost	Util	Total
IP	3.1%	1.8%	5.0%	3.3%	1.8%	5.2%	6.5%	3.6%	10.4%
OP	3.4%	3.6%	7.1%	3.6%	3.6%	7.3%	7.1%	7.3%	15.0%
PH	2.6%	3.2%	5.9%	2.9%	3.2%	6.2%	5.5%	6.6%	12.4%
Medical	2.9%	3.0%	**6.0%**	3.2%	3.0%	**6.3%**	6.2%	6.1%	**12.6%**

PreferredOne - Projected MMB Trends

Type	16-17 Trends Cost	Util	Total	17-18 Trends Cost	Util	Total	16-18 Trends Cost	Util	Total
IP	6.4%	-0.9%	5.4%	8.0%	-0.6%	7.3%	14.9%	-1.5%	13.1%
OP	7.1%	-0.8%	6.2%	8.7%	-0.7%	8.0%	16.4%	-1.5%	14.7%
PH	4.9%	0.5%	5.4%	6.3%	0.5%	6.8%	11.5%	1.0%	12.6%
Medical	5.9%	-0.2%	**5.6%**	7.4%	-0.1%	**7.3%**	13.7%	-0.3%	**13.3%**

Navitus - Projected MMB Trends

Type	16-17 Trends Cost	Util	Total	17-18 Trends Cost	Util	Total	16-18 Trends Cost	Util	Total
Rx	5.3%	1.7%	**7.2%**	5.6%	1.8%	**7.5%**	11.2%	3.7%	**15.2%**

Trends Split by Carrier

All Plans Combined - Projected MMB Trends

Type	16-17 Trends Cost	Util	Total	17-18 Trends Cost	Util	Total	16-18 Trends Cost	Util	Total
IP	6.1%	0.6%	6.7%	7.4%	0.7%	8.1%	13.9%	1.3%	15.4%
OP	4.7%	2.2%	7.0%	6.2%	2.5%	8.9%	11.2%	4.7%	16.5%
PH	3.5%	1.5%	5.1%	4.8%	1.5%	6.4%	8.5%	3.1%	11.8%
RX	5.3%	1.7%	7.2%	5.6%	1.8%	7.5%	11.2%	3.7%	15.2%
Total	6.2%	0.0%	**6.2%**	7.5%	0.0%	**7.5%**	14.2%	0.0%	**14.2%**

Total Trend

Minnesota Management and Budget

Advantage Plan - SEGIP

Trend Projection Summary 2017-2019

All Plans Combined - Projected MMB Trends*

Type	15-16 Trends Cost	15-16 Trends Util	15-16 Trends Total	16-17 Trends Cost	16-17 Trends Util	16-17 Trends Total	15-17 Trends Cost	15-17 Trends Util	15-17 Trends Total
IP	5.8%	0.9%	6.8%	6.1%	0.9%	7.0%	12.2%	1.8%	14.3%
OP	3.9%	2.5%	6.5%	4.4%	2.7%	7.3%	8.5%	5.2%	14.2%
PH	3.2%	1.4%	4.6%	3.4%	1.4%	4.9%	6.7%	2.9%	9.8%
RX	5.3%	1.7%	7.2%	5.3%	1.7%	7.2%	10.9%	3.4%	14.8%
Total			**5.9%**			**6.3%**			**12.6%**

All Plans Combined - Actual MMB Trends

Type	15-16 Trends Cost	15-16 Trends Util	15-16 Trends Total	16-17 Trends Cost	16-17 Trends Util	16-17 Trends Total	15-17 Trends Cost	15-17 Trends Util	15-17 Trends Total
IP	0.3%	-4.7%	-4.4%			5.2%	0.3%	-4.7%	0.5%
OP	4.8%	0.8%	5.6%			0.6%	4.8%	0.8%	6.3%
PH	12.8%	-6.7%	5.2%			4.7%	12.8%	-6.7%	10.1%
RX	6.2%	-1.8%	4.3%			6.7%	6.2%	-1.8%	11.3%
Total			**3.4%**			**4.2%**			**7.7%**

SEGIP Historical - Actual vs Projection

17 ClaimType Distr		
Type	Total Allowed	%
IP	$ 149,841,569.36	17.3%
OP	$ 196,010,524.65	22.7%
PH	$ 351,579,243.39	40.7%
RX	$ 167,214,953.78	19.3%
Total	$ 864,646,291.18	100.0%

All Plans Combined - Projected Medical MMB Trends

Type	17-18 Trends Cost	17-18 Trends Util	17-18 Trends Total	18-19 Trends Cost	18-19 Trends Util	18-19 Trends Total	17-19 Trends Cost	17-19 Trends Util	17-19 Trends Total
IP	4.4%	0.5%	4.9%	5.6%	0.8%	6.5%	10.2%	1.3%	11.6%
OP	4.2%	1.8%	6.1%	5.1%	2.0%	7.2%	9.5%	3.9%	13.8%
PH	3.4%	1.1%	4.5%	4.4%	1.2%	5.6%	7.9%	2.3%	10.4%
Total	3.8%	1.2%	**5.0%**	4.9%	1.3%	**6.3%**	8.9%	2.5%	**11.6%**

Medical Only

All Plans Combined - Corporate Trends

Type	17-18 Trends Cost	17-18 Trends Util	17-18 Trends Total	18-19 Trends Cost	18-19 Trends Util	18-19 Trends Total	17-19 Trends Cost	17-19 Trends Util	17-19 Trends Total
IP	5.3%	0.8%	6.1%	4.5%	0.8%	5.4%	10.0%	1.7%	11.9%
OP	3.7%	2.0%	5.7%	3.6%	2.1%	5.7%	7.4%	4.1%	11.7%
PH	3.8%	1.2%	5.0%	3.8%	1.2%	5.1%	7.8%	2.4%	10.3%
Total	4.1%	1.3%	**5.5%**	3.9%	1.4%	**5.3%**	8.2%	2.7%	**11.1%**

Corporate Trends

BlueCross BlueShield - Projected MMB Trends

Type	17-18 Trends Cost	17-18 Trends Util	17-18 Trends Total	18-19 Trends Cost	18-19 Trends Util	18-19 Trends Total *	17-19 Trends Cost	17-19 Trends Util	17-19 Trends Total
IP	5.5%	0.0%	5.5%	6.9%	0.0%	6.9%	12.8%	0.0%	12.8%
OP	4.5%	2.0%	6.6%	6.1%	2.0%	8.2%	10.8%	4.0%	15.3%
PH	3.9%	0.5%	4.5%	5.6%	0.5%	6.1%	9.8%	1.0%	10.9%
Medical	4.4%	0.8%	**5.3%**	6.0%	0.8%	**6.9%**	10.7%	1.6%	**12.5%**

HealthPartners - Projected MMB Trends

Type	17-18 Trends Cost	17-18 Trends Util	17-18 Trends Total	18-19 Trends Cost	18-19 Trends Util	18-19 Trends Total	17-19 Trends Cost	17-19 Trends Util	17-19 Trends Total
IP	2.6%	2.0%	4.6%	3.2%	2.0%	5.2%	5.8%	4.0%	10.1%
OP	2.5%	2.1%	4.6%	3.1%	2.1%	5.3%	5.6%	4.2%	10.1%
PH	2.0%	2.1%	4.1%	2.6%	2.1%	4.7%	4.6%	4.2%	9.1%
Medical	2.2%	2.1%	**4.4%**	2.9%	2.1%	**5.0%**	5.2%	4.2%	**9.6%**

PreferredOne - Projected MMB Trends

Type	17-18 Trends Cost	17-18 Trends Util	17-18 Trends Total	18-19 Trends Cost	18-19 Trends Util	18-19 Trends Total	17-19 Trends Cost	17-19 Trends Util	17-19 Trends Total
IP	3.6%	-0.6%	2.9%	5.2%	1.7%	7.0%	8.9%	1.1%	10.1%
OP	6.7%	0.7%	7.4%	4.9%	2.2%	7.2%	11.9%	2.9%	15.1%
PH	3.7%	1.5%	5.3%	3.1%	2.2%	5.4%	7.0%	3.7%	10.9%
Medical	4.6%	0.8%	**5.4%**	4.1%	2.0%	**6.3%**	8.9%	2.8%	**12.0%**

CVS - Projected MMB Trends **

Type	17-18 Trends Cost	17-18 Trends Util	17-18 Trends Total	18-19 Trends Cost	18-19 Trends Util	18-19 Trends Total	17-19 Trends Cost	17-19 Trends Util	17-19 Trends Total
Rx	0.9%	1.7%	**2.6%**	5.6%	1.8%	**7.5%**	6.5%	3.6%	**10.3%**

Trends Split by Carrier

All Plans Combined - Projected MMB Trends

Type	17-18 Trends Cost	17-18 Trends Util	17-18 Trends Total	18-19 Trends Cost	18-19 Trends Util	18-19 Trends Total	17-19 Trends Cost	17-19 Trends Util	17-19 Trends Total
IP	4.4%	0.5%	4.9%	5.6%	0.8%	6.5%	10.2%	1.3%	11.6%
OP	4.2%	1.8%	6.1%	5.1%	2.0%	7.2%	9.5%	3.9%	13.8%
PH	3.4%	1.1%	4.5%	4.4%	1.2%	5.6%	7.9%	2.3%	10.4%
RX	0.9%	1.7%	2.6%	5.6%	1.8%	7.5%	6.5%	3.6%	10.3%
Total	3.3%	1.3%	**4.6%**	5.0%	1.4%	**6.5%**	8.4%	2.7%	**11.4%**

Total Trend

** 15-16 Trends from 2016 health plan renewals; 16-17 Trends from 2017 health plan renewals*

** 17-18 Rx Cost trend recognizes the expected savings of ~4.3% due to CVS guaranteed discounts vs Navitus' guaranteed discounts

AGCY CD	AGENCY	ANNUAL	%
B7P	ACCOUNTANCY BOARD	75,801.72	0.01%
G02	ADMINISTRATION DEPT	7,550,050.55	0.85%
G9K	ADMINISTRATIVE HEARINGS	1,005,587.70	0.11%
B04	AGRICULTURE DEPT	7,521,134.17	0.85%
B9D	AMATEUR SPORTS COMM	52,870.08	0.01%
B14	ANIMAL HEALTH BOARD	710,080.73	0.08%
B7E	ARCHITECTURE, ENGINEERING BD	88,381.48	0.01%
E50	ARTS BOARD	256,732.36	0.03%
G9N	ASIAN PACIFIC COUNCIL	36,441.58	0.00%
G06	ATTORNEY GENERAL	4,855,652.24	0.55%
B15	BARBER EXAMINERS	52,870.08	0.01%
B11	BARBERS BOARD	326,246.22	0.04%
H7X	BEHAVIORAL HEALTH & THERAPY BD	67,928.63	0.01%
G9L	BLACK MINNESOTANS COUNCIL	67,023.14	0.01%
B7G	BOXING BOARD	-	0.00%
G9J	CAMPAIGN FINANCE BOARD	157,645.32	0.02%
G9X	CAPITOL AREA ARCHITECT	30,276.60	0.00%
E25	CENTER FOR ARTS EDUCATION	862,369.95	0.10%
G9M	CHICANO LATINO AFFAIRS COUNCIL	41,113.72	0.00%
H7H	CHIROPRACTIC EXAMINERS BOARD	49,427.64	0.01%
B13	COMMERCE DEPT	5,604,466.19	0.63%
P78	CORRECTIONS DEPT	81,822,912.58	9.25%
J58	COURT OF APPEALS	1,249,375.52	0.14%
H7F	DENTISTRY BOARD	136,397.78	0.02%
G9Y	DISABILITY COUNCIL	83,287.16	0.01%
B21	ECONOMIC SECURITY DEPT	599.26	0.00%
E37	EDUCATION DEPT	6,090,815.54	0.69%
H7S	EMERGENCY MEDICAL SERVICES BD	63,519.20	0.01%
G24	EMPLOYEE RELATIONS DEPT	-	0.00%
B22	EMPLOYMENT & ECONOMIC DEVELPMT	20,370,605.28	2.30%
B20	EXPLORE MINNESOTA TOURISM	700,143.31	0.08%
E44	FARIBAULT ACADEMIES	3,042,758.60	0.34%
G10	MINN MANAGEMENT & BUDGET	3,846,593.12	0.44%
G09	GAMBLING CONTROL BOARD	445,860.53	0.05%
G39	GOVERNORS OFFICE	556,109.15	0.06%
H12	HEALTH DEPT	22,716,348.04	2.57%
E9W	HIGHER ED FACILITIES AUTHORITY	35,393.68	0.00%
B34	HOUSING FINANCE AGENCY	4,088,271.12	0.46%
G17	HUMAN RIGHTS DEPT	741,234.96	0.08%
H55	HUMAN SERVICES DEPT	115,493,090.27	13.06%
G19	INDIAN AFFAIRS COUNCIL	90,793.46	0.01%
G38	INVESTMENT BOARD	410,975.72	0.05%
B43	IRON RANGE RESOURCES & REHAB	1,001,942.16	0.11%
J70	JUDICIAL STANDARDS BOARD	52,870.08	0.01%
B42	LABOR AND INDUSTRY DEPT	6,825,809.97	0.77%
L49	LEGISLATIVE AUDITOR	891,924.49	0.10%
L10	LEGISLATIVE COORD COMMITTEE	1,271,284.50	0.14%
G03	LOTTERY	2,267,541.31	0.26%
H7M	MARRIAGE & FAMILY THERAPY BD	51,270.24	0.01%
G45	MEDIATION SERVICES DEPT	127,735.80	0.01%
H7B	MEDICAL PRACTICE BOARD	385,786.73	0.04%
P01	MILITARY AFFAIRS DEPT	5,642,994.54	0.64%
G62	MINN STATE RETIREMENT SYSTEM	2,015,387.24	0.23%
E26	MN STATE COLLEGES/UNIVERSITIES	200,489,093.15	22.68%
R29	NATURAL RESOURCES DEPT	39,695,379.88	4.49%
H7C	NURSING BOARD	442,771.28	0.05%
H7K	NURSING HOME ADMIN BOARD	168,946.10	0.02%
G46	OFFICE OF ENTERPISE TECHNOLOGY	38,586,591.93	4.36%
E60	OFFICE OF HIGHER EDUCATION	977,428.27	0.11%
H9G	OMBUDSMAN MH/MR	288,052.20	0.03%
G92	OMBUDSPERSON FOR FAMILIES	53,325.96	0.01%
H7J	OPTOMETRY BOARD	22,593.48	0.00%
P7T	PEACE OFFICERS BOARD (POST)	139,971.24	0.02%
H7D	PHARMACY BOARD	362,368.90	0.04%
H7W	PHYSICAL THERAPY BOARD	37,959.72	0.00%
H7Q	PODIATRY BOARD	11,129.76	0.00%
R32	POLLUTION CONTROL AGENCY	13,123,047.51	1.48%
B7S	PRIVATE DETECTIVES BOARD	30,276.60	0.00%
H7V	PSYCHOLOGY BOARD	108,894.16	0.01%
J52	PUBLIC DEFENSE BOARD	11,507,223.03	1.30%
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,561,643.73	0.18%
B24	PUBLIC FACILITIES	193,207.51	0.02%
P07	PUBLIC SAFETY DEPT	37,762,966.91	4.27%

AGCY CD	AGENCY	ANNUAL	%
B82	PUBLIC UTILITIES COMM	846,549.66	0.10%
G05	RACING COMMISSION	176,381.96	0.02%
G67	REVENUE DEPT	21,527,545.54	2.43%
G53	SECRETARY OF STATE	1,326,656.96	0.15%
P9E	SENTENCING GUIDELINES COMM	90,829.80	0.01%
H7L	SOCIAL WORK BOARD	147,541.44	0.02%
G61	STATE AUDITOR	1,252,614.77	0.14%
J65	SUPREME COURT	6,236,292.28	0.71%
J68	TAX COURT	115,213.06	0.01%
G69	TEACHERS RETIREMENT ASSOC	1,370,176.70	0.15%
T79	TRANSPORTATION DEPT	80,913,622.46	9.15%
J33	TRIAL COURTS	37,875,923.95	4.28%
H75	VETERANS AFFAIRS DEPT	19,271,888.81	2.18%
H76	VETERANS HOME BOARD	(315.40)	0.00%
H7R	VETERINARY MEDICINE BOARD	28,002.58	0.00%
R9P	WATER & SOIL RESOURCES BOARD	2,023,714.77	0.23%
B41	WORKERS COMP COURT OF APPEALS	246,617.66	0.03%
E77	ZOOLOGICAL BOARD	3,100,515.86	0.35%
	TOTALS	834,044,375.62	94.34%
	IBU	25,524,006.17	2.89%
	DIRECT PAY	24,552,103.54	2.78%
		884,120,485.33	**100%**
	Medical Premiums per SWIFT-Hard Close - Fiscal '19	**891,010,411.60**	
	Variance - Reflects Employee Payments - COBRA and Early Retirees with Incentive	6,889,926.27	
	Variance as % of Total Premiums	0.77%	

Above amounts reflect Medical Premiums paid by Agencies and Employees. (Includes Benefit Billing amounts - for Agency Only, employees on Leaves)
IBU amounts reflect Employer and Employee Medical Premiums (Estimated at 90% of the total IBU billed premiums per SWIFT)
Direct Pay - per SWIFT. (100% of Premium paid by Former Employees)

DEPARTMENT OF ADMINISTRATION—WORKERS' COMPENSATION REVOLVING FUND

Services Provided

The Workers' Compensation Program is made up of four units as follows:

Claims Management

- Determines liability and either contests or pays workers' compensation claims filed against the state by its employees
- Direct the efforts to return injured employees back to the job, recover costs from negligent third parties, and seek final resolutions for all claims

Legal Services

- Represents state agencies in workers' compensation disputes to protect the legal interests of the state

Safety and Hygiene Unit

- Provides consultative resources to all state agencies
- Help identify and correct workplace safety hazards that put employees at risk for work related injury or illness
- Provides worker exposure assessments, indoor air quality surveys, employee training, and safety program development

OMB Uniform Guidance, 2 CFR part 200, subpart 200.431(c)

- *"The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and workers compensation insurance...are allowable..."*

How Rates are Computed

Rates are based on the actual cost of claims plus administrative expense for each state agency.

Fund 2001

Workers Compensations Revolving Account
Fiscal Year 2019 Summary

Appropriation Unit		**Administration** G021221		**Premiums** G021222		**Claims Paid** G021223		**Summary**
Revenue:								
Receipts	$31,030	$31,030	$6,483,212	$6,483,212	$24,906,801	$24,906,801	$31,421,042	$31,421,042
Expenses:								
Expenditures	3,397,102		5,207,086		19,720,028		28,324,216	
Encumbrances	53,974	3,451,075	1,533	5,208,619	5,814	19,725,842	59,787	28,384,003
Operating Income/(Loss)		(3,420,045)		1,274,592		5,180,959		3,037,039
Other Sources or Uses								
Transfers In/ (Out)		3,905,283		(928,459)		(2,976,823)		-
Net Income or (Loss)		485,237		346,133		2,204,136		3,035,506
Prior Balance Forward Out (Beginning Account Balance)	464,845		4,853,811		2,279,349		7,598,005	
Adjustments to Prior Period reciepts	-		-		-		-	
Current Balance Forward In		464,845		4,853,811		2,279,349		7,598,005
Balance Forward Out (Ending Account Balance)		950,082		5,199,944		4,483,485		10,633,511
Less: Original Appropriated Balance				-		3,437,690 *		3,437,690
Accumulated Account Balance		$ 950,082		$ 5,199,944		$ 1,045,795		$ 7,195,821

$23,117,130	Expenditures in "Administration" & "Claims Paid"
3,852,855	"Administration" & "Claims Paid" Allowable reserves (60 days operating costs
3,800,000	"Premiums" recommended reserves **
7,652,855	Allowable Reserves
$ (457,034)	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	(All)
LEDGER	(All)
FUND_CODE	(All)

Sum of SumOfMONETARY_AMOUNT CHARTFIELD3	agency	CUST_NAME	Total
G021221	**-**	-	(23,449.97)
	B04	AGRICULTURE DEPT	(50.00)
	B13	COMMERCE DEPT	(60.00)
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	(150.00)
	B41	WORKERS COMP COURT OF APPEALS	(100.00)
	B42	LABOR AND INDUSTRY DEPT	(50.00)
	B43	IRON RANGE RESOURCES	(110.00)
	E26	MN STATE COLLEGES/UNIVERSITIES	(1,660.00)
	E37	EDUCATION DEPARTMENT	(230.00)
	E44	MN STATE ACADEMIES	0.00
	E60	OFFICE OF HIGHER EDUCATION	(120.00)
	E77	ZOOLOGICAL BOARD	(50.00)
	G02	ADMINISTRATION DEPT	(150.00)
	G03	LOTTERY	(110.00)
	G17	HUMAN RIGHTS DEPT	(100.00)
	G46	MN.IT Services	(100.00)
	G62	MINN STATE RETIREMENT SYSTEM	0.00
	G63	PUBLIC EMPLOYEES RETIREMENT ASSOC	(120.00)
	H12	HEALTH DEPT	(120.00)
	H55	HUMAN SERVICES DEPT	(600.00)
	H60	MNSure	(60.00)
	H75	VETERANS AFFAIRS DEPT	(310.00)
	H7K	NURSING HOME ADMIN BOARD	(50.00)
	J33	TRIAL COURTS	(120.00)
	J50	GUARDIAN AD LITEM BOARD	(100.00)
	P01	MILITARY AFFAIRS DEPT	(50.00)
	P07	PUBLIC SAFETY DEPT	(300.00)
	P78	CORRECTIONS DEPT	(990.00)
	R29	NATURAL RESOURCES DEPT	(250.00)
	R32	POLLUTION CONTROL AGENCY	(210.00)
	T79	TRANSPORTATION DEPT	(890.00)
	T9B	METROPOLITAN COUNCIL/TRANSPORT	(250.00)
G021221 Total			**(30,909.97)**
G021222	**-**	-	(570,676.18)

G021222	**000**	MN STATE FAIR	(145,312.00)
	B04	AGRICULTURE DEPT	(148,032.00)
	B11	COSMETOLOGIST EXAMINERS BOARD	(6,307.00)
	B13	COMMERCE DEPT	(90,624.00)
	B14	ANIMAL HEALTH BOARD	(5,254.00)
	B15	BARBER EXAMINERS BOARD	(636.00)
	B20	EXPLORE MINNESOTA TOURISM	(20,011.00)
	B22	EMPLOYMENT & ECONOMIC DEVELOPMENT	(306,517.00)
	B24	PUBLIC FACILITIES AUTHORITY	(430.00)
	B34	HOUSING FINANCE AGENCY	(51,422.00)
	B41	WORKERS COMP COURT OF APPEALS	(9,766.00)
	B42	LABOR AND INDUSTRY DEPT	(869,696.39)
	B43	IRON RANGE RESOURCES	(62,614.00)
	B7E	ARCHITECTURE, ENGINEERING BD	(334.00)
	B7P	ACCOUNTANCY BOARD	(241.00)
	B7S	PRIVATE DETECTIVES BOARD	(170.00)
	B82	PUBLIC UTILITIES COMM	(2,485.00)
	B9D	AMATEUR SPORTS COMM	(170.00)
	E25	PERPICH CENTER FOR ARTS EDUCATION	(11,023.00)
	E37	EDUCATION DEPARTMENT	(105,278.00)
	E44	MN STATE ACADEMIES	(208,748.00)
	E50	ARTS BOARD	(907.00)
	E60	OFFICE OF HIGHER EDUCATION	(3,572.00)
	E77	ZOOLOGICAL BOARD	(251,319.00)
	E9W	HIGHER ED FACILITIES AUTHORITY	(170.00)
	G02	ADMINISTRATION DEPT	(452,349.00)
	G03	LOTTERY	(52,333.00)
	G05	RACING COMMISSION	(2,127.00)
	G09	GAMBLING CONTROL BOARD	(1,624.00)
	G10	MINNESOTA MANAGEMENT & BUDGET	(35,883.00)
	G17	HUMAN RIGHTS DEPT	(29,419.00)
	G19	INDIAN AFFAIRS COUNCIL	(429.00)
	G38	INVESTMENT BOARD	(1,147.00)
	G39	GOVERNORS OFFICE	(3,298.00)
	G45	MEDIATION SERVICES DEPT	(8,445.00)
	G46	MN.IT Services	(216,508.00)
	G53	SECRETARY OF STATE	(4,560.00)
	G61	OFFICE OF THE STATE AUDITOR	(10,824.00)
	G67	REVENUE DEPT	(246,646.00)
	G69	TEACHERS RETIREMENT ASSOC	(6,959.00)

G021222	**G92**	OMBUDSPERSON FOR FAMILIES	(2,844.00)
	G9J	CAMPAIGN FINANCE BOARD	(383.00)
	G9K	ADMINISTRATIVE HEARINGS	(7,877.00)
	G9L	COUNCIL FOR MINNESOTANS OF AFRICAN HERIT	(170.00)
	G9M	MINNESOTA COUNCIL ON LATINO AFFAIRS	(191.00)
	G9N	ASIAN-PACIFIC COUNCIL	(239.00)
	G9X	CAPITOL AREA ARCHITECT	(239.00)
	G9Y	DISABILITY COUNCIL	(478.00)
	H12	HEALTH DEPT	(228,561.00)
	H60	MNSure	(10,088.00)
	H75	VETERANS AFFAIRS DEPT	(28,615.00)
	H7B	MEDICAL PRACTICE BOARD	(1,194.00)
	H7C	NURSING BOARD	(2,239.00)
	H7D	PHARMACY BOARD	(955.00)
	H7F	DENTISTRY BOARD	(478.00)
	H7H	CHIROPRACTIC EXAMINERS BOARD	(1,645.00)
	H7J	OPTOMETRY BOARD	(170.00)
	H7K	NURSING HOME ADMIN BOARD	(525.00)
	H7L	SOCIAL WORK BOARD	(1,047.00)
	H7M	MARRIAGE & FAMILY THERAPY BD	(170.00)
	H7Q	PODIATRIC MEDICINE	(170.00)
	H7R	VETERINARY MEDICINE BOARD	(170.00)
	H7S	EMERGENCY MEDICAL SERVICES BD	(9,813.00)
	H7U	DIETETICS & NUTRITION PRACTICE	(170.00)
	H7V	PSYCHOLOGY BOARD	(382.00)
	H7W	PHYSICAL THERAPY BOARD	(170.00)
	H7X	BEHAVIORAL HEALTH & THERAPY BD	(239.00)
	H9G	OMBUDSMAN MH/DD	(860.00)
	J33	TRIAL COURTS	(281,306.00)
	J50	GUARDIAN AD LITEM BOARD	(58,957.00)
	J52	PUBLIC DEFENSE BOARD	(84,255.00)
	J58	COURT OF APPEALS	(4,531.00)
	J65	SUPREME COURT	(49,488.00)
	J68	TAX COURT	(382.00)
	L10	LEGISLATIVE COORDINATING COMMISSION	(13,332.00)
	L11	SENATE	(41,116.00)
	L12	MN HOUSE	(20,065.00)
	L49	LEGISLATIVE AUDITOR	(3,586.00)
	P01	MILITARY AFFAIRS DEPT	(310,287.00)
	P07	PUBLIC SAFETY DEPT	(1,293,073.00)

G021222	**P7T**	PEACE OFFICERS BOARD (POST)	(1,039.00)
	P9E	SENTENCING GUIDELINES COMM	(287.00)
	R32	POLLUTION CONTROL AGENCY	(68,486.00)
	R9P	WATER & SOIL RESOURCES BOARD	(8,674.00)
G021222 Total			**(6,483,211.57)**
G021223	**-**	-	(983,684.07)
	B42	LABOR AND INDUSTRY DEPT	(2,801,764.10)
	E26	MN STATE COLLEGES/UNIVERSITIES	(4,193,656.08)
	E40	HISTORICAL SOCIETY	(109,188.93)
	G06	ATTORNEY GENERAL	(18,402.45)
	G62	MINN STATE RETIREMENT SYSTEM	(6,317.12)
	G63	PUBLIC EMPLOYEES RETIREMENT ASSOC	(10,068.28)
	H55	HUMAN SERVICES DEPT	(6,321,371.05)
	H75	VETERANS AFFAIRS DEPT	(1,510,183.94)
	J70	JUDICIAL STANDARDS BOARD	(153.52)
	P78	CORRECTIONS DEPT	(3,453,203.96)
	R29	NATURAL RESOURCES DEPT	(1,622,637.04)
	T79	TRANSPORTATION DEPT	(3,876,170.04)
G021223 Total			**(24,906,800.58)**

RISK MANAGEMENT DIVISION
Workers' Compensation
Fund 2001

FISCAL YEARS 2020
Business Plan

April 22, 2019

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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 FY20

We have the following goals:

- Control workers' compensation costs for state agencies
- Continue to deliver excellent service to our partners
- Reduce both the frequency and severity of work injuries
- Upgrade existing claims system and improve our risk analytics capabilities by implementing an enterprise-wide safety management system
- Sustain and promote Minnesota Safety Accountability from Everyone (MnSAFE) initiative
- Continue an advocacy-based claims management model that promotes better claim outcomes, thus lowering workers' compensation costs

Our proposed rates

The rate for managed care services will be increasing from $2.72 to $2.80 for FY20. Should the state not continue to realize a return on its investment with the 24/7 nurse triage services, which is part of the managed care services, the state can opt out of this service with 30 days written notice, lowering the managed care services rate by $.20.

We are proposing 2% increases to the Workers' Compensation Program's administrative fee in FY20. These increases amount to $68,620, bringing the fee total to $3,499,608 in FY20. In past years, interest earnings were used to offset expenses that were not being covered by the administrative fee. As interest earnings diminished, this practice no longer covered the difference. From FY04 through FY12 the administrative fee remained the same, then increased in FY13 where it remained the same until an increase in FY16. The combination of diminished interest earnings and no administrative fee increases for multiple years resulted in the fund balance falling below the minimum balance the fund has required since its inception. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses
- Upgrade existing claims system and implement an enterprise-wide safety management system
- Achieve the performance results specified in this plan

Fiscal Year	2002	2004		2013		2016	2017	2018	2019	2020
Program Admin Fees	$2,936,000	$2,496,000		$2,620,800		$2,819,873	$3,070,922	$3,347,305	$3,430,988	$3,499,608

Our successes, challenges, and economic and legislative impacts

Successes

- Achieved a 95.5% prompt first action score for CY 2018 from the Minnesota Department of Labor and Industry (DLI), surpassing the 94.5% score for self-insured employers and the overall score of 90.0%
- Achieved a 29% reduction through FY18 in the workers' compensation claim incident rate since MnSAFE's inception in FY12
- Achieved a premium pool surplus of $1,086,639 that will be applied to FY20 premiums for participants in the premium pool
- Completed first statewide safety perception survey involving 48 agencies and had over 19,000 employees participate in FY17 with planning underway for the second survey in FY19

Challenges

- Continuing to control workers' compensation benefit costs
- The trend of reducing our workers' compensation incident rate under MNSAFE is slowing after it decreased by nearly 29% over the past 7 years
- Tracking and analyzing workers' compensation loss data across the enterprise without a comprehensive safety management system
- Aging workforce and potential team member 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 FY20 financial activities

	FY20
Revenue	$30,657,110
Expenses	$30,195,157
Year-end Retained Earnings	$14,614,693
Working Capital	$5,022,125
Full Time Equivalents	26.9
Overall Rate Change	.01%

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 partner 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 partners:
  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. The premium for FY20 is included in this plan.
    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 our claims management team 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 FY20 is estimated to be $660,000.
    3. The WCRA offers four retention limits, or deductibles, and the state has selected the super retention level, which is $2,000,000 for CY19, and it is anticipated that the super retention levels might increase slightly in CY. 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 14.4% of wage loss benefits paid (i.e. indemnity benefits).
    3. We anticipate paying $675,098 in special assessments in FY19.
    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 team members managing workers' compensation claims and their knowledge about the operations of individual state agencies
- Administrative costs below insurance industry operating ratios
- An actuarial analysis of the pay-as-you-go program completed in FY18 supports the administrative fee rates proposed in this plan, which ensure that we have adequate reserve funds to meet our obligations and that we continue to achieve the results recognized from this independent analysis:
    - Loss rates per $100 of payroll decreasing annually
    - Both number of and frequency of claims decreasing
    - Stable claim severity as measured by the average cost of a claim
- Contributions by iRISK, our claim system, provides efficiencies and greater internal controls
- Participation in a certified managed care plan that provides enhanced services, which 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 team members
- Impact on state agency budgets related to workers' compensation settlements for pay-as-you-go agency partners
- Lack of an enterprise-wide safety management system

Opportunities

- Make enhancements to iRISK and maintain upgrade schedule to take full advantage of system functionality
- Continue statewide coordination of the safety perception survey with findings leading to actions that positively impact MnSAFE results
- 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
- Complacency with statewide safety efforts can reduce injury reduction results

Major Accomplishments

- Achieved a 95.5% prompt first action score in CY18 from DLI surpassing the 88.5% score for insurance companies, the 94.5% score for self-insured employers and the overall score of 90.0%
- Achieved nearly a 29% reduction through FY18 in the workers' compensation claim incident rate since MnSAFE's inception in FY12
- Achieved a premium surplus of $1,086,639 that will be applied to FY20 premiums for participants in the premium pool
- Completed first statewide safety perception survey involving 48 state agencies, and we had over 19,000 state employees participate in FY17

Cost Saving Measures

- Increased timely initial reporting of claims which has been proven to reduce overall claim costs
- Continuing lower costs 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
- Total workers' compensation benefit payments in four of the past six years were lower than the total benefit payments made in FY11

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

- 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 our partners

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 partners 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% increase to the Workers' Compensation Program's administrative fee in FY20. This amounts to $68,620 in FY20, bringing the fee total to $3,499,608. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses
- Upgrade existing claims system and implement an enterprise-wide safety management system
- Achieve the performance results specified in this plan

Fiscal Year	2002	2004		2013		2016	2017	2018	2019	2020
Program Admin Fees	$2,936,000	$2,496,000		$2,620,800		$2,819,873	$3,070,922	$3,347,305	$3,430,988	$3,499,608

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 professionals 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 $2.80 for FY20. Included in this rate is 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 offers first-aid and other medical advice to employees. The 24/7 nurse

triage service also offers 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. Because the 24/7 nurse triage service better directs injured employees to more efficient health care, initial data shows a reduction in both employee time missed from work and medical costs associated with initial health care treatment. Should the state not continue to 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 30.

- 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

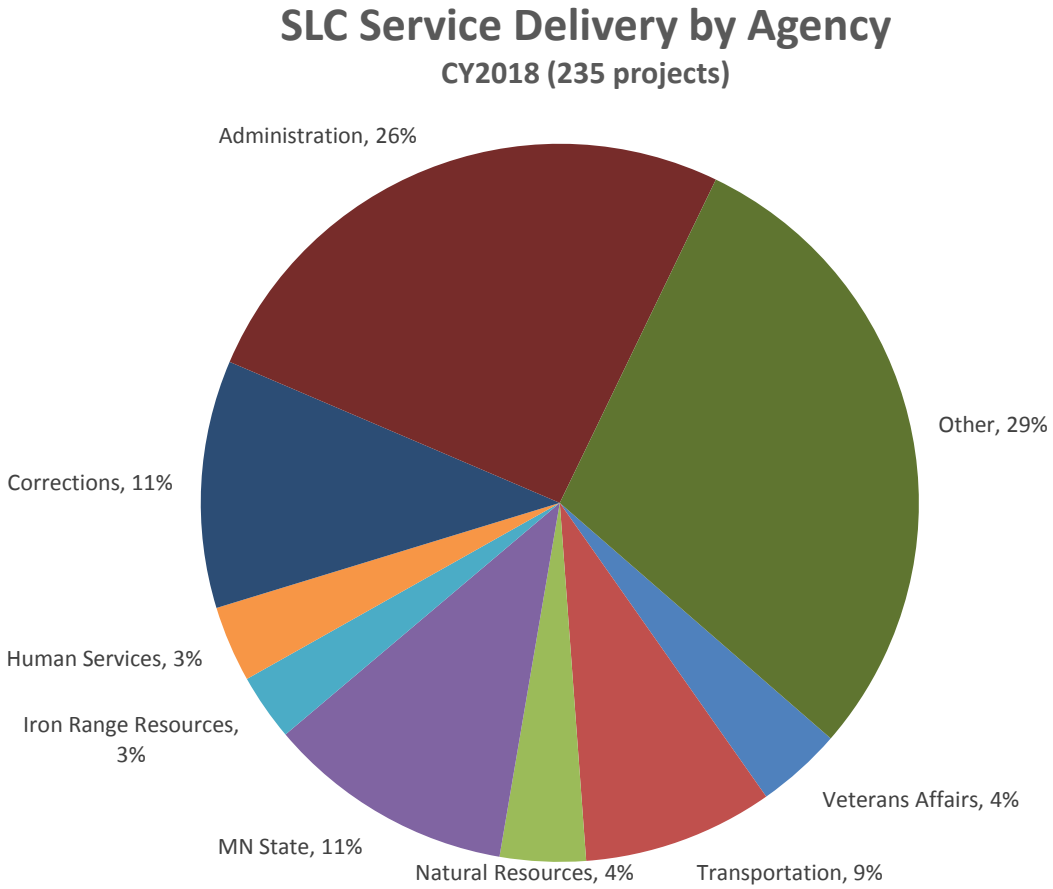
- Control measure recommendations
- Loss data reporting

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 our partner agency personnel. Access to the SLC team, free of charge, provides a greater likelihood that agencies will respond in a timely manner to safety and occupational health concerns.

SLC's partners are clients of the Program. The following chart indicates the distribution of SLC services for calendar year (CY) 18 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.

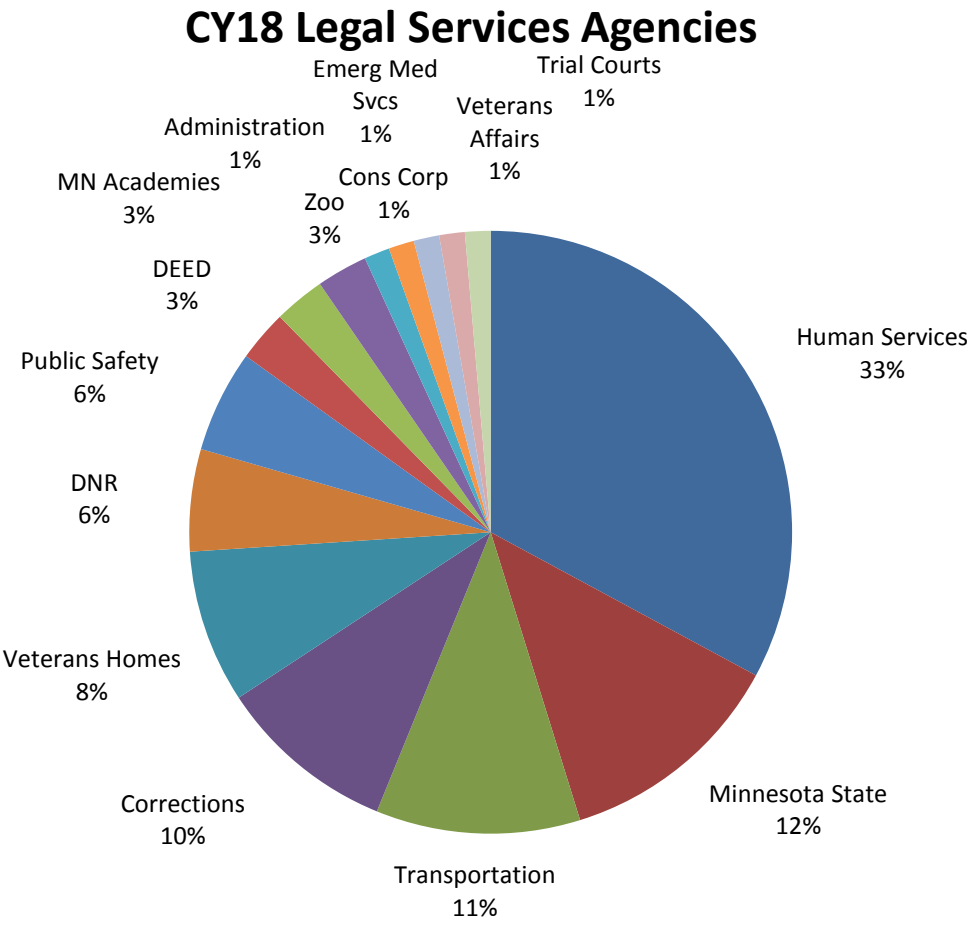
The Legal Services Unit consists of two attorneys and two legal assistants. Legal services are billed on an hourly rate basis to the claim file and the cost for the services is either collected directly from the pay-as-you-go agencies or from the premium pool.

We track legal fees as required by the workers' compensation law and bill agencies separately for legal services according to use. Legal fees will increase from $129.00 to $130.00 per hour for attorney time and from $71.00 to $75.00 per hour for paralegal time in FY20. The AG's Office rates for attorney fees is $133.00 and the paralegal rate is $85.00 for FY20.

It is a benefit to state agencies and us to have legal expertise as part of our team to provide direction on complex and/or disputed claims.

In CY18, 73 new cases were handled by the two attorneys in the Legal Services Unit, with 15 new cases referred to private defense firms. Additionally, 7 new cases were referred for legal representation on subrogation activities. The two attorneys in the Legal Services Unit have active caseloads of 42 and 39 cases respectively.

The following chart indicates distribution of legal services for CY18 by agency.



<u>Our major changes for this year</u>
The rate for managed care services will be increasing from $2.72 to $2.80 for FY20.

We are proposing increases for legal services fees in both FY20. Legal fees will increase from $129.00 to $130.00 per hour for attorney time and from $71.00 to $75.00 per hour for paralegal time in FY20.

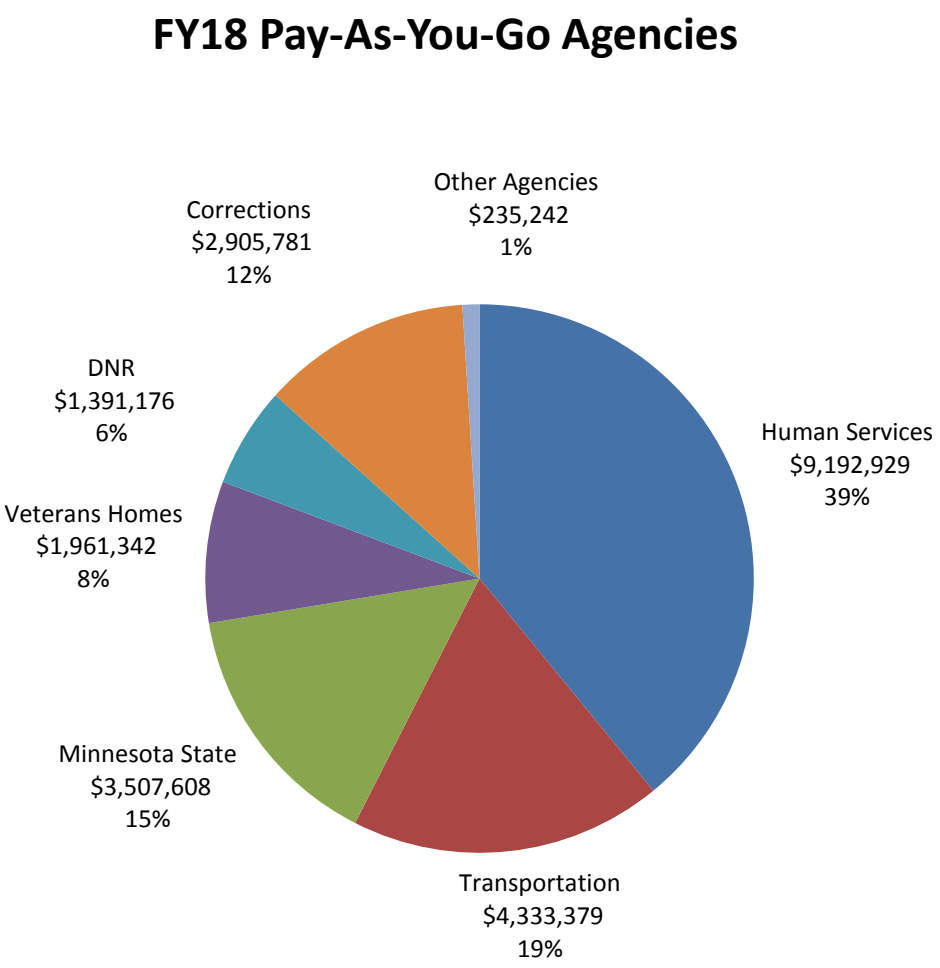
We are proposing a 2% increase to our administrative fee in FY20 to continue to provide the level of services that we have been providing, to upgrade our existing claims system and implement an enterprise-wide safety management system, and to achieve the performance results specified in this plan.

Marketing

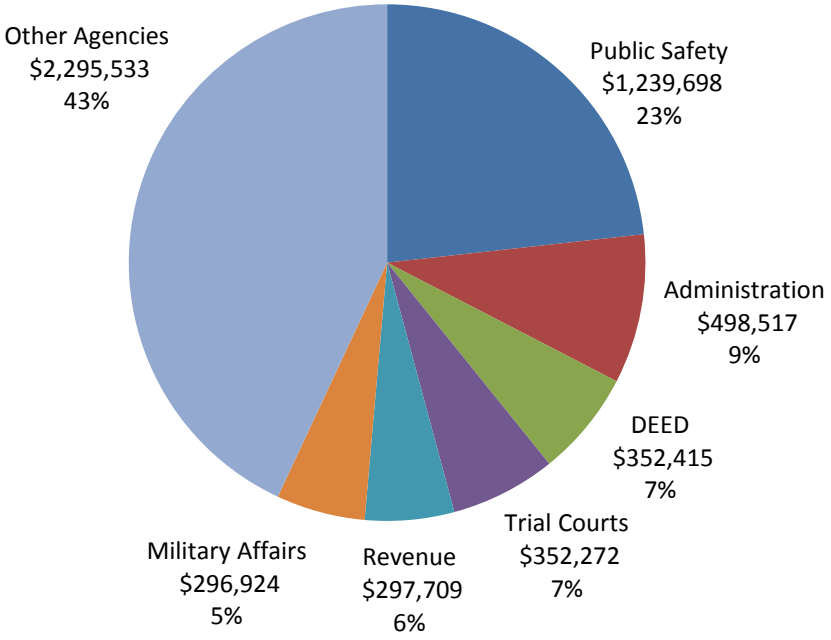
Our target audiences/partners

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 partners



FY18 Premium Pool Agencies



What is impacting our partners, and why

- Increase in administrative fees will result in agencies paying more for program services
- The implementation of an enterprise-wide safety management system is, in part, driven by demand from agencies as it will help them better manage workers' compensation risks with the desired result to reduce both the frequency and severity of work-related injuries

How we reach out to potential partners

- Website: Information on RMD's website www.mn.gov/admin/risk/ is designed to assist our partners
- 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 partners. The conference focuses on subjects related to losses insured through RMD and experienced by RMD partners

- Annual Report: The Business Plan provides detailed and comprehensive information about the Program. The Annual Report is a more simplified publication, giving our partners and other interested individuals/organizations more targeted information about our activities

What we have heard from our partners

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? Were you treated in a professional and courteous manner by the Risk Management team member you spoke with?"

93.5% of the employees surveyed during FY18 answered "yes" to the question. If additional comments are made, the comments are tracked with follow-up calls being made by management if warranted.

Competition

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
2013	1.0	2.3	3.3
2014	0.9	2.2	3.1
2015	0.9	2.1	3.0
2016	0.8	2.1	3.0
2017	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
2013	1.0	3.4	4.4
2014	1.0	3.3	4.3
2015	1.0	3.2	4.1
2016	0.9	3.1	4.1
2017	0.9	3.1	4.1

Data Source: DLI's Workers' Compensation System Report. Data from prior years updated.

Comparison of State of Minnesota Cost per $100 of Payroll to Self-Insured Employers and Insurers

The total cost of the state's workers' compensation expenditures has decreased during the last five years when compared to payroll costs and to the average cost of indemnity claims (loss of time from work claims) for all other Minnesota employers including other self-insured employers.

Year	State of Minnesota	Minnesota Self-insured Employers	All Minnesota Employers
2013	$0.83	$1.06	$1.25
2014	$0.81	$1.05	$1.24
2015	$0.76	$1.02	$1.23
2016	$0.76	$1.02	$1.22
2017	$0.68	$0.89	$1.08

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 (%)
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	40.7	100
	State Agencies	58.7	11.1	30.2	100
2016	**All MN Employers**	42.4	16.9	40.7	100
	State Agencies	54.9	14.3	30.8	100
2017	**All MN Employers**	42.6	17.0	40.5	100
	State Agencies	51.2	15.5	33.4	100
2018	**All MN Employers**	43.4	17.3	39.3	100
	State Agencies	60.0	12.2	27.8	100
Average 2013-2018	**All MN Employers**	**42.4**	**17.2**	**40.4**	100
	State Agencies	**57.1**	**12.3**	**30.7**	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. The proposed 2% administrative fee increases in FY20 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 $2.80 for FY20. The rate includes a 24/7 nurse triage service as a point of first contact for employees who are injured on the job. Should the state not continue to 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 increases for legal services fees in both FY20. Legal fees will increase from $129.00 to $130.00 per hour for attorney time and from $71.00 to $75.00 per hour for paralegal time in FY20. These increases are necessary to cover the salaries & benefits for our legal services group. Other operating costs for these services continue to be covered by the Program.

We are proposing a 2% increase to the Workers' Compensation Program's administrative fee in FY20. This amounts to $68,620 in FY20, bringing the fee total to $3,499,608. The increase is needed to:

- Continue current level of services
- Pay salaries and other operating expenses
- Upgrade existing claims system and implement an enterprise-wide safety management system
- 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 team members
- Ensure adequate retained earnings to cover claim costs

How our proposed rates will impact our partners

The proposed rate increase will do the following:

- Our partners will experience an increase in administrative fees
- Our partners will experience an increase in the hourly fees for legal services
- Increase the level of services, specifically the addition of an enterprise-wide safety management system will help agencies better manage workers' compensation risks with the desired result to reduce both the frequency and severity of work-related injuries
- 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% Increase in Administrative Fees FY20
Human Services	$ 14,537
Minnesota State	12,478
Transportation	8,910
Corrections	7,523
DNR	3,310
Veterans Affairs	3,306
Other Agencies	654
Total	**$ 50,718**

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% Increase in Administrative Fees FY20
Public Safety	$ 3,643
Trial Courts	1,492
Mn.IT Services	1,264
Revenue	1,233
DEED	1,297
Health	1,018
Other Agencies	7,956
Total	**$17,902**

The rate increase for managed care services will have the following impact on our top agencies as follows for each fiscal year:

Pay-As-You-Go Agencies

	Impact of Increase in Managed Care Administrative Fees FY20
Human Services	$ 15,184
Minnesota State	(10,109)
Transportation	14,428
Corrections	2,691
DNR	2,344
Veterans Affairs	1,856
Other Agencies	1,264
Total	**$ 27,658**

Premium Pool Agencies

	Impact of Increase in Managed Care Administrative Fees FY20
Public Safety	$ 3,819
Trial Courts	3,179
Mn.IT Services	5,809
Revenue	3,000
DEED	1,049
Health	2,361
Other Agencies	13,086
Total	**$32,302**

Financial Data

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2020
OPERATING REVENUES/EXPENSES

SWIFT

Account 553078	**OTHER REVENUE** Change = (5.6%) or ($101,000) Decrease is a result of fewer supplemental reimbursement requests.
513304	**SAFETY TRAINING** Change = 112.0% or $11,200 Increase is a result of additional ergo training and root cause training sessions.
41000/41070	**SALARIES AND BENEFITS** Change = 12.3% or $330,000 Increase is due to filling 2 vacant WC Claim Specialist positions as a result of a turnover and retirement in FY19, filling the WC Claims Manager position and reallocation of the System Administor position.
41130/41145	**PROFESSIONAL TECHNICAL SERVICES** Change = 6.2% or $113,500 Increase is due to additional SLC training sessions and increase in the managed care rate.
41150	**COMPUTER & SYSTEM SERVICES** Change = (81.7%) or ($1,790) Decrease is a result of purchasing a 2-year online subscription in FY19 for FY19 & FY20 and receiving an additional year free
41196	**CENTRAL IT SERVICES** Change = 35.5% or $106,500 Increase is due in part to upgrading the claims management system, the addition of a dedicated part-time MN.IT employee and improving risk analytics by implementing an enterprise-wide safety management system.
41160	**TRAVEL IN-STATE** Change = 33.5% or $2,850 Increase is due to anticipated travel costs for the in-house attorneys.
41170	**TRAVEL OUT-STATE** Change = 100.0% or $1,000 Increase is due to attendance at safety management system training and conferences.
41130	**SUPPLIES AND MATERIALS** Change = 35.0% or $9,000 Increase is due in part to supplies for the slip, trip and fall initiative and the safety conference.
43000	**INSURANCE** Change = 42.2% or $284,902 Increase is due to the special assessment paid to DLI.
42020	**ATTORNEY GENERAL** Change = 900.0% or $900 Increase is due to additional attorney fees to represent the Program.
42010	**STATEWIDE INDIRECTS** Change = 29.4% or $68,204 Increase is due to higher statewide indirects.

The assumptions for the business plan include an inflation factor of 0%.

Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2020

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You-Go	Total
Claim Expense	-	4,500,000	18,800,000	23,300,000
Special Assessment	-	162,400	792,600	955,000
Managed Care Fee	-	685,100	1,206,900	1,892,000
Estimated Salary Expense	-	604,100	2,416,400	3,020,500
Estimated Statewide Indirects/Agency Allocation	-	72,000	228,000	300,000
Miscellaneous Expenses	20,200	212,237	495,220	727,657
TOTAL BASE REVENUE	20,200	6,235,837	23,939,120	30,195,157
Less: Surplus Distribution	-	1,086,639	-	1,086,639
TOTAL NET BASE REVENUE	**20,200**	**5,149,198**	**23,939,120**	**29,108,518**

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	20,388
Rate/average number of employees	$44.78

Pay-As-You-Go

Average number of employees	39,775
Rate/average number of employees	$65.03

Rate Matrix Computations

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2020

1. Describe cost and usage estimation methods.
The administrative fee is apportioned based on the following factors:
a. Average number of employees for the period 7/01 through 3/31
b. Number of open claims on 3/31
c. Number of payment transactions for the period 7/01 through 3/31
* These numbers will be adjusted when they become available which will change the allocation of the administrative fee.

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 an 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 2020

Rate	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Administrative Fee/Avg number of covered employees) *	43.42	47.34	51.90	55.94	56.76	58.17
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						
FY20 - Admin Fee is $3,499,608						
Premium Pool	32.48	36.26	37.86	40.74	42.45	44.78
Pay-As-You-Go	48.35	52.58	58.59	63.32	63.69	65.03
Legal Services						
Attorney	123.00	123.00	129.00	129.00	129.00	130.00
Paralegal	68.00	68.00	71.00	71.00	71.00	75.00
Rehabilitation Services						
QRC's	70.00	70.00	0.00	0.00	0.00	0.00
Managed Care Fee						
(rate/employee/month)	2.17	2.23	2.23	2.28	2.72	2.80
*** 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 2020

	Obj class RSRC*	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 EST/ACTUAL	FY 2020 PROPOSED	$ CHANGE FY19/FY20	% CHANGE FY19/FY20
Operating Revenues									
Premium Pool Revenue	**553078**	4,192,908	3,616,332	4,222,112	4,469,542	4,288,272	4,161,802	(126,470)	-2.9%
Workers' Comp Revolving Revenue (PAYG)	**553078**	18,680,113	17,051,419	18,415,769	20,553,016	20,360,000	20,799,500	439,500	2.2%
Administrative Fees *		2,620,798	2,819,873	3,070,922	3,347,309	3,430,988	3,499,608	68,620	2.0%
Qualified Rehabilitation Counselors		93,007	41,917	-	-	-	-	-	0.0%
Legal Services Unit		412,566	316,484	417,085	490,658	465,740	475,000	9,260	2.0%
Other Revenue	**514213**	3,886,040	2,607,704	3,925,231	2,585,546	1,801,000	1,700,000	(101,000)	-5.6%
Safety Training	**513304**	46,845	39,050	52,400	49,220	10,000	21,200	11,200	112.0%
Total Operating Revenue		29,932,278	26,492,778	30,103,519	31,495,291	30,356,000	30,657,110	301,110	1.0%
Operating Expenses									
Claims Expense	**41200**	23,514,991	21,848,962	23,112,855	23,805,269	23,000,000	23,300,000	300,000	1.3%
Salaries and Benefits	**41000/41070**	2,748,252	2,873,285	2,780,164	2,826,337	2,690,500	3,020,500	330,000	12.3%
Rent	**41100**	114,445	114,292	114,483	118,529	104,000	104,000	-	0.0%
Rent - Equipment	**41400**	6,833	5,840	6,087	5,843	7,500	7,500	-	0.0%
Repairs and Maintenance	**41500**	4,355	4,541	4,648	5,029	6,500	6,700	200	3.1%
Printing/Advertising	**41110**	1,802	2,952	2,686	3,192	3,300	3,450	150	4.5%
Professional Technical Services	**41130/41145**	1,496,574	1,523,892	1,470,207	1,564,116	1,820,500	1,934,000	113,500	6.2%
Computer and Systems Services	**41150**	1,088	192	953	1,137	2,190	400	(1,790)	-81.7%
Centralized IT Services	**41196**	209,954	201,128	219,719	284,273	300,000	406,500	106,500	35.5%
Communications	**41155**	24,607	22,686	19,634	20,954	16,200	16,400	200	1.2%
Travel - In State	**41160**	15,619	10,101	5,756	6,611	8,500	11,350	2,850	33.5%
Travel - Out State	**41170**	2,670	-	142	-	1,000	2,000	1,000	100.0%
Supplies and Materials	**41300**	12,488	14,075	13,951	19,005	25,750	34,750	9,000	35.0%
Employee Development/Memberships	**41180**	50,029	41,207	50,275	45,149	16,020	15,600	(420)	-2.6%
Purchased Services	**43000**	4,030	1,457	899	3,192	8,500	8,600	100	1.2%
Insurance	**43000**	1,396,569	1,314,063	1,228,341	935,256	675,098	960,000	284,902	42.2%
Attorney General Cost	**42020**	1,799	348	-	66	100	1,000	900	900.0%
Indirect Costs	**42010**	240,123	220,536	313,305	277,798	231,796	300,000	68,204	29.4%
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	7,970	-	-	-	0.0%
Total Operating Expenses		29,909,860	28,261,964	29,414,501	29,992,134	28,979,861	30,195,157	1,215,296	4.2%
Operating Income (Losses)		22,418	(1,769,186)	689,018	1,503,157	1,376,139	461,953	(914,186)	-66.4%
Nonoperating Revenues (Expenses)									
Interest Revenue	**512001**	57,828	62,228	96,124	138,297	200,000	200,000	-	0.0%
Total Nonoperating Revenue (Expenses)		57,828	62,228	96,124	138,297	200,000	200,000	-	0.0%
Income (Losee) before Contributions and Transfers									
Transfers		-	-	-	(6,362)	-	-	-	0.0%
Change in Net Position		80,246	(1,706,958)	785,142	1,635,092	1,576,139	661,953	(914,186)	-58.0%
Retained Earnings, Beginning Period		12,181,201	12,270,877	10,592,531	11,377,744	12,376,601	13,952,740	1,576,139	12.7%
Adjustment to Retained Earnings		9,430	28,611	72	(636,236)	-	-	-	0.0%
Retained Earnings, Ending Period		12,270,877	10,592,531	11,377,744	12,376,601	13,952,740	14,614,693	661,953	4.7%

* The admin fee revenue is collected from:	FY15	FY16	FY17	FY18	FY19	FY20
Premium Pool	608,451	692,880	722,760	796,416	837,283	912,941
Pay-As-You-Go	2,012,347	2,126,993	2,348,162	2,550,889	2,593,705	2,586,667

Detailed Capital Assets and Technology FY2020 Purchases

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2020

Description of Item	FinDept ID	FinDept Name	Justification	Qty	Unit Price	Total Amount	Included in Master Lease 15 Demand Survey Yes or No*	If yes, identify quarter in which item is planned to be purchased.
Safety Information System	G0236700	Worker Comp Administration	Improve our risk analytics capabilities by implementing an enterprise-wide safety management system	1	48000	48000	No	
GRAND TOTAL						48000		

* For column H, state "Future" if the demand survey has not been completed for the period of the capital asset purchases

SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2020

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	28,935,910			475,000				
Safety Training	513304	20,200					20,200		
Copy fees	553090	1,000	1,000						
Claim Reimbursements	514213	1,700,000							
Interest	512001	200,000	18,000						
	Total	30,857,110	19,000	-	475,000	-	20,200	-	-
Expense Description*	Object Code								
Salaries	41000	2,899,800	440,200	102,300	457,200	319,700		1,324,800	255,600
Part-time/Seasonal	41030	94,400						94,400	
Overtime	41050	-							
Premium Pay	41050	-							
Other Benefits	41070	26,300	1,500					24,800	
Space Rent	41100	104,000	103,000				1,000		
Repairs	41500	6,700	1,300			5,400			
Printing/Advertising	41110	3,450	3,000				450		
Prof/Tech Services	41130	1,934,000	15,000			10,000	17,000		
Prof/Tech Services	41145	-							
Centralized IT Services	41196	406,500	406,500						
Computer Services	41150	400				400			
Communications	41155	16,400	15,000		600	800			
Travel - In-state	41160	11,350		200	8,000	2,650		500	
Travel - Out-of-state	41170	2,000	1,000			1,000			
Supplies	41300	34,750	12,000		4,500	14,000	1,750	2,500	
Equipment Rental	41400	7,500	7,500						
Employee Development	41180	15,600	4,000	500	2,000	4,100		5,000	
Claims & Insurance	43000	24,260,000	5,000						
Other Purchased Services	43000	8,600	1,000			7,600			
Statewide Indirects	42010	300,000							300,000
Agency Provided Prof/Tech	41190	-							
Attorney General	42020	1,000	1,000						
	Total	30,132,750	1,017,000	103,000	472,300	365,650	20,200	1,452,000	555,600
Adjustments									
Plus:									
Amortization	49005	62,407	62,407	-	-	-	-	-	-
Total		62,407	62,407	-	-	-	-	-	-
Minus:									
New System		-							
Total		-	-	-	-	-	-	-	-
Rate Matrix Amount		30,195,157	1,079,407	103,000	472,300	365,650	20,200	1,452,000	555,600

SWIFT Spending Plan (continued)

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2020

Fund 2001

	SWIFT	G0246801 Premium Pool Claims	G0246802 Premium Pool Special Assess	G0246803 Premium Pool Managed Care	G0246811 Pay-As-You-Go Claims	G0246812 Pay-As-You-Go Special Assess	G0246813 Pay-As-You-Go Managed Care
Revenue Description*	Account						
Premium/Revolving/Admin Fee	553078	5,074,743			23,386,167		
Safety Training	513304						
Copy fees	553090						
Claim Reimbursements	514213	300,000			1,400,000		
Interest	512001	107,000			75,000		
	Total	5,481,743	-	-	24,861,167	-	-
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			685,100			1,206,900
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	4,500,000	162,400		18,800,000	792,600	
Other Purchased Services	43000						
Statewide Indirects	42010						
Agency Provided Prof/Tech	41190						
Attorney General	42020						
	Total	4,500,000	162,400	685,100	18,800,000	792,600	1,206,900
Adjustments							
Plus:							
Amortization	49005	-	-	-	-	-	-
Total		-	-	-	-	-	-
Minus:							
New System							
Total		-	-	-	-	-	-
Rate Matrix Amount		4,500,000	162,400	685,100	18,800,000	792,600	1,206,900

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2020

	Estimate Jul 19	Estimate Aug 19	Estimate Sep 19	Estimate Oct 19	Estimate Nov 19	Estimate Dec 19	Estimate Jan 20	Estimate Feb 20	Estimate Mar 20	Estimate Apr 20	Estimate May 20	Estimate Jun 20
Projected Beginning Cash Balance	**10,251,893**	**9,928,824**	**13,012,491**	**13,532,738**	**13,109,134**	**13,673,387**	**13,192,894**	**12,287,335**	**11,881,842**	**11,898,079**	**11,463,546**	**11,095,308**
Receipts - operating	2,318,164	5,596,053	2,991,215	2,001,404	2,983,933	1,990,475	1,990,475	1,990,475	2,487,205	1,990,475	2,027,730	2,289,506
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	16,666	16,674	16,666	16,666	16,666	16,666	16,666	16,666	16,666	16,666	16,666	16,666
Total Cash Receipt	**2,334,830**	**5,612,727**	**3,007,881**	**2,018,070**	**3,000,599**	**2,007,141**	**2,007,141**	**2,007,141**	**2,503,871**	**2,007,141**	**2,044,396**	**2,306,172**
Expenses												
Salaries & Benefits	232,304	348,730	232,304	232,304	232,304	232,304	348,730	232,304	232,304	232,304	232,304	232,304
Indirect Costs	-	-	75,000	-	-	75,000	-	-	75,000	-	-	75,000
Claim & Insurance Expense	2,191,225	1,975,000	1,975,000	1,975,000	1,975,000	1,975,000	2,318,775	1,975,000	1,975,000	1,975,000	1,975,000	1,975,000
Other Operating Expenses	234,370	205,330	205,330	234,370	229,042	205,330	245,195	205,330	205,330	234,370	205,330	205,330
Dividends/Rebates, if applicable	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	**2,657,899**	**2,529,060**	**2,487,634**	**2,441,674**	**2,436,346**	**2,487,634**	**2,912,700**	**2,412,634**	**2,487,634**	**2,441,674**	**2,412,634**	**2,487,634**
Projected Ending Cash Balance	**9,928,824**	**13,012,491**	**13,532,738**	**13,109,134**	**13,673,387**	**13,192,894**	**12,287,335**	**11,881,842**	**11,898,079**	**11,463,546**	**11,095,308**	**10,913,846**

Financial Statement

For Internal Use Only

STATE OF MINNESOTA 3/28/2019
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 Unaudited
STATEMENT OF NET POSITION
DECEMBER 31, 2018

	FY19	FY18
ASSETS		
CURRENT ASSETS		
Cash	$ 12,951,517.73	$ 10,950,056.94
Accounts Receivable	1,891,760.76	2,016,697.61
Accounts Receivable - Supplementary Benefits	1,840,263.10	2,610,495.48
Prepaid Expenses	-	4,239.47
Prepaid Insurance	-	322.50
Total Current Assets	$ 16,683,541.59	$ 15,581,812.00
NONCURRENT ASSETS (Note 4)		
Recoverable (Note 3)	$ 73,063,273.22	$ 82,833,982.66
Software	334,347.10	334,347.10
Accumulated Amortization - Software	(208,966.96)	(175,532.25)
Internally Generated Computer Software (IGCS)	289,722.46	289,722.46
Accumulated Amortization - IGCS	(181,076.52)	(152,104.27)
Total Noncurrent Assets	$ 73,297,299.30	$ 83,130,415.70
TOTAL ASSETS	$ 89,980,840.89	$ 98,712,227.70
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 6)	$ 12,000.00	$ -
Deferred Pension Outflows (Note 7)	-	2,520,417.00
Total Deferred Outflows of Resources	$ 12,000.00	$ 2,520,417.00
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 987,632.88	$ 1,593,829.70
Salaries and Benefits Payable	152,645.59	106,133.08
Claims Payable (Note 3)	10,959,490.99	12,425,097.40
Compensated Absences Payable (Note 5)	38,427.45	37,254.78
Unearned Revenue	418,641.52	398,205.96
Unearned Premiums	2,608,877.50	2,666,534.00
Total Current Liabilities	$ 15,165,715.93	$ 17,227,054.92
NONCURRENT LIABILITIES		
Claims Payable (Note 3)	$ 62,103,782.23	$ 70,408,885.26
Compensated Absences Payable (Note 5)	278,613.60	278,520.29
Other Postemployement Benefits (Note 6)	217,935.00	45,961.47
Net Pension Liability (Note 7)	-	3,599,257.39
Total Noncurrent Liabilities	$ 62,600,330.83	$ 74,332,624.41
TOTAL LIABILITIES	$ 77,766,046.76	$ 91,559,679.33
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 6)	$ 10,000.00	$ -
Deferred Pension Inflows (Note 7)	-	262,749.56
Total Deferred Inflows of Resources	$ 10,000.00	$ 262,749.56
NET POSITION (Note 9)		
Net Investment in Capital Assets	$ 234,026.08	$ 296,433.04
Unrestricted Net Position	11,982,768.05	9,113,782.77
TOTAL NET POSITION	$ 12,216,794.13	$ 9,410,215.81

STATE OF MINNESOTA 3/28/2019
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE QUARTER ENDED DECEMBER 31, 2018

	FY19 QTD	FY19 YTD	FY18 QTD	FY18 YTD
OPERATING REVENUES				
Premium Pool	$ 1,280,995.41	$ 1,734,222.86	$ 1,318,070.10	$ 1,841,136.91
Pay-As-You-Go	3,723,475.49	8,355,149.51	4,616,846.14	9,072,186.63
Administrative Fees	857,747.28	1,499,352.38	836,828.16	1,673,656.41
Legal Services Unit	119,779.41	195,541.66	124,503.28	243,725.73
Safety Training	6,200.00	6,200.00	7,940.00	7,940.00
Other Revenues	1,033,160.69	1,507,153.70	1,015,024.48	1,231,763.74
Total Operating Revenues	$ 7,021,358.28	$13,297,620.11	$ 7,919,212.16	$14,070,409.42
OPERATING EXPENSES				
Claims	$ 4,919,777.36	$10,398,257.70	$ 5,586,022.86	$10,899,108.82
Salaries and Benefits	717,725.63	1,433,875.78	670,322.40	1,358,570.76
Rent	19,200.32	49,542.71	29,361.09	58,762.08
Rent - Equipment	3,038.04	3,146.59	1,487.06	2,974.12
Repairs and Maintenance	935.00	2,175.00	480.00	2,109.00
Printing	79.85	686.72	572.88	1,497.75
Professional and Technical Services	503,840.89	956,988.09	424,133.81	798,652.45
Computer and Systems Services	-	47.31	296.10	544.86
Centralized IT Services	4,179.05	21,562.47	164,420.04	203,279.96
Communications	4,701.11	9,927.57	6,582.40	10,293.61
Travel - In State	1,838.44	3,029.21	1,914.87	3,358.43
Travel - Out State	-	-	-	-
Supplies and Materials	5,340.67	10,198.56	4,864.30	7,173.82
Employee Development	2,308.26	4,392.71	2,185.00	2,731.00
Purchased Services	1,324.76	1,344.36	(280.25)	166.78
Insurance	337,548.78	338,177.78	298,627.74	597,384.50
Attorney General Cost	-	-	-	-
Indirect Costs	57,949.00	115,898.00	69,449.50	138,899.00
Amortization	15,601.74	31,203.48	15,601.74	31,203.48
Other Expenses	-	7,416.00	2,570.00	4,370.00
Total Operating Expenses	$ 6,595,388.90	$13,387,870.04	$ 7,278,611.54	$14,121,080.42
OPERATING INCOME (LOSS)	$ 425,969.38	$ (90,249.93)	$ 640,600.62	$ (50,671.00)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 61,339.47	$ 100,416.60	$ 36,833.77	$ 60,968.05
Total Nonoperating Revenues (Expenses)	$ 61,339.47	$ 100,416.60	$ 36,833.77	$ 60,968.05
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 487,308.85	$ 10,166.67	$ 677,434.39	$ 10,297.05
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 487,308.85	$ 10,166.67	$ 677,434.39	$ 10,297.05
NET POSITION, BEGINNING, AS REPORTED	$ 11,729,485.28	$12,206,627.46	$ 8,732,781.42	$10,036,155.18
Adjustment to Net Position (Note 8)	-	-	-	(636,236.42)
NET POSITION, BEGINNING, AS RESTATED	$ 11,729,485.28	$12,206,627.46	$ 8,732,781.42	$ 9,399,918.76
NET POSITION, ENDING	$ 12,216,794.13	$12,216,794.13	$ 9,410,215.81	$ 9,410,215.81

For Internal Use Only

STATE OF MINNESOTA 3/28/2019
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 Unaudited
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED DECEMBER 31, 2018

		YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Customers	$	15,905,254.84
Receipts from Other Revenues		1,507,153.70
Payments to Claimants		(10,398,257.70)
Payments to Suppliers for Goods and Services		(1,163,045.48)
Payments to Employees		(1,425,413.93)
Payments to Others		-
Net Cash Flows from Operating Activities	$	4,425,691.43
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Nonoperating Transfer in (Out)	$	(6,362.00)
Net Cash Flows from Noncapital Financing Activities	$	(6,362.00)
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	$	100,416.60
Net Cash Flows from Investing Activities	$	100,416.60
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	$	4,519,746.03
Cash and Cash Equivalents, Beginning, as Reported		8,431,771.70
Cash and Cash Equivalents, Ending	$	12,951,517.73
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities		
Operating Income (Loss)	$	(90,249.93)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities		
Amortization	$	31,203.48
(Increase) Decrease in Accounts Receivable		267,247.15
(Increase) Decrease in Accounts Receivable - Supplementary Benefits		820,022.26
(Increase) Decrease in Prepaid Expenses		47.31
(Increase) Decrease in Prepaid Insurance		-
(Increase) Decrease in Recoverable		2,412,296.31
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows		-
(Increase) Decrease in Deferred Pension Outflows		-
Increase (Decrease) in Accounts Payable		361,440.29
Increase (Decrease) in Salaries and Benefits Payable		8,461.85
Increase (Decrease) in Claims Payable		(2,412,296.31)
Increase (Decrease) in Unearned Revenue		418,641.52
Increase (Decrease) in Unearned Premiums		2,608,877.50
Increase (Decrease) in Compensated Absences Payable		-
Increase (Decrease) in Other Postemployment Benefits		-
Increase (Decrease) in Due to Other Funds		-
Increase (Decrease) in Net Pension Liability		-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows		-
Increase (Decrease) in Deferred Pension Inflows		-
Net Reconciling Items to be Added to (Deducted from) Operating Income	$	4,515,941.36
Net Cash Flows from Operating Activities	$	4,425,691.43
Noncash Investing, Capital and Financing Activities		
	$	-

STATE OF MINNESOTA 3/28/2019
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 Unaudited
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED DECEMBER 31, 2018

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 FY19.

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 are generally defined as assets with an initial, individual cost of more than $300,000 for buildings and depreciable infrastructure $5,000 or more for equipment and art and historical treasures, and $30,000 or more for software and internally generated computer software (IGCS). Land, land improvements, building improvements, and easement assets are capitalized, regardless of cost. Capital assets must also have an estimated useful life of two or more years. Capital assets are recorded at cost or, for donated assets, at acquisition 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, 2018 for claims incurred prior to January 1, 2019.

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 AND 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.

4. CAPITAL ASSETS

	Balance 7/1/2018	Additions	Deletions	Balance 12/31/2018
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	$ (192,249.58)	$ (16,717.38)	$ -	$ (208,966.96)
Internally Generated Computer Software (IGCS)	(166,590.42)	(14,486.10)	-	(181,076.52)
Total Accumulated Depreciation/Amortization	$ (358,840.00)	$ (31,203.48)	$ -	$ (390,043.48)

5. COMPENSATED ABSENCES

State employees accrue vacation leave, sick leave, and compensatory leave at various rates within limits specified in the collective bargaining agreements. Leave balances are liquidated upon separation from state employment. Leave balances at year-end are shown as a liability.

	Current	Noncurrent
Beginning Balance 7/1/2018	$ 38,427.45	$ 278,613.60
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2018	$ 38,427.45	$ 278,613.60

6. OTHER POSTEMPLOYMENT BENEFITS

In 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.

In FY18, the State of Minnesota implemented GASB Statement No. 75 “Accounting and Financial Reporting for Postemployment Benefits Other than Pensions”. This statement requires recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB.

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 General Obligation 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 benef

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 7/1/2018	$ 12,000.00	$ 217,935.00	$ 10,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2018	$ 12,000.00	$ 217,935.00	$ 10,000.00

7. 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.

Workers’ Compensation fund reported net pension liability and deferred inflows and outflows of resources associated with pensions during FY15 through FY18 3rd quarter. MMB does not allocate net pension liability to special revenue funds, all governmental funds pensions are included in the general fund 1000 and proprietary funds. As a result, the financial statement does not include net pension liability as of June 30, 2018.

8. ADJUSTMENTS TO NET POSITION

In FY18, the total prior period adjustments are $636,236.42. These adjustments include:
($290,625.60) is due to the overstatement of Other Revenue for Premium Pool
($345,610.82) due to the overstatement of Other Revenue for Pay-As-You-Go

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

Net Investment in Capital Assets	$ 234,026.08
Unrestricted Net Position	11,982,768.05
Total Net Position	$ 12,216,794.13

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Begnning	$ 12,206,627.46	$ 11,729,485.28	$ -	$ -
Net Income (Loss)	(477,142.18)	487,308.85	-	-
Retained Earnings, Ending	$ 11,729,485.28	$ 12,216,794.13	$ -	$ -
Add: Capital Contributions	$ -	$ -	$ -	$ -
Reconciliation to Total Net Position	$ 11,729,485.28	$ 12,216,794.13	$ -	$ -

The FY15 implementation of GASB Statement No. 68 “Accounting and Financial Reporting for Pensions” required the recording of the net pen liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 75 “Accounting and Financial Reporting for Postemployment Benefits Other than Pensions” (OPEB) required recording changes of total OPEB liability along with the inflows and outflows and expense associated with OPEB. These caused the nonmajor enterprise and internal services funds to end in a deficit net position. The actuarially determined amounts are likely to vary significantly from year to year and are managed by retirement systems and the Minnesota Legislature to ensure the defined benefit plans are adequately funded to pay plan benefits to employee participating as they become due. For these reasons, the state does not include the pension and OPEB related liabilities or deferred inflows ar outflows of resources in the rate-setting process for managing these funds as long as the funds are contributing the statutory required contribu The amounts will continue to be monitored by the retirement systems administering these plans and the Minnesota Legislature.

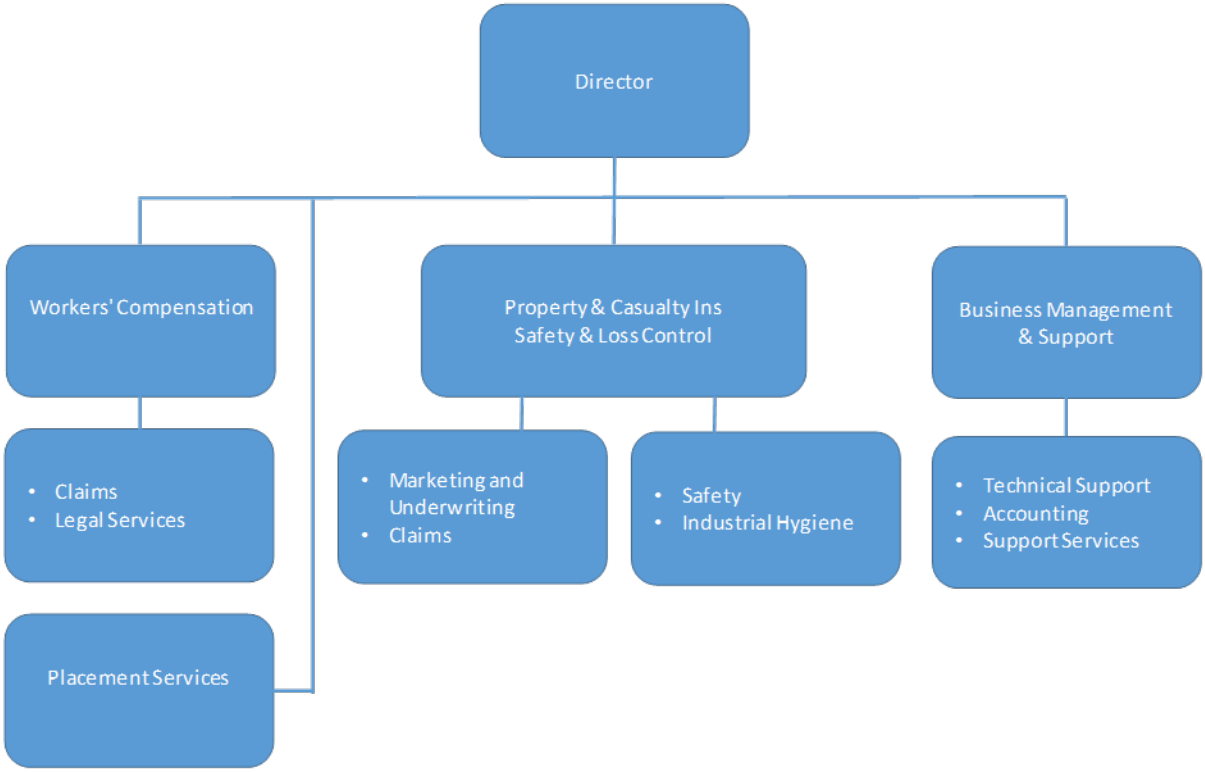
STATE OF MINNESOTA 3/28/2019
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED
FOR THE QUARTER ENDED DECEMBER 31, 2018

	Combined	Administration Fees	Premium Pool	Pay-As-You-Go
OPERATING REVENUES				
Premium Pool	$ 1,734,222.86	$ -	$ 1,734,222.86	$ -
Pay-As-You-Go	8,355,149.51	-	-	8,355,149.51
Administrative Fees	1,499,352.38	1,499,352.38	-	-
Legal Services Unit	195,541.66	195,541.66	-	-
Safety Training	6,200.00	6,200.00	-	-
Other Revenues	1,507,153.70	932.50	286,731.42	1,219,489.78
Total Operating Revenues	$13,297,620.11	$ 1,702,026.54	$ 2,020,954.28	$ 9,574,639.29
OPERATING EXPENSES				
Claims	$10,398,257.70	$ -	$ 2,082,073.04	$ 8,316,184.66
Salaries and Benefits	1,433,875.78	1,433,875.78	-	-
Rent	49,542.71	49,542.71	-	-
Rent - Equipment	3,146.59	3,146.59	-	-
Repairs and Maintenance	2,175.00	2,175.00	-	-
Printing	686.72	686.72	-	-
Professional and Technical Services	956,988.09	6,093.94	346,336.38	604,557.77
Computer and Systems Services	47.31	47.31	-	-
Centralized IT Services	21,562.47	21,562.47	-	-
Communications	9,927.57	9,927.57	-	-
Travel - In State	3,029.21	3,029.21	-	-
Travel - Out State	-	-	-	-
Supplies and Materials	10,198.56	10,198.56	-	-
Employee Development	4,392.71	4,392.71	-	-
Purchased Services	1,344.36	1,344.36	-	-
Insurance	338,177.78	629.00	63,409.60	274,139.18
Attorney General Costs	-	-	-	-
Indirect Costs	115,898.00	115,898.00	-	-
Amortization	31,203.48	31,203.48	-	-
Other Expenses	7,416.00	7,416.00	-	-
Total Operating Expenses	$13,387,870.04	$ 1,701,169.41	$ 2,491,819.02	$ 9,194,881.61
OPERATING INCOME (LOSS)	$ (90,249.93)	$ 857.13	$ (470,864.74)	$ 379,757.68
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	$ 100,416.60	$ 9,752.45	$ 52,365.04	$ 38,299.11
Total Nonoperating Revenues (Expenses)	$ 100,416.60	$ 9,752.45	$ 52,365.04	$ 38,299.11
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	$ 10,166.67	$ 10,609.58	$ (418,499.70)	$ 418,056.79
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	$ -	$ -	$ -	$ -
CHANGE IN NET POSITION	$ 10,166.67	$ 10,609.58	$ (418,499.70)	$ 418,056.79

Supporting Information

Staffing and Organizational Chart

The FY19 business plan had 27.4 FTEs. The FY20 business plan has 26.9 FTEs. The elimination of a vacant position (.4) and reallocation (.1) of a position to the Risk Management Fund account for the decrease in FTE's.



Administrative Fees

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2020

iRISK Loc #	Department Name	FY19 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/19	% of Open Claims	FY19 #of Trans	% of Trans	Avg %	FY2020 Work Comp Admin Fee	FY2020 **MONTHLY** Managed Care Fee
01A	Military Affairs	378	0.628%	15	0.887%	116	0.763%	0.759%	$26,574	$1,058.40
02 (All)	Administration	522	0.868%	20	1.183%	135	0.888%	0.979%	$34,273	$1,461.60
03A	State Lottery	154	0.256%	3	0.177%	5	0.033%	0.155%	$5,439	$431.20
04A	Agriculture	505	0.839%	8	0.473%	119	0.782%	0.698%	$24,438	$1,414.00
05A	Racing Commission	20	0.033%	0	0.000%	0	0.000%	0.011%	$388	$56.00
06A	Attorney General	326	0.542%	2	0.118%	1	0.007%	0.222%	$7,777	$912.80
07A	Public Safety - Fiscal and Administrative Serv	38	0.063%	0	0.000%	1	0.007%	0.023%	$814	$106.40
07B	Public Safety - Commissioner's Office	12	0.020%	0	0.000%	0	0.000%	0.007%	$233	$33.60
07C	Public Safety - BCA Training	333	0.553%	8	0.473%	38	0.250%	0.425%	$14,890	$932.40
07D	Public Safety - DVS	537	0.893%	19	1.124%	181	1.190%	1.069%	$37,402	$1,503.60
07E	Public Safety - Homeland Security & Emerg Mgmt	65	0.108%	2	0.118%	0	0.000%	0.075%	$2,640	$182.00
07F	Public Safety - Fire Marshal	57	0.095%	1	0.059%	6	0.039%	0.064%	$2,255	$159.60
07G	Public Safety - Public Educ & Media Rel	12	0.020%	0	0.000%	0	0.000%	0.007%	$233	$33.60
07H	Public Safety - Human Resources	14	0.023%	0	0.000%	0	0.000%	0.008%	$271	$39.20
07J	Public Safety - Office of Justice Programs	37	0.061%	0	0.000%	0	0.000%	0.020%	$717	$103.60
07K	Public Safety - 911 Emergency Service	11	0.018%	0	0.000%	0	0.000%	0.006%	$213	$30.80
07M	Public Safety - Pipeline Safety	18	0.030%	0	0.000%	0	0.000%	0.010%	$349	$50.40
07P	Public Safety - Patrol	784	1.303%	86	5.086%	513	3.373%	3.254%	$113,876	$2,195.20
07Q	Public Safety - Gambling & Alcohol	18	0.030%	1	0.059%	2	0.013%	0.034%	$1,192	$50.40
07S	Public Safety - Capitol Security	84	0.140%	3	0.177%	86	0.565%	0.294%	$10,295	$235.20
07T	Public Safety - Traffic Safety	20	0.033%	0	0.000%	0	0.000%	0.011%	$388	$56.00
09A	Gambling Control Board	33	0.055%	0	0.000%	0	0.000%	0.018%	$640	$92.40
10A	Minnesota Management & Budget (MMB)	247	0.411%	1	0.059%	5	0.033%	0.168%	$5,863	$691.60
15B	Board of Barbers	3	0.005%	0	0.000%	0	0.000%	0.002%	$58	$8.40
11B	Board of Cosmetologist	25	0.042%	1	0.059%	1	0.007%	0.036%	$1,251	$70.00
7HH	Board of Chiropractors	5	0.008%	0	0.000%	2	0.013%	0.007%	$250	$14.00
7FH	Board of Dentistry	10	0.017%	0	0.000%	0	0.000%	0.006%	$194	$28.00
7TP	Board of Peace Officers	10	0.017%	1	0.059%	8	0.053%	0.043%	$1,497	$28.00
7KH	Board of Nursing Home Admin	12	0.020%	0	0.000%	0	0.000%	0.007%	$233	$33.60
7LH	Board of Social Work	13	0.022%	0	0.000%	1	0.007%	0.009%	$329	$36.40
7MH	Board of Marriage & Family Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	$58	$8.40
7BH	Board of Medical Practice	26	0.043%	0	0.000%	0	0.000%	0.014%	$504	$72.80
7CH	Board of Nursing	30	0.050%	1	0.059%	3	0.020%	0.043%	$1,502	$84.00
7DH	Board of Pharmacy	21	0.035%	0	0.000%	0	0.000%	0.012%	$407	$58.80
7EB	Board of Architects	7	0.012%	0	0.000%	0	0.000%	0.004%	$136	$19.60
7VH	Board of Psychology	9	0.015%	0	0.000%	0	0.000%	0.005%	$175	$25.20
7JH	Board of Optometry	1	0.002%	0	0.000%	0	0.000%	0.001%	$19	$2.80
7PB	Board of Accountancy	5	0.008%	0	0.000%	0	0.000%	0.003%	$97	$14.00
7RH	Board of Vet Medicine	2	0.003%	0	0.000%	0	0.000%	0.001%	$39	$5.60
7QH	Board of Podiatry	1	0.002%	0	0.000%	0	0.000%	0.001%	$19	$2.80
7SB	Private Detective Board	3	0.005%	0	0.000%	0	0.000%	0.002%	$58	$8.40
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%	$58	$8.40
7SH	Emergency Medical Svs Reg Bd	5	0.008%	1	0.059%	12	0.079%	0.049%	$1,707	$14.00
7UH	Dietetics & Nutrition Practice Bd	2	0.003%	0	0.000%	0	0.000%	0.001%	$39	$5.60
7XH	Behavioral Health & Therapy Bd	5	0.008%	0	0.000%	0	0.000%	0.003%	$97	$14.00
12A	Health	1,575	2.618%	10	0.591%	189	1.243%	1.484%	$51,933	$4,410.00
13A	Commerce	365	0.607%	3	0.177%	9	0.059%	0.281%	$9,837	$1,022.00
80A	Commerce-Weights & Measures	-	0.000%	1	0.059%	3	0.020%	0.026%	$920	$0.00
14A	Animal Health Board	42	0.070%	0	0.000%	0	0.000%	0.023%	$814	$117.60
17A	Human Rights	46	0.076%	1	0.059%	4	0.026%	0.054%	$1,889	$128.80
19A	Indian Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%	$78	$11.20
20B	Explore MN Tourism	53	0.088%	1	0.059%	5	0.033%	0.060%	$2,101	$148.40
22A	Employment & Economic Development	1,331	2.212%	28	1.656%	274	1.802%	1.890%	$66,139	$3,726.80
24B	Public Facilities Authority	9	0.015%	0	0.000%	0	0.000%	0.005%	$175	$25.20
25A	Perpich Center for Arts Education	53	0.088%	0	0.000%	17	0.112%	0.067%	$2,332	$148.40
X00	Minnesota State-Systems Office	374	0.622%	1	0.059%	20	0.132%	0.271%	$9,476	$1,047.20
X01	Minnesota State-Bemidji State Univ	516	0.858%	4	0.237%	23	0.151%	0.415%	$14,529	$1,444.80
X02	Minnesota State-MSU Mankato	1,469	2.442%	22	1.301%	186	1.223%	1.655%	$57,926	$4,113.20
X03	Minnesota State-MSU Moorhead	672	1.117%	10	0.591%	83	0.546%	0.751%	$26,294	$1,881.60
X04	Minnesota State-St Cloud State Univ	1,234	2.051%	15	0.887%	143	0.940%	1.293%	$45,243	$3,455.20
X05	Minnesota State-Southwest MN State Univ	389	0.647%	15	0.887%	48	0.316%	0.616%	$21,572	$1,089.20
X06	Minnesota State-Winona State Univ	939	1.561%	10	0.591%	64	0.421%	0.858%	$30,014	$2,629.20
X07	Minnesota State-Metro State Univ	820	1.363%	9	0.532%	125	0.822%	0.906%	$31,696	$2,296.00
X20	Minnesota State-Riverland CC - Austin	207	0.344%	4	0.237%	19	0.125%	0.235%	$8,230	$579.60
X21	Minnesota State-Central Lks College-Brainerd	212	0.352%	7	0.414%	32	0.210%	0.326%	$11,394	$593.60
X22	Minnesota State-Anoka/Ramsey CC-Cambridge	91	0.151%	3	0.177%	6	0.039%	0.123%	$4,294	$254.80
X23	Minnesota State-C & T College-Fergus Falls	107	0.178%	1	0.059%	0	0.000%	0.079%	$2,765	$299.60
X24	Minnesota State-Hibbing Community College	131	0.218%	3	0.177%	7	0.046%	0.147%	$5,146	$366.80
X25	Minnesota State-Itasca Community College	102	0.170%	0	0.000%	1	0.007%	0.059%	$2,054	$285.60
X27	Minnesota State-MN West C&T - Worthington	98	0.163%	0	0.000%	0	0.000%	0.054%	$1,900	$274.40
X28	Minnesota State-Vermillion Community College	65	0.108%	3	0.177%	8	0.053%	0.113%	$3,943	$182.00
X29	Minnesota State-Rochester Community College	382	0.635% 0.000%	8	0.473%	11	0.072%	0.393%	$13,769	$1,069.60
X30	Minnesota State-Northland C&T - Thief River Fls	142	0.236%	2	0.118%	2	0.013%	0.122%	$4,286	$397.60
X31	Minnesota State-Mesabi Range C&T -Virgina	64	0.106%	1	0.059%	0	0.000%	0.055%	$1,931	$179.20
X32	Minnesota State-Minneapolis C&T College	508	0.844%	10	0.591%	30	0.197%	0.544%	$19,049	$1,422.40
X33	Minnesota State-Anoka/Ramsey Comm College	361	0.600%	4	0.237%	13	0.085%	0.307%	$10,756	$1,010.80
X34	Minnesota State-N Hennepin Comm College	352	0.585%	6	0.355%	63	0.414%	0.451%	$15,796	$985.60
X35	Minnesota State-Century College	595	0.989%	15	0.887%	188	1.236%	1.037%	$36,304	$1,666.00
X36	Minnesota State-Rainy River Comm College	34	0.057%	0	0.000%	1	0.007%	0.021%	$736	$95.20

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2020

iRISK Loc #	Department Name	FY19 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/19	% of Open Claims	FY19 #of Trans	% of Trans	Avg %	FY2020 Work Comp Admin Fee	FY2020 **MONTHLY** Managed Care Fee
X37	Minnesota State-Normandale Comm College	553	0.919%	10	0.591%	41	0.270%	0.593%	$20,766	$1,548.40
X38	Minnesota State-Inver Hills Comm College	277	0.460%	5	0.296%	46	0.302%	0.353%	$12,348	$775.60
X39	Minnesota State-NE Higher Education District	33	0.055%	0	0.000%	0	0.000%	0.018%	$640	$92.40
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	121	0.201%	2	0.118%	14	0.092%	0.137%	$4,800	$338.80
X51	Minnesota State-Anoka Tech College	132	0.219%	2	0.118%	36	0.237%	0.191%	$6,700	$369.60
X52	Minnesota State-Alexandria Tech College	191	0.317%	3	0.177%	13	0.085%	0.193%	$6,770	$534.80
X53	Minnesota State-Hennepin Tech Coll-Plymouth	4	0.007%	0	0.000%	0	0.000%	0.002%	$78	$11.20
X54	Minnesota State-Pine Tech College	120	0.199%	1	0.059%	7	0.046%	0.102%	$3,554	$336.00
X55	Minnesota State-St Paul College	384	0.638%	5	0.296%	39	0.256%	0.397%	$13,886	$1,075.20
X56	Minnesota State-Lake Superior College	337	0.560%	5	0.296%	8	0.053%	0.303%	$10,597	$943.60
X57	Minnesota State-St. Cloud Tech College	294	0.489%	5	0.296%	22	0.145%	0.310%	$10,837	$823.20
X59	Minnesota State-Dakota County Tech College	236	0.392%	7	0.414%	67	0.441%	0.416%	$14,544	$660.80
X60	Minnesota State-Hennepin TC-Brooklyn Prk	284	0.472%	4	0.237%	21	0.138%	0.282%	$9,877	$795.20
X61	Minnesota State-Hennepin TC-Eden Prairie	116	0.193%	2	0.118%	34	0.224%	0.178%	$6,237	$324.80
X62	Minnesota State-MN West C&T - Canby	46	0.076%	3	0.177%	28	0.184%	0.146%	$5,109	$128.80
X63	Minnesota State-MN West C&T - Granite Falls	25	0.042%	1	0.059%	0	0.000%	0.034%	$1,175	$70.00
X64	Minnesota State-MN West C&T - Jackson	37	0.061%	1	0.059%	0	0.000%	0.040%	$1,407	$103.60
X65	Minnesota State-MN West C&T - Pipestone	37	0.061%	1	0.059%	0	0.000%	0.040%	$1,407	$103.60
X66	Minnesota State-Mesabi Range C&T- Eveleth	28	0.047%	1	0.059%	1	0.007%	0.037%	$1,309	$78.40
X68	Minnesota State-SE Tech College-Red Wing	46	0.076%	1	0.059%	0	0.000%	0.045%	$1,582	$128.80
X69	Minnesota State-SE Tech College-Winona	90	0.150%	2	0.118%	14	0.092%	0.120%	$4,199	$252.00
X71	Minnesota State-Central Lks College-Staples	48	0.080%	0	0.000%	0	0.000%	0.027%	$931	$134.40
X72	Minnesota State-Northwest Tech College	69	0.115%	1	0.059%	11	0.072%	0.082%	$2,871	$193.20
X73	Minnesota State-C&T College-Detroit Lakes	70	0.116%	2	0.118%	1	0.007%	0.080%	$2,814	$196.00
X74	Minnesota State-Northland C&T-E.Grand Forks	92	0.153%	0	0.000%	0	0.000%	0.051%	$1,784	$257.60
X75	Minnesota State-C&T College-Moorhead	201	0.334%	1	0.059%	4	0.026%	0.140%	$4,894	$562.80
X77	Minnesota State-C&T College-Wadena	53	0.088%	1	0.059%	3	0.020%	0.056%	$1,948	$148.40
X78	Minnesota State-Riverland Comm Coll-Albert Lea	31	0.052%	0	0.000%	2	0.013%	0.022%	$754	$86.80
X79	Minnesota State-S Central Tech Coll-Mankato	239	0.397%	5	0.296%	5	0.033%	0.242%	$8,467	$669.20
X80	Minnesota State-Ridgewater College-Hutchinson	105	0.175%	1	0.059%	0	0.000%	0.078%	$2,726	$294.00
X81	Minnesota State-Ridgewater College-Willmar	219	0.364%	5	0.296%	37	0.243%	0.301%	$10,533	$613.20
X83	Minnesota State-S Central Tech Coll-Faribault	44	0.073%	0	0.000%	0	0.000%	0.024%	$853	$123.20
X99	Minnesota State-Student Workers	3,858	6.413%	7	0.414%	16	0.105%	2.311%	$80,861	EXEMPT
28A	State Senate	289	0.480%	1	0.059%	0	0.000%	0.180%	$6,293	$809.20
29 (All)	DNR (All regions)	2,578	4.285%	85	5.027%	785	5.161%	4.824%	$168,833	$7,218.40
CC (All)	Conservation Corp Minnesota	262	0.435%	8	0.473%	36	0.237%	0.382%	$13,360	$733.60
31A	House of Representatives	393	0.653%	1	0.059%	2	0.013%	0.242%	$8,463	$1,100.40
32A	Pollution Control Agency	857	1.424%	5	0.296%	14	0.092%	0.604%	$21,140	$2,399.60
33A	Trial Courts	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
33L	Trial Courts - District 1	291	0.484%	6	0.355%	24	0.158%	0.332%	$11,622	$814.80
33K	Trial Courts - District 10	371	0.617%	0	0.000%	1	0.007%	0.208%	$7,270	$1,038.80
33B	Trial Courts - District 2	276	0.459%	1	0.059%	0	0.000%	0.173%	$6,041	$772.80
33C	Trial Courts - District 3	211	0.351%	0	0.000%	0	0.000%	0.117%	$4,091	$590.80
33D	Trial Courts - District 4	611	1.016%	7	0.414%	41	0.270%	0.566%	$19,821	$1,710.80
33E	Trial Courts - District 5	143	0.238%	2	0.118%	4	0.026%	0.127%	$4,459	$400.40
33F	Trial Courts - District 6	143	0.238%	1	0.059%	31	0.204%	0.167%	$5,840	$400.40
33G	Trial Courts - District 7	230	0.382%	2	0.118%	4	0.026%	0.176%	$6,146	$644.00
33H	Trial Courts - District 8	80	0.133%	0	0.000%	0	0.000%	0.044%	$1,551	$224.00
33J	Trial Courts - District 9	207	0.344%	3	0.177%	41	0.270%	0.264%	$9,228	$579.60
J50	State Guardian ad Litem Board	230	0.382%	5	0.296%	48	0.316%	0.331%	$11,590	$644.00
34A	Housing Finance	245	0.407%	1	0.059%	0	0.000%	0.155%	$5,440	$686.00
37A	Education	386	0.642%	5	0.296%	107	0.704%	0.547%	$19,141	$1,080.80
38A	Investment Board	22	0.037%	0	0.000%	0	0.000%	0.012%	$427	$61.60
39A	Governor's Office	44	0.073%	1	0.059%	0	0.000%	0.044%	$1,543	$123.20
40A	Historical Society	525	0.873%	9	0.532%	53	0.348%	0.584%	$20,453	$1,470.00
41A	Work Comp Court of Appeals	11	0.018%	1	0.059%	42	0.276%	0.118%	$4,125	$30.80
42 (All)	Labor & Industry	440	0.731%	14	0.828%	84	0.552%	0.704%	$24,632	$1,232.00
43A	IRRRB	43	0.071%	3	0.177%	42	0.276%	0.175%	$6,125	$120.40
44 (All)	Minnesota State Academies	194	0.322%	18	1.064%	185	1.216%	0.868%	$30,368	$543.20
45A	Mediation Services	12	0.020%	1	0.059%	0	0.000%	0.026%	$923	$33.60
46A	MN.IT Services	2,379	3.954%	14	0.828%	113	0.743%	1.842%	$64,453	$6,661.20
49A	Legislative Auditor	60	0.100%	0	0.000%	0	0.000%	0.033%	$1,163	$168.00
50A	State Arts Board	19	0.032%	0	0.000%	0	0.000%	0.011%	$368	$53.20
5DA	Leg. Coord Committee/Rev of Statutes	88	0.146%	0	0.000%	1	0.007%	0.051%	$1,783	$246.40
52A	Public Defense Board	732	1.217%	8	0.473%	23	0.151%	0.614%	$21,476	$2,049.60
53A	Secretary of State	86	0.143%	0	0.000%	1	0.007%	0.050%	$1,744	$240.80
55A	Human Svs-Anoka RTC	870	1.446%	66	3.903%	602	3.958%	3.102%	$108,573	$2,436.00
55B	Human Svs-Brainerd RTC	-	0.000%	12	0.710%	109	0.717%	0.475%	$16,639	$0.00
552	Human Svs-CARE	170	0.283%	3	0.177%	10	0.066%	0.175%	$6,133	$476.00
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	0.532%	51	0.335%	0.311%	$10,896	$112.00
55C	Human Svs-Cambridge RTC (closed)	-	0.000%	8	0.473%	310	2.038%	0.837%	$29,296	$0.00
55D	Human Svs-Central Office	2,018	3.354%	30	1.774%	261	1.716%	2.281%	$79,842	$5,650.40
55E	Human Svs-Fergus Falls RTC	-	0.000%	4	0.237%	59	0.388%	0.208%	$7,285	$0.00
556	Human Svs-Fergus Falls Group Homes	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55F	Human Svs-Faribault RTC (closed)	-	0.000%	11	0.651%	231	1.519%	0.723%	$25,306	$0.00

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2020

iRISK Loc #	Department Name	FY19 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/19	% of Open Claims	FY19 #of Trans	% of Trans	Avg %	FY2020 Work Comp Admin Fee	FY2020 **MONTHLY** Managed Care Fee
55G	Human Svs-AhGwahChing RTC	-	0.000%	8	0.473%	174	1.144%	0.539%	$18,865	$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	70	0.116%	17	1.005%	175	1.151%	0.757%	$26,507	$196.00
55S	Human Svs-MSOCS Group Homes	1,456	2.420%	126	7.451%	1,073	7.055%	5.642%	$197,452	$4,076.80
55L	Human Svs-NNE SOS-Liberalis	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55M	Human Svs-Moose Lake RTC (closed)	-	0.000%	3	0.177%	97	0.638%	0.272%	$9,509	$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	841	1.398%	27	1.597%	190	1.249%	1.415%	$49,506	$2,354.80
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	954	1.586%	65	3.844%	515	3.386%	2.939%	$102,839	$2,671.20
55R	Human Svs-Rochester (closed)	-	0.000%	0	0.000%	0	0.000%	0.000%	$0	$0.00
55S	Human Svs-St Peter RTC (closed)	-	0.000%	3	0.177%	21	0.138%	0.105%	$3,680	$0.00
55T	Human Svs-Oak Terrace RTC (closed)	-	0.000%	3	0.177%	41	0.270%	0.149%	$5,214	$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	49	0.081%	3	0.177%	12	0.079%	0.113%	$3,940	$137.20
55W	Human Svs-Willmar RTC	2	0.003%	2	0.118%	38	0.250%	0.124%	$4,333	$5.60
558	Human Svs-MNS		0.000%	1	0.059%	7	0.046%	0.035%	$1,227	$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	609	1.012%	16	0.946%	150	0.986%	0.982%	$34,351	$1,705.20
H60	MNSure	165	0.274%	1	0.059%	0	0.000%	0.111%	$3,889	$462.00
58A	Court of Appeals	89	0.148%	0	0.000%	1	0.007%	0.052%	$1,802	$249.20
60A	Higher Educ Services Office	64	0.106%	0	0.000%	0	0.000%	0.035%	$1,241	$179.20
61A	State Auditor	79	0.131%	1	0.059%	40	0.263%	0.151%	$5,290	$221.20
62A	MN State Retirement	127	0.211%	0	0.000%	0	0.000%	0.070%	$2,462	$355.60
63A	Public EE Retirement Assoc.	98	0.163%	1	0.059%	1	0.007%	0.076%	$2,667	$274.40
65 (All)A	Judicial	395	0.657%	1	0.059%	2	0.013%	0.243%	$8,502	$1,106.00
67A	Revenue	1,459	2.425%	25	1.478%	226	1.486%	1.796%	$62,870	$4,085.20
68A	Tax Court	9	0.015%	0	0.000%	0	0.000%	0.005%	$175	$25.20
69A	Teachers Retirement Assoc.	84	0.140%	2	0.118%	0	0.000%	0.086%	$3,008	$235.20
70J	Judicial Standards Board	3	0.005%	0	0.000%	0	0.000%	0.002%	$58	$8.40
75C	Veterans' Affairs - Central Office	168	0.279%	5	0.296%	36	0.237%	0.271%	$9,468	$470.40
75B	Veterans Home Silver Bay	154	0.256%	13	0.769%	150	0.986%	0.670%	$23,459	$431.20
75F	Veterans Home Fergus Falls	183	0.304%	11	0.651%	152	0.999%	0.651%	$22,795	$512.40
75H	Veterans Home Hastings	85	0.141%	5	0.296%	75	0.493%	0.310%	$10,850	$238.00
75L	Veterans Home Luverne	176	0.293%	13	0.769%	93	0.611%	0.558%	$19,514	$492.80
75M	Veterans Home Minneapolis	587	0.976%	60	3.548%	511	3.360%	2.628%	$91,967	$1,643.60
77 (All)	Minnesota Zoo	279	0.464%	25	1.478%	178	1.170%	1.038%	$36,309	$781.20
78A	MCF-Central Office	718	1.193%	24	1.419%	165	1.085%	1.233%	$43,134	$2,010.40
78B	MCF-St. Cloud	408	0.678%	21	1.242%	306	2.012%	1.311%	$45,868	$1,142.40
78C	MCF-Sauk Center (closed)	-	0.000%	1	0.059%	0	0.000%	0.020%	$690	$0.00
78F	MCF-Faribault	625	1.039%	24	1.419%	295	1.940%	1.466%	$51,302	$1,750.00
78H	MCF-Shakopee	264	0.439%	7	0.414%	38	0.250%	0.368%	$12,862	$739.20
78L	MCF-Lino Lakes	460	0.765%	13	0.769%	88	0.579%	0.704%	$24,637	$1,288.00
78P	MCF-Oak Park Heights	339	0.563%	23	1.360%	309	2.032%	1.318%	$46,140	$949.20
78R	MCF-Red Wing	187	0.311%	15	0.887%	95	0.625%	0.608%	$21,260	$523.60
78S	MCF-Stillwater	508	0.844%	45	2.661%	543	3.570%	2.359%	$82,541	$1,422.40
78T	MCF-Togo	61	0.101%	3	0.177%	39	0.256%	0.178%	$6,244	$170.80
78U	MCF-Rush City	342	0.568%	14	0.828%	155	1.019%	0.805%	$28,178	$957.60
78W	MCF-Willow River/Mooselake	421	0.700%	10	0.591%	75	0.493%	0.595%	$20,814	$1,178.80
790	DOT-Central Office	1,601	2.661%	31	1.833%	325	2.137%	2.210%	$77,356	$4,482.80
791	DOT-District 1-Duluth/Virginia	382	0.635%	29	1.715%	287	1.887%	1.412%	$49,425	$1,069.60
792	DOT-District 2-BemidjiCrookston	255	0.424%	8	0.473%	97	0.638%	0.512%	$17,903	$714.00
793	DOT-District 3-Baxter/St. Cloud	424	0.705%	19	1.124%	170	1.118%	0.982%	$34,367	$1,187.20
794	DOT-District 4-Detroit Lakes/Morris	259	0.430%	8	0.473%	123	0.809%	0.571%	$19,975	$725.20
796	DOT-District 6-Rochester/Owatonna	412	0.685%	22	1.301%	173	1.137%	1.041%	$36,434	$1,153.60
797	DOT-District 7-Mankato/Windom	338	0.562%	29	1.715%	253	1.663%	1.313%	$45,965	$946.40
798	DOT-District 8-Willmar	228	0.379%	16	0.946%	171	1.124%	0.816%	$28,574	$638.40
799	DOT-District 9-Metro	1,338	2.224%	80	4.731%	825	5.424%	4.126%	$144,409	$3,746.40
82A	Public Utilities Commission	55	0.091%	0	0.000%	0	0.000%	0.030%	$1,066	$154.00
90A	State Fair	351	0.583%	10	0.591%	119	0.782%	0.652%	$22,832	$982.80
92G	Ombudsperson for Families	5	0.008%	0	0.000%	5	0.033%	0.014%	$480	$14.00
9KG	Office of Administrative Hearings	62	0.103%	1	0.059%	1	0.007%	0.056%	$1,969	$173.60
9GH	Ombudsman - Mental Health	19	0.032%	0	0.000%	0	0.000%	0.011%	$368	$53.20
9XG	Capitol Area Architect	4	0.007%	0	0.000%	0	0.000%	0.002%	$78	$11.20
9YG	Disability Council	11	0.018%	0	0.000%	0	0.000%	0.006%	$213	$30.80
9JG	Campaign Financing & Public Dis. Bd	9	0.015%	0	0.000%	0	0.000%	0.005%	$175	$25.20
9WE	Higher Education Facility	2	0.003%	0	0.000%	0	0.000%	0.001%	$39	$5.60
9EP	Sentencing Guidelines	6	0.010%	0	0.000%	0	0.000%	0.003%	$116	$16.80
9LG	Council for Minnesotans of African Heritage	4	0.007%	0	0.000%	0	0.000%	0.002%	$78	$11.20
9PR	Water & Soil Resources Board	124	0.206%	2	0.118%	0	0.000%	0.108%	$3,784	$347.20
9NG	Asian-Pacific Council	5	0.008%	0	0.000%	0	0.000%	0.003%	$97	$14.00
9MG	Chicano/Latino Affairs Council	4	0.007%	0	0.000%	0	0.000%	0.002%	$78	$11.20
9DB	Amateur Sports Commission	3	0.005%	0	0.000%	0	0.000%	0.002%	$58	$8.40
	TOTALS	**60,163**	**100.000%**	**1,691**	**100.000%**	**15,209**	**100.000%**	**100.00%**	**$3,499,608**	**$157,654**

See note regarding allocation of administrative fee on the Rate Matrix Computation

OLIVER WYMAN

STATE OF MINNESOTA
WORKERS' COMPENSATION PROGRAM

REVIEW OF THE NEEDED FUND RESERVE FOR FISCAL YEAR ENDING 2014

DATA EVALUATED AS OF JUNE 30, 2014
UNPAID LIABILITY ESTIMATED AS OF JUNE 30, 2014

DECEMBER 2, 2014

Prepared by:

RON FOWLER, FCAS, MAAA

MARSH & McLENNAN COMPANIES

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Background

The State of Minnesota Department of Administration (The Fund) has asked Oliver Wyman Actuarial Consulting, Inc. (Oliver Wyman) to perform a review of the needed workers' compensation fund reserve for fiscal year-end 2014 for its self-insured program.

The Fund covers approximately 54,000 employees of the executive legislative and judicial branches of state government, along with employees of some quasi-state agencies such as the State Fair and the Minnesota Historical Society. The self-insured, self-administered program provides and coordinates claim management, disability management and managed health care for state workers who are injured on the job and office workers' compensation legal services for state agencies.
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Executive Summary

In the course of the review, Oliver Wyman applied several generally accepted loss and ALAE reserving methodologies and procedures to derive the needed reserve fund at fiscal year-end 2014. Oliver Wyman gave consideration to the relative strengths and weaknesses of each of the methods in developing our selected point estimates.

Based on the historical loss (including ALAE) information as of 6/30/2014 and the additional information provided to us (and only that information provided to us) through 10/30/2014 our findings are as follows:

Since premium deficits and surpluses are recouped with a one year lag, The Fund must have enough money to weather two adverse years. Our recommendation is that The Fund retains a reserve amount beginning fiscal year-end 2014 that will withstand a one in 10 year adverse event or a 90% confidence level of future (fiscal year 2015 and fiscal year 2016) loss and ALAE payments. This estimation is $1,972,030.

In addition, after discussions with The Fund administrators, and consistent with previous analyses, it was deemed appropriate to ensure that one large claim could not exhaust The Fund's balance. The current super retention for WCRA is about $1,900,000. This amount was added to the aforementioned risk margin for fiscal year loss payments.

Oliver Wyman's estimate of total needed fund reserve for fiscal year-end 2014 is **$3,872,030** (Exhibit A, Page 8**)**. Our recommendation is The Fund retains this cash balance as a margin against potential future premium shortfalls. This amount represents approximately the 99% confidence level of future loss payments.

All projections presented in this report are net of subrogation and salvage (to the extent captured in the historical claims data) and are limited to The Fund's per occurrence retention, which has been the "Super Retention" since 1996.

All reinsurance is considered to be valid and fully collectible. Oliver Wyman made no assessment, and does not express any opinion, concerning the collectability of reinsurance.

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Description of Data

Oliver Wyman relied upon data prepared by The State and provided by Gay Sharpen. Oliver Wyman relied upon the data without independent verification and audit. We have also relied on historical loss information provided in a previous analysis as of 6/30/06 for purposes of developing loss and claim triangles. Although the data appears reasonable and the indications are based upon reliable data, if there are any undiscovered material data inconsistencies, the projections could be affected.

The following is a list of the data that was used in the review.

- Claim listings in Excel format evaluated as of beginning with valuation date 6/30/07 and annually thereafter through 6/30/14. The listing included claims with accident dates going back to 1953 through 6/30/14 and included the following fields:
    - Accident Date
    - Report Date
    - Close Date
    - Incurred Loss including allocated loss adjustment expense (ALAE)
    - Paid Loss (including ALAE)
    - Recoveries

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Description of Methodology

This report was prepared in accordance with generally accepted actuarial principles as promulgated by the Actuarial Standards Board.

The methodologies employed are as follows:

- Incurred Loss Development
- Paid Loss Development
- Incurred Loss Bornhuetter-Ferguson
- Paid Loss Bornhuetter-Ferguson
- Average IBNR

As part of the analysis, Oliver Wyman attempts to gauge any biases inherent in our actuarial methodologies. Oliver Wyman produces a series of diagnostic exhibits that aid in establishing the selected ultimate loss estimate. These include:

- Paid Loss / Ultimate Loss
- Incurred Loss / Ultimate Loss
- Closed Claims / Ultimate Claims
- Reported Claims / Ultimate Claims
- Average Unpaid Loss
- Average IBNR
- Average Paid Loss
- Average Incurred Loss
- Average Open Reserves
- Paid Loss / Incurred Loss
- Closed Claims / Reported Claims
- Claims Disposal Ratio

Ultimate loss and ALAE was selected based upon the results of the methods and resultant diagnostics. This approach limits the impact of material biases underlying any one method.

The above methodologies were used to estimate loss payments made in fiscal years 2015 and 2016. Historical paid loss patterns were used to estimate the volatility of future payments and the range or percentiles were created from this statistical measure of volatility.

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Considerations and Limitations

For our analysis, we relied on data and information provided by The Fund without independent audit. Though we have reviewed the data for reasonableness and consistency, we have not audited or otherwise verified this data. It should also be noted that our review of data may not always reveal imperfections. We have assumed that the data provided is both accurate and complete. The results of our analysis are dependent on this assumption. If this data or information is inaccurate or incomplete, our findings and conclusions may need to be revised.

The prospective policy/accident period estimates developed in this analysis are based on estimated loss costs and the projected exposures. It should be noted that prospective period loss and ALAE estimates are directly related to the projected exposures. Therefore, if actual exposures differ from the projection, prospective policy/accident period estimates would need to be adjusted accordingly.

Where The Fund's own historical data was either (i) not available, (ii) not appropriate or (iii) not sufficiently credible to develop our actuarial assumptions, we supplemented it with external information, as we deemed appropriate. Although we believe these external sources may be more predictive of future Fund experience than any other data of which we are aware, the use of external data adds to the uncertainty associated with our projections.

The scope of the project does not include the estimation of any costs other than those described herein. Such ancillary costs may include excess insurance premiums; the costs of trustee, legal, administrative, risk management and actuarial services; fees and assessments; and costs for surety bonds or letters of credit pertaining to claim liabilities.

All excess insurance / reinsurance are considered to be valid and fully collectible. We made no assessment, and do not express any opinion, concerning the collectability of any excess insurance or reinsurance. We have not evaluated the financial strength, claims paying ability or any other factors with regard to Fund's past, current, and / or prospective excess insurers / reinsurers.

We have not examined the assets supporting the liabilities, but have assumed they are supported by valid assets which have appropriate maturities and sufficient liquidity to meet payment obligations associated with the amounts that are within the scope of our review.

Our models may retain more digits than those displayed. In addition, the results of certain calculations may be presented in the exhibits with more or less digits than would be considered significant. As a result, it should be recognized that (i) there may be rounding differences between the results of calculations presented in the exhibits and replications of those calculations based on displayed underlying amounts, and (ii) calculation results may not have been adjusted to reflect the precision of the calculation.

Our conclusions are based on an analysis of The Fund data and on the estimation of the outcome of many contingent events. Future costs were developed from the historical claim experience and covered exposure, with adjustments for anticipated changes. Our estimates make no provision for extraordinary future emergence of new classes of losses or types of losses not sufficiently represented in historical databases or which are not yet quantifiable.

The sources of uncertainty affecting our estimates are numerous and include factors internal and external to The Fund. Internal factors include items such as changes in claim reserving or settlement practices. The most significant external influences include, but are not limited to, changes in the legal, social, or regulatory environment surrounding the claims process. Uncontrollable factors such as general economic conditions also contribute to the variability.

While this analysis complies with applicable Actuarial Standards of Practice and Statements of Principles, users of this analysis should recognize that our projections involve estimates of future events, and are subject to economic and statistical variations from expected values. We have not anticipated any extraordinary changes to the legal, social, or economic environment that might affect the frequency or severity of claims. For these reasons, no assurance can be given that the emergence of actual losses will correspond to the projections in this analysis.

We have calculated estimates of the statistical uncertainty associated with the process risk inherent in our estimates. However, unless otherwise indicated, our probability level estimates do not address parameter or model risk. To the extent that the probability estimates do not address parameter risk or model risk, the true variability of results is greater than the range of outcomes presented. The Fund may wish to consider this additional uncertainty in evaluating the projected and funding amounts.

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Distribution and Use

This report was prepared for the sole use of The Fund and Oliver Wyman. All decisions in connection with the implementation or use of advice or recommendations contained in this report are the sole responsibility of The Fund.

This report is not intended for general circulation or publication, nor is it to be used, quoted or distributed to others for any purpose other than those that may be set forth herein or in the written agreement pursuant to which this report has been issued without the prior written consent of Oliver Wyman.

Oliver Wyman's consent to any distribution of this report (whether herein or in the written agreement pursuant to which this report has been issued) to parties other than The Fund does not constitute advice by Oliver Wyman to any such third parties and shall be solely for informational purposes and not for purposes of reliance by any such third parties. Oliver Wyman assumes no liability related to third party use of this report or any actions taken or decisions made as a consequence of the results, advice or recommendations set forth herein. This report should not replace the due diligence on behalf of any such third party.

Neither all nor any part of the contents of this report, any opinions expressed herein, or the firm with which this report is connected, shall be disseminated to the public through advertising media, public relations, news media, sales media, mail, direct transmittal, or any other public means of communications, without the prior written consent of Oliver Wyman. Except as may have otherwise been agreed in the written agreement pursuant to which this report has been issued, our permission is granted for The Fund's release of this report to its directors, officers, employees, auditors, insurance brokers, commercial insurance carriers, reinsurers and consultants who have a need to know and are bound by reasonable obligations of confidentiality, and to The Fund's regulators (if applicable, and only if required or requested through regulatory process). Except as may have otherwise been agreed in the written agreement pursuant to which this report has been issued, distribution to parties other than those specifically mentioned is prohibited without our prior written consent.

The actuarial findings contained in this document are not intended to be used, and cannot be used, by the taxpayer for the purpose of avoiding tax penalties that may be imposed on the taxpayer.

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Closing Comments

It has been a pleasure to provide this analysis to The Minnesota Department of Administration and I am prepared to discuss the results at thier request.

I, Ron Fowler, am a partner for Oliver Wyman Actuarial Consulting, Inc. I meet the Qualification Standards of the Casualty Actuarial Society and the American Academy of Actuaries to render the actuarial analysis contained in this report.

Please feel free to call me should you have any questions.

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Chicago, IL 60661
(312) 627-6120

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Glossary

Accident Period / Fiscal Year

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

Accounting Date

The point in time at which the estimate of unpaid claims and ACAE is evaluated.

Actuarial Central Estimate

An estimate that represents an expected value over the range of reasonably possible outcomes. Such range of reasonably possible outcomes may not include all conceivable outcomes.

Adjusting and Other Expenses (AO)

Those expenses other than allocated expenses, which include fees of adjusters and settling agents, loss adjustment expenses for participation in voluntary and involuntary market pools if reported by calendar year, attorney fees incurred in the determination of coverage, including litigation between the insurer and the policyholder; and fees or salaries for appraisers, private investigators, hearing representatives, re-inspectors and fraud investigators, if working in the capacity of an adjuster.

Allocated Loss Adjustment Expense (ALAE)

Expense costs associated with the handling and settling of an individual claim that can be directly attributed to the particular claim. Fees paid to outside defense attorneys and investigation firms are examples of this expense cost.

Case Reserves

The unpaid claim estimates established by adjusters on an individual claim basis.

Claim

A demand for payment under the coverage provided by a plan or contract. As used throughout this Glossary, it also includes suits, potentially compensable events, notifications, and unasserted claims.

Claim Adjustment Expenses

The costs of administering, determining coverage for, settling, or defending claims. Claim

adjustment expenses include allocated claim adjustment expenses and unallocated claim adjustment expenses.

Claim Frequency

The number of claims that occur over a period of time per unit of exposure.

Claim Reporting Pattern

The rate at which claims are assumed to be reported over time.

Claim Severity

The average cost per claim.

Coefficient of Variation

A statistical measure of dispersion. The coefficient of variation is calculated as the standard deviation of the random process divided by the expected value (mean).

Confidence Level

The probability that the outcome of a random process will not exceed an associated estimate. For example, a 75% confidence level for an unpaid claim estimate of $10 million would indicate that there is a 75% probability that the actual claim payments will be less than or equal to $10 million. The estimate is defined in the context of the risks modeled in our analysis and may not consider all factors contributing to variability of outcomes.

Credibility

A measure of the predictive value of a body of data.

Defense and Cost Containment Expenses (DCC)

Defense and cost containment expenses include:
(a) Surveillance expenses;
(b) Fixed amounts for cost containment expenses;
(c) Litigation management expenses;
(d) Fees or salaries for appraisers, private investigators, hearing representatives, reinspectors and fraud investigators, if working in defense of a claim, and fees or salaries for rehabilitation nurses, if such cost is not included in losses;
(e) Attorney fees incurred owing to a duty to defend, even when other coverage does not exist; and
(f) The cost of engaging experts.

Defense and cost containment expenses do not include:
(a) Fees of adjusters and settling agents (but not if engaged in a contentious defense);
(b) Attorney fees incurred in the determination of coverage, including litigation between the insuring entity and the policyholder; and
(c) Fees or salaries for appraisers, private investigators, hearing representatives, reinspectors and fraud investigators, if working in the capacity of an adjuster.

Development

The change between valuation dates in the observed values of certain fundamental quantities that may be used in the unpaid claim estimation process.

For example, the number of reported claims associated with events occurring within a particular period will change from one valuation date to the next until all claims have been reported. In a similar fashion, the paid claim amounts for events occurring within a particular period will change

from one valuation date to the next until all claims have been reported and closed. The change in the number of reported claims or the change in the paid claim amounts is referred to as development. The concept of development also applies to reported incurred losses.

Discounted Unpaid Claim Estimate

The unpaid claim amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

Discounted Unpaid Loss Estimate

The unpaid loss amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

Estimated Ultimate Claim Costs

The estimated cost of claims during a period. Ultimate incurred claims represent the total of paid claim amounts, case reserves, and IBNR.

Estimated Ultimate Incurred Losses

The estimated cost of claims during a period. Ultimate incurred losses represent the total of paid claim amounts, case reserves, and IBNR.

Event

The incident or activity that triggers potential for claim or allocated claim adjustment expense payment.

Exposure

A measure of the underlying potential for claim costs.

IBNR

The unpaid claim estimate for: (a) events that have occurred for which claims have not been reported as of the accounting date, (b) future development of the case reserves, (c) claims that have been reported but not yet recorded in the loss listing, and (d) claims that have been closed but that will be reopened.

Loss

The cost associated with a claim. The cost may or may not include loss adjustment expenses.

Loss Adjustment Expenses

The costs of administering, determining coverage for, settling, or defending claims. Loss adjustment expenses include allocated loss adjustment expenses and unallocated loss adjustment expenses.

Loss Cost

The loss amount per exposure unit.

Method

The systematic procedure for developing an actuarial estimate.

Model

A mathematical or empirical representation of a specified phenomenon.

Model Risk

The risk that the methods are not appropriate to the circumstances or the models are not representative of the specified phenomenon.

Occurrence Insurance Coverage

A policy that provides coverage for all claims arising from events that occur during the policy period, no matter when they are reported.

Occurrence Period

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

Paid Claims

The total aggregate dollar amount paid on all reported claims as of a certain date.

Paid Losses

The total aggregate dollar amount paid on all reported claims as of a certain date.

Parameter Risk

The risk that the assumptions or parameters used in the methods or models are not representative of future outcomes.

Payment Pattern

The rate at which claims are paid over time.

Process Risk

The uncertainty associated with the projection of future contingencies that are inherently variable, even when the parameters are known with certainty.

Recorded Claim Reserve or Liability

The provision for unpaid claim amounts shown in a published financial statement or in an internal statement of financial condition.

Recorded Date

The date on which the claim is first entered in the statistical records of the insurer or claims administrator.

Report Date

The date on which the claim is first reported or recorded (in practice it is often taken to be the recorded date).

Report Period

The period in which a claim is reported, regardless of the time period in which the event occurred.

Reported Incurred Claim Amount

The total of paid claim amounts and case reserves.

Reported Incurred Loss Amount

The total of paid claim amounts and case reserves.

Review Date

The date through which information is considered in the unpaid claim estimate analysis.

Risk Margin

An amount that may be added to the unpaid claim estimate to recognize the uncertainty in the estimate.

Salvage

Recoveries due to the sale of damaged or recovered property.

Subrogation

Recoveries from a third party responsible for the event for which a claim has already been paid.

Unallocated Loss Adjustment Expense (ULAE)

Loss adjustment expenses that cannot be attributed to an individual claim. Typically includes salaries, utilities, and rent apportioned to the claim adjustment expense function but not readily assignable to specific claims.

Undiscounted Unpaid Claim Estimate

The unpaid claim estimate presented on a basis that does not reflect the time value of money.

Undiscounted Unpaid Loss Estimate

The unpaid loss estimate presented on a basis that does not reflect the time value of money.

Unpaid Claim Estimate

The estimate of the obligation for future payments resulting from claims due to past events.

Unpaid Loss Estimate

The estimate of the obligation for future payments resulting from losses due to past events.

Valuation Date

The date through which transactions are included in the data used in the unpaid claim estimate analysis.

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Exhibits

State of Minnesota
Workers' Compensation
Total Loss & ALAE
Estimated Payment between 7/1/2016 and 6/30/2017

Accident Period Ending	Maturity in months @6/30/16	% of Ult. Unpaid @6/30/16 (1)	Maturity in months @6/30/17	% of Ult. Unpaid @6/30/17 (2)	Expected Payment as % of Reserve (3)	Indicated Reserve @6/30/16 (4)	Estimated Payment (5)	Selected Payment (6)
6/30/1997	240	5.1%	252	4.5%	12.36%	450,626	55,714	55,714
6/30/1998	228	5.8%	240	5.1%	11.58%	96,947	11,230	11,230
6/30/1999	216	6.5%	228	5.8%	10.96%	172,516	18,915	18,915
6/30/2000	204	7.3%	216	6.5%	10.47%	211,931	22,194	22,194
6/30/2001	192	8.1%	204	7.3%	10.09%	160,396	16,177	16,177
6/30/2002	180	9.0%	192	8.1%	9.79%	420,726	41,188	41,188
6/30/2003	168	9.9%	180	9.0%	9.57%	165,930	15,887	15,887
6/30/2004	156	10.9%	168	9.9%	9.43%	635,856	59,991	59,991
6/30/2005	144	12.2%	156	10.9%	10.07%	121,401	12,222	12,222
6/30/2006	132	13.4%	144	12.2%	9.00%	680,656	61,272	61,272
6/30/2007	120	14.8%	132	13.4%	9.71%	388,977	37,786	37,786
6/30/2008	108	16.6%	120	14.8%	11.08%	588,020	65,149	65,149
6/30/2009	96	18.4%	108	16.6%	9.65%	1,430,677	138,086	138,086
6/30/2010	84	21.0%	96	18.4%	12.41%	736,938	91,468	91,468
6/30/2011	72	25.6%	84	21.0%	17.85%	1,028,314	183,600	183,600
6/30/2012	60	28.0%	72	25.6%	8.69%	1,135,263	98,650	98,650
6/30/2013	48	30.9%	60	28.0%	9.32%	1,259,757	117,369	117,369
6/30/2014	36	36.8%	48	30.9%	15.86%	1,526,231	242,012	242,012
6/30/2015	24	49.5%	36	36.8%	25.71%	2,189,197	562,891	562,891
6/30/2016	12	76.0%	24	49.5%	34.90%	3,636,691	1,269,074	1,269,074
Subtotal						17,037,048	3,120,875	3,120,875
6/30/2017		100.0%		76.0%	24.00%	5,174,960	1,241,879	1,241,879
Total								4,362,755

Notes:

(1) [1-1/Exhibit F, Page 1, Cumulative LDF]
(2) Column 1, prior year
(3) [(1)-(2)]/(1)
(4) Exhibit A, Page 2, Column (4) - Exhibit A, Page 2, Column (6)
(5) [(4)*(3)]
(6) Selected

State of Minnesota
Workers' Compensation
Total Loss & ALAE
Estimated Payment between 7/1/2015 and 6/30/2016

Accident Period Ending	Maturity in months @6/30/15	% of Ult. Unpaid @6/30/15 (1)	Maturity in months @6/30/16	% of Ult. Unpaid @6/30/16 (2)	Expected Payment as % of Reserve (3)	Indicated Reserve @6/30/15 (4)	Estimated Payment (5)	Selected Payment (6)
6/30/1997	228	5.8%	240	5.1%	11.58%	509,665	59,039	59,039
6/30/1998	216	6.5%	228	5.8%	10.96%	108,885	11,938	11,938
6/30/1999	204	7.3%	216	6.5%	10.47%	192,695	20,179	20,179
6/30/2000	192	8.1%	204	7.3%	10.09%	235,704	23,772	23,772
6/30/2001	180	9.0%	192	8.1%	9.79%	177,802	17,406	17,406
6/30/2002	168	9.9%	180	9.0%	9.57%	465,273	44,547	44,547
6/30/2003	156	10.9%	168	9.9%	9.43%	183,215	17,286	17,286
6/30/2004	144	12.2%	156	10.9%	10.07%	707,035	71,178	71,178
6/30/2005	132	13.4%	144	12.2%	9.00%	133,411	12,009	12,009
6/30/2006	120	14.8%	132	13.4%	9.71%	753,891	73,235	73,235
6/30/2007	108	16.6%	120	14.8%	11.08%	437,443	48,466	48,466
6/30/2008	96	18.4%	108	16.6%	9.65%	650,838	62,818	62,818
6/30/2009	84	21.0%	96	18.4%	12.41%	1,633,414	202,737	202,737
6/30/2010	72	25.6%	84	21.0%	17.85%	897,113	160,175	160,175
6/30/2011	60	28.0%	72	25.6%	8.69%	1,126,174	97,860	97,860
6/30/2012	48	30.9%	60	28.0%	9.32%	1,251,899	116,636	116,636
6/30/2013	36	36.8%	48	30.9%	15.86%	1,497,159	237,403	237,403
6/30/2014	24	49.5%	36	36.8%	25.71%	2,054,484	528,254	528,254
6/30/2015	12	76.0%	24	49.5%	34.90%	3,362,636	1,173,439	1,173,439
Subtotal						16,378,737	2,978,379	2,978,379
6/30/2016		100.0%		76.0%	24.00%	4,784,984	1,148,293	1,148,293
Total								**4,126,673**

Notes:

(1) [1-1/Exhibit F, Page 1, Cumulative LDF]
(2) Column 1, prior year
(3) [(1)-(2)]/(1)
(4) Exhibit A, Page 3, Column (4) - Exhibit A, Page 3, Column (6)
(5) [(4)*(3)]
(6) Selected

State of Minnesota
Workers' Compensation
Total Loss & ALAE
Estimated Payment between 7/1/2014 and 6/30/2015

Accident Period Ending	Maturity in months @6/30/14	% of Ult. Unpaid @6/30/14 (1)	Maturity in months @6/30/15	% of Ult. Unpaid @6/30/15 (2)	Expected Payment as % of Reserve (3)	Indicated Reserve @6/30/14 (4)	Estimated Payment (5)	Selected Payment (6)
6/30/1997	216	6.5%	228	5.8%	10.96%	572,427	62,762	62,762
6/30/1998	204	7.3%	216	6.5%	10.47%	121,622	12,736	12,736
6/30/1999	192	8.1%	204	7.3%	10.09%	214,309	21,615	21,615
6/30/2000	180	9.0%	192	8.1%	9.79%	261,282	25,579	25,579
6/30/2001	168	9.9%	180	9.0%	9.57%	196,628	18,826	18,826
6/30/2002	156	10.9%	168	9.9%	9.43%	513,743	48,470	48,470
6/30/2003	144	12.2%	156	10.9%	10.07%	203,725	20,509	20,509
6/30/2004	132	13.4%	144	12.2%	9.00%	776,978	69,943	69,943
6/30/2005	120	14.8%	132	13.4%	9.71%	147,765	14,354	14,354
6/30/2006	108	16.6%	120	14.8%	11.08%	847,825	93,934	93,934
6/30/2007	96	18.4%	108	16.6%	9.65%	484,174	46,732	46,732
6/30/2008	84	21.0%	96	18.4%	12.41%	743,066	92,228	92,228
6/30/2009	72	25.6%	84	21.0%	17.85%	1,988,440	355,026	355,026
6/30/2010	60	28.0%	72	25.6%	8.69%	982,488	85,375	85,375
6/30/2011	48	30.9%	60	28.0%	9.32%	1,241,877	115,703	115,703
6/30/2012	36	36.8%	48	30.9%	15.86%	1,487,821	235,922	235,922
6/30/2013	24	49.5%	36	36.8%	25.71%	2,015,351	518,192	518,192
6/30/2014	12	76.0%	24	49.5%	34.90%	3,155,715	1,101,231	1,101,231
Subtotal						15,955,237	2,939,136	2,939,136
6/30/2015		100.0%		76.0%	24.00%	4,424,396	1,061,760	1,061,760
Total								**4,000,896**

Notes:

(1) [1-1/Exhibit F, Page 1, Cumulative LDF]
(2) Column 1, prior year
(3) [(1)-(2)]/(1)
(4) Exhibit A, Page 3, Column (6)
(5) [(4)*(3)]
(6) Selected

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Summary
Analysis @ 6/30/14

Total Loss & ALAE

Accident Period Ending	Payroll (00s)	Paid Loss to Date	Incurred Loss to Date	Case Reserves	IBNR Reserve	Total Reserve	Selected Ultimate Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
6/30/1997	10,000	3,210,610	3,683,037	472,427	100,000	572,427	3,783,037
6/30/1998	10,000	2,468,851	2,515,473	46,622	75,000	121,622	2,590,473
6/30/1999	10,000	2,623,991	2,788,301	164,309	50,000	214,309	2,838,301
6/30/2000	10,000	3,613,497	3,774,780	161,282	100,000	261,282	3,874,780
6/30/2001	10,000	2,717,315	2,763,943	46,628	150,000	196,628	2,913,943
6/30/2002	10,000	2,512,291	2,851,035	338,743	175,000	513,743	3,026,035
6/30/2003	10,000	2,233,465	2,312,189	78,725	125,000	203,725	2,437,189
6/30/2004	10,000	2,767,041	3,257,019	489,978	287,000	776,978	3,544,019
6/30/2005	10,000	3,498,274	3,534,039	35,765	112,000	147,765	3,646,039
6/30/2006	10,000	2,174,267	2,752,092	577,825	270,000	847,825	3,022,092
6/30/2007	10,000	2,718,030	2,887,204	169,174	315,000	484,174	3,202,204
6/30/2008	10,000	2,971,806	3,338,569	366,763	376,303	743,066	3,714,872
6/30/2009	10,000	4,025,050	5,537,421	1,512,371	476,069	1,988,440	6,013,490
6/30/2010	10,000	3,505,778	3,655,093	149,315	833,173	982,488	4,488,266
6/30/2011	10,000	2,966,086	3,495,287	529,201	712,676	1,241,877	4,207,963
6/30/2012	10,000	2,053,359	2,890,633	837,274	650,546	1,487,821	3,541,180
6/30/2013	10,000	1,767,073	2,646,121	879,048	1,136,303	2,015,351	3,782,424
6/30/2014	10,000	810,336	1,894,201	1,083,865	2,071,851	3,155,715	3,966,052
Total	180,000	48,637,121	56,576,436	7,939,316	8,015,922	15,955,237	64,592,358

Claim Counts

Closed	Reported	Open	Unreported	Unpaid	Selected Ultimate
(8)	(9)	(10)	(11)	(12)	(13)
589	593	4	-	4	593
508	511	3	-	3	511
502	504	2	-	2	504
525	529	4	-	4	529
531	536	5	1	6	537
468	474	6	1	7	475
423	427	4	1	5	428
451	457	6	1	7	458
418	421	3	1	4	422
414	422	8	1	9	423
414	421	7	2	9	423
438	449	11	2	13	451
443	462	19	3	22	465
388	402	14	4	18	406
375	411	36	5	41	416
306	350	44	5	49	355
272	353	81	6	87	359
115	346	231	2	233	348
7,580	8,068	488	35	523	8,103

Averages

Accident Period Ending	Paid Claim	Incurred Claim	Open Claim	Unpaid Claim	Ultimate Claim	Frequency	Implied Rate
	(14)	(15)	(16)	(17)	(18)	(19)	(20)
6/30/1997	5,451	6,211	118,107	143,107	6,379	59.30	378
6/30/1998	4,860	4,923	15,541	40,541	5,069	51.10	259
6/30/1999	5,227	5,532	82,155	107,155	5,632	50.40	284
6/30/2000	6,883	7,136	40,321	65,321	7,325	52.90	387
6/30/2001	5,117	5,157	9,326	32,771	5,426	53.70	291
6/30/2002	5,368	6,015	56,457	73,392	6,371	47.50	303
6/30/2003	5,280	5,415	19,681	40,745	5,694	42.80	244
6/30/2004	6,135	7,127	81,663	110,997	7,738	45.80	354
6/30/2005	8,369	8,394	11,922	36,941	8,640	42.20	365
6/30/2006	5,252	6,522	72,228	94,203	7,144	42.30	302
6/30/2007	6,565	6,858	24,168	53,797	7,570	42.30	320
6/30/2008	6,785	7,436	33,342	57,159	8,237	45.10	371
6/30/2009	9,086	11,986	79,598	90,384	12,932	46.50	601
6/30/2010	9,036	9,092	10,665	54,583	11,055	40.60	449
6/30/2011	7,910	8,504	14,700	30,290	10,115	41.60	421
6/30/2012	6,710	8,259	19,029	30,364	9,975	35.50	354
6/30/2013	6,497	7,496	10,852	23,165	10,536	35.90	378
6/30/2014	7,046	5,475	4,692	13,544	11,397	34.80	397

Notes:

(1) Provided by Client
(2) Provided by Client
(3) Provided by Client
(4) [(3)-(2)]
(5) [(7)-(3)]
(6) [(4)+(5)]
(7) From Exhibit B, Page 1, Column (5)
(8) Provided by Client
(9) Provided by Client
(10) [(9)-(8)]
(11) [(13)-(9)]
(12) [(10)+(11)]
(13) From Exhibit E, Page 1, Column (4)
(14) [(2)/(8)]
(15) [(3)/(9)]
(16) [(4)/(10)]
(17) [(6)/(12)]
(18) [(7)/(13)]
(19) [(13)/(1)] *1000
(20) [(7)/(1)]

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Accident Period Ending	As of 6/30/14 Ultimate Loss & ALAE	Paid Loss & ALAE	Incurred Loss & ALAE	Case Reserves	IBNR Unpaid	Total Unpaid	As of 6/30/06 Ultimate Loss & ALAE	Paid Loss & ALAE	Incurred Loss & ALAE	Case Reserves	IBNR Unpaid	Total Unpaid
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
6/30/1997	3,783,037	3,210,610	3,683,037	472,427	100,000	572,427	3,708,219	2,762,835	3,635,509	872,674	72,710	945,384
6/30/1998	2,590,473	2,468,851	2,515,473	46,622	75,000	121,622	2,249,970	2,184,415	2,205,853	21,437	44,117	65,554
6/30/1999	2,838,301	2,623,991	2,788,301	164,309	50,000	214,309	2,568,093	2,175,403	2,480,530	305,127	87,563	392,690
6/30/2000	3,874,780	3,613,497	3,774,780	161,282	100,000	261,282	3,685,965	2,846,857	3,517,147	670,290	168,817	839,107
6/30/2001	2,913,943	2,717,315	2,763,943	46,628	150,000	196,628	2,825,000	2,328,553	2,613,055	284,502	211,945	496,447
6/30/2002	3,026,035	2,512,291	2,851,035	338,743	175,000	513,743	2,641,064	2,143,672	2,394,860	251,189	246,204	497,392
6/30/2003	2,437,189	2,233,465	2,312,189	78,725	125,000	203,725	2,515,815	1,811,579	2,158,597	347,018	357,218	704,236
6/30/2004	3,544,019	2,767,041	3,257,019	489,978	287,000	776,978	3,283,871	1,635,297	2,958,632	1,323,335	325,239	1,648,575
6/30/2005	3,646,039	3,498,274	3,534,039	35,765	112,000	147,765	4,500,000	2,133,674	4,173,698	2,040,024	326,302	2,366,326
6/30/2006	3,022,092	2,174,267	2,752,092	577,825	270,000	847,825	3,003,751	578,972	2,407,387	1,828,415	596,364	2,424,779
6/30/2007	3,202,204	2,718,030	2,887,204	169,174	315,000	484,174						
6/30/2008	3,714,872	2,971,806	3,338,569	366,763	376,303	743,066						
6/30/2009	6,013,490	4,025,050	5,537,421	1,512,371	476,069	1,988,440						
6/30/2010	4,488,266	3,505,778	3,655,093	149,315	833,173	982,488						
6/30/2011	4,207,963	2,966,086	3,495,287	529,201	712,676	1,241,877						
6/30/2012	3,541,180	2,053,359	2,890,633	837,274	650,546	1,487,821						
6/30/2013	3,782,424	1,767,073	2,646,121	879,048	1,136,303	2,015,351						
6/30/2014	3,966,052	810,336	1,894,201	1,083,865	2,071,851	3,155,715						
Total	64,592,358	48,637,121	56,576,436	7,939,316	8,015,922	15,955,237	30,981,748	20,601,256	28,545,269	7,944,012	2,436,479	10,380,491

Difference

Accident Period Ending	Ultimate Loss & ALAE	Paid Loss & ALAE	Incurred Loss & ALAE	Case Reserves	IBNR Unpaid	Total Unpaid
	(13)	(14)	(15)	(16)	(17)	(18)
6/30/1997	74,818	447,775	47,528	(400,247)	27,290	(372,957)
6/30/1998	340,503	284,436	309,621	25,185	30,883	56,068
6/30/1999	270,208	448,588	307,771	(140,818)	(37,563)	(178,380)
6/30/2000	188,815	766,640	257,632	(509,008)	(68,817)	(577,825)
6/30/2001	88,943	388,762	150,888	(237,874)	(61,945)	(299,819)
6/30/2002	384,971	368,620	456,175	87,555	(71,204)	16,351
6/30/2003	(78,626)	421,886	153,592	(268,293)	(232,218)	(500,511)
6/30/2004	260,147	1,131,744	298,387	(833,358)	(38,239)	(871,597)
6/30/2005	(853,961)	1,364,600	(639,660)	(2,004,260)	(214,302)	(2,218,561)
6/30/2006	18,341	1,595,295	344,705	(1,250,591)	(326,364)	(1,576,955)
6/30/2007	3,202,204	2,718,030	2,887,204	169,174	315,000	484,174
6/30/2008	3,714,872	2,971,806	3,338,569	366,763	376,303	743,066
6/30/2009	6,013,490	4,025,050	5,537,421	1,512,371	476,069	1,988,440
6/30/2010	4,488,266	3,505,778	3,655,093	149,315	833,173	982,488
6/30/2011	4,207,963	2,966,086	3,495,287	529,201	712,676	1,241,877
6/30/2012	3,541,180	2,053,359	2,890,633	837,274	650,546	1,487,821
6/30/2013	3,782,424	1,767,073	2,646,121	879,048	1,136,303	2,015,351
6/30/2014	3,966,052	810,336	1,894,201	1,083,865	2,071,851	3,155,715
Total	33,610,610	28,035,864	28,031,168	(4,696)	5,579,442	5,574,746
Thru 6/30/06	694,159	7,218,346	1,686,638	(5,531,708)	(992,479)	(6,524,187)

Notes:

(1) Exhibit B, Page 1, Column 6
(2)-(3) Provided by Client
(4) = (3) - (2)
(5) = (1) - (3)
(6) = (4) + (5)
(7)-(12) From 6/30/06 Analysis
(13) = (1) - (7)
(14) = (2) - (8)
(15) = (3) - (9)
(16) = (4) - (10)
(17) = (5) - (11)
(18) = (6) - (12)

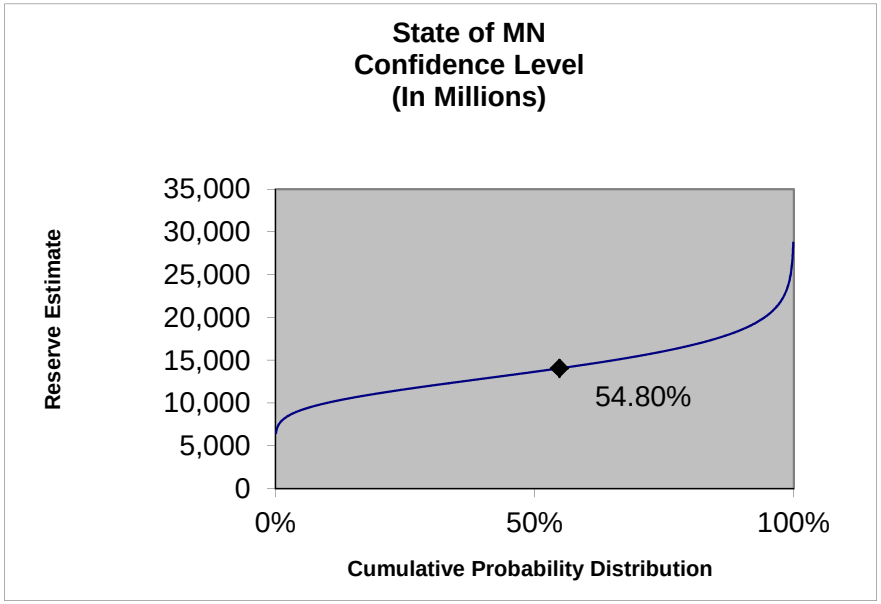
State of Minnesota
WC Fund
Confidence Levels of Calendar Year 2015 Paid Loss
Data evaluated as of 6/30/14

	2015 Paid Loss	CV	Low End	High End
Workers Compensation	4,126,673	17.6%		
All Lines	$ 4,126,673	17.6%	$ 3,887,846	$ 4,454,447

Parameters of a Lognormal Curve Fit
Method of Moments

Coefficient of Variation	0.176
σ	0.175
σ^2	0.031
μ	(0.015)

Confidence Level Factors		2015 Paid
99.0%	1.479	6,105,004
90.0%	1.232	5,085,267
80.0%	1.141	4,708,610
75.0%	1.108	4,572,944
70.0%	1.079	4,454,447
60.0%	1.029	4,248,172
50.0%	0.985	4,064,018
40.0%	0.942	3,887,846
30.0%	0.898	3,707,809
20.0%	0.850	3,507,668
10.0%	0.787	3,247,860



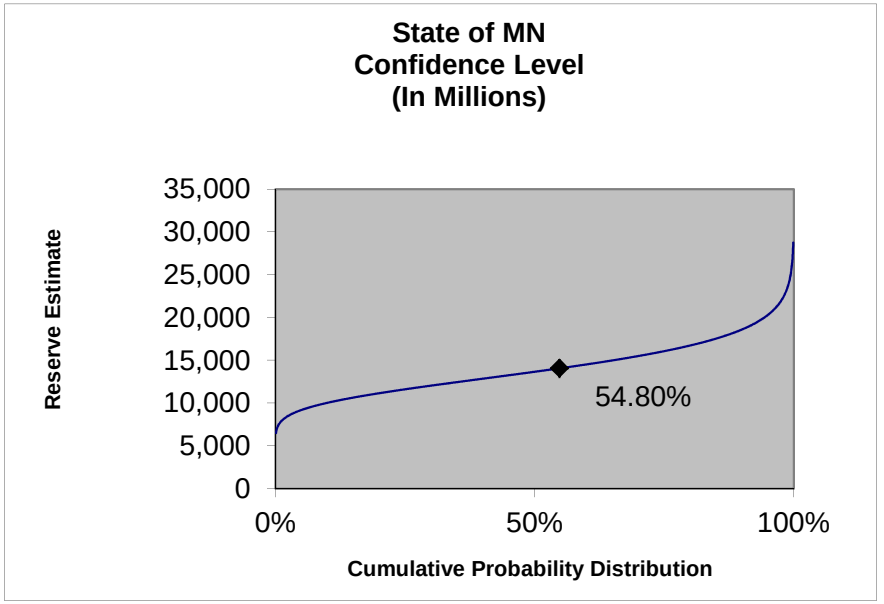
State of Minnesota
WC Fund
Confidence Levels of Calendar Year 2016 Paid Loss
Data evaluated as of 6/30/14

	2016 Paid Loss	CV	Low End	High End
Workers Compensation	4,362,755	17.6%		
All Lines	$ 4,362,755	17.6%	$ 4,110,265	$ 4,709,280

Parameters of a Lognormal Curve Fit
Method of Moments

Coefficient of Variation	0.176
σ	0.175
σ^2	0.031
μ	(0.015)

Confidence Level Factors		2015 Paid
99.0%	1.479	6,454,264
90.0%	1.232	5,376,189
80.0%	1.141	4,977,984
75.0%	1.108	4,834,557
70.0%	1.079	4,709,280
60.0%	1.029	4,491,205
50.0%	0.985	4,296,515
40.0%	0.942	4,110,265
30.0%	0.898	3,919,929
20.0%	0.850	3,708,337
10.0%	0.787	3,433,667



State of Minnesota
Workers' Compensation

WC Fund Reserve Target

Percentile	2015 Cash Flow (1)	2016 Cash Flow (2)	2015 & 2016 Cash Flow (3)	Risk Margin (4)	Risk Margin w/ Large Claim (5)
10%	3,247,860	3,433,667	6,681,527	(1,807,900)	92,100
20%	3,507,668	3,708,337	7,216,005	(1,273,423)	626,577
30%	3,707,809	3,919,929	7,627,738	(861,690)	1,038,310
40%	3,887,846	4,110,265	7,998,111	(491,317)	1,408,683
50%	4,064,018	4,296,515	8,360,533	(128,895)	1,771,105
60%	4,248,172	4,491,205	8,739,377	249,950	2,149,950
70%	4,454,447	4,709,280	9,163,727	674,300	2,574,300
80%	4,708,610	4,977,984	9,686,594	1,197,167	3,097,167
90%	5,085,267	5,376,189	10,461,457	1,972,030	**3,872,030**
99%	6,105,004	6,454,264	12,559,268	4,069,841	5,969,841
Mean	4,126,673	4,362,755	8,489,427		

Notes:

(1) From Exhibit A, Page 6
(2) From Exhibit A, Page 7
(3) = (1) + (2)
(4) Column (3) - "Mean" Column (3)
(5) Column (4) + Current Retention For WC Fund

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Selection of Ultimate Loss

Accident Period Ending	Loss Methods: Incurred Loss Dev. (1)	Paid Loss Dev. (2)	Incurred B-F (3)	Paid B-F (4)	Avg. IBNR (5)	Selected Ultimate Loss (6)	Incurred Loss (7)	Open Counts (8)	Trended Payroll (9)	Ultimate Claim Severity (10)	Ultimate Pure Premium (11)
6/30/1997	3,749,495	3,433,982	3,731,277	3,387,645	**3,783,037**	3,783,037	3,683,037	4	16,528	6,379	228.9
6/30/1998	2,574,655	2,662,283	2,579,423	2,670,988	**2,590,473**	2,590,473	2,515,473	3	16,047	5,069	161.4
6/30/1999	2,870,194	2,854,665	2,869,404	2,853,684	**2,838,301**	2,838,301	2,788,301	2	15,580	5,632	182.2
6/30/2000	3,909,255	3,969,023	3,874,807	3,873,968	**3,874,780**	3,874,780	3,774,780	4	15,126	7,325	256.2
6/30/2001	2,881,000	3,016,087	2,888,571	3,021,165	**2,913,943**	2,913,943	2,763,943	5	14,685	5,426	198.4
6/30/2002	2,992,522	2,820,831	3,001,065	2,859,375	**3,026,035**	3,026,035	2,851,035	6	14,258	6,371	212.2
6/30/2003	2,445,247	2,542,718	2,488,697	2,627,979	**2,437,189**	2,437,189	2,312,189	4	13,842	5,694	176.1
6/30/2004	3,472,744	3,193,924	3,462,843	3,209,886	**3,544,019**	3,544,019	3,257,019	6	13,439	7,738	263.7
6/30/2005	3,783,476	4,106,124	3,757,168	3,999,290	**3,646,039**	3,646,039	3,534,039	3	13,048	8,640	279.4
6/30/2006	2,971,131	2,608,536	3,007,145	2,750,227	**3,022,092**	3,022,092	2,752,092	8	12,668	7,144	238.6
6/30/2007	3,180,181	3,332,002	3,212,604	3,368,876	**3,202,204**	3,202,204	2,887,204	7	12,299	7,570	260.4
6/30/2008	3,709,338	3,763,574	**3,699,109**	**3,730,635**	3,806,569	3,714,872	3,338,569	11	11,941	8,237	311.1
6/30/2009	**6,616,221**	**5,410,760**	6,146,727	4,982,064	6,813,421	6,013,490	5,537,421	19	11,593	12,932	518.7
6/30/2010	4,527,015	4,872,349	**4,394,301**	**4,582,231**	4,465,093	4,488,266	3,655,093	14	11,255	11,055	398.8
6/30/2011	4,314,632	4,294,261	**4,238,828**	**4,177,098**	5,258,287	4,207,963	3,495,287	36	10,927	10,115	385.1
6/30/2012	3,473,300	3,246,812	**3,560,729**	**3,521,631**	3,723,633	3,541,180	2,890,633	44	10,609	9,975	333.8
6/30/2013	3,303,796	3,497,778	3,456,929	**3,782,424**	3,385,621	3,782,424	2,646,121	81	10,300	10,536	367.2
6/30/2014	2,715,002	3,376,704	3,149,478	**3,966,052**	3,175,701	3,966,052	1,894,201	231	10,000	11,397	396.6
Total	63,489,205	63,002,413	63,519,106	63,365,218	65,506,436	64,592,358	56,576,436	488	`		

(1) Exhibit C, Page 2, Col. (3)
(2) Exhibit C, Page 1, Col. (3)
(3) Exhibit D, Page 1, Col. (7)
(4) Exhibit D, Page 2, Col. (7)
(4) Exhibit C, Page 3, Col. (5)
(6) Selected
(7) Client Data
(8) Client Data
(8) Client Data
(10) = (6) / Exhibit E, Page 1, Col 4
(11) = (6) / (9)

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Funding Estimate - 14-15 & 15-16 & 16-17

Accident Period Ending	Payroll (00s) (1)	Selected Ultimate Loss (2)	Exposure Trend (3)	Claim Severity Trend (4)	Benefit Level Adj. Factor (5)	Trended Pure Premium (6)
6/30/1997	10,000	3,783,037	1.702	2.407	1.100	588
6/30/1998	10,000	2,590,473	1.653	2.292	1.097	394
6/30/1999	10,000	2,838,301	1.605	2.183	1.095	423
6/30/2000	10,000	3,874,780	1.558	2.079	1.091	564
6/30/2001	10,000	2,913,943	1.513	1.980	1.054	402
6/30/2002	10,000	3,026,035	1.469	1.886	1.039	404
6/30/2003	10,000	2,437,189	1.426	1.796	1.036	318
6/30/2004	10,000	3,544,019	1.384	1.710	1.034	453
6/30/2005	10,000	3,646,039	1.344	1.629	1.032	456
6/30/2006	10,000	3,022,092	1.305	1.551	1.029	370
6/30/2007	10,000	3,202,204	1.267	1.477	1.027	384
6/30/2008	10,000	3,714,872	1.230	1.407	1.026	436
6/30/2009	10,000	6,013,490	1.194	1.340	1.009	681
6/30/2010	10,000	4,488,266	1.159	1.276	1.002	495
6/30/2011	10,000	4,207,963	1.126	1.216	1.001	455
6/30/2012	10,000	3,541,180	1.093	1.158	1.000	375
6/30/2013	10,000	3,782,424	1.061	1.103	1.000	393
6/30/2014	10,000	3,966,052	1.030	1.050	1.000	404
Total	100,000	64,592,358				

(1) Client Data
(2) Exhibit B, Page 1, Col 6
(3) Trended at 3%
(4) Trended at 5%
(5) 2013 NCCI Statistical Bulletin
(6) = [(2) * (4) *(5)] / {(1) * (3)}

3 Year Avg Ex Last	408
4 Year Avg Ex Last	**430**
5 Year Avg Ex Last	480
5 Year Avg Ex High-Low Ex Last	448
All Year Avg Ex Last	446

(7) Selected Trended Pure Premium
(8) Client Data, adjusted for 3% exposure trend
(9) = (7) * (8)
(10) Selected Trended Pure Premium
(11) Client Data, adjusted for 3% exposure trend
(12) = (10) * (11)
(13) Selected Trended Pure Premium
(14) Client Data, adjusted for 3% exposure trend
(15) = (13) * (14)

Selected 14-15 (7)	430
Budgeted Exposure (8)	10,300
14-15 Funding Estimate (9)	**4,424,396**
Selected 15-16 (10)	451
Budgeted Exposure (11)	10,609
15-16 Funding Estimate (12)	**4,784,984**
Selected 16-17 (13)	474
Budgeted Exposure (14)	10,927
16-17 Funding Estimate (15)	**5,174,960**

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Paid Loss Development Method

Accident Period Ending	Prior Ultimate Loss & ALAE (1)	Prior Unpaid (2)	Expected % Unpaid @ 6/30/06 (3)	Expected % Unpaid @ 6/30/14 (4)	Expected Paid 7/1/07 - 6/30/14 (5)	Actual Paid 7/1/07 - 6/30/14 (6)	Actual vs. Expected (7)	Cumulative Paid to Date (8)	Paid LDF @ 6/30/14 (9)	Estimated Ultimate Loss (10)
6/30/1997	3,708,219	945,384	15.9%	7.4%	504,205	447,775	(56,430)	3,210,610	1.070	3,433,982
6/30/1998	2,249,970	65,554	18.0%	8.5%	34,707	284,436	249,729	2,468,851	1.078	2,662,283
6/30/1999	2,568,093	392,690	20.4%	9.5%	209,676	448,588	238,912	2,623,991	1.088	2,854,665
6/30/2000	3,685,965	839,107	23.3%	10.6%	458,150	766,640	308,490	3,613,497	1.098	3,969,023
6/30/2001	2,825,000	496,447	26.8%	11.6%	281,131	388,762	107,631	2,717,315	1.110	3,016,087
6/30/2002	2,641,064	497,392	31.3%	12.7%	295,752	368,620	72,867	2,512,291	1.123	2,820,831
6/30/2003	2,515,815	704,236	36.1%	13.7%	435,751	421,886	(13,866)	2,233,465	1.138	2,542,718
6/30/2004	3,283,871	1,648,575	44.5%	14.8%	1,100,229	1,131,744	31,516	2,767,041	1.154	3,193,924
6/30/2005	4,500,000	2,366,326	56.1%	15.9%	1,697,145	1,364,600	(332,545)	3,498,274	1.174	4,106,124
6/30/2006	3,003,751	2,424,779	78.6%	18.0%	1,870,371	1,595,295	(275,076)	2,174,267	1.200	2,608,536
6/30/2007								2,718,030	1.226	3,332,002
6/30/2008								2,971,806	1.266	3,763,574
6/30/2009								4,025,050	1.344	5,410,760
6/30/2010								3,505,778	1.390	4,872,349
6/30/2011								2,966,086	1.448	4,294,261
6/30/2012								2,053,359	1.581	3,246,812
6/30/2013								1,767,073	1.979	3,497,778
6/30/2014								810,336	4.167	3,376,704
Total	30,981,748	10,380,491			6,887,117	7,218,346	331,229	48,637,121		63,002,413

(1) From the 6/30/06 Analysis
(2) From the 6/30/06 Analysis

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Incurred Loss Development Method

Accident Period Ending	Prior Ultimate Loss & ALAE (1)	Prior IBNR (2)	Expected % Unreported @ 6/30/06 (3)	Expected % Unreported @ 6/30/14 (4)	Expected Incurred 7/1/07 - 6/30/14 (5)	Actual Incurred 7/1/07 - 6/30/14 (6)	Actual vs. Expected (7)	Cumulative Incurred to Date (8)	Incurred LDF @ 6/30/14 (9)	Estimated Ultimate Loss (10)
6/30/1997	3,708,219	72,710	2.0%	0.9%	38,779	47,528	8,749	3,683,037	1.018	3,749,495
6/30/1998	2,249,970	44,117	2.0%	1.0%	20,588	309,621	289,033	2,515,473	1.024	2,574,655
6/30/1999	2,568,093	87,563	3.4%	1.2%	57,350	307,771	250,421	2,788,301	1.029	2,870,194
6/30/2000	3,685,965	168,817	3.9%	1.3%	112,543	257,632	145,089	3,774,780	1.036	3,909,255
6/30/2001	2,825,000	211,945	4.1%	1.4%	137,143	150,888	13,745	2,763,943	1.042	2,881,000
6/30/2002	2,641,064	246,204	9.3%	1.6%	204,775	456,175	251,399	2,851,035	1.050	2,992,522
6/30/2003	2,515,815	357,218	9.0%	1.7%	290,073	153,592	(136,481)	2,312,189	1.058	2,445,247
6/30/2004	3,283,871	325,239	9.9%	1.8%	265,142	298,387	33,244	3,257,019	1.066	3,472,744
6/30/2005	4,500,000	326,302	13.3%	2.0%	278,042	(639,660)	(917,702)	3,534,039	1.071	3,783,476
6/30/2006	3,003,751	596,364	14.5%	2.0%	515,904	344,705	(171,199)	2,752,092	1.080	2,971,131
6/30/2007								2,887,204	1.101	3,180,181
6/30/2008								3,338,569	1.111	3,709,338
6/30/2009								5,537,421	1.195	6,616,221
6/30/2010								3,655,093	1.239	4,527,015
6/30/2011								3,495,287	1.234	4,314,632
6/30/2012								2,890,633	1.202	3,473,300
6/30/2013								2,646,121	1.249	3,303,796
6/30/2014								1,894,201	1.433	2,715,002
Total	30,981,748	2,436,479			1,920,340	1,686,638	(233,702)	56,576,436		63,489,205

(1) From the 6/30/06 Analysis
(2) From the 6/30/06 Analysis
(3) Based on LDF's from 6/30/06

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Hindsight Average IBNR Method

Accident Period Ending	Incurred Loss Dev. Ultimate	Incurred Loss & ALAE	Unpaid Claim Counts	Selected Average IBNR Unpaid	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)
6/30/1997	3,749,495	3,683,037	4	25,000	3,783,037
6/30/1998	2,574,655	2,515,473	3	25,000	2,590,473
6/30/1999	2,870,194	2,788,301	2	25,000	2,838,301
6/30/2000	3,909,255	3,774,780	4	25,000	3,874,780
6/30/2001	2,881,000	2,763,943	6	25,000	2,913,943
6/30/2002	2,992,522	2,851,035	7	25,000	3,026,035
6/30/2003	2,445,247	2,312,189	5	25,000	2,437,189
6/30/2004	3,472,744	3,257,019	7	41,000	3,544,019
6/30/2005	3,783,476	3,534,039	4	28,000	3,646,039
6/30/2006	2,971,131	2,752,092	9	30,000	3,022,092
6/30/2007	3,180,181	2,887,204	9	35,000	3,202,204
6/30/2008	3,709,338	3,338,569	13	36,000	3,806,569
6/30/2009	6,616,221	5,537,421	22	58,000	6,813,421
6/30/2010	4,527,015	3,655,093	18	45,000	4,465,093
6/30/2011	4,314,632	3,495,287	41	43,000	5,258,287
6/30/2012	3,473,300	2,890,633	49	17,000	3,723,633
6/30/2013	3,303,796	2,646,121	87	8,500	3,385,621
6/30/2014	2,715,002	1,894,201	233	5,500	3,175,701
Total	63,489,205	56,576,436	523		65,506,436

Notes:

(1) From Exhibit C, Page 2, Column 3
(2) From Exhibit C, Page 2, Column 1
(3) Exhibit A, Page 4, Column (12)
(4) Exhibit C, Page 4
(5) = (3) x (4) + (2)

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Average IBNR Loss (Ultimate Loss - Incurred Loss)/(Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	3,735	297	10,434	10,825	7,277	6,847	474	(793)	(458)	14,753	19,459	25,266	52,122	58,246	37,227	50,347	37,480	16,615
6/30/1998	2,772	6,694	4,569	18,416	39,187	34,202	86,740	86,619	128,207	77,022	44,036	72,778	47,641	98,226	47,765	43,907	19,727	
6/30/1999	5,384	14,938	18,270	20,134	22,230	24,673	43,830	35,777	40,290	35,523	41,267	50,406	39,279	34,702	34,449	40,947		
6/30/2000	4,327	9,731	24,030	20,754	42,092	15,214	18,823	33,559	49,409	30,887	28,569	30,492	19,476	21,849	33,619			
6/30/2001	(2,976)	2,429	9,130	15,634	26,717	27,353	31,235	26,752	20,908	23,899	48,539	105,510	99,859	19,509				
6/30/2002	3,336	14,405	19,915	35,352	57,380	41,774	58,362	58,721	21,674	20,290	25,698	10,744	20,212					
6/30/2003	770	1,041	(9,883)	14,663	39,939	8,593	18,242	19,621	13,151	19,504	31,750	26,612						
6/30/2004	(861)	8,631	16,725	31,068	26,834	25,841	16,355	16,914	31,020	26,219	41,000							
6/30/2005	(3,303)	(10,448)	(156)	21,884	10,606	19,830	26,382	24,186	41,023	28,000								
6/30/2006	2,479	8,916	41,660	61,710	101,252	93,465	71,898	52,688	30,000									
6/30/2007	1,644	10,168	26,500	50,664	58,178	53,752	23,783	35,000										
6/30/2008	1,772	417	8,105	13,914	25,633	60,373	36,000											
6/30/2009	8,728	22,629	20,809	47,642	37,118	58,000												
6/30/2010	2,195	(5,571)	(16,404)	(17,810)	45,000													
6/30/2011	3,420	6,960	35,401	43,000														
6/30/2012	3,560	12,858	17,000															
6/30/2013	5,793	8,500																
6/30/2014	5,500																	
Selected Trend	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050

Accident Period Ending	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	8,560	648	21,691	21,433	13,722	12,297	810	(1,292)	(711)	21,797	27,381	33,859	66,522	70,798	43,095	55,508	39,354	16,615
6/30/1998	6,052	13,917	9,046	34,726	70,374	58,498	141,291	134,375	189,420	108,378	59,012	92,885	57,907	113,709	52,660	46,102	19,727	
6/30/1999	11,193	29,576	34,451	36,157	38,021	40,190	67,995	52,859	56,692	47,604	52,669	61,269	45,470	38,259	36,171	40,947		
6/30/2000	8,567	18,348	43,155	35,497	68,563	23,602	27,810	47,221	66,213	39,420	34,726	35,299	21,473	22,941	33,619			
6/30/2001	(5,612)	4,362	15,615	25,467	41,447	40,414	43,950	35,850	26,684	29,050	56,190	116,324	104,852	19,509				
6/30/2002	5,992	24,637	32,440	54,843	84,776	58,780	78,210	74,944	26,345	23,488	28,332	11,281	20,212					
6/30/2003	1,316	1,696	(15,332)	21,664	56,199	11,516	23,283	23,850	15,224	21,503	33,338	26,612						
6/30/2004	(1,402)	13,389	24,711	43,715	35,960	32,980	19,879	19,580	34,200	27,529	41,000							
6/30/2005	(5,124)	(15,436)	(220)	29,327	13,536	24,104	30,541	26,665	43,074	28,000								
6/30/2006	3,662	12,546	55,829	78,759	123,073	108,198	79,267	55,322	30,000									
6/30/2007	2,313	13,626	33,822	61,583	67,349	59,261	24,972	35,000										
6/30/2008	2,375	532	9,852	16,107	28,261	63,392	36,000											
6/30/2009	11,140	27,505	24,089	52,526	38,974	58,000												
6/30/2010	2,668	(6,449)	(18,086)	(18,701)	45,000													
6/30/2011	3,960	7,673	37,172	43,000														
6/30/2012	3,925	13,501	17,000															
6/30/2013	6,083	8,500																
6/30/2014	5,500																	

	12	24	36	48	60	72	84	96	108	120	132
3 Period Avg	4,656	4,908	14,391	16,644	44,861	76,950	44,927	33,856	30,832	24,174	39,286
5 Period Avg	5,555	8,552	17,370	38,055	54,238	57,587	35,588	40,072	29,105	28,198	41,051
5 Year ex high-low	4,656	7,235	22,587	43,405	44,861	51,878	26,265	35,279	29,076	26,689	40,244
Average	3,863	10,005	20,549	35,222	52,327	44,436	48,910	46,937	50,793	39,846	41,664
Selected	5,500	8,500	17,000	43,000	45,000	58,000	36,000	35,000	30,000	28,000	41,000

Tail:

3 Year Average, 144 - 192	43,098
2 Year Average, 144 - 204	35,111
2 Year Average, 144 - 216	25,320
All Point Average	47,964
Selected Tail :	25,000

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Incurred Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE (1)	Expected Percentage Incurred (2)	Expected Incurred Loss & ALAE (3)	Actual Incurred Loss & ALAE (4)	Expected Percentage Unreported (5)	Expected Unreported Loss & ALAE (6)	Ultimate Loss & ALAE (7)
6/30/1997	2,721,634	98.2%	2,673,395	3,683,037	1.8%	48,240	3,731,277
6/30/1998	2,782,105	97.7%	2,718,155	2,515,473	2.3%	63,950	2,579,423
6/30/1999	2,842,514	97.1%	2,761,410	2,788,301	2.9%	81,104	2,869,404
6/30/2000	2,907,844	96.6%	2,807,817	3,774,780	3.4%	100,028	3,874,807
6/30/2001	3,067,346	95.9%	2,942,717	2,763,943	4.1%	124,628	2,888,571
6/30/2002	3,173,218	95.3%	3,023,188	2,851,035	4.7%	150,030	3,001,065
6/30/2003	3,243,747	94.6%	3,067,239	2,312,189	5.4%	176,508	2,488,697
6/30/2004	3,313,351	93.8%	3,107,527	3,257,019	6.2%	205,824	3,462,843
6/30/2005	3,384,438	93.4%	3,161,309	3,534,039	6.6%	223,130	3,757,168
6/30/2006	3,459,635	92.6%	3,204,582	2,752,092	7.4%	255,053	3,007,145
6/30/2007	3,532,118	90.8%	3,206,719	2,887,204	9.2%	325,400	3,212,604
6/30/2008	3,607,000	90.0%	3,246,460	3,338,569	10.0%	360,541	3,699,109
6/30/2009	3,736,840	83.7%	3,127,534	5,537,421	16.3%	609,306	6,146,727
6/30/2010	3,837,966	80.7%	3,098,758	3,655,093	19.3%	739,208	4,394,301
6/30/2011	3,915,450	81.0%	3,171,909	3,495,287	19.0%	743,541	4,238,828
6/30/2012	3,994,463	83.2%	3,324,368	2,890,633	16.8%	670,095	3,560,729
6/30/2013	4,073,051	80.1%	3,262,243	2,646,121	19.9%	810,808	3,456,929
6/30/2014	4,152,140	69.8%	2,896,863	1,894,201	30.2%	1,255,277	3,149,478
Total	61,744,861		54,802,192	56,576,436		6,942,669	63,519,106

(1) Exhibit D, Page 3, Col. (11)
(2) = 1 / LDFs Exhibit C, Page 2, Col. (2)
(3) = (1) * (2)
(4) Provided by client
(5) = 1 - (2)
(6) = (1) * (5)
(7) = (4) + (6)

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Paid Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE (1)	Expected Percentage Paid (2)	Expected Paid Loss & ALAE (3)	Actual Paid Loss & ALAE (4)	Expected Percentage Unpaid (5)	Expected Unpaid Loss & ALAE (6)	Ultimate Loss & ALAE (7)
6/30/1997	2,721,634	93.5%	2,544,599	3,210,610	6.5%	177,036	3,387,645
6/30/1998	2,782,105	92.7%	2,579,968	2,468,851	7.3%	202,137	2,670,988
6/30/1999	2,842,514	91.9%	2,612,822	2,623,991	8.1%	229,692	2,853,684
6/30/2000	2,907,844	91.0%	2,647,374	3,613,497	9.0%	260,470	3,873,968
6/30/2001	3,067,346	90.1%	2,763,496	2,717,315	9.9%	303,850	3,021,165
6/30/2002	3,173,218	89.1%	2,826,134	2,512,291	10.9%	347,084	2,859,375
6/30/2003	3,243,747	87.8%	2,849,233	2,233,465	12.2%	394,515	2,627,979
6/30/2004	3,313,351	86.6%	2,870,506	2,767,041	13.4%	442,844	3,209,886
6/30/2005	3,384,438	85.2%	2,883,423	3,498,274	14.8%	501,016	3,999,290
6/30/2006	3,459,635	83.4%	2,883,675	2,174,267	16.6%	575,961	2,750,227
6/30/2007	3,532,118	81.6%	2,881,272	2,718,030	18.4%	650,846	3,368,876
6/30/2008	3,607,000	79.0%	2,848,171	2,971,806	21.0%	758,829	3,730,635
6/30/2009	3,736,840	74.4%	2,779,826	4,025,050	25.6%	957,014	4,982,064
6/30/2010	3,837,966	72.0%	2,761,513	3,505,778	28.0%	1,076,453	4,582,231
6/30/2011	3,915,450	69.1%	2,704,438	2,966,086	30.9%	1,211,012	4,177,098
6/30/2012	3,994,463	63.2%	2,526,191	2,053,359	36.8%	1,468,272	3,521,631
6/30/2013	4,073,051	50.5%	2,057,700	1,767,073	49.5%	2,015,351	3,782,424
6/30/2014	4,152,140	24.0%	996,424	810,336	76.0%	3,155,715	3,966,052
Total	61,744,861		47,016,764	48,637,121		14,728,098	63,365,218

(1) Exhibit D, Page 3, Col. (11)
(2) = 1 / LDFs Exhibit C, Page 1, Col. (2)
(3) = (1) * (2)
(4) Provided by client
(5) = 1 - (2)
(6) = (1) * (5)
(7) = (4) + (6)

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Initial Expected Loss Calculation

Accident Period Ending	Payroll (1)	Incurred Loss Dev. Method (2)	Paid Loss Dev. Method (3)	Selected Ultimate Loss (4)	Initial Pure Premium (5)	Exposure Trend (6)	Claim Severity Trend (7)	Benefit Level Adj. Factors (8)	Trended Pure Premium (9)	Detrended Pure Premium (10)	Initial Expected Loss (11)
6/30/1997	10,000	3,749,495	3,433,982	3,591,738	359	1.653	2.292	1.100	548	272	2,721,634
6/30/1998	10,000	2,574,655	2,662,283	2,618,469	262	1.605	2.183	1.097	391	278	2,782,105
6/30/1999	10,000	2,870,194	2,854,665	2,862,430	286	1.558	2.079	1.095	418	284	2,842,514
6/30/2000	10,000	3,909,255	3,969,023	3,939,139	394	1.513	1.980	1.091	562	291	2,907,844
6/30/2001	10,000	2,881,000	3,016,087	2,948,543	295	1.469	1.886	1.054	399	307	3,067,346
6/30/2002	10,000	2,992,522	2,820,831	2,906,677	291	1.426	1.796	1.039	380	317	3,173,218
6/30/2003	10,000	2,445,247	2,542,718	2,493,983	249	1.384	1.710	1.036	319	324	3,243,747
6/30/2004	10,000	3,472,744	3,193,924	3,333,334	333	1.344	1.629	1.034	418	331	3,313,351
6/30/2005	10,000	3,783,476	4,106,124	3,944,800	394	1.305	1.551	1.032	484	338	3,384,438
6/30/2006	10,000	2,971,131	2,608,536	2,789,834	279	1.267	1.477	1.029	335	346	3,459,635
6/30/2007	10,000	3,180,181	3,332,002	3,256,092	326	1.230	1.407	1.027	383	353	3,532,118
6/30/2008	10,000	3,709,338	3,763,574	3,736,456	374	1.194	1.340	1.026	430	361	3,607,000
6/30/2009	10,000	6,616,221	5,410,760	6,013,490	601	1.159	1.276	1.009	668	374	3,736,840
6/30/2010	10,000	4,527,015	4,872,349	4,699,682	470	1.126	1.216	1.002	508	384	3,837,966
6/30/2011	10,000	4,314,632	4,294,261	4,304,446	430	1.093	1.158	1.001	456	392	3,915,450
6/30/2012	10,000	3,473,300	3,246,812	3,360,056	336	1.061	1.103	1.000	349	399	3,994,463
6/30/2013	10,000	3,303,796	3,497,778	3,400,787	340	1.030	1.050	1.000	347	407	4,073,051
6/30/2014	10,000	2,715,002	3,376,704	3,045,853	305	1.000	1.000	1.000	305	415	4,152,140
Total	180,000	63,489,205	63,002,413	63,245,809							61,744,861

(1) Client Data
(2) Exhibit C, Page 2, Column 3
(3) Exhibit C, Page 1, Column 3
(4) Selected by Oliver Wyman
(5) = (4) / (1)
(6) Selected by Oliver Wyman
(7) Selected by Oliver Wyman
(8) 2013 NCCI Statistical Bulletin
(9) = (5)*(7)*(8)/(6)
(10) Selected Pure Premium/[(7)*(8)]*(6)
(11) = (1)*(9)

3 Year Avg	384
4 Year Avg	**415**
5 Year Avg	466
5 Year Avg Ex High-Low	438
All Year Avg	435
Selected	415

State of Minnesota
Workers' Compensation
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Selection of Ultimate Counts

Accident Period Ending	Trended Payroll (00s) (1)	Ultimate		Selection Ultimate Counts (4)	Ultimate Frequency (per 100,000) (5)
		Closed Counts (2)	Reported Counts (3)		
6/30/1997	16,528	596	**593**	593	35.88
6/30/1998	16,047	515	**511**	511	31.84
6/30/1999	15,580	510	**504**	504	32.35
6/30/2000	15,126	534	**529**	529	34.97
6/30/2001	14,685	541	**537**	537	36.57
6/30/2002	14,258	478	**475**	475	33.32
6/30/2003	13,842	434	**428**	428	30.92
6/30/2004	13,439	464	**458**	458	34.08
6/30/2005	13,048	432	**422**	422	32.34
6/30/2006	12,668	429	**423**	423	33.39
6/30/2007	12,299	430	**423**	423	34.39
6/30/2008	11,941	456	**451**	451	37.77
6/30/2009	11,593	464	**465**	465	40.11
6/30/2010	11,255	412	**406**	406	36.07
6/30/2011	10,927	403	**416**	416	38.07
6/30/2012	10,609	340	**355**	355	33.46
6/30/2013	10,300	327	**359**	359	34.85
6/30/2014	10,000	269	**348**	348	34.80
Total	234,144	8,034	8,103	8,103	

(1) [Client Data* Exposure trend]
(2) Exhibit E, Page 3, Column 3
(3) Exhibit E, Page 2, Column 3
(4) Selected
(5) = (4) / (1) * 1000

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Reported Claim Count Development Method

Accident Period Ending	Prior Ultimate Claims (1)	Prior IBNR Claims (2)	Expected % IBNR @ 6/30/06 (3)	Expected % IBNR @ 6/30/14 (4)	Expected Reported 7/1/07 - 6/30/14 (5)	Actual Reported 7/1/07 - 6/30/14 (6)	Actual vs. Expected (7)	Cumulative Reported to Date (8)	Reported DF (9)	Estimated Ultimate Claims (10)
6/30/1997	589	0	0.0%	0.0%	-	4	4	593	1.000	593
6/30/1998	510	0	0.0%	0.0%	-	1	1	511	1.000	511
6/30/1999	501	0	0.0%	0.0%	-	3	3	504	1.001	504
6/30/2000	526	0	0.0%	0.0%	-	3	3	529	1.001	529
6/30/2001	535	0	0.0%	0.0%	-	1	1	536	1.002	537
6/30/2002	473	0	0.0%	0.0%	-	1	1	474	1.002	475
6/30/2003	425	0	0.1%	0.0%	-	2	2	427	1.002	428
6/30/2004	456	1	0.3%	0.0%	1	2	1	457	1.003	458
6/30/2005	419	3	0.8%	0.0%	3	5	2	421	1.004	422
6/30/2006	444	-3	-0.6%	0.0%	(3)	(25)	(22)	422	1.004	423
6/30/2007								421	1.004	423
6/30/2008								449	1.004	451
6/30/2009								462	1.006	465
6/30/2010								402	1.009	406
6/30/2011								411	1.012	416
6/30/2012								350	1.013	355
6/30/2013								353	1.016	359
6/30/2014								346	1.005	348
Total	4,878				1	(3)	(4)	8,068		8,103

(1) From the 6/30/06 Analysis
(2) From the 6/30/06 Analysis
(3) Based on CDF's from 6/30/06

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Closed Claim Count Development Method

Accident Period Ending	Prior Ultimate Claims (1)	Prior Unpaid Claims (2)	Expected % Open @ 6/30/06 (3)	Expected % Open @ 6/30/14 (4)	Expected Closed 7/1/07 - 6/30/14 (5)	Actual Closed 7/1/07 - 6/30/14 (6)	Actual vs. Expected (7)	Cumulative Closed to Date (1)	Closed DF (2)	Estimated Ultimate Claims (3)
6/30/1997	589	6	1.0%	0.5%	3	6	3	589	1.012	596
6/30/1998	510	2	1.0%	0.5%	1	-	(1)	508	1.014	515
6/30/1999	501	7	1.4%	0.6%	4	8	4	502	1.015	510
6/30/2000	526	16	1.8%	0.7%	10	15	5	525	1.017	534
6/30/2001	535	9	2.7%	0.7%	7	5	(2)	531	1.020	541
6/30/2002	473	9	3.0%	0.8%	7	4	(3)	468	1.022	478
6/30/2003	425	16	4.6%	0.9%	13	14	1	423	1.025	434
6/30/2004	456	33	6.9%	0.9%	29	28	(1)	451	1.029	464
6/30/2005	419	64	14.9%	1.0%	60	63	3	418	1.033	432
6/30/2006	444	269	52.5%	1.0%	264	239	(25)	414	1.036	429
6/30/2007								414	1.038	430
6/30/2008								438	1.042	456
6/30/2009								443	1.047	464
6/30/2010								388	1.062	412
6/30/2011								375	1.074	403
6/30/2012								306	1.110	340
6/30/2013								272	1.203	327
6/30/2014								115	2.335	269
Total	4,878				396	382	(14)	6,991		7,438

(1) From the 6/30/06 Analysis
(2) From the 6/30/06 Analysis
(3) Based on CDF's from 6/30/06

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Paid Loss Development Method

Accident Period Ending	Months of Development 12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	338,547	1,204,896	1,691,612	1,836,608	2,074,727	2,257,517	2,438,974	2,621,395	2,705,786	2,762,835	2,828,668	2,873,481	2,944,046	2,999,316	3,047,671	3,095,305	3,143,888	3,210,610
6/30/1998	631,001	1,402,369	1,810,536	2,007,900	2,057,907	2,113,389	2,164,581	2,180,683	2,184,415	2,248,338	2,353,463	2,367,329	2,397,612	2,437,965	2,443,250	2,452,187	2,468,851	
6/30/1999	418,943	963,957	1,272,514	1,634,793	1,813,983	1,988,673	2,075,412	2,175,403	2,293,091	2,368,654	2,447,012	2,487,532	2,532,788	2,559,217	2,587,770	2,623,991		
6/30/2000	672,079	1,563,967	1,952,201	2,380,484	2,539,411	2,725,341	2,846,857	3,194,303	3,227,048	3,276,757	3,322,397	3,470,246	3,548,151	3,583,984	3,613,497			
6/30/2001	651,998	1,425,371	1,849,586	2,147,738	2,235,535	2,328,553	2,414,037	2,472,663	2,553,370	2,582,277	2,609,883	2,651,255	2,675,996	2,717,315				
6/30/2002	580,968	1,248,981	1,752,261	1,995,041	2,143,672	2,202,176	2,211,975	2,306,753	2,361,333	2,391,609	2,462,583	2,485,367	2,512,291					
6/30/2003	593,765	1,362,956	1,697,293	1,811,579	1,866,232	1,966,894	2,097,354	2,155,359	2,187,405	2,204,777	2,228,146	2,233,465						
6/30/2004	815,062	1,489,129	1,635,297	1,829,524	2,083,123	2,227,752	2,453,938	2,519,350	2,596,202	2,714,111	2,767,041							
6/30/2005	1,301,515	2,133,674	2,437,474	2,941,699	3,174,137	3,246,943	3,268,284	3,342,630	3,386,044	3,498,274								
6/30/2006	578,972	1,441,316	1,640,757	1,804,493	1,909,906	1,983,719	2,035,616	2,163,219	2,174,267									
6/30/2007	763,926	1,593,898	2,093,077	2,288,094	2,304,014	2,424,678	2,601,252	2,718,030										
6/30/2008	1,020,804	2,002,521	2,321,578	2,572,321	2,660,232	2,737,936	2,971,806											
6/30/2009	1,293,684	2,656,291	3,258,523	3,635,971	3,922,292	4,025,050												
6/30/2010	1,143,392	2,270,563	3,111,691	3,402,679	3,505,778													
6/30/2011	1,089,634	2,459,751	2,824,064	2,966,086														
6/30/2012	746,691	1,660,041	2,053,359															
6/30/2013	963,013	1,767,073																
6/30/2014	810,336																	

Accident Period Ending	Age-to-Age Development 12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-ult.
6/30/1997	3.559	1.404	1.086	1.130	1.088	1.080	1.075	1.032	1.021	1.024	1.016	1.025	1.019	1.016	1.016	1.016	1.021	
6/30/1998	2.222	1.291	1.109	1.025	1.027	1.024	1.007	1.002	1.029	1.047	1.006	1.013	1.017	1.002	1.004	1.007		
6/30/1999	2.301	1.320	1.285	1.110	1.096	1.044	1.048	1.054	1.033	1.033	1.017	1.018	1.010	1.011	1.014			
6/30/2000	2.327	1.248	1.219	1.067	1.073	1.045	1.122	1.010	1.015	1.014	1.045	1.022	1.010	1.008				
6/30/2001	2.186	1.298	1.161	1.041	1.042	1.037	1.024	1.033	1.011	1.011	1.016	1.009	1.015					
6/30/2002	2.150	1.403	1.139	1.074	1.027	1.004	1.043	1.024	1.013	1.030	1.009	1.011						
6/30/2003	2.295	1.245	1.067	1.030	1.054	1.066	1.028	1.015	1.008	1.011	1.002							
6/30/2004	1.827	1.098	1.119	1.139	1.069	1.102	1.027	1.031	1.045	1.020								
6/30/2005	1.639	1.142	1.207	1.079	1.023	1.007	1.023	1.013	1.033									
6/30/2006	2.489	1.138	1.100	1.058	1.039	1.026	1.063	1.005										
6/30/2007	2.086	1.313	1.093	1.007	1.052	1.073	1.045											
6/30/2008	1.962	1.159	1.108	1.034	1.029	1.085												
6/30/2009	2.053	1.227	1.116	1.079	1.026													
6/30/2010	1.986	1.370	1.094	1.030														
6/30/2011	2.257	1.148	1.050															
6/30/2012	2.223	1.237																
6/30/2013	1.835																	
3 Year Avg	2.105	1.252	1.087	1.048	1.036	1.061	1.043	1.016	1.029	1.020	1.009	1.014	1.012	1.007	1.011			
5 Year Avg	2.071	1.228	1.092	1.042	1.034	1.059	1.037	1.017	1.022	1.017	1.018	1.015	1.014					
5 Year Avg Ex High-Low	2.087	1.208	1.098	1.041	1.031	1.061	1.033	1.017	1.019	1.015	1.014	1.014	1.014					
All Year Avg	2.200	1.253	1.130	1.064	1.050	1.049	1.046	1.022	1.023	1.024	1.016	1.016	1.014	1.009	1.011	1.011	1.021	
All Year Wtd Avg	2.106	1.243	1.125	1.062	1.047	1.049	1.047	1.021	1.024	1.023	1.017	1.017	1.014	1.010	1.011	1.012	1.021	
Curve Fit	3.121	1.200	1.094	1.059	1.043	1.033	1.026	1.022	1.019	1.016	1.014	1.013	1.012	1.011	1.010	1.009	1.008	1.070
Selected	2.105	1.252	1.092	1.042	1.034	1.061	1.033	1.022	1.022	1.017	1.014	1.014	1.012	1.011	1.010	1.009	1.008	
Cumulative	4.167	1.979	1.581	1.448	1.390	1.344	1.266	1.226	1.200	1.174	1.154	1.138	1.123	1.110	1.098	1.088	1.078	1.070

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
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Incurred Loss Development Method

Accident Period Ending	Months of Development 12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	2,554,324	3,761,953	3,376,128	3,501,584	3,608,384	3,625,546	3,774,035	3,794,140	3,787,619	3,635,509	3,607,907	3,597,897	3,541,007	3,574,758	3,600,587	3,598,454	3,599,576	3,683,037
6/30/1998	1,933,440	2,208,907	2,416,865	2,258,986	2,198,607	2,248,449	2,243,512	2,243,997	2,205,853	2,282,384	2,414,331	2,429,099	2,431,733	2,476,429	2,479,125	2,486,841	2,515,473	
6/30/1999	1,540,705	1,822,508	2,144,045	2,294,690	2,393,695	2,418,859	2,356,171	2,480,530	2,556,274	2,625,165	2,631,963	2,668,569	2,673,800	2,731,386	2,732,399	2,788,301		
6/30/2000	2,689,165	3,076,871	2,865,500	3,127,618	2,948,763	3,540,073	3,517,147	3,404,955	3,331,282	3,504,138	3,617,656	3,665,316	3,792,398	3,800,011	3,774,780			
6/30/2001	3,774,104	2,700,196	2,557,874	2,476,182	2,486,474	2,613,055	2,664,065	2,699,928	2,746,681	2,746,649	2,719,788	2,669,981	2,681,283	2,763,943				
6/30/2002	2,225,313	2,118,536	2,448,495	2,425,050	2,394,860	2,482,977	2,442,418	2,497,547	2,809,295	2,843,424	2,794,755	2,885,085	2,851,035					
6/30/2003	2,240,966	2,363,244	2,713,911	2,158,597	2,037,795	2,351,257	2,254,765	2,299,842	2,345,135	2,339,670	2,310,189	2,312,189						
6/30/2004	3,768,678	3,086,590	2,958,632	2,891,597	3,061,008	3,156,407	3,347,761	3,341,052	3,264,836	3,281,834	3,257,019							
6/30/2005	4,385,898	4,346,023	3,650,410	3,274,005	3,476,340	3,467,567	3,487,746	3,500,925	3,440,925	3,534,039								
6/30/2006	2,407,387	2,451,455	2,063,902	2,096,449	2,212,073	2,274,371	2,518,808	2,600,590	2,752,092									
6/30/2007	2,804,452	2,622,629	2,539,694	2,492,906	2,445,885	2,557,185	2,916,805	2,887,204										
6/30/2008	3,365,294	3,775,734	3,506,685	3,458,722	3,319,539	3,142,466	3,338,569											
6/30/2009	4,727,331	5,116,266	5,897,835	5,574,719	5,848,363	5,537,421												
6/30/2010	3,990,940	4,816,080	5,055,654	4,928,159	3,655,093													
6/30/2011	4,430,535	4,750,203	3,736,025	3,495,287														
6/30/2012	2,997,445	2,810,696	2,890,633															
6/30/2013	2,105,373	2,646,121																
6/30/2014	1,894,201																	

Accident Period Ending	Age-to-Age Development 12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-ult.
6/30/1997	1.473	0.897	1.037	1.031	1.005	1.041	1.005	0.998	0.960	0.992	0.997	0.984	1.010	1.007	0.999	1.000	1.023	
6/30/1998	1.142	1.094	0.935	0.973	1.023	0.998	1.000	0.983	1.035	1.058	1.006	1.001	1.018	1.001	1.003	1.012		
6/30/1999	1.183	1.176	1.070	1.043	1.011	0.974	1.053	1.031	1.027	1.003	1.014	1.002	1.022	1.000	1.020			
6/30/2000	1.144	0.931	1.091	0.943	1.201	0.994	0.968	0.978	1.052	1.032	1.013	1.035	1.002	0.993				
6/30/2001	0.715	0.947	0.968	1.004	1.051	1.020	1.013	1.017	1.000	0.990	0.982	1.004	1.031					
6/30/2002	0.952	1.156	0.990	0.988	1.037	0.984	1.023	1.125	1.012	0.983	1.032	0.988						
6/30/2003	1.055	1.148	0.795	0.944	1.154	0.959	1.020	1.020	0.998	0.987	1.001							
6/30/2004	0.819	0.959	0.977	1.059	1.031	1.061	0.998	0.977	1.005	0.992								
6/30/2005	0.991	0.840	0.897	1.062	0.997	1.006	1.004	0.983	1.027									
6/30/2006	1.018	0.842	1.016	1.055	1.028	1.107	1.032	1.058										
6/30/2007	0.935	0.968	0.982	0.981	1.046	1.141	0.990											
6/30/2008	1.122	0.929	0.986	0.960	0.947	1.062												
6/30/2009	1.082	1.153	0.945	1.049	0.947													
6/30/2010	1.207	1.050	0.975	0.742														
6/30/2011	1.072	0.786	0.936															
6/30/2012	0.938	1.028																
6/30/2013	1.257																	
3 Year Avg	1.089	0.955	0.952	0.917	0.980	1.104	1.009	1.006	1.010	0.988	1.005	1.009	1.018	0.998	1.008			
5 Year Avg	1.111	0.989	0.965	0.957	0.993	1.075	1.009	1.033	1.008	0.997	1.008	1.006	1.016					
5 Year Avg Ex High-Low	1.120	1.002	0.967	0.997	0.991	1.077	1.007	1.020	1.006	0.990	1.009	1.002	1.016					
All Year Avg	1.065	0.994	0.973	0.988	1.037	1.029	1.010	1.017	1.013	1.005	1.006	1.002	1.016	1.001	1.008	1.006	1.023	
All Year Wtd Avg	1.049	0.981	0.969	0.980	1.026	1.029	1.007	1.013	1.012	1.004	1.007	1.003	1.015	1.000	1.007	1.005	1.023	
Curve Fit	1.129	1.065	1.039	1.026	1.019	1.014	1.011	1.009	1.007	1.006	1.005	1.005	1.004	1.004	1.003	1.003	1.003	1.018
Selected	1.148	1.039	0.973	0.997	1.037	1.075	1.009	1.020	1.008	1.004	1.008	1.008	1.007	1.006	1.006	1.006	1.005	
Cumulative	1.433	1.249	1.202	1.234	1.239	1.195	1.111	1.101	1.080	1.071	1.066	1.058	1.050	1.042	1.036	1.029	1.024	1.018

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Closed Claim Count Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	264	522	554	567	569	570	574	579	583	583	584	587	589	590	589	590	589	589
6/30/1998	274	454	473	493	501	501	507	507	508	507	507	509	508	510	509	509	508	
6/30/1999	263	436	466	477	484	487	493	494	497	498	499	500	499	500	500	502		
6/30/2000	255	447	487	493	507	507	510	515	518	517	520	521	523	524	525			
6/30/2001	248	449	498	509	521	526	529	529	529	530	533	535	535	531				
6/30/2002	235	412	446	458	464	462	465	466	465	466	466	465	468					
6/30/2003	173	357	400	409	418	418	418	421	421	423	424	423						
6/30/2004	197	405	423	437	440	443	446	446	449	448	451							
6/30/2005	198	355	394	405	406	413	416	416	417	418								
6/30/2006	175	359	400	408	415	415	416	415	414									
6/30/2007	181	366	398	409	410	411	411	414										
6/30/2008	202	377	414	426	432	440	438											
6/30/2009	226	390	421	439	439	443												
6/30/2010	190	343	370	380	388													
6/30/2011	174	343	373	375														
6/30/2012	151	284	306															
6/30/2013	138	272																
6/30/2014	115																	

Accident Period Ending	Age-to-Age Development																
	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/1997	1.977	1.061	1.023	1.004	1.002	1.007	1.009	1.007	1.000	1.002	1.005	1.003	1.002	0.998	1.002	0.998	1.000	
6/30/1998	1.657	1.042	1.042	1.016	1.000	1.012	1.000	1.002	0.998	1.000	1.004	0.998	1.004	0.998	1.000	0.998		
6/30/1999	1.658	1.069	1.024	1.015	1.006	1.012	1.002	1.006	1.002	1.002	1.002	0.998	1.002	1.000	1.004			
6/30/2000	1.753	1.089	1.012	1.028	1.000	1.006	1.010	1.006	0.998	1.006	1.002	1.004	1.002	1.002				
6/30/2001	1.810	1.109	1.022	1.024	1.010	1.006	1.000	1.000	1.002	1.006	1.004	1.000	0.993					
6/30/2002	1.753	1.083	1.027	1.013	0.996	1.006	1.002	0.998	1.002	1.000	0.998	1.006						
6/30/2003	2.064	1.120	1.023	1.022	1.000	1.000	1.007	1.000	1.005	1.002	0.998							
6/30/2004	2.056	1.044	1.033	1.007	1.007	1.007	1.000	1.007	0.998	1.007								
6/30/2005	1.793	1.110	1.028	1.002	1.017	1.007	1.000	1.002	1.002									
6/30/2006	2.051	1.114	1.020	1.017	1.000	1.002	0.998	0.998										
6/30/2007	2.022	1.087	1.028	1.002	1.002	1.000	1.007											
6/30/2008	1.866	1.098	1.029	1.014	1.019	0.995												
6/30/2009	1.726	1.079	1.043	1.000	1.009													
6/30/2010	1.805	1.079	1.027	1.021														
6/30/2011	1.971	1.087	1.005															
6/30/2012	1.881	1.077																
6/30/2013	1.971																	
3 Year Avg	1.941	1.081	1.025	1.012	1.010	0.999	1.002	1.002	1.002	1.003	1.000	1.003	0.999	1.000	1.002			
5 Year Avg	1.871	1.084	1.026	1.011	1.009	1.002	1.002	1.001	1.002	1.004	1.001	1.001	1.000					
5 Year Avg Ex High-Low	1.886	1.082	1.028	1.011	1.010	1.003	1.002	1.000	1.002	1.005	1.001	1.001	1.002					
All Year Avg	1.871	1.084	1.026	1.013	1.005	1.005	1.003	1.003	1.001	1.003	1.002	1.002	1.000	1.000	1.002	0.998	1.000	
All Year Wtd Avg	1.854	1.083	1.026	1.013	1.005	1.005	1.003	1.003	1.001	1.003	1.002	1.002	1.000	1.000	1.002	0.998	1.000	
Curve Fit	1.303	1.068	1.032	1.019	1.013	1.009	1.007	1.006	1.005	1.004	1.003	1.003	1.003	1.002	1.002	1.002	1.002	1.012
Selected	1.941	1.084	1.033	1.012	1.014	1.005	1.003	1.003	1.002	1.005	1.003	1.003	1.003	1.002	1.002	1.002	1.002	
Cumulative	2.335	1.203	1.110	1.074	1.062	1.047	1.042	1.038	1.036	1.033	1.029	1.025	1.022	1.020	1.017	1.015	1.014	1.012

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Reported Claim Count Development Method

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	647	585	587	589	588	588	588	589	589	589	592	592	592	592	592	592	593	593
6/30/1998	512	506	510	510	512	510	510	510	510	510	510	511	511	511	511	511	511	
6/30/1999	495	496	501	501	501	501	501	501	504	503	503	503	503	503	504	504		
6/30/2000	528	523	522	525	526	526	526	526	526	527	527	527	528	528	529			
6/30/2001	552	530	534	535	535	535	535	535	536	536	536	536	536	536				
6/30/2002	501	469	472	472	473	473	473	473	473	473	473	473	474					
6/30/2003	402	423	424	425	426	427	427	427	427	427	427	427						
6/30/2004	497	454	455	456	456	455	456	457	457	457	457							
6/30/2005	419	416	415	418	418	420	421	421	421	421								
6/30/2006	447	420	419	419	419	421	422	422	422									
6/30/2007	427	417	421	421	421	421	422	421										
6/30/2008	452	447	447	447	447	449	449											
6/30/2009	448	458	463	463	463	462												
6/30/2010	398	399	400	399	402													
6/30/2011	417	410	410	411														
6/30/2012	357	350	350															
6/30/2013	368	353																
6/30/2014	346																	

Accident Period Ending	Age-to-Age Development																
	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-132	132-144	144-156	156-168	168-180	180-192	192-204	204-216	216-Ult
6/30/1997	0.904	1.003	1.003	0.998	1.000	1.000	1.002	1.000	1.000	1.005	1.000	1.000	1.000	1.000	1.000	1.002	1.000	
6/30/1998	0.988	1.008	1.000	1.004	0.996	1.000	1.000	1.000	1.000	1.000	1.002	1.000	1.000	1.000	1.000	1.000		
6/30/1999	1.002	1.010	1.000	1.000	1.000	1.000	1.000	1.006	0.998	1.000	1.000	1.000	1.000	1.002	1.000			
6/30/2000	0.991	0.998	1.006	1.002	1.000	1.000	1.000	1.000	1.002	1.000	1.000	1.002	1.000	1.002				
6/30/2001	0.960	1.008	1.002	1.000	1.000	1.000	1.000	1.002	1.000	1.000	1.000	1.000	1.000					
6/30/2002	0.936	1.006	1.000	1.002	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.002						
6/30/2003	1.052	1.002	1.002	1.002	1.002	1.000	1.000	1.000	1.000	1.000	1.000							
6/30/2004	0.913	1.002	1.002	1.000	0.998	1.002	1.002	1.000	1.000	1.000								
6/30/2005	0.993	0.998	1.007	1.000	1.005	1.002	1.000	1.000	1.000									
6/30/2006	0.940	0.998	1.000	1.000	1.005	1.002	1.000	1.000										
6/30/2007	0.977	1.010	1.000	1.000	1.000	1.002	0.998											
6/30/2008	0.989	1.000	1.000	1.000	1.004	1.000												
6/30/2009	1.022	1.011	1.000	1.000	0.998													
6/30/2010	1.003	1.003	0.998	1.008														
6/30/2011	0.983	1.000	1.002															
6/30/2012	0.980	1.000																
6/30/2013	0.959																	
3 Year Avg	0.974	1.001	1.000	1.003	1.001	1.002	0.999	1.000	1.000	1.000	1.000	1.001	1.000	1.001	1.000			
5 Year Avg	0.990	1.003	1.000	1.002	1.002	1.002	1.000	1.000	1.000	1.000	1.000	1.001	1.000					
5 Year Avg Ex High-Low	0.989	1.001	1.000	1.000	1.003	1.002	1.000	1.000	1.000	1.000	1.000	1.001	1.000					
All Year Avg	0.976	1.004	1.002	1.001	1.001	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	
All Year Wtd Avg	0.973	1.004	1.002	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	
Selected	0.990	1.003	1.002	1.003	1.003	1.002	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	1.001	1.000	
Cumulative	1.005	1.016	1.013	1.012	1.009	1.006	1.004	1.004	1.004	1.004	1.003	1.002	1.002	1.002	1.001	1.001	1.000	1.000

State of Minnesota
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Paid Loss & ALAE / Incurred Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	13.3%	32.0%	50.1%	52.5%	57.5%	62.3%	64.6%	69.1%	71.4%	76.0%	78.4%	79.9%	83.1%	83.9%	84.6%	86.0%	87.3%	87.2%
6/30/1998	32.6%	63.5%	74.9%	88.9%	93.6%	94.0%	96.5%	97.2%	99.0%	98.5%	97.5%	97.5%	98.6%	98.4%	98.6%	98.6%	98.1%	
6/30/1999	27.2%	52.9%	59.4%	71.2%	75.8%	82.2%	88.1%	87.7%	89.7%	90.2%	93.0%	93.2%	94.7%	93.7%	94.7%	94.1%		
6/30/2000	25.0%	50.8%	68.1%	76.1%	86.1%	77.0%	80.9%	93.8%	96.9%	93.5%	91.8%	94.7%	93.6%	94.3%	95.7%			
6/30/2001	17.3%	52.8%	72.3%	86.7%	89.9%	89.1%	90.6%	91.6%	93.0%	94.0%	96.0%	99.3%	99.8%	98.3%				
6/30/2002	26.1%	59.0%	71.6%	82.3%	89.5%	88.7%	90.6%	92.4%	84.1%	84.1%	88.1%	86.1%	88.1%					
6/30/2003	26.5%	57.7%	62.5%	83.9%	91.6%	83.7%	93.0%	93.7%	93.3%	94.2%	96.4%	96.6%						
6/30/2004	21.6%	48.2%	55.3%	63.3%	68.1%	70.6%	73.3%	75.4%	79.5%	82.7%	85.0%							
6/30/2005	29.7%	49.1%	66.8%	89.9%	91.3%	93.6%	93.7%	95.5%	98.4%	99.0%								
6/30/2006	24.0%	58.8%	79.5%	86.1%	86.3%	87.2%	80.8%	83.2%	79.0%									
6/30/2007	27.2%	60.8%	82.4%	91.8%	94.2%	94.8%	89.2%	94.1%										
6/30/2008	30.3%	53.0%	66.2%	74.4%	80.1%	87.1%	89.0%											
6/30/2009	27.4%	51.9%	55.2%	65.2%	67.1%	72.7%												
6/30/2010	28.6%	47.1%	61.5%	69.0%	95.9%													
6/30/2011	24.6%	51.8%	75.6%	84.9%														
6/30/2012	24.9%	59.1%	71.0%															
6/30/2013	45.7%	66.8%																
6/30/2014	42.8%																	

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Case Reserves

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	2,215,777	2,557,057	1,684,516	1,664,976	1,533,657	1,368,028	1,335,061	1,172,745	1,081,833	872,674	779,239	724,416	596,962	575,443	552,916	503,149	455,689	472,427
6/30/1998	1,302,439	806,538	606,329	251,086	140,699	135,060	78,931	63,314	21,437	34,046	60,868	61,770	34,121	38,464	35,875	34,654	46,622	
6/30/1999	1,121,763	858,552	871,531	659,897	579,713	430,186	280,758	305,127	263,183	256,512	184,951	181,037	141,013	172,169	144,628	164,309		
6/30/2000	2,017,086	1,512,903	913,298	747,134	409,352	814,732	670,290	210,653	104,235	227,382	295,259	195,070	244,247	216,027	161,282			
6/30/2001	3,122,107	1,274,826	708,288	328,444	250,939	284,502	250,028	227,265	193,311	164,372	109,905	18,726	5,287	46,628				
6/30/2002	1,644,345	869,554	696,235	430,008	251,189	280,801	230,444	190,794	447,962	451,815	332,171	399,717	338,743					
6/30/2003	1,647,201	1,000,288	1,016,618	347,018	171,563	384,363	157,411	144,483	157,730	134,893	82,043	78,725						
6/30/2004	2,953,617	1,597,461	1,323,335	1,062,073	977,885	928,655	893,823	821,701	668,634	567,723	489,978							
6/30/2005	3,084,383	2,212,349	1,212,936	332,306	302,203	220,624	219,462	158,295	54,882	35,765								
6/30/2006	1,828,415	1,010,139	423,145	291,955	302,167	290,652	483,192	437,370	577,825									
6/30/2007	2,040,525	1,028,731	446,616	204,812	141,870	132,507	315,553	169,174										
6/30/2008	2,344,490	1,773,214	1,185,107	886,400	659,307	404,530	366,763											
6/30/2009	3,433,647	2,459,974	2,639,312	1,938,747	1,926,071	1,512,371												
6/30/2010	2,847,548	2,545,517	1,943,962	1,525,479	149,315													
6/30/2011	3,340,901	2,290,453	911,961	529,201														
6/30/2012	2,250,754	1,150,655	837,274															
6/30/2013	1,142,360	879,048																
6/30/2014	1,083,865																	

Average Case Reserves

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	5,785	40,588	51,046	75,681	80,719	76,002	95,361	117,274	180,305	145,446	97,405	144,883	198,987	287,721	184,305	251,575	113,922	118,107
6/30/1998	5,472	15,510	16,387	14,770	12,791	15,007	26,310	21,105	10,719	11,349	20,289	30,885	11,374	38,464	17,938	17,327	15,541	
6/30/1999	4,835	14,309	24,901	27,496	34,101	30,728	35,095	43,590	37,598	51,302	46,238	60,346	35,253	57,390	36,157	82,155		
6/30/2000	7,389	19,907	26,094	23,348	21,545	42,881	41,893	19,150	13,029	22,738	42,180	32,512	48,849	54,007	40,321			
6/30/2001	10,270	15,739	19,675	12,632	17,924	31,611	41,671	37,877	27,616	27,395	36,635	18,726	5,287	9,326				
6/30/2002	6,182	15,255	26,778	30,715	27,910	25,527	28,805	27,256	55,995	64,545	47,453	49,965	56,457					
6/30/2003	7,193	15,156	42,359	21,689	21,445	42,707	17,490	24,080	26,288	33,723	27,348	19,681						
6/30/2004	9,845	32,601	41,354	55,899	61,118	77,388	89,382	74,700	83,579	63,080	81,663							
6/30/2005	13,956	36,268	57,759	25,562	25,184	31,518	43,892	31,659	13,720	11,922								
6/30/2006	6,722	16,560	22,271	26,541	75,542	48,442	80,532	62,481	72,228									
6/30/2007	8,295	20,171	19,418	17,068	12,897	13,251	28,687	24,168										
6/30/2008	9,378	25,332	35,912	42,210	43,954	44,948	33,342											
6/30/2009	15,467	36,176	62,841	80,781	80,253	79,598												
6/30/2010	13,690	45,456	64,799	80,288	10,665													
6/30/2011	13,749	34,186	24,648	14,700														
6/30/2012	10,926	17,434	19,029															
6/30/2013	4,967	10,852																
6/30/2014	4,692																	

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
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Incurred Loss Severity

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	3,948	6,431	5,751	5,945	6,137	6,166	6,418	6,442	6,431	6,172	6,094	6,078	5,981	6,038	6,082	6,078	6,070	6,211
6/30/1998	3,776	4,365	4,739	4,429	4,294	4,409	4,399	4,400	4,325	4,475	4,734	4,754	4,759	4,846	4,852	4,867	4,923	
6/30/1999	3,113	3,674	4,280	4,580	4,778	4,828	4,703	4,951	5,072	5,219	5,233	5,305	5,316	5,430	5,421	5,532		
6/30/2000	5,093	5,883	5,489	5,957	5,606	6,730	6,687	6,473	6,333	6,649	6,865	6,955	7,183	7,197	7,136			
6/30/2001	6,837	5,095	4,790	4,628	4,648	4,884	4,980	5,047	5,124	5,124	5,074	4,981	5,002	5,157				
6/30/2002	4,442	4,517	5,187	5,138	5,063	5,249	5,164	5,280	5,939	6,011	5,909	6,100	6,015					
6/30/2003	5,575	5,587	6,401	5,079	4,784	5,506	5,280	5,386	5,492	5,479	5,410	5,415						
6/30/2004	7,583	6,799	6,502	6,341	6,713	6,937	7,342	7,311	7,144	7,181	7,127							
6/30/2005	10,468	10,447	8,796	7,833	8,317	8,256	8,284	8,316	8,173	8,394								
6/30/2006	5,386	5,837	4,926	5,003	5,279	5,402	5,969	6,163	6,522									
6/30/2007	6,568	6,289	6,033	5,921	5,810	6,074	6,912	6,858										
6/30/2008	7,445	8,447	7,845	7,738	7,426	6,999	7,436											
6/30/2009	10,552	11,171	12,738	12,040	12,631	11,986												
6/30/2010	10,027	12,070	12,639	12,351	9,092													
6/30/2011	10,625	11,586	9,112	8,504														
6/30/2012	8,396	8,031	8,259															
6/30/2013	5,721	7,496																
6/30/2014	5,475																	

Paid Loss Severity

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	1,282	2,308	3,053	3,239	3,646	3,961	4,249	4,527	4,641	4,739	4,844	4,895	4,998	5,084	5,174	5,246	5,338	5,451
6/30/1998	2,303	3,089	3,828	4,073	4,108	4,218	4,269	4,301	4,300	4,435	4,642	4,651	4,720	4,780	4,800	4,818	4,860	
6/30/1999	1,593	2,211	2,731	3,427	3,748	4,084	4,210	4,404	4,614	4,756	4,904	4,975	5,076	5,118	5,176	5,227		
6/30/2000	2,636	3,499	4,009	4,829	5,009	5,375	5,582	6,203	6,230	6,338	6,389	6,661	6,784	6,840	6,883			
6/30/2001	2,629	3,175	3,714	4,220	4,291	4,427	4,563	4,674	4,827	4,872	4,897	4,956	5,002	5,117				
6/30/2002	2,472	3,032	3,929	4,356	4,620	4,767	4,757	4,950	5,078	5,132	5,285	5,345	5,368					
6/30/2003	3,432	3,818	4,243	4,429	4,465	4,705	5,018	5,120	5,196	5,212	5,255	5,280						
6/30/2004	4,137	3,677	3,866	4,187	4,734	5,029	5,502	5,649	5,782	6,058	6,135							
6/30/2005	6,573	6,010	6,186	7,263	7,818	7,862	7,856	8,035	8,120	8,369								
6/30/2006	3,308	4,015	4,102	4,423	4,602	4,780	4,893	5,213	5,252									
6/30/2007	4,221	4,355	5,259	5,594	5,620	5,899	6,329	6,565										
6/30/2008	5,053	5,312	5,608	6,038	6,158	6,223	6,785											
6/30/2009	5,724	6,811	7,740	8,282	8,935	9,086												
6/30/2010	6,018	6,620	8,410	8,954	9,036													
6/30/2011	6,262	7,171	7,571	7,910														
6/30/2012	4,945	5,845	6,710															
6/30/2013	6,978	6,497																
6/30/2014	7,046																	

State of Minnesota
Workers' Compensation
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Paid Loss & ALAE / Ultimate Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	8.9%	31.8%	44.7%	48.5%	54.8%	59.7%	64.5%	69.3%	71.5%	73.0%	74.8%	76.0%	77.8%	79.3%	80.6%	81.8%	83.1%	84.9%
6/30/1998	24.4%	54.1%	69.9%	77.5%	79.4%	81.6%	83.6%	84.2%	84.3%	86.8%	90.9%	91.4%	92.6%	94.1%	94.3%	94.7%	95.3%	
6/30/1999	14.8%	34.0%	44.8%	57.6%	63.9%	70.1%	73.1%	76.6%	80.8%	83.5%	86.2%	87.6%	89.2%	90.2%	91.2%	92.4%		
6/30/2000	17.3%	40.4%	50.4%	61.4%	65.5%	70.3%	73.5%	82.4%	83.3%	84.6%	85.7%	89.6%	91.6%	92.5%	93.3%			
6/30/2001	22.4%	48.9%	63.5%	73.7%	76.7%	79.9%	82.8%	84.9%	87.6%	88.6%	89.6%	91.0%	91.8%	93.3%				
6/30/2002	19.2%	41.3%	57.9%	65.9%	70.8%	72.8%	73.1%	76.2%	78.0%	79.0%	81.4%	82.1%	83.0%					
6/30/2003	24.4%	55.9%	69.6%	74.3%	76.6%	80.7%	86.1%	88.4%	89.8%	90.5%	91.4%	91.6%						
6/30/2004	23.0%	42.0%	46.1%	51.6%	58.8%	62.9%	69.2%	71.1%	73.3%	76.6%	78.1%							
6/30/2005	35.7%	58.5%	66.9%	80.7%	87.1%	89.1%	89.6%	91.7%	92.9%	95.9%								
6/30/2006	19.2%	47.7%	54.3%	59.7%	63.2%	65.6%	67.4%	71.6%	71.9%									
6/30/2007	23.9%	49.8%	65.4%	71.5%	72.0%	75.7%	81.2%	84.9%										
6/30/2008	27.5%	53.9%	62.5%	69.2%	71.6%	73.7%	80.0%											
6/30/2009	21.5%	44.2%	54.2%	60.5%	65.2%	66.9%												
6/30/2010	25.5%	50.6%	69.3%	75.8%	78.1%													
6/30/2011	25.9%	58.5%	67.1%	70.5%														
6/30/2012	21.1%	46.9%	58.0%															
6/30/2013	25.5%	46.7%																
6/30/2014	20.4%																	

Incurred Loss & ALAE / Ultimate Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	67.5%	99.4%	89.2%	92.6%	95.4%	95.8%	99.8%	100.3%	100.1%	96.1%	95.4%	95.1%	93.6%	94.5%	95.2%	95.1%	95.2%	97.4%
6/30/1998	74.6%	85.3%	93.3%	87.2%	84.9%	86.8%	86.6%	86.6%	85.2%	88.1%	93.2%	93.8%	93.9%	95.6%	95.7%	96.0%	97.1%	
6/30/1999	54.3%	64.2%	75.5%	80.8%	84.3%	85.2%	83.0%	87.4%	90.1%	92.5%	92.7%	94.0%	94.2%	96.2%	96.3%	98.2%		
6/30/2000	69.4%	79.4%	74.0%	80.7%	76.1%	91.4%	90.8%	87.9%	86.0%	90.4%	93.4%	94.6%	97.9%	98.1%	97.4%			
6/30/2001	129.5%	92.7%	87.8%	85.0%	85.3%	89.7%	91.4%	92.7%	94.3%	94.3%	93.3%	91.6%	92.0%	94.9%				
6/30/2002	73.5%	70.0%	80.9%	80.1%	79.1%	82.1%	80.7%	82.5%	92.8%	94.0%	92.4%	95.3%	94.2%					
6/30/2003	91.9%	97.0%	111.4%	88.6%	83.6%	96.5%	92.5%	94.4%	96.2%	96.0%	94.8%	94.9%						
6/30/2004	106.3%	87.1%	83.5%	81.6%	86.4%	89.1%	94.5%	94.3%	92.1%	92.6%	91.9%							
6/30/2005	120.3%	119.2%	100.1%	89.8%	95.3%	95.1%	95.7%	96.0%	94.4%	96.9%								
6/30/2006	79.7%	81.1%	68.3%	69.4%	73.2%	75.3%	83.3%	86.1%	91.1%									
6/30/2007	87.6%	81.9%	79.3%	77.8%	76.4%	79.9%	91.1%	90.2%										
6/30/2008	90.6%	101.6%	94.4%	93.1%	89.4%	84.6%	89.9%											
6/30/2009	78.6%	85.1%	98.1%	92.7%	97.3%	92.1%												
6/30/2010	88.9%	107.3%	112.6%	109.8%	81.4%													
6/30/2011	105.3%	112.9%	88.8%	83.1%														
6/30/2012	84.6%	79.4%	81.6%															
6/30/2013	55.7%	70.0%																
6/30/2014	47.8%																	

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
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Reported Claim Counts / Ultimate Claim Counts

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	109.1%	98.7%	99.0%	99.3%	99.2%	99.2%	99.2%	99.3%	99.3%	99.3%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	100.0%	100.0%
6/30/1998	100.2%	99.0%	99.8%	99.8%	100.2%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
6/30/1999	98.2%	98.4%	99.4%	99.4%	99.4%	99.4%	99.4%	99.4%	100.0%	99.8%	99.8%	99.8%	99.8%	99.8%	100.0%	100.0%		
6/30/2000	99.8%	98.9%	98.7%	99.2%	99.4%	99.4%	99.4%	99.4%	99.4%	99.6%	99.6%	99.6%	99.8%	99.8%	100.0%			
6/30/2001	102.8%	98.7%	99.4%	99.6%	99.6%	99.6%	99.6%	99.6%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%				
6/30/2002	105.5%	98.7%	99.4%	99.4%	99.6%	99.6%	99.6%	99.6%	99.6%	99.6%	99.6%	99.6%	99.8%					
6/30/2003	93.9%	98.8%	99.1%	99.3%	99.5%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%	99.8%						
6/30/2004	108.5%	99.1%	99.3%	99.6%	99.6%	99.3%	99.6%	99.8%	99.8%	99.8%	99.8%							
6/30/2005	99.3%	98.6%	98.3%	99.1%	99.1%	99.5%	99.8%	99.8%	99.8%	99.8%								
6/30/2006	105.7%	99.3%	99.1%	99.1%	99.1%	99.5%	99.8%	99.8%	99.8%									
6/30/2007	100.9%	98.6%	99.5%	99.5%	99.5%	99.5%	99.8%	99.5%										
6/30/2008	100.2%	99.1%	99.1%	99.1%	99.1%	99.6%	99.6%											
6/30/2009	96.3%	98.5%	99.6%	99.6%	99.6%	99.4%												
6/30/2010	98.0%	98.3%	98.5%	98.3%	99.0%													
6/30/2011	100.2%	98.6%	98.6%	98.8%														
6/30/2012	100.6%	98.6%	98.6%															
6/30/2013	102.5%	98.3%																
6/30/2014	99.4%																	

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

Average Unpaid Loss & ALAE

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	10,470	36,312	53,626	74,863	71,180	66,327	70,740	82,974	107,725	102,020	106,041	151,593	209,748	261,240	183,841	229,244	159,787	143,107
6/30/1998	8,268	20,844	20,525	32,365	53,257	47,708	106,473	102,448	135,353	85,534	59,253	111,572	64,287	152,508	73,611	69,143	40,541	
6/30/1999	10,039	27,564	41,205	44,574	51,216	49,978	69,353	66,290	77,887	78,275	78,258	87,692	61,103	69,771	62,633	107,155		
6/30/2000	11,689	28,181	45,776	41,508	60,699	52,247	54,101	48,606	58,885	49,835	61,376	50,567	54,438	58,159	65,321			
6/30/2001	7,827	16,916	27,291	27,364	42,400	53,217	62,488	55,160	45,072	47,381	76,015	131,344	118,974	32,771				
6/30/2002	10,188	28,207	43,923	60,647	80,215	63,374	81,406	79,920	66,470	70,492	62,606	54,067	73,392					
6/30/2003	7,229	15,130	26,425	32,927	57,096	47,030	33,984	40,261	35,683	46,483	52,261	40,745						
6/30/2004	10,456	38,772	54,535	81,643	81,161	87,751	90,840	85,389	105,313	82,991	110,997							
6/30/2005	10,467	22,573	43,163	41,432	29,494	44,344	62,959	50,568	51,999	36,941								
6/30/2006	9,851	24,700	60,058	81,173	139,023	129,797	140,925	107,359	94,203									
6/30/2007	10,076	28,216	44,365	65,294	69,092	64,794	50,079	53,797										
6/30/2008	10,820	23,140	37,657	45,702	55,507	88,812	57,159											
6/30/2009	19,748	44,763	62,613	91,443	80,431	90,384												
6/30/2010	15,486	35,202	38,238	41,753	54,583													
6/30/2011	12,886	23,948	32,184	30,290														
6/30/2012	13,698	26,495	30,364															
6/30/2013	12,758	23,165																
6/30/2014	13,544																	

Average IBNR Reserve

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	3,735	297	10,434	10,825	7,277	6,847	474	(793)	(458)	14,753	19,459	30,857	60,507	69,426	45,612	61,528	45,865	25,000
6/30/1998	2,772	6,694	4,569	18,416	39,187	34,202	86,740	86,619	128,207	77,022	44,036	80,687	52,913	114,044	55,674	51,816	25,000	
6/30/1999	5,384	14,938	18,270	20,134	22,230	24,673	43,830	35,777	40,290	35,523	41,267	42,433	32,900	26,729	26,476	25,000		
6/30/2000	4,327	9,731	24,030	20,754	42,092	15,214	18,823	33,559	49,409	30,887	28,569	26,183	13,730	14,954	25,000			
6/30/2001	(2,976)	2,429	9,130	15,634	26,717	27,353	31,235	26,752	20,908	23,899	48,539	121,981	116,330	25,000				
6/30/2002	3,336	14,405	19,915	35,352	57,380	41,774	58,362	58,721	21,674	20,290	25,698	14,095	25,000					
6/30/2003	770	1,041	(9,883)	14,663	39,939	8,593	18,242	19,621	13,151	19,504	31,750	25,000						
6/30/2004	(861)	8,631	16,725	31,068	26,834	25,841	16,355	16,914	31,020	26,219	41,000							
6/30/2005	(3,303)	(10,448)	(156)	21,884	10,606	19,830	26,382	24,186	41,023	28,000								
6/30/2006	2,479	8,916	41,660	61,710	101,252	93,465	71,898	52,688	30,000									
6/30/2007	1,644	10,168	26,500	50,664	58,178	53,752	23,783	35,000										
6/30/2008	1,404	(822)	5,627	10,246	20,807	52,037	28,946											
6/30/2009	5,381	11,963	2,629	16,876	6,351	21,640												
6/30/2010	2,302	(5,203)	(15,761)	(16,919)	46,287													
6/30/2011	(920)	(7,428)	10,975	17,382														
6/30/2012	2,665	10,289	13,276															
6/30/2013	7,588	13,061																
6/30/2014	8,892																	

State of Minnesota
Workers' Compensation
Limited Loss & ALAE
Analysis @ 6/30/14

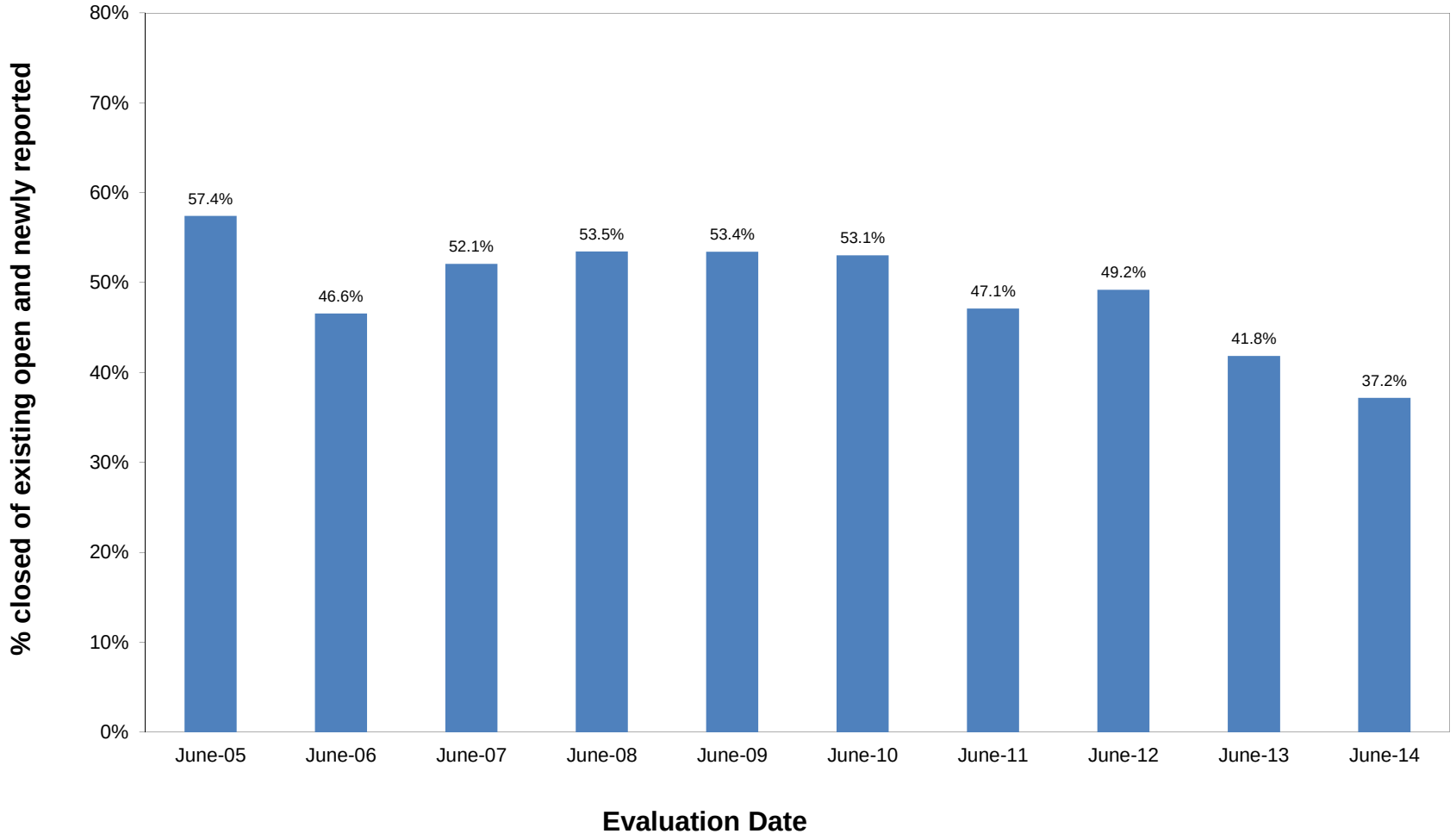
Closed Claim Counts / Reported Claim Counts

Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	40.8%	89.2%	94.4%	96.3%	96.8%	96.9%	97.6%	98.3%	99.0%	99.0%	98.6%	99.2%	99.5%	99.7%	99.5%	99.7%	99.3%	99.3%
6/30/1998	53.5%	89.7%	92.7%	96.7%	97.9%	98.2%	99.4%	99.4%	99.6%	99.4%	99.4%	99.6%	99.4%	99.8%	99.6%	99.6%	99.4%	
6/30/1999	53.1%	87.9%	93.0%	95.2%	96.6%	97.2%	98.4%	98.6%	98.6%	99.0%	99.2%	99.4%	99.2%	99.4%	99.2%	99.6%		
6/30/2000	48.3%	85.5%	93.3%	93.9%	96.4%	96.4%	97.0%	97.9%	98.5%	98.1%	98.7%	98.9%	99.1%	99.2%	99.2%			
6/30/2001	44.9%	84.7%	93.3%	95.1%	97.4%	98.3%	98.9%	98.9%	98.7%	98.9%	99.4%	99.8%	99.8%	99.1%				
6/30/2002	46.9%	87.8%	94.5%	97.0%	98.1%	97.7%	98.3%	98.5%	98.3%	98.5%	98.5%	98.3%	98.7%					
6/30/2003	43.0%	84.4%	94.3%	96.2%	98.1%	97.9%	97.9%	98.6%	98.6%	99.1%	99.3%	99.1%						
6/30/2004	39.6%	89.2%	93.0%	95.8%	96.5%	97.4%	97.8%	97.6%	98.2%	98.0%	98.7%							
6/30/2005	47.3%	85.3%	94.9%	96.9%	97.1%	98.3%	98.8%	98.8%	99.0%	99.3%								
6/30/2006	39.1%	85.5%	95.5%	97.4%	99.0%	98.6%	98.6%	98.3%	98.1%									
6/30/2007	42.4%	87.8%	94.5%	97.1%	97.4%	97.6%	97.4%	98.3%										
6/30/2008	44.7%	84.3%	92.6%	95.3%	96.6%	98.0%	97.6%											
6/30/2009	50.4%	85.2%	90.9%	94.8%	94.8%	95.9%												
6/30/2010	47.7%	86.0%	92.5%	95.2%	96.5%													
6/30/2011	41.7%	83.7%	91.0%	91.2%														
6/30/2012	42.3%	81.1%	87.4%															
6/30/2013	37.5%	77.1%																
6/30/2014	33.2%																	

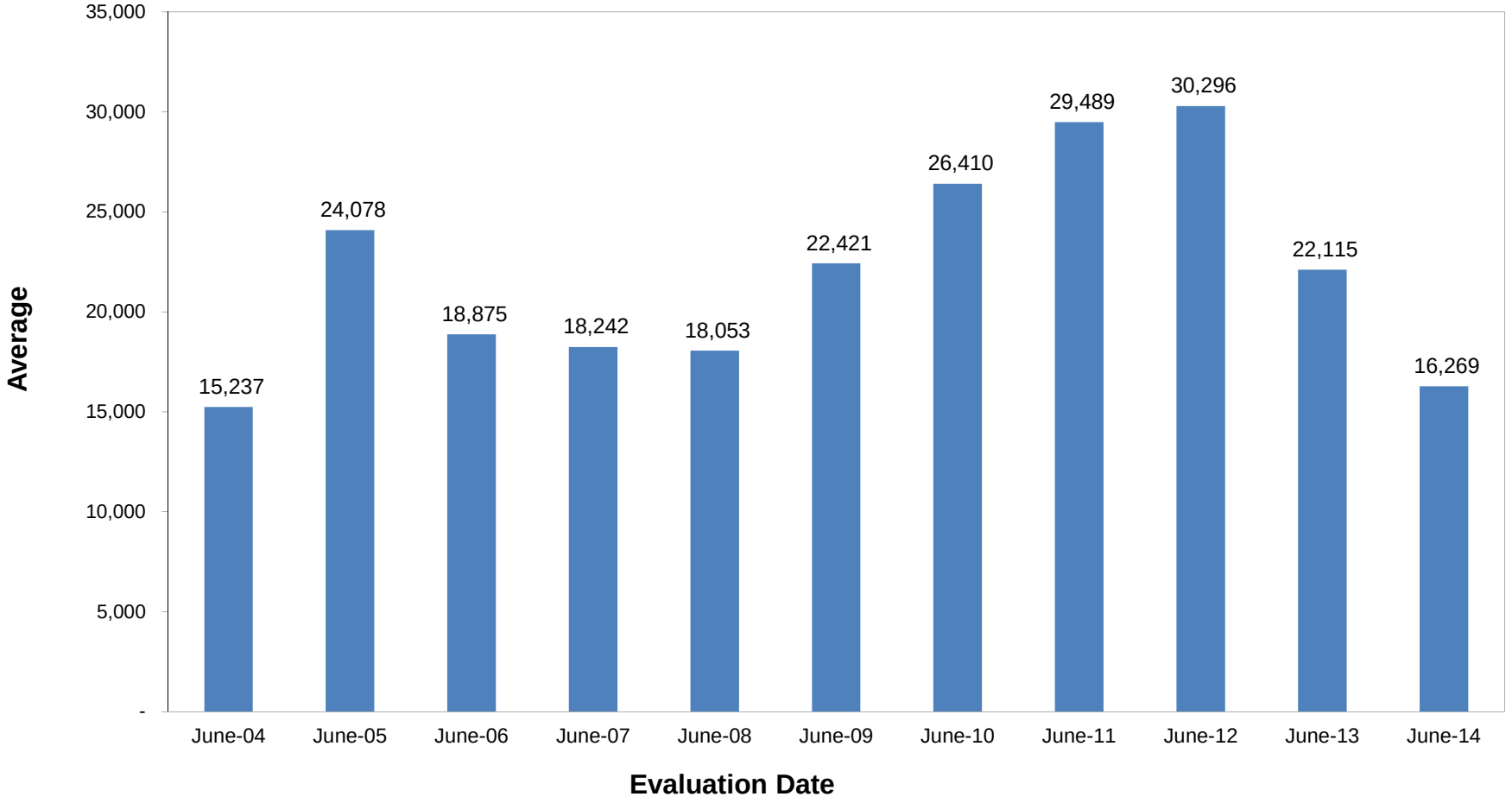
State of Minnesota

Workers' Compensation - Claims Settlement Rates

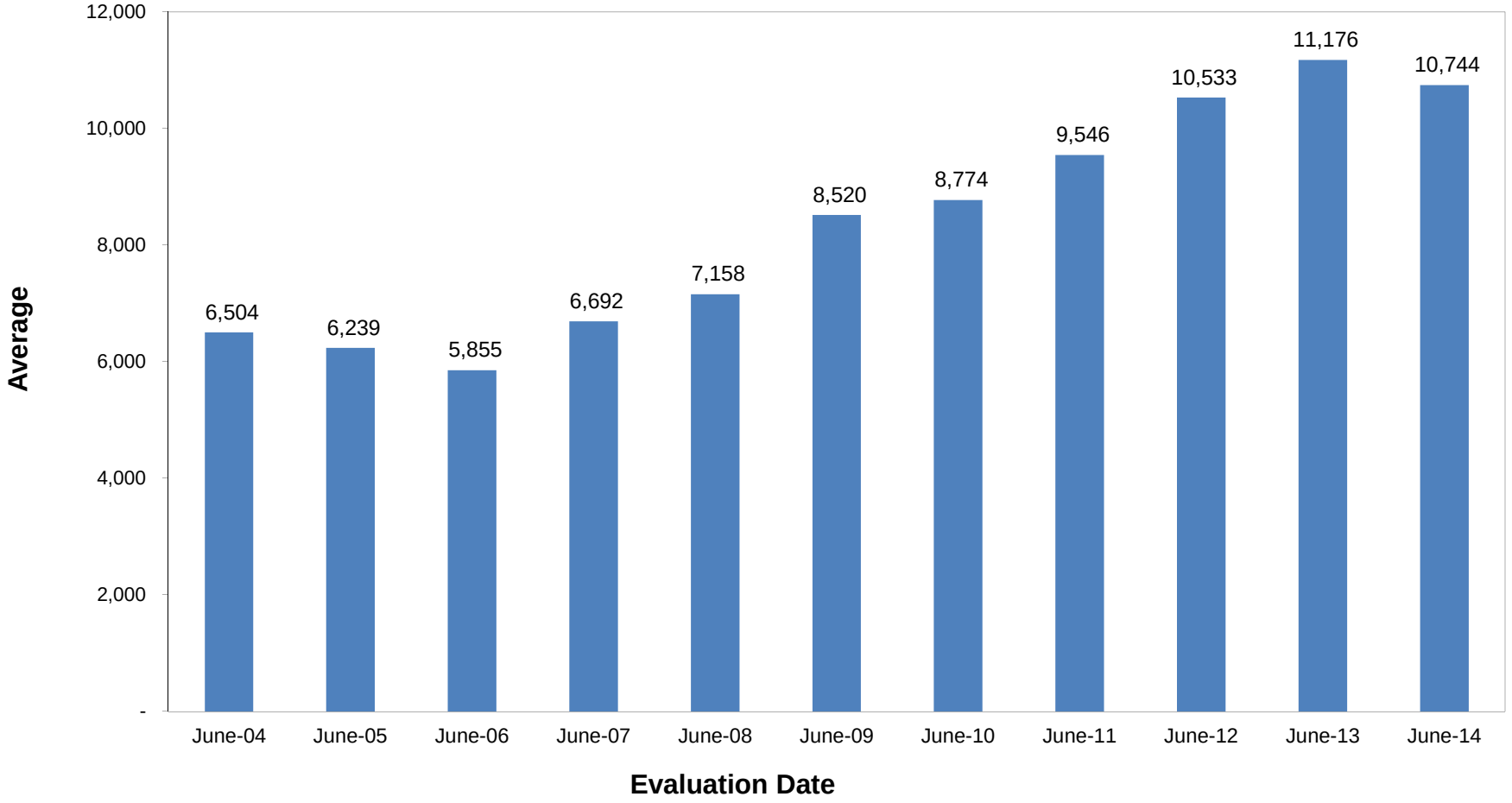
(2005-2014 claims closed during the period regardless of the date of loss)



State of Minnesota
Workers' Compensation
Average Open Case Reserves
(2000-2014 claims open during the period regardless of the date of loss)



State of Minnesota
Workers' Compensation
Average Paid Claim
(2000-2014 claims paid during the period regardless of the date of loss)



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OLIVER WYMAN

MINNESOTA STATE COMPENSATION SPECIAL REVENUE FUND - WC

REVIEW OF THE NEEDED FUNDING LEVEL FOR FISCAL YEAR 2018

DATA EVALUATED AS OF DECEMBER 31, 2017

MAY 15, 2018

Prepared by:

RON FOWLER, FCAS, MAAA

MARSH & McLENNAN COMPANIES

CONTENTS

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1

Background

The Minnesota Department of Administration (The State) has asked Oliver Wyman Actuarial Consulting, Inc. (Oliver Wyman) to perform a review of the estimated needed funding level (WC payments) for the State Compensation Special Revenue Fund (The Fund) for fiscal year 2018.

The Fund was established in 1935 with a legislative appropriation of $3,437,690 to cover two months of workers' compensation claim expenses for all state agencies. In 2007, The State implemented a premium pool which is intended to fund the workers' compensation exposures for most of the States agencies. Since the premium pool was implemented, The Fund has been used to cover workers' compensation claim expenses only for the following agencies:

1. Department of Human Services (DHS)
2. Department of Transportation (DOT)
3. Department of Natural Resources (DNR)
4. Minnesota State Colleges and Universities (Minnesota State)
5. Department of Corrections (DOC)
6. Veterans Homes
7. Attorney General
8. Historic Society
9. Minnesota State Retirement System (MSRS)
10. Public Employees Retirement Association (PERA), and
11. Judicial Standards Board

.

2

Executive Summary

In the course of the review, Oliver Wyman applied several generally accepted loss and ALAE reserving methodologies and procedures to derive the needed funding level for The Fund for 2018. Oliver Wyman gave consideration to the relative strengths and weaknesses of each of the methods in developing our estimates.

The estimated 2018 funding level is based on the historical workers' compensation and ALAE loss information as of 12/31/17 and the additional information provided to us (and only that information provided to us) through 4/9/18 our findings are as follows:

Oliver Wyman's estimate of total workers' compensation and ALAE loss payments for 2018 is $**17,495,000** (Exhibit A, Page 1**)**. The ultimate loss and ALAE estimate and the prospective payments in this report are intended to represent actuarial estimates which, consistent with the applicable actuarial standard of practice, we define as the expected value over the range of reasonably possible (as opposed to all conceivable) outcomes.

The estimated payments at various confidence levels are:

2018 Funding Estimates

Confidence Level	Payments
40%	$ 16,915,000
50%	$ 17,494,000
60%	$ 18,074,000
70%	$ 18,693,000
80%	$ 19,418,000
90%	$ 20,424,000

All projections presented in this report are net of subrogation and salvage (to the extent captured in the historical claims data) and are limited to The Fund's per occurrence retentions. The State has provided the retentions from 1984 through 2017. Prior to 1984 the claims were not limited.

All reinsurance is considered to be valid and fully collectible. Oliver Wyman made no assessment, and does not express any opinion, concerning the collectability of reinsurance.

Based on our estimates of fiscal year ultimate losses and the number of claims (excess of $1) we have made the following observations:

1. The resultant claim severities (Ultimate Loss / Number of Claims) have remained relatively flat since 2008 at approximately $11,000 per claim (Exhibit B, Page 1, Column 11).
2. The loss rates (Ultimate Loss / $100 Payroll) have shown a steady annual decrease since 2008 (Exhibit B, Page1, Column 12).
3. The number of claims (excess of $1), have consistently decreased from 2008 to 2018 and the frequency (Number of Claims/ $100 of Payroll) has also improved annually (Exhibit E, Page 1, Columns 4,5).
4. The claim closure rate (Graph 1) for the last twelve months has increased to 59% from 55% in the previous year. The closure rate represents how many claims were closed in past year that were either open at the beginning of the year or reported during the current year.

All of these observations are positive metrics of The Fund’s performance going back to 2008.

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Description of Data

Oliver Wyman relied upon data prepared by The State and provided by Gay Sharpen. Oliver Wyman relied upon the data without independent verification and audit. Although the data appears reasonable and the indications are based upon reliable data, if there are any undiscovered material data inconsistencies, the projections could be affected.

The following is a list of the data that was used in the review.

- Claim listings in Excel format evaluated annually as of 12/31/xxxx beginning with 2011 through 2017. The listing included claims with accident dates going back to 1963 through 12/31/17 and included the following fields:
    - Accident Date
    - Report Date
    - Close Date
    - Incurred Loss including allocated loss adjustment expense (ALAE)
    - Paid Loss (including ALAE)
    - Recoveries
- Payroll information for the agencies under review going back to fiscal year 2008. An estimate was provided for fiscal year 2017.
- Per claim loss retentions going back to 1984. Prior to 1984 there was no retention on a per claim basis.

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Description of Methodology

This report was prepared in accordance with generally accepted actuarial principles as promulgated by the Actuarial Standards Board.

The methodologies employed are as follows:

- Incurred Loss Development
- Paid Loss Development
- Incurred Loss Bornhuetter-Ferguson
- Paid Loss Bornhuetter-Ferguson
- Average IBNR
- Average Unpaid

As part of the analysis, Oliver Wyman attempts to gauge any biases inherent in our actuarial methodologies. Oliver Wyman produces a series of diagnostic exhibits (Exhibit G, Pages 1-6) that aid in establishing the selected ultimate loss estimate. These include:

- Paid Loss / Ultimate Loss
- Incurred Loss / Ultimate Loss
- Closed Claims / Ultimate Claims
- Reported Claims / Ultimate Claims
- Average Unpaid Loss
- Average IBNR
- Average Paid Loss
- Average Incurred Loss
- Average Open Reserves
- Paid Loss / Incurred Loss
- Closed Claims / Reported Claims
- Claims Disposal Ratio

Ultimate loss and ALAE was selected based upon the results of the methods and resultant diagnostics. This approach limits the impact of material biases underlying any one method.

The above methodologies were used to estimate loss payments made in fiscal year 2018. We also compared the actual payments made over the past six years to compare against our estimate (Exhibit A, Page 1). Historical paid loss patterns were used to estimate the volatility of future payments and the range or percentiles were created from this statistical measure of volatility.

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Considerations and Limitations

For our analysis, we relied on data and information provided by The Fund without independent audit. Though we have reviewed the data for reasonableness and consistency, we have not audited or otherwise verified this data. It should also be noted that our review of data may not always reveal imperfections. We have assumed that the data provided is both accurate and complete. The results of our analysis are dependent on this assumption. If this data or information is inaccurate or incomplete, our findings and conclusions may need to be revised.

The prospective policy/accident period estimates developed in this analysis are based on estimated loss costs and the projected exposures. It should be noted that prospective period loss and ALAE estimates are directly related to the projected exposures. Therefore, if actual exposures differ from the projection, prospective policy/accident period estimates would need to be adjusted accordingly.

Where The Fund's own historical data was either (i) not available, (ii) not appropriate or (iii) not sufficiently credible to develop our actuarial assumptions, we supplemented it with external information, as we deemed appropriate. Although we believe these external sources may be more predictive of future Fund experience than any other data of which we are aware, the use of external data adds to the uncertainty associated with our projections.

The scope of the project does not include the estimation of any costs other than those described herein. Such ancillary costs may include excess insurance premiums; the costs of trustee, legal, administrative, risk management and actuarial services; fees and assessments; and costs for surety bonds or letters of credit pertaining to claim liabilities.

All excess insurance / reinsurance are considered to be valid and fully collectible. We made no assessment, and do not express any opinion, concerning the collectability of any excess insurance or reinsurance. We have not evaluated the financial strength, claims paying ability or any other factors with regard to Fund's past, current, and / or prospective excess insurers / reinsurers.

We have not examined the assets supporting the liabilities, but have assumed they are supported by valid assets which have appropriate maturities and sufficient liquidity to meet payment obligations associated with the amounts that are within the scope of our review.

Our models may retain more digits than those displayed. In addition, the results of certain calculations may be presented in the exhibits with more or less digits than would be considered significant. As a result, it should be recognized that (i) there may be rounding differences between the results of calculations presented in the exhibits and replications of those calculations based on displayed underlying amounts, and (ii) calculation results may not have been adjusted to reflect the precision of the calculation.

Our conclusions are based on an analysis of The Fund data and on the estimation of the outcome of many contingent events. Future costs were developed from the historical claim experience and covered exposure, with adjustments for anticipated changes. Our estimates make no provision for extraordinary future emergence of new classes of losses or types of losses not sufficiently represented in historical databases or which are not yet quantifiable.

The sources of uncertainty affecting our estimates are numerous and include factors internal and external to The Fund. Internal factors include items such as changes in claim reserving or settlement practices. The most significant external influences include, but are not limited to, changes in the legal, social, or regulatory environment surrounding the claims process. Uncontrollable factors such as general economic conditions also contribute to the variability.

While this analysis complies with applicable Actuarial Standards of Practice and Statements of Principles, users of this analysis should recognize that our projections involve estimates of future events, and are subject to economic and statistical variations from expected values. We have not anticipated any extraordinary changes to the legal, social, or economic environment that might affect the frequency or severity of claims. For these reasons, no assurance can be given that the emergence of actual losses will correspond to the projections in this analysis.

We have calculated estimates of the statistical uncertainty associated with the process risk inherent in our estimates. However, unless otherwise indicated, our probability level estimates do not address parameter or model risk. To the extent that the probability estimates do not address parameter risk or model risk, the true variability of results is greater than the range of outcomes presented. The Fund may wish to consider this additional uncertainty in evaluating the projected and funding amounts.

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Distribution and Use

This report was prepared for the sole use of The Fund and Oliver Wyman. All decisions in connection with the implementation or use of advice or recommendations contained in this report are the sole responsibility of The Fund.

This report is not intended for general circulation or publication, nor is it to be used, quoted or distributed to others for any purpose other than those that may be set forth herein or in the written agreement pursuant to which this report has been issued without the prior written consent of Oliver Wyman.

Oliver Wyman's consent to any distribution of this report (whether herein or in the written agreement pursuant to which this report has been issued) to parties other than The Fund does not constitute advice by Oliver Wyman to any such third parties and shall be solely for informational purposes and not for purposes of reliance by any such third parties. Oliver Wyman assumes no liability related to third party use of this report or any actions taken or decisions made as a consequence of the results, advice or recommendations set forth herein. This report should not replace the due diligence on behalf of any such third party.

Neither all nor any part of the contents of this report, any opinions expressed herein, or the firm with which this report is connected, shall be disseminated to the public through advertising media, public relations, news media, sales media, mail, direct transmittal, or any other public means of communications, without the prior written consent of Oliver Wyman. Except as may have otherwise been agreed in the written agreement pursuant to which this report has been issued, our permission is granted for The Fund's release of this report to its directors, officers, employees, auditors, insurance brokers, commercial insurance carriers, reinsurers and consultants who have a need to know and are bound by reasonable obligations of confidentiality, and to The Fund's regulators (if applicable, and only if required or requested through regulatory process). Except as may have otherwise been agreed in the written agreement pursuant to which this report has been issued, distribution to parties other than those specifically mentioned is prohibited without our prior written consent.

The actuarial findings contained in this document are not intended to be used, and cannot be used, by the taxpayer for the purpose of avoiding tax penalties that may be imposed on the taxpayer.

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Closing Comments

It has been a pleasure to provide this analysis to The Minnesota Department of Administration and I am prepared to discuss the results at their request.

I, Ron Fowler, am a partner for Oliver Wyman Actuarial Consulting, Inc. I meet the Qualification Standards of the Casualty Actuarial Society and the American Academy of Actuaries to render the actuarial analysis contained in this report.

Please feel free to call me should you have any questions.

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8

Glossary

Accident Period / Fiscal Year

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

Accounting Date

The point in time at which the estimate of unpaid claims and ACAE is evaluated.

Actuarial Central Estimate

An estimate that represents an expected value over the range of reasonably possible outcomes. Such range of reasonably possible outcomes may not include all conceivable outcomes.

Adjusting and Other Expenses (AO)

Those expenses other than allocated expenses, which include fees of adjusters and settling agents, loss adjustment expenses for participation in voluntary and involuntary market pools if reported by calendar year, attorney fees incurred in the determination of coverage, including litigation between the insurer and the policyholder; and fees or salaries for appraisers, private investigators, hearing representatives, re-inspectors and fraud investigators, if working in the capacity of an adjuster.

Allocated Loss Adjustment Expense (ALAE)

Expense costs associated with the handling and settling of an individual claim that can be directly attributed to the particular claim. Fees paid to outside defense attorneys and investigation firms are examples of this expense cost.

Case Reserves

The unpaid claim estimates established by adjusters on an individual claim basis.

Claim

A demand for payment under the coverage provided by a plan or contract. As used throughout this Glossary, it also includes suits, potentially compensable events, notifications, and unasserted claims.

Claim Adjustment Expenses

The costs of administering, determining coverage for, settling, or defending claims. Claim adjustment expenses include allocated claim adjustment expenses and unallocated claim adjustment expenses.

Claim Frequency

The number of claims that occur over a period of time per unit of exposure.

Claim Reporting Pattern

The rate at which claims are assumed to be reported over time.

Claim Severity

The average cost per claim.

Coefficient of Variation

A statistical measure of dispersion. The coefficient of variation is calculated as the standard deviation of the random process divided by the expected value (mean).

Confidence Level

The probability that the outcome of a random process will not exceed an associated estimate. For example, a 70% confidence level for a fiscal year payment estimate of $18.7 million would indicate that there is a 70% probability that the actual claim payments will be less than or equal to $18.7 million. The estimate is defined in the context of the risks modeled in our analysis and may not consider all factors contributing to variability of outcomes.

Credibility

A measure of the predictive value of a body of data.

Defense and Cost Containment Expenses (DCC)

Defense and cost containment expenses include:
(a) Surveillance expenses;
(b) Fixed amounts for cost containment expenses;
(c) Litigation management expenses;
(d) Fees or salaries for appraisers, private investigators, hearing representatives, reinspectors and fraud investigators, if working in defense of a claim, and fees or salaries for rehabilitation nurses, if such cost is not included in losses;
(e) Attorney fees incurred owing to a duty to defend, even when other coverage does not exist; and
(f) The cost of engaging experts.

Defense and cost containment expenses do not include:
(a) Fees of adjusters and settling agents (but not if engaged in a contentious defense);
(b) Attorney fees incurred in the determination of coverage, including litigation between the insuring entity and the policyholder; and
(c) Fees or salaries for appraisers, private investigators, hearing representatives, inspectors and fraud investigators, if working in the capacity of an adjuster.

Development

The change between valuation dates in the observed values of certain fundamental quantities that may be used in the unpaid claim estimation process.

For example, the number of reported claims associated with events occurring within a particular period will change from one valuation date to the next until all claims have been reported. In a similar fashion, the paid claim amounts for events occurring within a particular period will change from one valuation date to the next until all claims have been reported and closed. The change in the number of reported claims or the change in the paid claim amounts is referred to as development. The concept of development also applies to reported incurred losses.

Discounted Unpaid Claim Estimate

The unpaid claim amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

Discounted Unpaid Loss Estimate

The unpaid loss amount estimate presented on a basis that reflects the time value of money. In other words, how much would need to be invested as of the accounting date such that principal and interest would be equal to the expected future claim payments as they come due.

Estimated Ultimate Claim Costs

The estimated cost of claims during a period. Ultimate incurred claims represent the total of paid claim amounts, case reserves, and IBNR.

Estimated Ultimate Incurred Losses

The estimated cost of claims during a period. Ultimate incurred losses represent the total of paid claim amounts, case reserves, and IBNR.

Event

The incident or activity that triggers potential for claim or allocated claim adjustment expense payment.

Exposure

A measure of the underlying potential for claim costs.

IBNR

The unpaid claim estimate for: (a) events that have occurred for which claims have not been reported as of the accounting date, (b) future development of the case reserves, (c) claims that have been reported but not yet recorded in the loss listing, and (d) claims that have been closed but that will be reopened.

Loss

The cost associated with a claim. The cost may or may not include loss adjustment expenses.

Loss Adjustment Expenses

The costs of administering, determining coverage for, settling, or defending claims. Loss adjustment expenses include allocated loss adjustment expenses and unallocated loss adjustment expenses.

Loss Cost

The loss amount per exposure unit.

Method

The systematic procedure for developing an actuarial estimate.

Model

A mathematical or empirical representation of a specified phenomenon.

Model Risk

The risk that the methods are not appropriate to the circumstances or the models are not representative of the specified phenomenon.

Occurrence Insurance Coverage

A policy that provides coverage for all claims arising from events that occur during the policy period, no matter when they are reported.

Occurrence Period

The period in which the event giving rise to a claim occurred, regardless of when the claim is actually reported.

Paid Claims

The total aggregate dollar amount paid on all reported claims as of a certain date.

Paid Losses

The total aggregate dollar amount paid on all reported claims as of a certain date.

Parameter Risk

The risk that the assumptions or parameters used in the methods or models are not representative of future outcomes.

Payment Pattern

The rate at which claims are paid over time.

Process Risk

The uncertainty associated with the projection of future contingencies that are inherently variable, even when the parameters are known with certainty.

Recorded Claim Reserve or Liability

The provision for unpaid claim amounts shown in a published financial statement or in an internal statement of financial condition.

Recorded Date

The date on which the claim is first entered in the statistical records of the insurer or claims administrator.

Report Date

The date on which the claim is first reported or recorded (in practice it is often taken to be the recorded date).

Report Period

The period in which a claim is reported, regardless of the time period in which the event occurred.

Reported Incurred Claim Amount

The total of paid claim amounts and case reserves.

Reported Incurred Loss Amount

The total of paid claim amounts and case reserves.

Review Date

The date through which information is considered in the unpaid claim estimate analysis.

Risk Margin

An amount that may be added to the unpaid claim estimate to recognize the uncertainty in the estimate.

Salvage

Recoveries due to the sale of damaged or recovered property.

Subrogation

Recoveries from a third party responsible for the event for which a claim has already been paid.

Unallocated Loss Adjustment Expense (ULAE)

Loss adjustment expenses that cannot be attributed to an individual claim. Typically includes salaries, utilities, and rent apportioned to the claim adjustment expense function but not readily assignable to specific claims.

Undiscounted Unpaid Claim Estimate

The unpaid claim estimate presented on a basis that does not reflect the time value of money.

Undiscounted Unpaid Loss Estimate

The unpaid loss estimate presented on a basis that does not reflect the time value of money.

Unpaid Claim Estimate

The estimate of the obligation for future payments resulting from claims due to past events.

Unpaid Loss Estimate

The estimate of the obligation for future payments resulting from losses due to past events.

Valuation Date

The date through which transactions are included in the data used in the unpaid claim estimate analysis.

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Exhibits

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Estimated Payments for 2018

(1) Formula Estimated Payments		$	17,495,000
(2) Historical Actual Payments			
Last 6 - Year Average		$	16,687,000
Last 3 - Year Average		$	16,361,000
Highest Last 6 - Years		$	17,491,000
(3) Selected 2018 Payments		**$**	**17,495,000**
(4) Confidence Level			
	10%	$	14,565,000
	20%	$	15,570,000
	30%	$	16,296,000
	40%	$	16,915,000
	50%	$	17,494,000
	60%	$	18,074,000
	70%	$	18,693,000
	80%	$	19,418,000
	90%	$	20,424,000
	95%	$	21,253,000

Notes:
(1) Exhibit A, Page 2, Column (6) Total
(2) Provided by State of Minnesota
(3) Selected by Oliver Wyman
(4) Based on Volatility of Annual Payments from 2011-Current

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Estimated Payments Between 1/1/18 - 12/31/18

Accident Period Ending	Maturity in months 12/31/17	% of Ult. Unpaid 12/31/17	Maturity in months 12/31/17	% of Ult. Unpaid 12/31/17	Payment as % of Unpaid	Total Unpaid 12/31/17	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(6)
All Prior						**42,060,461**	**6,737,802**	**3,368,901**
12/31/2008	120	13.7%	132	12.4%	9.3%	3,355,101	311,685	311,685
12/31/2009	108	15.2%	120	13.7%	9.9%	4,217,721	417,070	417,070
12/31/2010	96	17.0%	108	15.2%	10.6%	3,428,878	364,722	364,722
12/31/2011	84	18.9%	96	17.0%	9.7%	4,587,138	446,443	446,443
12/31/2012	72	21.9%	84	18.9%	13.9%	3,760,482	522,685	522,685
12/31/2013	60	25.2%	72	21.9%	13.1%	4,369,113	573,724	573,724
12/31/2014	48	31.0%	60	25.2%	18.8%	4,751,603	893,320	893,320
12/31/2015	36	38.7%	48	31.0%	19.7%	5,851,954	1,155,188	1,155,188
12/31/2016	24	53.0%	36	38.7%	27.0%	7,971,232	2,154,588	2,154,588
12/31/2017	12	78.9%	24	53.0%	32.8%	11,575,742	3,793,777	3,793,777
12/31/2018		100.0%	12	78.9%	21.1%	16,523,420	3,492,601	3,492,601
Total						112,452,845	20,863,606	17,494,704

Notes:

(1) = 1 - 1 / Exhibit C, Page 2, Column (2)
(2) Interpolated from (1)
(3) = [(1) - (2)] / (1)
(4) Exhibit A, Page 4, Column (6)
(5) = (3) x (4)
(6) Selected by Oliver Wyman

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Selection of Ultimate Loss

Accident Period Ending	Loss Methods: Incurred Loss Dev.	Paid Loss Dev.	Incurred B-F	Paid B-F	Average IBNR	Average Unpaid	Selected Ultimate Loss & ALAE	Incurred Loss & ALAE	Unpaid Claim Counts	Payroll (00s)	Ultimate Claim Severity	Ultimate Loss Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
12/31/2008	18,198,687	17,519,326	17,881,773	16,887,620	**18,473,007**	17,532,906	18,473,007	17,108,007	21	18,239,353	11,155	1.01
12/31/2009	19,045,868	17,416,538	18,673,549	16,871,781	**18,984,952**	17,067,231	18,984,952	17,684,952	20	19,397,601	11,174	0.98
12/31/2010	18,219,991	18,378,818	17,800,304	17,515,126	**18,679,246**	18,815,368	18,679,246	16,664,246	31	18,776,081	10,529	0.99
12/31/2011	16,528,443	15,593,142	16,145,671	15,065,085	**17,239,828**	16,907,691	17,239,828	14,834,828	37	18,208,131	10,231	0.95
12/31/2012	14,831,624	14,741,445	14,595,973	14,343,653	**15,273,328**	15,537,845	15,273,328	12,998,328	35	18,544,666	9,860	0.82
12/31/2013	15,259,724	14,656,883	15,076,556	14,483,983	**15,330,670**	15,161,557	15,330,670	13,090,670	40	19,598,342	10,289	0.78
12/31/2014	19,769,568	19,119,133	18,917,805	17,835,170	**18,410,907**	**17,457,702**	17,934,304	16,250,907	45	20,410,633	12,085	0.88
12/31/2015	**14,971,031**	14,872,866	15,107,227	15,169,872	14,136,770	14,479,078	14,971,031	11,925,770	67	20,873,189	10,565	0.72
12/31/2016	14,384,114	14,897,670	**14,970,657**	15,785,900	13,385,769	13,068,426	14,970,657	10,529,769	119	21,663,834	11,282	0.69
12/31/2017	13,523,725	16,311,048	**15,023,454**	17,114,741	13,235,889	14,121,712	15,023,454	8,195,389	593	22,222,004	11,296	0.68
Total	164,732,774	163,506,869	164,192,969	161,072,931	163,150,367	160,149,514	166,880,478	139,282,867	1,008	197,933,835		

Notes:

(1) Exhibit C, Page 1, Column (3)
(2) Exhibit C, Page 2, Column (3)
(3) Exhibit D, Page 1, Column (7)
(4) Exhibit D, Page 2, Column (7)
(5) Exhibit D, Page 4, Column (5)
(6) Exhibit D, Page 6, Column (5)
(7) Selected by Oliver Wyman
(8) Exhibit C, Page 1, Column (10)
(9) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (3)
(10) Exhibit D, Page 3, Column (1)
(11) = (7) / Exhibit E, Page 1, Column (4)
(12) = (7) / (10)

State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Development & Selection of Loss & ALAE 1996 and Prior

		Paid Loss Development			Incurred Loss Development			Average IBNR Method				
Accident Period Ending	Evaluation Month	Paid Total Loss to Date	Cumulative Paid Development Factor	Estimated Ultimate Indemnity Loss	Incurred Total Loss to Date	Cumulative Incurred Development Factor	Estimated Ultimate Indemnity Loss	Incurred Total Loss to Date	Unpaid Claim Counts	Selected Average IBNR	Estimated Ultimate Loss	Selected Ultimate Loss
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
12/31/1963	660	245,519	1.000	245,519	483,477	1.000	483,477	483,477	1	65,000	**548,477**	548,477
12/31/1964	648	1,491,398	1.000	1,491,398	2,194,554	1.000	2,194,554	2,194,554	1	65,000	**2,259,554**	2,259,554
12/31/1965	636	224,617	1.000	224,617	224,617	1.000	224,617	**224,617**	-	65,000	224,617	224,617
12/31/1966	624	15,763	1.000	15,764	15,763	1.000	15,763	**15,763**	-	65,000	15,763	15,763
12/31/1967	612	379,838	1.000	379,839	438,604	1.000	438,604	438,604	1	65,000	**503,604**	503,604
12/31/1968	600	619,823	1.000	619,827	704,667	1.000	704,667	704,667	1	65,000	**769,667**	769,667
12/31/1969	588	129,357	1.000	129,359	129,357	1.000	129,357	**129,357**	-	65,000	129,357	129,357
12/31/1970	576	472,258	1.000	472,270	472,258	1.000	472,258	**472,258**	-	65,000	472,258	472,258
12/31/1971	564	114,870	1.000	114,876	114,870	1.000	114,870	**114,870**	-	65,000	114,870	114,870
12/31/1972	552	839,174	1.000	839,259	897,424	1.000	897,424	897,424	1	65,000	**962,424**	962,424
12/31/1973	540	564,209	1.000	564,324	765,916	1.000	765,916	765,916	1	65,000	**830,916**	830,916
12/31/1974	528	744,556	1.000	744,860	983,229	1.000	983,229	983,229	2	65,000	**1,113,229**	1,113,229
12/31/1975	516	2,459,357	1.001	2,461,366	2,556,516	1.000	2,556,516	2,556,516	2	65,000	**2,686,516**	2,686,516
12/31/1976	504	7,104,389	1.002	7,115,999	7,637,994	1.000	7,637,994	7,637,994	9	65,000	**8,222,994**	8,222,994
12/31/1977	492	2,859,288	1.003	2,868,641	3,371,667	1.000	3,371,667	3,371,667	1	65,000	**3,436,667**	3,436,667
12/31/1978	480	6,429,961	1.007	6,472,095	8,102,411	1.000	8,102,411	8,102,411	8	65,000	**8,622,411**	8,622,411
12/31/1979	468	5,910,520	1.013	5,988,234	7,190,939	1.000	7,190,939	7,190,939	9	65,000	**7,775,939**	7,775,939
12/31/1980	456	6,072,276	1.015	6,161,370	8,105,853	1.000	8,105,853	8,105,853	7	65,000	**8,560,853**	8,560,853
12/31/1981	444	4,774,841	1.016	4,852,522	6,275,691	1.000	6,275,691	6,275,691	3	65,000	**6,470,691**	6,470,691
12/31/1982	432	3,706,126	1.018	3,772,627	3,857,050	1.000	3,857,050	3,857,050	2	65,000	**3,987,050**	3,987,050
12/31/1983	420	5,608,867	1.020	5,719,378	6,552,509	1.000	6,552,509	6,552,509	3	65,000	**6,747,509**	6,747,509
12/31/1984	408	4,917,545	1.022	5,023,537	5,065,997	1.000	5,065,997	5,065,997	6	65,000	**5,455,997**	5,455,997
12/31/1985	396	7,029,187	1.024	7,194,402	7,100,222	1.000	7,100,222	7,100,222	5	65,000	**7,425,222**	7,425,222
12/31/1986	384	6,045,988	1.026	6,200,541	6,433,919	1.000	6,433,919	6,433,919	7	65,000	**6,888,919**	6,888,919
12/31/1987	372	7,529,786	1.028	7,738,658	7,853,461	1.000	7,853,461	7,853,461	8	65,000	**8,373,461**	8,373,461
12/31/1988	360	9,177,315	1.030	9,453,051	9,316,534	1.000	9,316,534	9,316,534	10	65,000	**9,966,534**	9,966,534
12/31/1989	348	10,762,703	1.032	11,112,417	11,429,950	1.001	11,438,602	11,429,950	11	65,000	**12,144,950**	12,144,950
12/31/1990	336	9,223,733	1.035	9,547,460	9,669,616	1.002	9,684,985	9,669,616	9	65,000	**10,254,616**	10,254,616
12/31/1991	324	10,800,597	1.038	11,209,658	11,416,376	1.003	11,445,004	11,416,376	7	65,000	**11,871,376**	11,871,376
12/31/1992	312	9,388,314	1.041	9,771,755	9,619,229	1.004	9,653,121	9,619,229	6	65,000	**10,009,229**	10,009,229
12/31/1993	300	10,024,136	1.044	10,465,443	10,458,291	1.005	10,506,930	10,458,291	10	65,000	**11,108,291**	11,108,291
12/31/1994	288	7,123,684	1.047	7,461,671	7,312,448	1.006	7,355,638	7,312,448	4	65,000	**7,572,448**	7,572,448
12/31/1995	276	8,996,322	1.051	9,456,354	9,409,395	1.007	9,478,177	9,409,395	8	65,000	**9,929,395**	9,929,395
12/31/1996	264	7,975,394	1.055	8,415,076	8,312,712	1.009	8,386,572	8,312,712	7	65,000	**8,767,712**	8,767,712
12/31/1997	252	9,619,131	1.059	10,191,180	9,866,619	1.011	9,971,805	9,866,619	4	65,000	**10,126,619**	10,126,619
12/31/1998	240	9,410,033	1.064	10,014,216	10,483,020	1.013	10,615,855	10,483,020	10	65,000	**11,133,020**	11,133,020
12/31/1999	228	7,700,185	1.069	8,234,571	8,473,306	1.015	8,600,062	8,473,306	6	65,000	**8,863,306**	8,863,306
12/31/2000	216	8,360,234	1.075	8,988,277	8,769,825	1.018	8,923,977	8,769,825	9	65,000	**9,354,825**	9,354,825
12/31/2001	204	10,979,411	1.081	11,873,885	12,025,356	1.021	12,272,969	12,025,356	12	65,000	**12,805,356**	12,805,356
12/31/2002	192	9,745,201	1.089	10,608,143	9,997,428	1.024	10,238,181	9,997,428	11	65,000	**10,712,428**	10,712,428
12/31/2003	180	9,969,418	1.097	10,931,612	11,046,139	1.028	11,357,131	11,046,139	12	65,000	**11,826,139**	11,826,139
12/31/2004	168	11,047,498	1.106	12,213,540	12,305,808	1.033	12,711,189	12,305,808	11	65,000	**13,020,808**	13,020,808
12/31/2005	156	11,944,495	1.116	13,328,832	12,027,407	1.039	12,491,924	12,027,407	8	65,000	**12,547,407**	12,547,407
12/31/2006	144	14,074,012	1.128	15,873,993	16,086,076	1.045	16,816,756	16,086,076	18	65,000	**17,256,076**	17,256,076
12/31/2007	132	12,103,854	1.142	13,822,530	13,931,141	1.054	14,678,661	13,931,141	15	65,000	**14,906,141**	14,906,141
Total		274,715,182		290,384,949	299,485,643		303,473,037	299,485,643	266		316,775,643	316,775,643

Notes:

(1) Provided by State of Minnesota
(2) Interpolated From Exhibit F, Page 2
(3) = (1) x (2)
(4) Provided by State of Minnesota
(5) Interpolated From Exhibit F, Page 1
(6) = (4) x (5)
(7) Provided by State of Minnesota
(8) Provided by State of Minnesota
(9) Exhibit D, Page 5, Selected Tail
(10) = (8) x (9) + (7)
(11) Selected by Oliver Wyman

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Funding Estimate for 2018

Accident Period Ending	Payroll (00s)	Selected Ultimate Loss & ALAE	Exposure Trend	Claim Severity Trend	Claim Frequency Trend	Benefit Level Adj. Factor	Trended Loss Rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
12/31/2008	18,239,353	18,473,007	1.344	1.629	0.894	1.036	1.14
12/31/2009	19,397,601	18,984,952	1.305	1.551	0.919	1.020	1.09
12/31/2010	18,776,081	18,679,246	1.267	1.477	0.946	1.017	1.12
12/31/2011	18,208,131	17,239,828	1.230	1.407	0.972	1.017	1.07
12/31/2012	18,544,666	15,273,328	1.194	1.340	1.000	1.016	0.94
12/31/2013	19,598,342	15,330,670	1.159	1.276	1.000	1.013	0.87
12/31/2014	20,410,633	17,934,304	1.126	1.216	1.000	1.003	0.95
12/31/2015	20,873,189	14,971,031	1.093	1.158	1.000	1.001	0.76
12/31/2016	21,663,834	14,970,657	1.061	1.103	1.000	1.000	0.72
12/31/2017	22,222,004	15,023,454	1.030	1.050	1.000	1.000	0.69
Total	197,933,835	166,880,478					

Notes:

(1) Provided by State of Minnesota
(2) Exhibit B, Page 1, Column (7)
(3) Exhibit D, Page 3, Column (6) * 1.03
(4) Exhibit D, Page 3, Column (7) * 1.05
(5) Exhibit D, Page 3, Column (8)
(6) Exhibit D, Page 3, Column (9)
(7) = (2) * (4) * (5) * (6) / (1) / (3)
(8) Selected Trended Loss Rate
(9) 2017 Estimate * 1.03
(10) = (8) * (9)

3 Period Avg	**0.72**
4 Period Avg	0.78
All Period Avg	0.93
Avg Last 6 Ex Hi-Lo	0.82
Selected (8)	0.72
2018 Budgeted Exposure (9)	22,861,302
Funding Estimate for 2018 (10)	**16,523,420**

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Incurred Loss & ALAE Development

Accident Period Ending	Cumulative Incurred Loss & ALAE	Incurred LDF @ 12/31/17	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)
12/31/2008	17,108,007	1.064	18,198,687
12/31/2009	17,684,952	1.077	19,045,868
12/31/2010	16,664,246	1.093	18,219,991
12/31/2011	14,834,828	1.114	16,528,443
12/31/2012	12,998,328	1.141	14,831,624
12/31/2013	13,090,670	1.166	15,259,724
12/31/2014	16,250,907	1.217	19,769,568
12/31/2015	11,925,770	1.255	14,971,031
12/31/2016	10,529,769	1.366	14,384,114
12/31/2017	8,195,389	1.650	13,523,725
Total	139,282,867		164,732,774

Notes:

(1) Provided by State of Minnesota
(2) Based on LDF's from Exhibit F, Page 1
(3) = (1) * (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Paid Loss & ALAE Development

Accident Period Ending	Cumulative Paid Loss & ALAE	Paid LDF @ 12/31/17	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)
12/31/2008	15,117,906	1.159	17,519,326
12/31/2009	14,767,231	1.179	17,416,538
12/31/2010	15,250,368	1.205	18,378,818
12/31/2011	12,652,691	1.232	15,593,142
12/31/2012	11,512,845	1.280	14,741,445
12/31/2013	10,961,557	1.337	14,656,883
12/31/2014	13,182,702	1.450	19,119,133
12/31/2015	9,119,078	1.631	14,872,866
12/31/2016	6,999,426	2.128	14,897,670
12/31/2017	3,447,712	4.731	16,311,048
Total	113,011,514		163,506,869

Notes:

(1) Provided by State of Minnesota
(2) Based on LDF's from Exhibit F, Page 2
(3) = (1) * (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Incurred Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Incurred	Expected Incurred Loss & ALAE	Actual Incurred Loss & ALAE	Expected Percentage Unreported	Expected Unreported Loss & ALAE	Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
12/31/2008	12,910,773	94.0%	12,137,007	17,108,007	6.0%	773,765	17,881,773
12/31/2009	13,835,306	92.9%	12,846,709	17,684,952	7.1%	988,597	18,673,549
12/31/2010	13,304,852	91.5%	12,168,795	16,664,246	8.5%	1,136,058	17,800,304
12/31/2011	12,792,873	89.8%	11,482,029	14,834,828	10.2%	1,310,843	16,145,671
12/31/2012	12,925,171	87.6%	11,327,526	12,998,328	12.4%	1,597,645	14,595,973
12/31/2013	13,971,105	85.8%	11,985,219	13,090,670	14.2%	1,985,886	15,076,556
12/31/2014	14,983,945	82.2%	12,317,047	16,250,907	17.8%	2,666,898	18,917,805
12/31/2015	15,640,592	79.7%	12,459,135	11,925,770	20.3%	3,181,457	15,107,227
12/31/2016	16,573,049	73.2%	12,132,161	10,529,769	26.8%	4,440,888	14,970,657
12/31/2017	17,330,152	60.6%	10,502,088	8,195,389	39.4%	6,828,065	15,023,454
Total	144,267,817		119,357,715	139,282,867		24,910,102	164,192,969

Notes:

(1) Exhibit D, Page 3, Column (12)
(2) = 1 / Exhibit C, Page 1, Column (2)
(3) = (1) * (2)
(4) Provided by State of Minnesota
(5) = 1 - (2)
(6) = (1) * (5)
(7) = (4) + (6)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Paid Bornhuetter-Ferguson Method

Accident Period Ending	Initial Expected Loss & ALAE	Expected Percentage Paid	Expected Paid Loss & ALAE	Actual Paid Loss & ALAE	Expected Percentage Unpaid	Expected Unpaid Loss & ALAE	Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
12/31/2008	12,910,773	86.3%	11,141,059	15,117,906	13.7%	1,769,713	16,887,620
12/31/2009	13,835,306	84.8%	11,730,756	14,767,231	15.2%	2,104,550	16,871,781
12/31/2010	13,304,852	83.0%	11,040,094	15,250,368	17.0%	2,264,758	17,515,126
12/31/2011	12,792,873	81.1%	10,380,478	12,652,691	18.9%	2,412,395	15,065,085
12/31/2012	12,925,171	78.1%	10,094,363	11,512,845	21.9%	2,830,808	14,343,653
12/31/2013	13,971,105	74.8%	10,448,678	10,961,557	25.2%	3,522,426	14,483,983
12/31/2014	14,983,945	69.0%	10,331,477	13,182,702	31.0%	4,652,469	17,835,170
12/31/2015	15,640,592	61.3%	9,589,797	9,119,078	38.7%	6,050,795	15,169,872
12/31/2016	16,573,049	47.0%	7,786,575	6,999,426	53.0%	8,786,474	15,785,900
12/31/2017	17,330,152	21.1%	3,663,123	3,447,712	78.9%	13,667,030	17,114,741
Total	144,267,817		96,206,400	113,011,514		48,061,417	161,072,931

Notes:

(1) Exhibit D, Page 3, Column (12)
(2) = 1 / Exhibit C, Page 2, Column (2)
(3) = (1) * (2)
(4) Provided by State of Minnesota
(5) = 1 - (2)
(6) = (1) * (5)
(7) = (4) + (6)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Initial Expected Loss Calculation

Accident Period Ending	Payroll (00s)	Incurred Loss Dev. Method	Paid Loss Dev. Method	Selected Ultimate Loss & ALAE	Initial Loss Rate	Exposure Trend	Claim Severity Trend	Claim Frequency Trend	Benefit Level Adj. Factors	Trended Loss Rate	Detrended Loss Rate	Initial Expected Loss & ALAE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
12/31/2008	18,239,353	18,198,687	17,519,326	17,859,006	0.98	1.305	1.551	0.894	1.036	1.08	0.71	12,910,773
12/31/2009	19,397,601	19,045,868	17,416,538	19,045,868	0.98	1.267	1.477	0.919	1.020	1.07	0.71	13,835,306
12/31/2010	18,776,081	18,219,991	18,378,818	18,299,405	0.97	1.230	1.407	0.946	1.017	1.07	0.71	13,304,852
12/31/2011	18,208,131	16,528,443	15,593,142	16,060,792	0.88	1.194	1.340	0.972	1.017	0.98	0.70	12,792,873
12/31/2012	18,544,666	14,831,624	14,741,445	14,786,535	0.80	1.159	1.276	1.000	1.016	0.89	0.70	12,925,171
12/31/2013	19,598,342	15,259,724	14,656,883	14,656,883	0.75	1.126	1.216	1.000	1.013	0.82	0.71	13,971,105
12/31/2014	20,410,633	19,769,568	19,119,133	19,119,133	0.94	1.093	1.158	1.000	1.003	1.00	0.73	14,983,945
12/31/2015	20,873,189	14,971,031	14,872,866	14,872,866	0.71	1.061	1.103	1.000	1.001	0.74	0.75	15,640,592
12/31/2016	21,663,834	14,384,114	14,897,670	14,897,670	0.69	1.030	1.050	1.000	1.000	0.70	0.77	16,573,049
12/31/2017	22,222,004	13,523,725	16,311,048	16,311,048	0.73	1.000	1.000	1.000	1.000	0.73	0.78	17,330,152
Total	197,933,835	164,732,774	163,506,869	165,909,206								144,267,817

Notes:

(1) Provided by State of Minnesota
(2) Exhibit C, Page 1, Column (3)
(3) Exhibit C, Page 2, Column (3)
(4) Selected by Oliver Wyman
(5) = (4) / (1)
(6) 3.0% annual trend chosen
(7) 5.0% annual trend chosen
(8) Selected by Oliver Wyman
(9) Based on 2016 Annual NCCI Statistical Bulletin
(10) = (5) * (7) * (8) * (9) / (6)
(11) Selected Trended Loss Rate * (6) / (7) / (8) / (9)
(12) = (1) * (11)

Excluding Last Year	
Last 4 Yr Period	0.81
Last 6 Yr Period	0.85
Last 6 Yr Period Ex Hi-Low	**0.78**
Avg All, Ex. HI-Low	0.94
Selected Trended Loss Rate	0.78

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Average IBNR Method

Accident Period Ending	Incurred Loss Development Method	Incurred Loss & ALAE to Date	Unpaid Claim Counts	Selected Average IBNR Loss	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)
12/31/2008	18,198,687	17,108,007	21	65,000	18,473,007
12/31/2009	19,045,868	17,684,952	20	65,000	18,984,952
12/31/2010	18,219,991	16,664,246	31	65,000	18,679,246
12/31/2011	16,528,443	14,834,828	37	65,000	17,239,828
12/31/2012	14,831,624	12,998,328	35	65,000	15,273,328
12/31/2013	15,259,724	13,090,670	40	56,000	15,330,670
12/31/2014	19,769,568	16,250,907	45	48,000	18,410,907
12/31/2015	14,971,031	11,925,770	67	33,000	14,136,770
12/31/2016	14,384,114	10,529,769	119	24,000	13,385,769
12/31/2017	13,523,725	8,195,389	593	8,500	13,235,889
Total	164,732,774	139,282,867	1,008		163,150,367

(1) Exhibit C, Page 1, Column (3)
(2) Provided by State of Minnesota
(3) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (8)
(4) Exhibit D, Page 5, Selected Row
(5) = (3) * (4) + (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Limited to $1.0M per Occurrence

Average IBNR Method

Average IBNR Loss (Ultimate Loss - Incurred Loss)/(Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					35,766	26,209	77,622	116,286	104,792	51,937
12/31/2009				58,624	53,865	52,260	72,732	57,210	68,046	
12/31/2010			14,492	14,675	24,129	55,957	49,881	50,185		
12/31/2011	5,395	28,877	31,360	26,837	72,338	74,667	45,773			
12/31/2012	7,695	15,314	17,622	53,767	56,994	65,000				
12/31/2013	6,439	13,120	38,897	54,139	56,000					
12/31/2014	6,779	22,099	38,969	48,000						
12/31/2015	8,948	26,992	33,000							
12/31/2016	6,656	24,000								
12/31/2017	8,500									
Selected Trend	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050

Trended Average IBNR Loss

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					45,647	31,858	89,857	128,206	110,032	51,937
12/31/2009				74,821	65,474	60,497	80,188	60,070	68,046	
12/31/2010			18,496	17,837	27,932	61,693	52,376	50,185		
12/31/2011	7,230	36,856	38,118	31,067	79,752	78,400	45,773			
12/31/2012	9,821	18,615	20,400	59,278	59,844	65,000				
12/31/2013	7,827	15,188	42,884	56,846	56,000					
12/31/2014	7,848	24,364	40,918	48,000						
12/31/2015	9,865	28,342	33,000							
12/31/2016	6,989	24,000								
12/31/2017	8,500									

3 Period Avg	8,234	22,631	34,734	49,064	55,843	66,863		**Tail**
5 Period Avg	8,470	24,673	32,163	47,970	55,730		Avg. Last 2 84 -108	64,414
5 Year Avg, Excl. High-Low	8,499	23,773	33,145	49,064	56,988		Avg. Last 3 84 - 96	69,466
Average	8,263	24,673	32,163	47,970	55,730	58,112	Avg. All Yr. 84 - 120	73,667
Average Excl High-Low	8,181	23,773	33,145	49,064	56,988	61,095	Median	64,058
Selected	8,500	24,000	33,000	48,000	56,000	65,000	Selected	65,000

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Analysis as of 12/31/17

Average Unpaid Method

Accident Period Ending	Paid Loss Development Method	Paid Loss to Date	Unpaid Claim Counts	Selected Average Unpaid Loss	Estimated Ultimate Loss & ALAE
	(1)	(2)	(3)	(4)	(5)
12/31/2008	17,519,326	15,117,906	21	115,000	17,532,906
12/31/2009	17,416,538	14,767,231	20	115,000	17,067,231
12/31/2010	18,378,818	15,250,368	31	115,000	18,815,368
12/31/2011	15,593,142	12,652,691	37	115,000	16,907,691
12/31/2012	14,741,445	11,512,845	35	115,000	15,537,845
12/31/2013	14,656,883	10,961,557	40	105,000	15,161,557
12/31/2014	19,119,133	13,182,702	45	95,000	17,457,702
12/31/2015	14,872,866	9,119,078	67	80,000	14,479,078
12/31/2016	14,897,670	6,999,426	119	51,000	13,068,426
12/31/2017	16,311,048	3,447,712	593	18,000	14,121,712
Total	163,506,869	113,011,514	1,008		160,149,514

(1) Exhibit C, Page 2, Column (3)
(2) Provided by State of Minnesota
(3) Exhibit E, Page 1, Column (4) - Exhibit E, Page 3, Column (8)
(4) Exhibit D, Page 7, Selected Row I
(5) = (3) * (4) + (2)

KONE INC.
Workers' Compensation
Triangle Data Limited to $1.0M Ultimate Losses At Retention

Average Unpaid Method

Average Unpaid Loss (Ultimate Loss - Paid Loss)/(Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					92,947	88,680	92,795	151,771	129,980	114,353
12/31/2009				91,464	71,833	66,790	114,280	110,884	132,465	
12/31/2010			73,608	64,831	62,087	111,097	98,125	100,918		
12/31/2011	16,772	54,711	64,185	60,553	111,869	127,056	79,472			
12/31/2012	16,279	32,058	38,771	94,939	105,764	115,000				
12/31/2013	14,441	30,275	75,568	94,715	105,000					
12/31/2014	14,335	49,580	75,181	95,000						
12/31/2015	17,406	55,857	80,000							
12/31/2016	14,979	51,000								
12/31/2017	18,000									
Selected Trend	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050

Trended Average Unpaid Loss

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					118,627	107,791	107,422	167,327	136,479	114,353
12/31/2009				116,734	87,313	77,317	125,994	116,428	132,465	
12/31/2010			93,945	78,802	71,874	122,485	103,031	100,918		
12/31/2011	22,476	69,827	78,017	70,098	123,335	133,409	79,472			
12/31/2012	20,777	38,967	44,883	104,670	111,052	115,000				
12/31/2013	17,554	35,047	83,314	99,451	105,000					
12/31/2014	16,594	54,662	78,940	95,000						
12/31/2015	19,190	58,650	80,000							
12/31/2016	15,727	51,000								
12/31/2017	18,000									
3 Period Avg	17,171	49,453	69,046	91,406	102,087	111,070				**Tail**
5 Period Avg	17,968	51,431	75,820	93,951	102,440				Avg. Last 2 84-108	111,466
5 Year Avg, Excl. High-Low	17,779	50,760	80,091	94,308	105,664				Avg. Last 3 84 - 96	115,528
Average	18,720	51,431	75,820	93,951	102,440	110,251			Avg. All Yr. 84 - 120	118,389
Average Excl High-Low	18,529	50,760	80,091	94,308	105,664	115,138			Median	115,391
Median	18,372	54,662	78,940	99,451	111,052	115,138				
Selected	18,000	51,000	80,000	95,000	105,000	115,000			Selected Tail	115,000

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Selection of Ultimate Claim Counts

Accident Period Ending	Trended Payroll (00s)	Ultimate		Selected Ultimate Claim Counts	Ultimate Frequency Per $1M
		Closed Claim Count Development	Reported Claim Count Development		
	(1)	(2)	(3)	(4)	(5)
12/31/2008	23,798,219	1,643	**1,656**	1,656	0.70
12/31/2009	24,572,301	1,689	**1,699**	1,699	0.69
12/31/2010	23,092,211	1,757	**1,774**	1,774	0.77
12/31/2011	21,741,460	1,667	**1,685**	1,685	0.78
12/31/2012	21,498,351	1,539	**1,549**	1,549	0.72
12/31/2013	22,058,107	1,486	**1,490**	1,490	0.68
12/31/2014	22,303,250	1,493	**1,484**	1,484	0.67
12/31/2015	22,144,366	1,437	**1,417**	1,417	0.64
12/31/2016	22,313,749	1,372	**1,327**	1,327	0.59
12/31/2017	22,222,004	1,481	1,331	1,330	0.60
Total		15,564	15,412	15,411	

Notes:

(1) Exhibit D, Page 3, Column (1), trended
(2) Exhibit E, Page 3, Column (3)
(3) Exhibit E, Page 2, Column (3)
(4) Selected by Oliver Wyman
(5) = (4) / (1) * 10,000

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Reported Claim Count Development

Accident Period Ending	Cumulative Reported Claims (1)	Reported DF @ 12/31/17 (2)	Estimated Ultimate Claims (3)
12/31/2008	1,656	1.000	1,656
12/31/2009	1,699	1.000	1,699
12/31/2010	1,774	1.000	1,774
12/31/2011	1,685	1.000	1,685
12/31/2012	1,549	1.000	1,549
12/31/2013	1,490	1.000	1,490
12/31/2014	1,484	1.000	1,484
12/31/2015	1,416	1.001	1,417
12/31/2016	1,323	1.003	1,327
12/31/2017	1,312	1.014	1,331
Total	15,388		15,412

Notes:

(1) Provided by State of Minnesota
(2) Based on CDF's from Exhibit F, Page 3
(3) = (1) x (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Count Development

Accident Period Ending	Cumulative Closed Claims (1)	Closed DF @ 12/31/17 (2)	Estimated Ultimate Claims (3)
12/31/2008	1,635	1.005	1,643
12/31/2009	1,679	1.006	1,689
12/31/2010	1,743	1.008	1,757
12/31/2011	1,648	1.011	1,667
12/31/2012	1,514	1.017	1,539
12/31/2013	1,450	1.025	1,486
12/31/2014	1,439	1.037	1,493
12/31/2015	1,350	1.064	1,437
12/31/2016	1,208	1.136	1,372
12/31/2017	737	2.009	1,481
Total	14,403		15,564

Notes:

(1) Provided by State of Minnesota
(2) Based on CDF's from Exhibit F, Page 4
(3) = (1) x (2)

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Limited Incurred Loss & ALAE (Excluding Recoveries)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				16,679,466	16,863,540	17,477,052	15,792,410	16,105,534	16,102,845	17,108,007
12/31/2009			14,723,102	15,467,513	15,806,902	16,110,665	16,863,895	17,501,201	17,684,952	
12/31/2010		15,813,514	17,186,597	17,299,827	16,821,339	16,496,916	16,424,258	16,664,246		
12/31/2011	13,010,016	12,301,809	13,696,143	14,502,464	13,767,612	14,402,498	14,834,828			
12/31/2012	9,440,766	11,215,063	12,242,305	12,316,139	12,879,569	12,998,328				
12/31/2013	10,282,279	12,050,665	12,413,414	12,569,583	13,090,670					
12/31/2014	12,099,286	14,543,663	15,410,290	16,250,907						
12/31/2015	8,177,395	10,438,836	11,925,770							
12/31/2016	8,913,016	10,529,769								
12/31/2017	8,195,389									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.011	1.036	0.904	1.020	1.000	1.062	
12/31/2009			1.051	1.022	1.019	1.047	1.038	1.010		
12/31/2010		1.087	1.007	0.972	0.981	0.996	1.015			
12/31/2011	0.946	1.113	1.059	0.949	1.046	1.030				
12/31/2012	1.188	1.092	1.006	1.046	1.009					
12/31/2013	1.172	1.030	1.013	1.041						
12/31/2014	1.202	1.060	1.055							
12/31/2015	1.277	1.142								
12/31/2016	1.181									
3 Year Avg	1.220	1.077	1.024	1.012	1.012	1.024	1.024			
5 Year Avg	1.204	1.087	1.028	1.006	1.018					
5 Year Avg, Ex. High-Low	1.190	1.088	1.025	1.012	1.022					
All Year Avg	1.161	1.087	1.032	1.007	1.018	0.994	1.024	1.005	1.062	
All Year Wtd Avg	1.148	1.085	1.032	1.004	1.018	0.991	1.024	1.005	1.062	
Industry MN	1.397	1.120	1.054	1.030	1.019	1.012	1.011	1.009	1.007	
Cumulative	2.090	1.496	1.336	1.268	1.231	1.208	1.194	1.181	1.170	1.162
Curve Fit	1.135	1.088	1.061	1.043	1.032	1.024	1.019	1.015	1.012	1.064
Selected	1.208	1.088	1.032	1.044	1.022	1.024	1.019	1.015	1.012	
Cumulative	1.650	1.366	1.255	1.217	1.166	1.141	1.114	1.093	1.077	1.064

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Limited Paid Loss & ALAE (Excluding Recoveries)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				12,415,507	13,350,277	14,163,066	14,642,674	14,787,455	14,919,729	15,117,906
12/31/2009			10,157,544	11,579,399	12,829,091	13,393,798	13,988,129	14,422,666	14,767,231	
12/31/2010		8,343,097	11,233,697	12,721,291	14,034,661	14,482,573	14,846,317	15,250,368		
12/31/2011	3,758,235	7,552,067	9,654,775	10,731,235	11,537,989	12,079,556	12,652,691			
12/31/2012	3,198,408	7,042,426	8,869,192	10,316,221	11,095,774	11,512,845				
12/31/2013	3,839,453	7,592,875	9,493,924	10,331,079	10,961,557					
12/31/2014	4,111,944	8,781,201	11,668,773	13,182,702						
12/31/2015	2,886,678	6,826,644	9,119,078							
12/31/2016	3,002,849	6,999,426								
12/31/2017	3,447,712									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.075	1.061	1.034	1.010	1.009	1.013	
12/31/2009			1.140	1.108	1.044	1.044	1.031	1.024		
12/31/2010		1.346	1.132	1.103	1.032	1.025	1.027			
12/31/2011	2.009	1.278	1.111	1.075	1.047	1.047				
12/31/2012	2.202	1.259	1.163	1.076	1.038					
12/31/2013	1.978	1.250	1.088	1.061						
12/31/2014	2.136	1.329	1.130							
12/31/2015	2.365	1.336								
12/31/2016	2.331									
3 Year Avg	2.277	1.305	1.127	1.071	1.039	1.039	1.023			
5 Year Avg	2.202	1.291	1.125	1.085	1.044					
5 Year Avg, Ex. High-Low	2.223	1.289	1.125	1.085	1.043					
All Year Avg	2.170	1.300	1.127	1.083	1.044	1.038	1.023	1.016	1.013	
All Year Wtd Avg	2.154	1.301	1.127	1.084	1.044	1.037	1.023	1.016	1.013	
Industry MN	2.244	1.298	1.129	1.070	1.038	1.026	1.021	1.016	1.014	
Cumulative	5.148	2.294	1.767	1.565	1.463	1.409	1.373	1.345	1.324	1.306
Curve Fit	2.586	1.299	1.132	1.076	1.051	1.036	1.028	1.022	1.018	1.159
Selected	2.223	1.305	1.125	1.085	1.044	1.039	1.023	1.022	1.018	
Cumulative	4.731	2.128	1.631	1.450	1.337	1.280	1.232	1.205	1.179	1.159

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Reported Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				1,655	1,655	1,656	1,656	1,657	1,656	1,656
12/31/2009			1,694	1,697	1,697	1,700	1,699	1,699	1,699	
12/31/2010		1,767	1,773	1,776	1,775	1,773	1,773	1,774		
12/31/2011	1,660	1,677	1,682	1,684	1,683	1,684	1,685			
12/31/2012	1,518	1,545	1,549	1,547	1,548	1,549				
12/31/2013	1,478	1,489	1,488	1,489	1,490					
12/31/2014	1,483	1,474	1,482	1,484						
12/31/2015	1,397	1,418	1,416							
12/31/2016	1,309	1,323								
12/31/2017	1,312									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.000	1.001	1.000	1.001	0.999	1.000	
12/31/2009			1.002	1.000	1.002	0.999	1.000	1.000		
12/31/2010		1.003	1.002	0.999	0.999	1.000	1.001			
12/31/2011	1.010	1.003	1.001	0.999	1.001	1.001				
12/31/2012	1.018	1.003	0.999	1.001	1.001					
12/31/2013	1.007	0.999	1.001	1.001						
12/31/2014	0.994	1.005	1.001							
12/31/2015	1.015	0.999								
12/31/2016	1.011									
3 Year Avg	1.007	1.001	1.000	1.000	1.000	1.000	1.000			
5 Year Avg	1.009	1.002	1.001	1.000	1.000					
5 Year Avg, Ex. High-Low	1.011	1.002	1.001	1.000	1.001					
All Year Avg	1.009	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
All Year Wtd Avg	1.009	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
Selected	1.011	1.002	1.001	1.000	1.000	1.000	1.000	1.000	1.000	
Cumulative	1.014	1.003	1.001	1.000	1.000	1.000	1.000	1.000	1.000	1.000

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				1,593	1,611	1,618	1,625	1,638	1,636	1,635
12/31/2009			1,597	1,639	1,640	1,644	1,669	1,672	1,679	
12/31/2010		1,564	1,671	1,680	1,697	1,735	1,738	1,743		
12/31/2011	901	1,514	1,572	1,583	1,637	1,647	1,648			
12/31/2012	791	1,284	1,377	1,494	1,507	1,514				
12/31/2013	706	1,240	1,415	1,439	1,450					
12/31/2014	553	1,309	1,407	1,439						
12/31/2015	751	1,280	1,350							
12/31/2016	655	1,208								
12/31/2017	737									

Accident Period Ending	12-24	24-36	36-48	48-60	60-72	72-84	84-96	96-108	108-120	120-ULT
12/31/2008				1.011	1.004	1.004	1.008	0.999	0.999	
12/31/2009			1.026	1.001	1.002	1.015	1.002	1.004		
12/31/2010		1.068	1.005	1.010	1.022	1.002	1.003			
12/31/2011	1.680	1.038	1.007	1.034	1.006	1.001				
12/31/2012	1.623	1.072	1.085	1.009	1.005					
12/31/2013	1.756	1.141	1.017	1.008						
12/31/2014	2.367	1.075	1.023							
12/31/2015	1.704	1.055								
12/31/2016	1.844									
3 Year Avg	1.972	1.090	1.042	1.017	1.011	1.006	1.004			
5 Year Avg	1.859	1.076	1.027	1.012	1.008					
5 Year Avg, Ex. High-Low	1.768	1.067	1.016	1.009	1.005					
All Year Avg	1.829	1.075	1.027	1.012	1.008	1.005	1.004	1.001	0.999	
All Year Wtd Avg	1.798	1.073	1.026	1.012	1.008	1.005	1.004	1.002	0.999	
Curve Fit	1.158	1.060	1.028	1.014	1.008	1.005	1.003	1.002	1.001	1.005
Selected	1.768	1.067	1.026	1.012	1.008	1.005	1.003	1.002	1.001	
Cumulative	2.009	1.136	1.064	1.037	1.025	1.017	1.011	1.008	1.006	1.005

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Paid Loss / Ultimate Loss & ALAE

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				67.2%	72.3%	76.7%	79.3%	80.0%	80.8%	81.8%
12/31/2009			53.5%	61.0%	67.6%	70.5%	73.7%	76.0%	77.8%	
12/31/2010		44.7%	60.1%	68.1%	75.1%	77.5%	79.5%	81.6%		
12/31/2011	21.8%	43.8%	56.0%	62.2%	66.9%	70.1%	73.4%			
12/31/2012	20.9%	46.1%	58.1%	67.5%	72.6%	75.4%				
12/31/2013	25.0%	49.5%	61.9%	67.4%	71.5%					
12/31/2014	22.9%	49.0%	65.1%	73.5%						
12/31/2015	19.3%	45.6%	60.9%							
12/31/2016	20.1%	46.8%								
12/31/2017	22.9%									

Incurred Loss / Ultimate Loss & ALAE

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				90.3%	91.3%	94.6%	85.5%	87.2%	87.2%	92.6%
12/31/2009			77.6%	81.5%	83.3%	84.9%	88.8%	92.2%	93.2%	
12/31/2010		84.7%	92.0%	92.6%	90.1%	88.3%	87.9%	89.2%		
12/31/2011	75.5%	71.4%	79.4%	84.1%	79.9%	83.5%	86.0%			
12/31/2012	61.8%	73.4%	80.2%	80.6%	84.3%	85.1%				
12/31/2013	67.1%	78.6%	81.0%	82.0%	85.4%					
12/31/2014	67.5%	81.1%	85.9%	90.6%						
12/31/2015	54.6%	69.7%	79.7%							
12/31/2016	59.5%	70.3%								
12/31/2017	54.6%									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Counts / Ultimate Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				96.2%	97.3%	97.7%	98.1%	98.9%	98.8%	98.7%
12/31/2009			94.0%	96.5%	96.5%	96.8%	98.2%	98.4%	98.8%	
12/31/2010		88.2%	94.2%	94.7%	95.7%	97.8%	98.0%	98.3%		
12/31/2011	53.5%	89.9%	93.3%	93.9%	97.2%	97.7%	97.8%			
12/31/2012	51.1%	82.9%	88.9%	96.4%	97.3%	97.7%				
12/31/2013	47.4%	83.2%	95.0%	96.6%	97.3%					
12/31/2014	37.3%	88.2%	94.8%	97.0%						
12/31/2015	53.0%	90.3%	95.3%							
12/31/2016	49.4%	91.0%								
12/31/2017	55.4%									

Reported Claim Counts / Ultimate Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				99.9%	99.9%	100.0%	100.0%	100.1%	100.0%	100.0%
12/31/2009			99.7%	99.9%	99.9%	100.1%	100.0%	100.0%	100.0%	
12/31/2010		99.6%	99.9%	100.1%	100.1%	99.9%	99.9%	100.0%		
12/31/2011	98.5%	99.5%	99.8%	99.9%	99.9%	99.9%	100.0%			
12/31/2012	98.0%	99.7%	100.0%	99.9%	99.9%	100.0%				
12/31/2013	99.2%	99.9%	99.9%	99.9%	100.0%					
12/31/2014	99.9%	99.3%	99.9%	100.0%						
12/31/2015	98.6%	100.1%	99.9%							
12/31/2016	98.6%	99.7%								
12/31/2017	98.6%									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Average Unpaid Loss (Ultimate Loss - Paid Loss) / (Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				96,151	113,838	113,420	123,559	204,753	177,664	159,767
12/31/2009			86,543	123,426	104,337	101,657	166,561	168,974	210,886	
12/31/2010		49,220	72,287	63,383	60,319	107,607	106,470	110,609		
12/31/2011	17,196	56,654	67,124	63,810	118,788	135,797	123,977			
12/31/2012	15,930	31,060	37,233	90,129	99,466	107,442				
12/31/2013	14,657	30,951	77,823	98,031	109,228					
12/31/2014	14,847	52,303	81,371	105,591						
12/31/2015	18,145	59,448	87,343							
12/31/2016	17,809	66,985								
12/31/2017	19,521									

Average IBNR Loss (Ultimate Loss - Incurred Loss) / (Ultimate Claim Counts - Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				28,469	35,766	26,209	86,471	131,526	118,508	65,000
12/31/2009			41,783	58,624	53,865	52,260	70,702	54,954	65,000	
12/31/2010		13,646	14,492	14,675	24,129	55,957	62,639	65,000		
12/31/2011	5,395	28,877	31,360	26,837	72,338	74,667	65,000			
12/31/2012	7,695	15,314	17,622	53,767	56,994	65,000				
12/31/2013	6,439	13,120	38,897	54,139	56,000					
12/31/2014	6,267	19,375	32,779	37,409						
12/31/2015	10,201	33,082	45,452							
12/31/2016	9,014	37,318								
12/31/2017	11,514									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Average Paid Loss (Paid Loss / Closed Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				7,794	8,287	8,753	9,011	9,028	9,120	9,246
12/31/2009			6,360	7,065	7,823	8,147	8,381	8,626	8,795	
12/31/2010		5,334	6,723	7,572	8,270	8,347	8,542	8,749		
12/31/2011	4,171	4,988	6,142	6,779	7,048	7,334	7,678			
12/31/2012	4,043	5,485	6,441	6,905	7,363	7,604				
12/31/2013	5,438	6,123	6,709	7,179	7,560					
12/31/2014	7,436	6,708	8,293	9,161						
12/31/2015	3,844	5,333	6,755							
12/31/2016	4,585	5,794								
12/31/2017	4,678									

Average Incurred Loss (Incurred Loss / Reported Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				10,078	10,189	10,554	9,536	9,720	9,724	10,331
12/31/2009			8,691	9,115	9,315	9,477	9,926	10,301	10,409	
12/31/2010		8,949	9,694	9,741	9,477	9,305	9,264	9,394		
12/31/2011	7,837	7,336	8,143	8,612	8,180	8,553	8,804			
12/31/2012	6,219	7,259	7,903	7,961	8,320	8,391				
12/31/2013	6,957	8,093	8,342	8,442	8,786					
12/31/2014	8,159	9,867	10,398	10,951						
12/31/2015	5,854	7,362	8,422							
12/31/2016	6,809	7,959								
12/31/2017	6,246									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Average Open Case Reserve (Case Reserve / Open Claim Counts)

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				68,774	79,847	87,210	37,088	69,373	59,156	94,767
12/31/2009			47,068	67,036	52,242	48,515	95,859	114,020	145,886	
12/31/2010		36,800	58,362	47,693	35,727	53,009	45,084	45,609		
12/31/2011	12,189	29,140	36,740	37,339	48,470	62,782	58,977			
12/31/2012	8,586	15,987	19,611	37,734	43,507	42,442				
12/31/2013	8,346	17,903	39,993	44,770	53,228					
12/31/2014	8,589	34,924	49,887	68,182						
12/31/2015	8,190	26,175	42,526							
12/31/2016	9,037	30,699								
12/31/2017	8,257									

Paid Loss & ALAE / Incurred Loss & ALAE

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				74.4%	79.2%	81.0%	92.7%	91.8%	92.7%	88.4%
12/31/2009			69.0%	74.9%	81.2%	83.1%	82.9%	82.4%	83.5%	
12/31/2010		52.8%	65.4%	73.5%	83.4%	87.8%	90.4%	91.5%		
12/31/2011	28.9%	61.4%	70.5%	74.0%	83.8%	83.9%	85.3%			
12/31/2012	33.9%	62.8%	72.4%	83.8%	86.2%	88.6%				
12/31/2013	37.3%	63.0%	76.5%	82.2%	83.7%					
12/31/2014	34.0%	60.4%	75.7%	81.1%						
12/31/2015	35.3%	65.4%	76.5%							
12/31/2016	33.7%	66.5%								
12/31/2017	42.1%									

State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation

Analysis as of 12/31/17

Closed Claim Counts / Reported Claim Counts

Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008				96.3%	97.3%	97.7%	98.1%	98.9%	98.8%	98.7%
12/31/2009			94.3%	96.6%	96.6%	96.7%	98.2%	98.4%	98.8%	
12/31/2010		88.5%	94.2%	94.6%	95.6%	97.9%	98.0%	98.3%		
12/31/2011	54.3%	90.3%	93.5%	94.0%	97.3%	97.8%	97.8%			
12/31/2012	52.1%	83.1%	88.9%	96.6%	97.4%	97.7%				
12/31/2013	47.8%	83.3%	95.1%	96.6%	97.3%					
12/31/2014	37.3%	88.8%	94.9%	97.0%						
12/31/2015	53.8%	90.3%	95.3%							
12/31/2016	50.0%	91.3%								
12/31/2017	56.2%									

Claim Disposal Ratio (Incremental Closed Claim Counts) / (Reported Claim Counts - prior Closed Claim Counts)

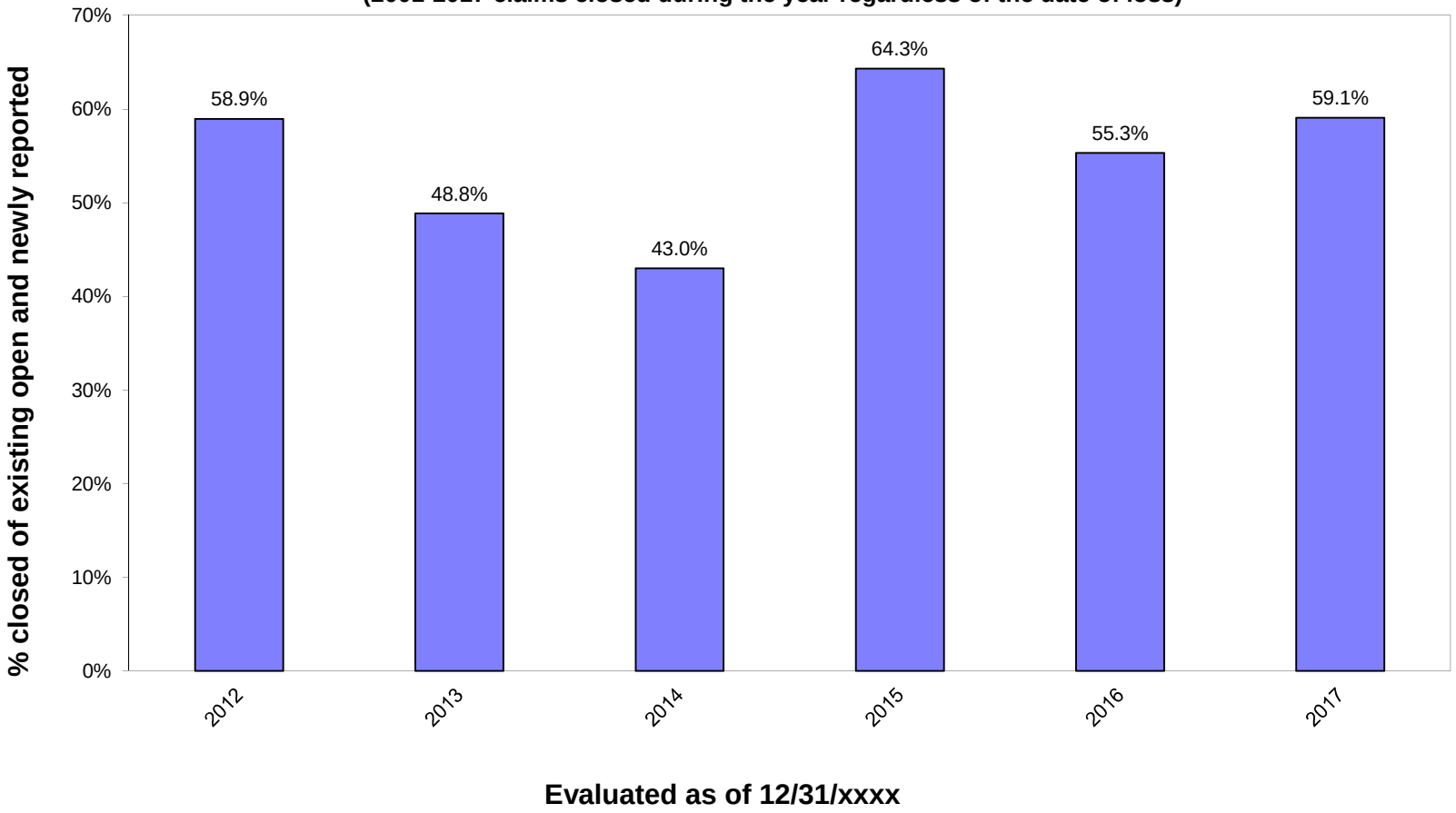
Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					29.0%	15.6%	18.4%	40.6%	-11.1%	-5.0%
12/31/2009				42.0%	1.7%	6.7%	45.5%	10.0%	25.9%	
12/31/2010			51.2%	8.6%	17.9%	50.0%	7.9%	13.9%		
12/31/2011	54.3%	79.0%	34.5%	9.8%	54.0%	21.3%	2.6%			
12/31/2012	52.1%	65.4%	35.1%	68.8%	24.1%	16.7%				
12/31/2013	47.8%	68.2%	70.6%	32.4%	21.6%					
12/31/2014	37.3%	82.1%	56.6%	41.6%						
12/31/2015	53.8%	79.3%	51.5%							
12/31/2016	50.0%	82.8%								
12/31/2017	56.2%									

State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation

Claim Closure Rates

(2001-2017 claims closed during the year regardless of the date of loss)



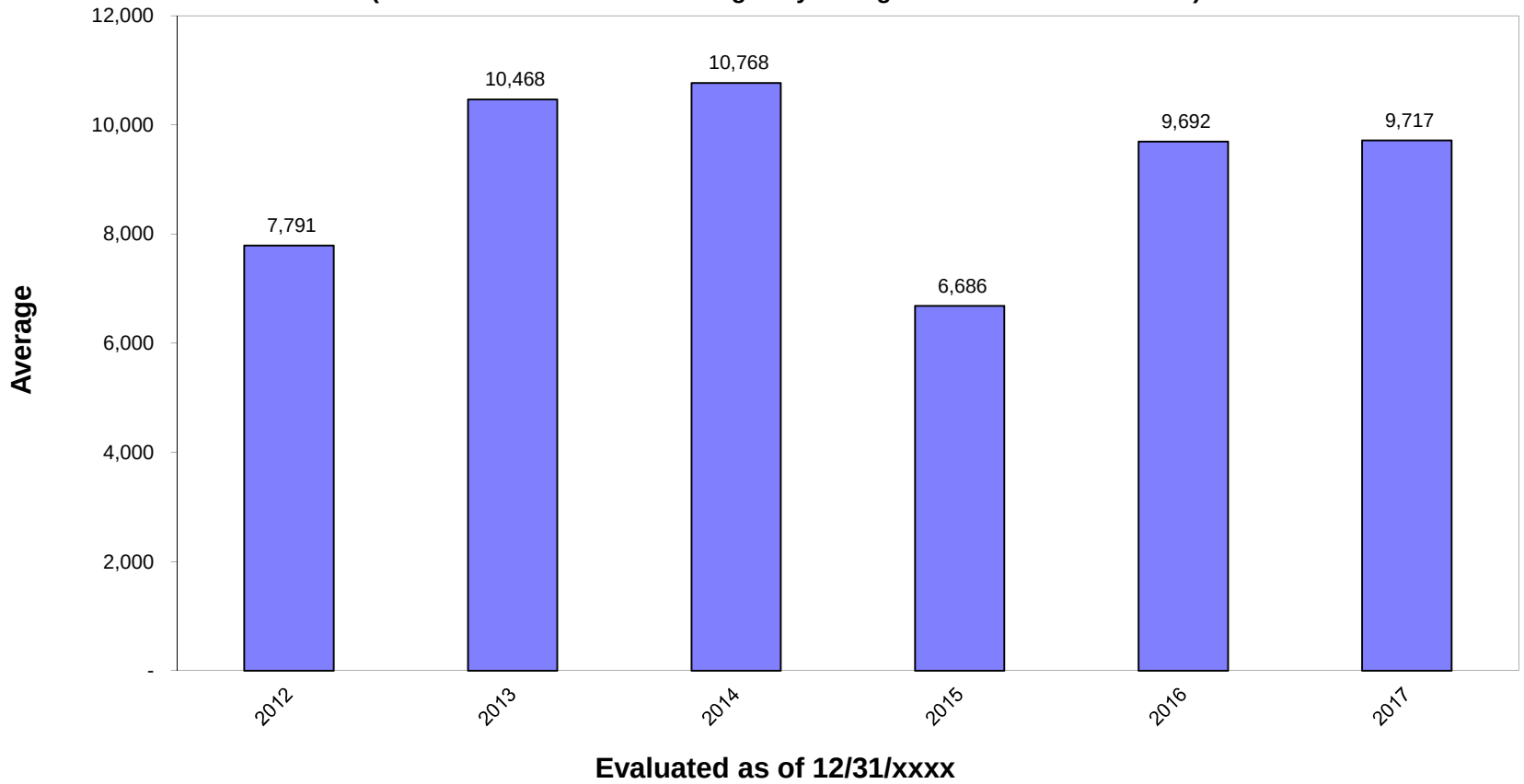
State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation

Loss & ALAE Limited to Retention

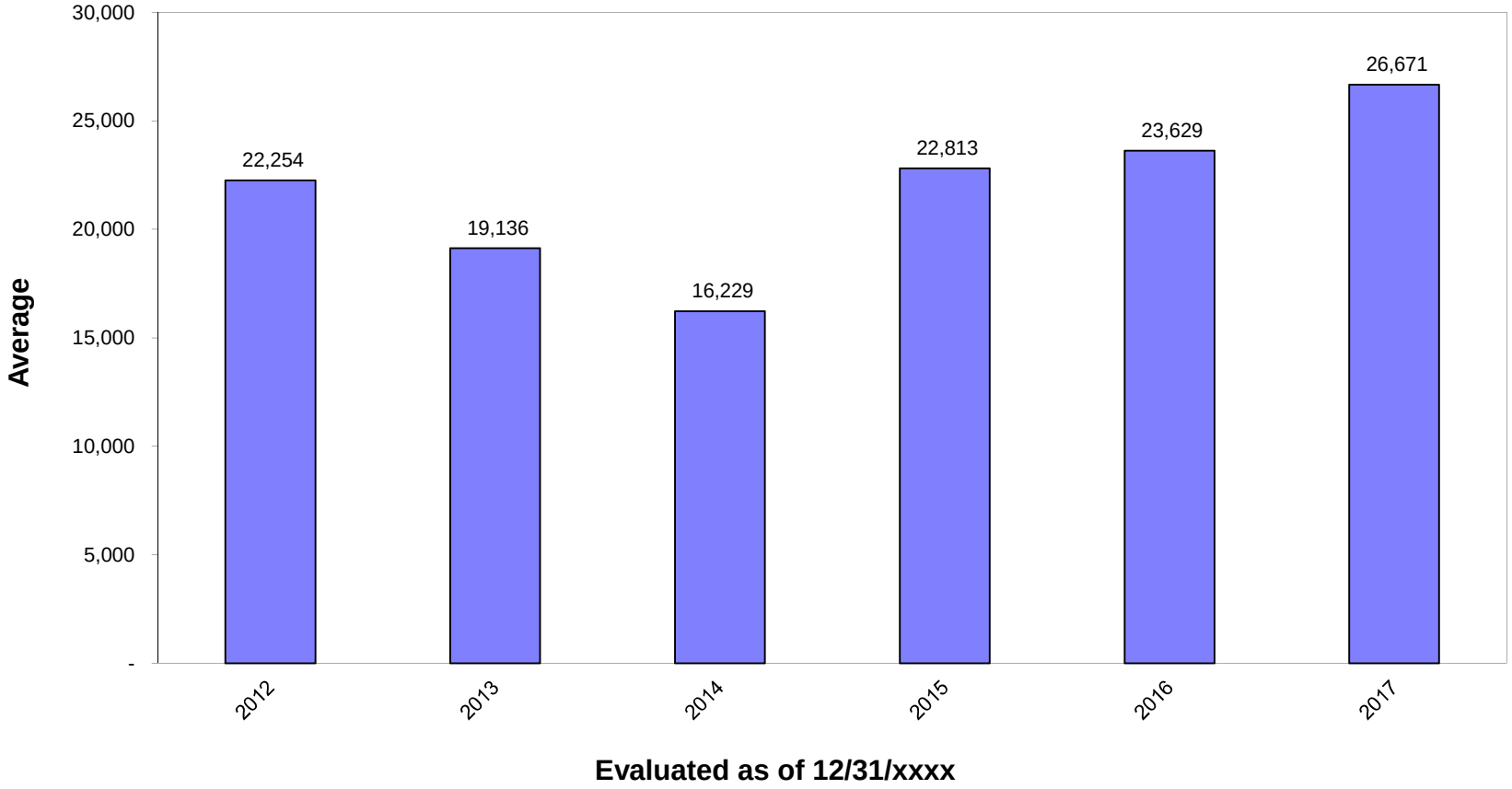
Average Paid Loss Per Closed Claim

(2001-2017 claims closed during the year regardless of the date of loss)



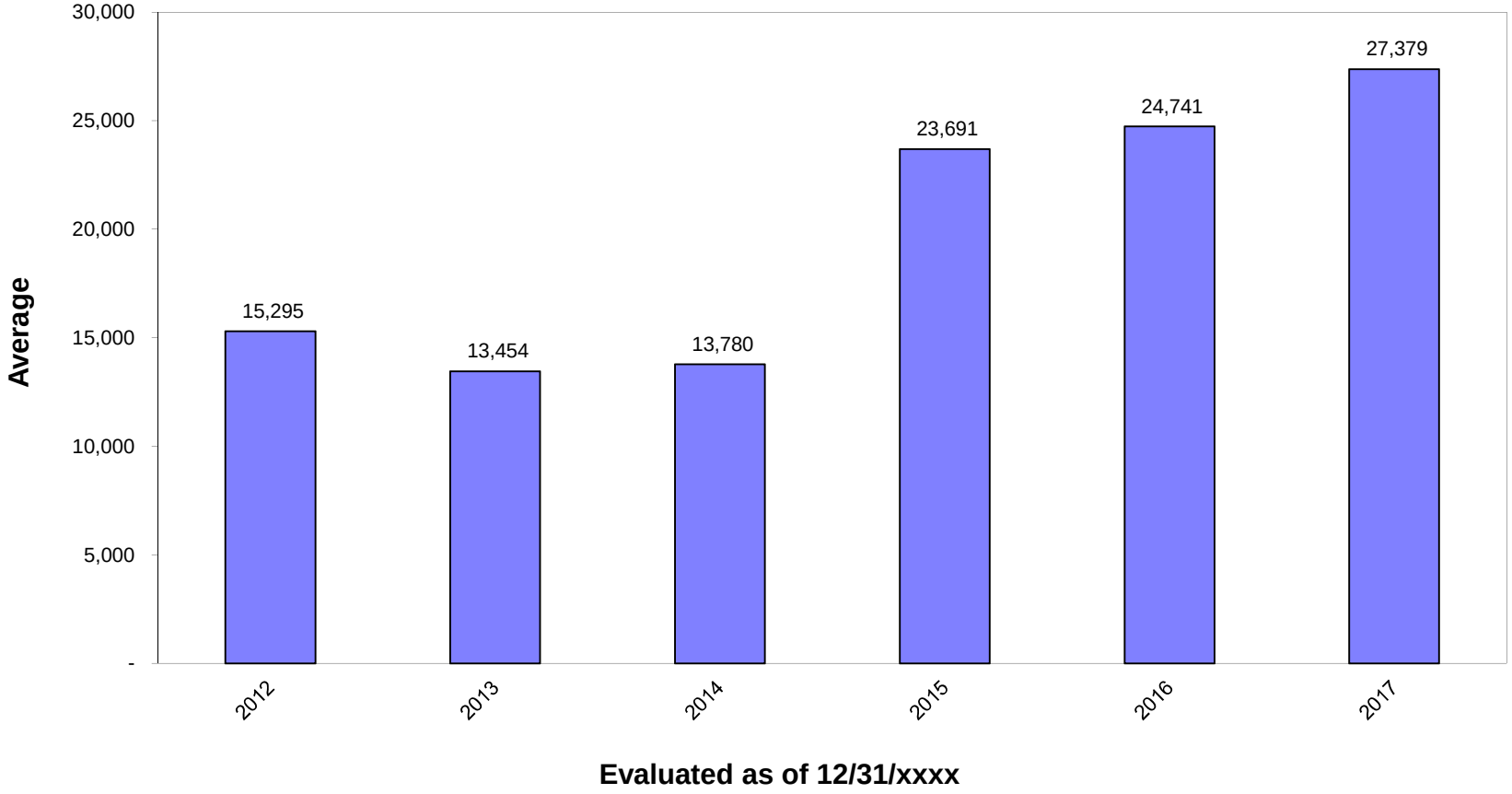
State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation
Loss & ALAE Limited to Retention
Average Case Reserve Per Open Claim
(2001-2017 open claims at the end of the year regardless of the date of loss)



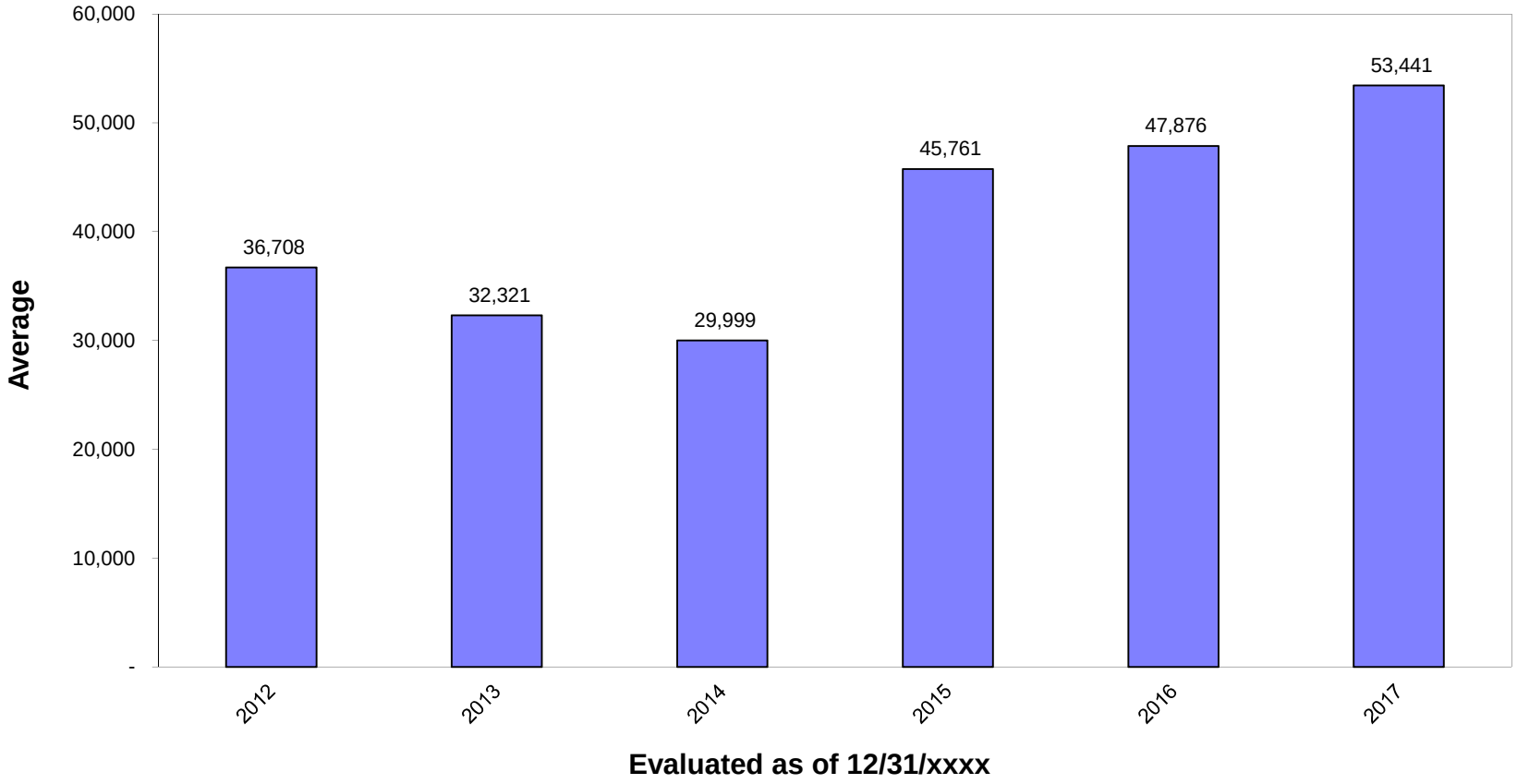
State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation
Loss & ALAE Limited to Retention
Average IBNR per Unpaid Claim
(2001-2017 open claims at the end of the year regardless of the date of loss)



State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation
Loss & ALAE Limited to Retention
Average Unpaid per Unpaid Claim
(2001-2017 open claims at the end of the year regardless of the date of loss)



Oliver Wyman
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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 2019

Agency	Payments per Agreement	Services Provided per Agreement
Administration-Risk Management	113,031.10	113,031.10
Agricultural Utilization Research Institute (AURI)	-	-
Corrections	318,200.00	339,519.66
Education, Department of	481,280.50	481,280.50
Environmental Quality Board (EQB)	27,641.00	27,641.00
Gambling Control Board	27,070.10	27,070.10
Health	816,745.60	816,745.60
Housing Finance Agency	7,850.60	7,850.60
Human Services	3,360,014.60	3,360,014.60
Iron Range Resources Rehabilitation Agency (IRRRA)	18,169.70	18,169.70
Labor and Industry Department	335,587.90	335,587.90
Lottery	5,303.50	5,303.50
Board of Medical Practice	622,447.00	605,026.80
Minnesota Racing Commission	12,287.80	12,287.80
Minnesota State	775,648.60	775,648.60
Minnesota State Retirement Association (MSRS)	30,247.90	30,247.90
MnSure	641.90	641.90
Natural Resources	429,636.50	450,806.10
Petro Tank Release Board	327.50	327.50
Pollution Control Agency	619,036.50	619,036.50
Public Employees Retirement Association (PERA)	15,693.80	15,693.80
Public Safety	887,420.90	887,420.90
Revenue	563,300.00	528,940.10
Teachers Retirement Association (TRA)	35,072.70	35,072.70
Transportation	1,209,407.30	1,209,407.30
Total	**10,712,063.00**	**10,702,772.16**

STATE OF MINNESOTA
Labor Distribution Report by Expense Budget
Fiscal Year 2019

Section	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
Govt Legal Services - Admin Salaries	0.00	184,289.22	0.00	0.00	69,514.46	0.00	0.00	0.00	253,803.68
Govt Legal Services - Operation Salaries	426,944.26	330,163.38	3,264,795.59	641,765.70	0.00	138,459.32	0.00	0.00	4,802,128.25
Reg Law/Professions - Admin Salaries	0.00	183,058.66	0.00	0.00	171,663.20	0.00	0.00	0.00	354,721.86
Reg Law/Professions - Operation Salaries	0.00	269,506.09	2,098,436.42	483,265.33	0.00	1,337,682.89	0.00	0.00	4,188,890.73
Health & Licensing	881,733.25	175,071.27	866,827.26	467,635.70	0.00	0.00	0.00	0.00	2,391,267.48
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	184,111.27	0.00	0.00	161,303.69	0.00	0.00	0.00	345,414.96
State Govt Services - Operation Salaries	2,317,792.76	664,537.00	3,497,218.23	2,272,681.96	0.00	0.00	0.00	0.00	8,752,229.95
Vulnerable Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Med Fraud Grant - FFY18	0.00	0.00	0.00	0.00	0.00	0.00	416,120.19	0.00	416,120.19
Med Fraud Grant - FFY19	0.00	0.00	0.00	0.00	0.00	0.00	1,370,061.41	0.00	1,370,061.41
Med Fraud Match-FFY18	0.00	0.00	0.00	0.00	0.00	0.00	138,675.19	0.00	138,675.19
Med Fraud Match-FFY19	0.00	0.00	0.00	0.00	0.00	0.00	456,589.57	0.00	456,589.57
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	185,346.48	0.00	0.00	67,599.65	0.00	0.00	0.00	252,946.13
Civil Law -Operations Salaries	946,417.53	345,422.16	2,149,320.96	800,721.91	0.00	68,000.55	0.00	0.00	4,309,883.11
Civil Litigation - Admin Salaires	0.00	210,172.15	0.00	0.00	264,488.05	0.00	0.00	0.00	474,660.20
Civil Litigation - Operation Salaires	268,690.26	90,097.74	1,305,276.77	171,476.93	0.00	0.00	0.00	0.00	1,835,541.70
Administration Salaries	0.00	0.00	0.00	0.00	0.00	869,231.78	0.00	0.00	869,231.78
Executive Office Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	757,821.85	757,821.85
Employee Benefits	68.11	27,456.24	9,151.02	411.47	0.00	12,641.78	0.00	0.00	49,728.62
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summer Law Clerks	2,724.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,724.11
Indirect Costs	0.00	0.00	0.00	0.00	0.00	346,341.05	0.00	0.00	346,341.05
Grand Total	**4,844,370.28**	**2,849,231.66**	**13,191,026.25**	**4,837,959.00**	**734,569.05**	**2,772,357.37**	**2,381,446.36**	**757,821.85**	**32,368,781.82**

Total - per OBIEE (Labor Distribution Report) $32,368,781.82

Unemployment Compensation - G0639111				0.00					0.00
Workers Compensation - G0639111				18,586.97					18,586.97
Miscellaneous Benefits (Account Code 410714)				12,819.81					12,819.81
Agency TOTAL Payroll	**4,844,370.28**	**2,849,231.66**	**13,191,026.25**	**4,869,365.78**	**734,569.05**	**2,772,357.37**	**2,381,446.36**	**757,821.85**	**32,400,188.60**

Total - per SWIFT MFR $ 32,400,188.60

STATE OF MINNESOTA
Labor Distribution Report by Expense Budget
Fiscal Year 2019

	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
	4,844,370.28	**2,849,231.66**	**13,191,026.25**	**4,869,365.78**	**734,569.05**	**2,772,357.37**	**2,381,446.36**	**757,821.85**	**32,400,188.60**
Allocation of 25% of Manager Attorney Supervisory Hours									
Percentage based on subtotal	0.27		0.73						
Amount of Recharge	191,328.39	(712,307.92)	520,979.53						0.00
SUBTOTAL	5,035,698.67	2,136,923.75	13,712,005.78	4,869,365.78	734,569.05	2,772,357.37	2,381,446.36	757,821.85	**32,400,188.60**
Percentage based on subtotal	0.24	0.10	0.66						
Redistribution of Clerical Support	1,174,100.80	498,235.51	3,197,029.47	(4,869,365.78)					0.00
SUBTOTAL	6,209,799.47	2,635,159.25	16,909,035.25	0.00	734,569.05	2,772,357.37	2,381,446.36	757,821.85	**32,400,188.60**
Redistribute Overhead Salaries	0.24	0.10	0.66						
(Admin and Section Admin Salaries)	845,589.61	358,830.15	2,302,506.65		(734,569.05)	(2,772,357.37)			0.00
SUBTOTAL	**7,055,389.08**	**2,993,989.41**	**19,211,541.90**	**0.00**	**0.00**	**0.00**	**2,381,446.36**	**757,821.85**	**32,400,188.60**
	0.24	0.10	0.66						
Operating Expenses	981,489.49	416,499.94	2,672,556.57						4,070,546.00
TOTAL - Agency Expenditures - without Rent	**8,036,878.57**	**3,410,489.35**	**21,884,098.47**	**0.00**	**0.00**	**0.00**	**2,381,446.36**	**757,821.85**	**36,470,734.60**
Total Billable Hours (per docketing)	88,407.10		211,678.10						
Estimated Cost Per Hour - without Rent	**90.91**		**119.50**						
	0.24	0.10	0.66						
Rent	575,305.41	244,133.71	1,566,533.59						2,385,972.71
TOTAL - Agency Expenditures - with Rent	**8,612,183.98**	**3,654,623.06**	**23,450,632.06**				**0.00**	**0.00**	**35,717,439.10**
Total Billable Hours (per docketing)	88,407.10		211,678.10						
Estimated Cost Per Hour - with Rent	**97.42**		**128.05**						

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Allocation Statistics ..... **Exhibit D**
Cost Pools
Comprehensive Annual Financial Report (CAFR) -
https://mn.gov/mmb/accounting/reports/comprehensive-annual.jsp
State of Minnesota Employees Retirement Fund Actuarial Report -
https://www.msrs.state.mn.us/annual-reports-fy-2019

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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Schedule of Costs to be Allocated by Function ..... 6.1 ..... 24.1
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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
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SCHEDULE NUMBER
1st STEP 2nd STEP

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Schedule of Costs to be Allocated by Function ..... 10.1 ..... 28.1
Allocation: General Support ..... 10.2 ..... 28.2
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MMB - ACCOUNTING DIVISION

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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
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SCHEDULE NUMBER
1st STEP 2nd STEP

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STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)

(Internally developed software to be amortized over a ten (10) year period beginning in budget fiscal year 2013)
(SWIFT Upgrade to be amortized over five (5) years beginning budget fiscal year 2021)

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 2021
Exhibit A - General Support Allocations Federal Version

		B04	B13	B14	B22	B42
		AGRICULTURE DEPT	COMMERCE DEPT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELPMT	LABOR AND INDUSTRY DEPT
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	7,228	1,205	2,409	40,957	12,046
4.7	Real Property	175	68	-	571	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	42,465	13,228	988	249,109	20,641
4.10	Central Mail	5,492	12,132	170	-	10,158
4.11	Office of Enterprise Continuous Improvement	4,992	3,027	356	10,348	2,794
4.12	Grants Management	1,265	5,642	-	24,923	254
6.2	Minnesota Information Technology	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-
6.4	Enterprise IT Security	20,373	17,439	1,987	102,311	41,828
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	8,648	9,922	376	97,891	17,246
9.2	Debt Management Division	-	-	-	-	-
9.3	Debt Management	9,355	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-
10.3	Analysis & Control (EBO's)	9,897	11,355	430	112,029	19,737
10.4	Budget Operations and Planning	12,851	3,199	307	10,465	2,843
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-
11.3	Central Payroll	24,285	14,726	1,730	50,341	13,590
11.4	Accounting Services	12,269	14,077	534	138,884	24,468
11.5	Financial Reporting	21,335	24,478	928	241,507	42,548
11.6	Financial Reporting - Single Audit	34	834	2	2,935	17
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	11,202	12,853	487	126,811	22,341
12.5	Personnel Operations and System Support	30,048	18,221	2,140	62,287	16,815
12.6	Budget Service - Computer Operations	12,786	3,183	306	10,412	2,828
12.7	Personnel Operations Special Billing	63,429	38,462	4,518	131,484	35,495
12.8	Accounting & Procurement Operations Special Billing	31,888	36,587	1,387	360,976	63,595
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
13.3	Personnel Administration	82,916	50,279	5,906	171,879	46,400
14.2	MEDIATION SERVICES	-	-	-	-	-
14.3	Mediation Services	1,921	1,165	137	3,982	1,075
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-
15.3	Financial Audits	34,018	18,422	-	106,795	2,113
15.4	Program Audits	-	-	-	-	-
15.5	Single Audits	-	-	-	91,600	-
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	42	1,034	2	3,641	21
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	60,277	69,159	2,622	682,330	120,210
20	Administration	-	-	-	-	-
	Total Budget	509,188	380,697	27,721	2,834,468	519,063
	Rollforward Adjustment	24,929	(64,793)	(284)	(500,746)	(17,915)
	Final Plan Allocation	534,117	315,904	27,437	2,333,722	501,147

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2021
Exhibit A - General Support Allocations Federal Version

		E25	E26	E37	E50	E77	G02	G06
		CENTER FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	ARTS BOARD	ZOOLOGICAL BOARD	ADMINISTRATION	ATTORNEY GENERAL
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	647,723	-
3.4	Human Resources	-	-	-	-	-	413,840	-
3.5	Financial Management and Reporting	-	-	-	-	-	973,376	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	30,115	1,205	1,205	-	-	15,660	2,409
4.7	Real Property	3,724	-	-	-	13,678	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	4,523	-	19,272	7,393	14,278	33,413	8,895
4.10	Central Mail	-	491	1,112	98	-	5,398	3,739
4.11	Office of Enterprise Continuous Improvement	467	95,905	3,019	176	2,232	4,786	2,075
4.12	Grants Management	-	-	20,050	4,537	-	1,636	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,526	23,091	43,471	788	3,631	22,612	879
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	739	166,869	18,033	893	2,752	14,398	1,412
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	6,699	93,988	-	-	9,914	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	846	190,968	20,637	1,022	3,150	16,477	1,616
10.4	Budget Operations and Planning	2,160	7,563	7,977	460	1,665	3,544	1,441
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	2,272	466,552	14,685	856	10,859	23,281	10,095
11.4	Accounting Services	1,049	236,746	25,584	1,266	3,905	20,427	2,003
11.5	Financial Reporting	1,823	411,681	44,489	2,202	6,790	35,521	3,483
11.6	Financial Reporting - Single Audit	0	2,366	2,446	2	0	10	7
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	957	216,166	23,360	1,156	3,565	18,652	1,829
12.5	Personnel Operations and System Support	2,811	577,266	18,170	1,059	13,436	28,805	12,491
12.6	Budget Service - Computer Operations	2,149	7,525	7,937	458	1,657	3,526	1,434
12.7	Personnel Operations Special Billing	5,933	1,218,574	38,356	2,234	28,364	60,806	26,367
12.8	Accounting & Procurement Operations Special Billing	2,725	615,332	66,496	3,292	10,149	53,093	5,206
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	7,756	1,592,953	50,140	2,921	37,078	79,488	34,467
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	180	36,902	1,162	68	859	1,841	798
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	124,589	89,696	47,273	23,606	82,666	73,705	86,410
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	77,412	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	0	2,935	3,034	3	0	13	9
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	5,151	1,163,123	125,694	6,222	19,184	100,359	9,840
20	Administration	-	-	-	-	-	106,031	-
	Total Budget	201,495	7,130,609	775,000	60,711	259,899	2,768,335	216,905
	Rollforward Adjustment	(46,843)	(648,365)	433,697	208,981	49,345	92,677	(50,120)
	Final Plan Allocation	154,652	6,482,244	1,208,697	269,692	309,245	2,861,012	166,785

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2021
Exhibit A - General Support Allocations Federal Version

		G9R	H12	H55	H55b	H55c	H75	H7D
		MMB NON-OPERATING	HEALTH DEPT	HUMAN SERVICES DEPT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	VETERANS AFFAIRS DEPT	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	-	12,046	150,577	-	-	3,614	-
4.7	Real Property	-	-	60,234	-	-	26,486	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	109	72,927	50,105	25,003	2,756	38,915	489
4.10	Central Mail	-	18,712	42,030	-	-	476	1,283
4.11	Office of Enterprise Continuous Improvement	-	11,741	32,983	16,042	2,546	10,256	125
4.12	Grants Management	-	24,984	19,505	-	-	35	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	96,756	655,481	-	-	25,704	1,547
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	169,441	15,980	263,251	17,671	1,671	6,707	430
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	3,035	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	193,912	18,288	301,270	20,223	1,912	7,676	492
10.4	Budget Operations and Planning	1,169	16,074	14,791	5,629	942	7,165	339
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	-	57,118	160,456	78,040	12,387	49,892	609
11.4	Accounting Services	240,396	22,671	373,489	25,071	2,370	9,516	610
11.5	Financial Reporting	418,028	39,424	649,465	43,597	4,122	16,548	1,061
11.6	Financial Reporting - Single Audit	27	781	29,709	-	-	5	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	219,499	20,701	341,022	22,892	2,164	8,689	557
12.5	Personnel Operations and System Support	-	70,673	198,533	96,559	15,327	61,731	754
12.6	Budget Service - Computer Operations	1,163	15,993	14,716	5,601	937	7,129	337
12.7	Personnel Operations Special Billing	-	149,186	419,091	203,831	32,354	130,311	1,592
12.8	Accounting & Procurement Operations Special Billing	624,819	58,926	970,743	65,163	6,161	24,734	1,586
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	195,020	547,846	266,453	42,294	170,346	2,081
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	-	4,518	12,691	6,173	980	3,946	48
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	151,681	590,121	-	-	202,922	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	39,514	267,683	-	-	-	-
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	34	969	36,855	-	-	6	0
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	1,181,054	111,384	1,834,934	123,174	11,646	46,752	2,997
20	Administration	-	-	-	-	-	-	-
	Total Budget	3,049,650	1,226,064	8,040,615	1,021,121	140,569	859,564	16,939
	Rollforward Adjustment	(837,405)	(117,419)	107,343	39,255	(15,097)	(44,356)	(12,226)
	Final Plan Allocation	2,212,245	1,108,645	8,147,957	1,060,377	125,473	815,207	4,713

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Exhibit A - General Support Allocations Federal Version

		H7S	J33	J65	P01	P07	P78	R29
		EMERGENCY MEDICAL SERVICES BD	TRIAL COURTS	SUPREME COURT	MILITARY AFFAIRS DEPT	PUBLIC SAFETY DEPT	CORRECTIONS DEPT	NATURAL RESOURCES DEPT
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	2,409	-	-	-	78,300	26,502	57,822
4.7	Real Property	-	-	-	116,668	430	157,009	63,143
4.8	Office of State Procurement (fmrly Materials Mgmt)	765	35,204	10,325	72,200	60,012	146,699	251,632
4.10	Central Mail	196	1,198	724	5	135,885	909	19,849
4.11	Office of Enterprise Continuous Improvement	64	15,541	2,887	3,110	15,736	30,569	35,946
4.12	Grants Management	14	-	-	1	14,098	1,126	11,112
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	542	574	6,831	3,947	293,429	91,488	84,953
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	226	36,765	2,097	11,070	70,437	15,859	66,331
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	2,745	-	60
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	259	42,075	2,400	12,668	80,609	18,150	75,911
10.4	Budget Operations and Planning	268	14,630	2,221	1,165	29,908	15,273	45,013
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	312	75,602	14,042	15,129	76,550	148,711	174,870
11.4	Accounting Services	321	52,161	2,975	15,705	99,932	22,501	94,108
11.5	Financial Reporting	559	90,703	5,173	27,310	173,774	39,126	163,645
11.6	Financial Reporting - Single Audit	0	3	1	267	327	4	152
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	293	47,627	2,716	14,340	91,245	20,545	85,927
12.5	Personnel Operations and System Support	387	93,542	17,374	18,720	94,716	184,001	216,367
12.6	Budget Service - Computer Operations	267	14,556	2,210	1,160	29,757	15,196	44,786
12.7	Personnel Operations Special Billing	816	197,462	36,676	39,516	199,939	388,414	456,737
12.8	Accounting & Procurement Operations Special Billing	835	135,573	7,732	40,819	259,736	58,482	244,597
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,067	258,128	47,944	51,656	261,366	507,745	597,059
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	25	5,980	1,111	1,197	6,055	11,762	13,831
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	4,739	-	-	216,141	199,383	224,983
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.90	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	0	4	2	331	406	5	189
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	1,579	256,264	14,615	77,158	490,963	110,544	462,346
20	Administration	-	-	-	-	-	-	-
	Total Budget	11,204	1,378,331	180,055	524,139	2,782,494	2,210,002	3,491,370
	Rollforward Adjustment	599	(129,387)	(3,035)	10,669	71,548	270,857	(269,162)
	Final Plan Allocation	11,804	1,248,944	177,020	534,808	2,854,042	2,480,859	3,222,208

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Exhibit A - General Support Allocations Federal Version

		R32	R9P	T79			
		POLLUTION CONTROL AGENCY	WATER & SOIL RESOURCES BOARD	TRANSPORTATION DEPT	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	647,723	-	647,723
3.4	Human Resources	-	-	-	413,840	-	413,840
3.5	Financial Management and Reporting	-	-	-	973,376	-	973,376
4.2	Government & Citizen Services	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	13,251	4,818	9,637	473,414	137,326	610,740
4.7	Real Property	532	-	139,301	582,020	84,816	666,836
4.8	Office of State Procurement (fmrly Materials Mgmt)	20,798	17,362	633,647	1,853,154	137,396	1,990,550
4.10	Central Mail	3,207	155	4,325	267,744	185,375	453,119
4.11	Office of Enterprise Continuous Improvement	7,664	2,435	63,245	381,067	51,483	432,550
4.12	Grants Management	4,050	6,075	14,501	153,805	14,495	168,300
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	41,504	5,879	194,319	1,782,889	258,845	2,041,734
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	8,227	2,454	339,236	1,367,032	128,657	1,495,689
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	169,243	295,039	508,187	803,227
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	9,415	2,809	388,228	1,564,459	147,238	1,711,696
10.4	Budget Operations and Planning	9,815	4,949	44,949	268,774	41,848	310,621
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-
11.3	Central Payroll	37,286	11,844	307,673	1,853,794	250,453	2,104,247
11.4	Accounting Services	11,673	3,482	481,293	1,939,486	182,533	2,122,020
11.5	Financial Reporting	20,297	6,055	836,927	3,372,599	317,410	3,690,009
11.6	Financial Reporting - Single Audit	49	12	2,894	42,884	-	42,884
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	10,658	3,179	439,455	1,770,888	166,666	1,937,554
12.5	Personnel Operations and System Support	46,134	14,655	380,684	2,293,702	309,886	2,603,588
12.6	Budget Service - Computer Operations	9,765	4,924	44,723	267,420	41,637	309,057
12.7	Personnel Operations Special Billing	97,385	30,936	803,602	4,841,870	654,151	5,496,021
12.8	Accounting & Procurement Operations Special Billing	30,338	9,050	1,250,939	5,040,961	474,426	5,515,387
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	127,304	40,440	1,050,490	6,329,421	855,123	7,184,544
14.2	MEDIATION SERVICES	-	-	-	-	-	-
14.3	Mediation Services	2,949	937	24,336	146,627	19,810	166,436
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-
15.3	Financial Audits	20,689	95,992	119,737	2,515,683	1,612,005	4,127,688
15.4	Program Audits	-	-	-	-	-	-
15.5	Single Audits	-	-	40,621	516,828	-	516,828
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	60	15	3,590	53,200	-	53,200
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	57,346	17,106	2,364,570	9,528,603	896,777	10,425,380
20	Administration	-	-	-	106,031	-	106,031
	Total Budget	590,398	285,563	10,152,162	51,644,333	7,476,542	59,120,875
	Rollforward Adjustment	(271)	3,102	(87,125)	(1,531,548)	160,435	(1,371,113)
	Final Plan Allocation	590,127	288,665	10,065,037	50,112,785	7,636,977	57,749,762

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Exhibit A - General Support Allocations State Version (shows all agencies)

		B04	B11	B13	B14	B15
		AGRICULTURE DEPT	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	7,228	3,614	1,205	2,409	-
4.7	Real Property	175	-	68	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	42,465	466	13,228	988	62
4.10	Central Mail	5,492	670	12,132	170	231
4.11	Office of Enterprise Continuous Improvement	4,992	155	3,027	356	20
4.12	Grants Management	1,265	-	5,642	-	-
6.2	Minnesota Information Technology	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-
6.4	Enterprise IT Security	20,373	1,055	17,439	1,987	62
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	8,648	517	9,922	376	108
9.2	Debt Management Division	-	-	-	-	-
9.3	Debt Management	9,355	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-
10.3	Analysis & Control (EBO's)	9,897	591	11,355	430	124
10.4	Budget Operations and Planning	12,851	206	3,199	307	124
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-
11.3	Central Payroll	24,285	753	14,726	1,730	98
11.4	Accounting Services	12,269	733	14,077	534	153
11.5	Financial Reporting	21,335	1,275	24,478	928	266
11.6	Financial Reporting - Single Audit	34	-	834	2	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	11,202	670	12,853	487	140
12.5	Personnel Operations and System Support	30,048	932	18,221	2,140	121
12.6	Budget Service - Computer Operations	12,786	205	3,183	306	124
12.7	Personnel Operations Special Billing	63,429	1,967	38,462	4,518	256
12.8	Accounting & Procurement Operations Special Billing	31,888	1,906	36,587	1,387	398
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
13.3	Personnel Administration	82,916	2,572	50,279	5,906	335
14.2	MEDIATION SERVICES	-	-	-	-	-
14.3	Mediation Services	1,921	60	1,165	137	8
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-
15.3	Financial Audits	34,018	-	18,422	-	-
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	42	-	1,034	2	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	60,277	3,603	69,159	2,622	752
20	ADMINISTRATION	-	-	-	-	-
	Total Budget	509,188	21,949	380,697	27,721	3,382
	Rollforward Adjustment	24,929	2,517	(64,793)	(284)	(367)
	Final Plan Allocation	534,117	24,465	315,904	27,437	3,015

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Exhibit A - General Support Allocations State Version (shows all agencies)

		B20	B22	B24	B25	B34	B41	B42
		EXPLORE MINNESOTA TOURISM	**EMPLOYMENT & ECONOMIC DEVELPMT**	**PUBLIC FACILITIES AUTHORITY**	**SCIENCE & TECHNOLOGY AUTHORITY**	**HOUSING FINANCE AGENCY**	**WORKERS COMP COURT OF APPEALS**	**LABOR AND INDUSTRY DEPT**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	40,957	-	-	7,228	-	12,046
4.7	Real Property	-	571	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	2,680	249,109	2,186	-	6,799	128	20,641
4.10	Central Mail	1,143	-	-	-	1,286	71	10,158
4.11	Office of Enterprise Continuous Improvement	315	10,348	95	-	2,044	64	2,794
4.12	Grants Management	124	24,923	8,912	-	-	-	254
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	2,705	102,311	63	-	1,086	80	41,828
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	447	97,891	325	-	2,560	48	17,246
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	6,165	-	51,026	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	512	112,029	372	-	2,930	55	19,737
10.4	Budget Operations and Planning	1,037	10,465	1,471	-	1,066	61	2,843
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	1,533	50,341	462	-	9,943	312	13,590
11.4	Accounting Services	635	138,884	461	-	3,632	68	24,468
11.5	Financial Reporting	1,103	241,507	801	-	6,317	119	42,548
11.6	Financial Reporting - Single Audit	-	2,935	-	-	-	-	17
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	579	126,811	421	-	3,317	62	22,341
12.5	Personnel Operations and System Support	1,897	62,287	571	-	12,303	387	16,815
12.6	Budget Service - Computer Operations	1,031	10,412	1,463	-	1,061	61	2,828
12.7	Personnel Operations Special Billing	4,005	131,484	1,206	-	25,970	816	35,495
12.8	Accounting & Procurement Operations Special Billing	1,649	360,976	1,198	-	9,441	177	63,595
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	5,236	171,879	1,577	-	33,949	1,067	46,400
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	121	3,982	37	-	786	25	1,075
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	2,021	106,795	-	-	-	-	2,113
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	91,600	-	-	-	-	-
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	-	3,641	-	-	-	-	21
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	3,118	682,330	2,264	-	17,846	335	120,210
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	31,891	2,834,468	30,049	-	200,592	3,937	519,063
	Rollforward Adjustment	(34,829)	(500,746)	208,738	-	336,342	(3,404)	(17,915)
	Final Plan Allocation	(2,938)	2,333,722	238,787	-	536,934	533	501,147

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Exhibit A - General Support Allocations State Version (shows all agencies)

		B43	B7E	B7G	B7P	B7S	B82	B9D
		IRON RANGE RESOURCES	**ARCHITECTURE, ENGINEERING BD**	**COMBATIVE SPORTS COMMISSION**	**ACCOUNTANCY BOARD**	**PRIVATE DETECTIVES BOARD**	**PUBLIC UTILITIES COMM**	**AMATEUR SPORTS COMM**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	1,205	-	-	-	-	-
4.7	Real Property	6,363	-	-	-	-	-	17,044
4.8	Office of State Procurement (fmrly Materials Mgmt)	4,457	794	-	147	52	822	10
4.10	Central Mail	-	1,326	-	346	-	-	-
4.11	Office of Enterprise Continuous Improvement	277	48	-	26	23	1,237	18
4.12	Grants Management	3,277	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	632	160	-	163	5	1,722	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	875	274	0	237	29	2,399	20
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,001	313	0	271	34	2,746	23
10.4	Budget Operations and Planning	728	49	3	52	78	332	75
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	1,346	232	-	128	113	6,016	86
11.4	Accounting Services	1,241	389	0	336	42	3,404	29
11.5	Financial Reporting	2,159	676	0	584	73	5,919	50
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,133	355	0	307	38	3,108	26
12.5	Personnel Operations and System Support	1,665	287	-	158	140	7,444	106
12.6	Budget Service - Computer Operations	724	48	3	52	78	331	74
12.7	Personnel Operations Special Billing	3,515	607	-	333	295	15,713	224
12.8	Accounting & Procurement Operations Special Billing	3,227	1,010	0	873	108	8,847	75
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	4,595	793	-	436	385	20,540	293
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	106	18	-	10	9	476	7
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	1,118	53,142	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	6,099	1,909	0	1,649	205	16,724	142
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	44,538	63,634	8	6,106	1,705	97,780	18,302
	Rollforward Adjustment	(21,179)	31,142	(10)	(1,572)	(54)	66,853	43
	Final Plan Allocation	23,358	94,776	(2)	4,534	1,651	164,633	18,345

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Exhibit A - General Support Allocations State Version (shows all agencies)

		B9V	E25	E26	E37	E39	E40	E44
		AGRICULTURE UTILIZATION RESRCH	**CENTER FOR ARTS EDUCATION**	**MN STATE COLLEGES/UNIVERSITIES**	**EDUCATION DEPARTMENT**	**BOARD OF TEACHING**	**HISTORICAL SOCIETY**	**MINNESOTA STATE ACADEMIES**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	30,115	1,205	1,205	1,205	-	-
4.7	Real Property	-	3,724	-	-	-	17,281	8,969
4.8	Office of State Procurement (fmrly Materials Mgmt)	5	4,523	-	19,272	898	100	7,341
4.10	Central Mail	-	-	491	1,112	593	-	-
4.11	Office of Enterprise Continuous Improvement	-	467	95,905	3,019	118	-	1,578
4.12	Grants Management	-	-	-	20,050	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	1,526	23,091	43,471	3,330	620	2,017
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	0	739	166,869	18,033	295	13	1,186
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	6,699	93,988	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	0	846	190,968	20,637	338	15	1,357
10.4	Budget Operations and Planning	2	2,160	7,563	7,977	144	95	2,118
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	-	2,272	466,552	14,685	573	-	7,675
11.4	Accounting Services	0	1,049	236,746	25,584	419	19	1,682
11.5	Financial Reporting	1	1,823	411,681	44,489	728	32	2,925
11.6	Financial Reporting - Single Audit	-	0	2,366	2,446	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	0	957	216,166	23,360	382	17	1,536
12.5	Personnel Operations and System Support	-	2,811	577,266	18,170	710	-	9,497
12.6	Budget Service - Computer Operations	2	2,149	7,525	7,937	143	94	2,108
12.7	Personnel Operations Special Billing	-	5,933	1,218,574	38,356	1,498	-	20,047
12.8	Accounting & Procurement Operations Special Billing	1	2,725	615,332	66,496	1,088	48	4,372
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	7,756	1,592,953	50,140	1,958	-	26,206
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	-	180	36,902	1,162	45	-	607
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	124,589	89,696	47,273	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	77,412	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	0	2,935	3,034	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	2	5,151	1,163,123	125,694	2,057	91	8,265
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	13	201,495	7,130,609	775,000	16,520	18,426	109,487
	Rollforward Adjustment	(39,826)	(46,843)	(648,365)	433,697	10,833	(29,056)	(2,552)
	Final Plan Allocation	(39,813)	154,652	6,482,244	1,208,697	27,353	(10,630)	106,935

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Exhibit A - General Support Allocations State Version (shows all agencies)

		E50	E60	E77	E81	E95	E97	E9W
		ARTS BOARD	**OFFICE OF HIGHER EDUCATION**	**ZOOLOGICAL BOARD**	**UNIVERSITY OF MINNESOTA**	**HUMANITIES COMMISSION**	**SCIENCE MUSEUM**	**HIGHER ED FACILITIES AUTHORITY**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	9,637	-	-	-	-	9,637
4.7	Real Property	-	-	13,678	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	7,393	4,381	14,278	138	100	10	-
4.10	Central Mail	98	3,227	-	-	-	-	-
4.11	Office of Enterprise Continuous Improvement	176	541	2,232	-	-	-	10
4.12	Grants Management	4,537	1,496	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	788	10,690	3,631	2,503	-	-	8
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	893	1,574	2,752	211	10	2	4
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	823	-	19,665	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,022	1,801	3,150	241	12	2	5
10.4	Budget Operations and Planning	460	3,389	1,665	433	55	17	5
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	856	2,631	10,859	-	-	-	48
11.4	Accounting Services	1,266	2,233	3,905	299	15	2	6
11.5	Financial Reporting	2,202	3,882	6,790	520	25	4	10
11.6	Financial Reporting - Single Audit	2	-	0	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	1,156	2,038	3,565	273	13	2	5
12.5	Personnel Operations and System Support	1,059	3,255	13,436	-	-	-	59
12.6	Budget Service - Computer Operations	458	3,372	1,657	431	55	17	4
12.7	Personnel Operations Special Billing	2,234	6,871	28,364	-	-	-	125
12.8	Accounting & Procurement Operations Special Billing	3,292	5,803	10,149	777	38	6	15
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	2,921	8,982	37,078	-	-	-	163
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	68	208	859	-	-	-	4
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	23,606	-	82,666	1,160	-	-	-
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, BFY13 to BFY22)	6,222	10,968	19,184	1,468	71	11	28
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	60,711	87,800	259,899	28,117	394	72	10,134
	Rollforward Adjustment	208,981	16,452	49,345	(194)	(1,078)	(93)	10,047
	Final Plan Allocation	269,692	104,253	309,245	27,923	(684)	(21)	20,181

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Exhibit A - General Support Allocations State Version (shows all agencies)

		G02	G03	G05	G06	G09	G10	G17
		ADMINISTRATION	**LOTTERY**	**RACING COMMISSION**	**ATTORNEY GENERAL**	**GAMBLING CONTROL BOARD**	**MINNESOTA MANAGEMENT & BUDGET**	**HUMAN RIGHTS DEPT**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	647,723	-	-	-	-	-	-
3.4	Human Resources	413,840	-	-	-	-	-	-
3.5	Financial Management and Reporting	973,376	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	15,660	4,818	-	2,409	2,409	-	1,205
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	33,413	-	1,121	8,895	342	2,247	927
4.10	Central Mail	5,398	125	-	3,739	-	6,384	1,239
4.11	Office of Enterprise Continuous Improvement	4,786	983	286	2,075	211	936	353
4.12	Grants Management	1,636	-	6	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	22,612	560	246	879	387	56,835	2,597
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	14,398	206	547	1,412	163	1,703	267
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	9,914	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	16,477	235	626	1,616	186	1,949	305
10.4	Budget Operations and Planning	3,544	233	591	1,441	99	1,183	305
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	23,281	4,780	1,393	10,095	1,024	4,552	1,719
11.4	Accounting Services	20,427	292	776	2,003	231	2,416	378
11.5	Financial Reporting	35,521	508	1,349	3,483	402	4,201	658
11.6	Financial Reporting - Single Audit	10	-	-	7	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	18,652	267	708	1,829	211	2,206	345
12.5	Personnel Operations and System Support	28,805	5,915	1,724	12,491	1,267	5,633	2,127
12.6	Budget Service - Computer Operations	3,526	232	588	1,434	99	1,178	304
12.7	Personnel Operations Special Billing	60,806	12,485	3,638	26,367	2,675	11,890	4,490
12.8	Accounting & Procurement Operations Special Billing	53,093	759	2,016	5,206	601	6,280	983
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	79,488	16,321	4,756	34,467	3,497	15,544	5,869
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	1,841	378	110	798	81	360	136
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	73,705	229,911	-	86,410	-	53,585	-
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	13	-	-	9	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	100,359	1,434	3,810	9,840	1,136	11,870	1,858
20	ADMINISTRATION	106,031	-	-	-	-	-	-
	Total Budget	2,768,335	280,441	24,291	216,905	15,022	190,954	26,064
	Rollforward Adjustment	92,677	(81,889)	(68,048)	(50,120)	1,532	4,838	83,487
	Final Plan Allocation	2,861,012	198,552	(43,756)	166,785	16,554	195,791	109,551

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Exhibit A - General Support Allocations State Version (shows all agencies)

		G19	G38	G39	G45	G46	G53	G61
		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	1,205	-	1,205	1,205	7,228	1,205	7,228
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	608	233	594	508	58,625	3,844	3,549
4.10	Central Mail	9	101	182	80	139	1,721	83
4.11	Office of Enterprise Continuous Improvement	51	145	399	51	17,213	694	558
4.12	Grants Management	79	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	81	70	715	459	26,125	1,402	194
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	114	183	184	88	12,757	1,034	362
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	1,585	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	131	209	210	100	14,599	1,184	414
10.4	Budget Operations and Planning	209	84	185	156	6,700	756	610
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	250	704	1,943	246	83,736	3,375	2,715
11.4	Accounting Services	162	259	261	125	18,099	1,468	514
11.5	Financial Reporting	282	451	453	217	31,472	2,552	894
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	148	237	238	114	16,526	1,340	469
12.5	Personnel Operations and System Support	310	871	2,405	304	103,607	4,176	3,359
12.6	Budget Service - Computer Operations	208	83	184	155	6,666	752	607
12.7	Personnel Operations Special Billing	654	1,838	5,076	642	218,708	8,816	7,090
12.8	Accounting & Procurement Operations Special Billing	421	674	677	324	47,041	3,814	1,336
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	855	2,403	6,635	839	285,901	11,525	9,269
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	20	56	154	19	6,623	267	215
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	302,515	7,830	46	275,812	59,759	60,514
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	796	1,275	1,280	612	88,919	7,210	2,524
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	6,595	312,390	30,810	6,289	1,328,081	116,894	102,504
	Rollforward Adjustment	(563)	(96,476)	(51,917)	(655)	263,860	(44,738)	(10,328)
	Final Plan Allocation	6,032	215,914	(21,107)	5,634	1,591,941	72,156	92,176

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		G62	G63	G67	G69	G90	G92	G96
		MINN STATE RETIREMENT SYSTEM	**PUBLIC EMPLOYEES RETIRE ASSOC**	**REVENUE DEPT**	**TEACHERS RETIREMENT ASSOC**	**REVENUE INTERGOVT PAYMENTS**	**OMBUDSPERSON FOR FAMILIES**	**UNIFORM LAWS COMMISSION**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,205	-	8,432	-	-	1,205	-
4.7	Real Property	3,065	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,815	694	10,815	1,958	-	342	-
4.10	Central Mail	13,533	20,452	107,940	5,240	-	36	-
4.11	Office of Enterprise Continuous Improvement	807	579	9,693	582	-	28	-
4.12	Grants Management	-	-	51	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	746	495	114,182	699	-	51	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	3,374	8,131	2,691	4,778	70,794	51	3
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	232	304	-	308	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	3,861	9,306	3,079	5,468	81,018	58	3
10.4	Budget Operations and Planning	162	211	8,032	465	1,612	99	7
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	3,927	2,818	47,153	2,833	-	138	-
11.4	Accounting Services	4,787	11,536	3,817	6,779	100,439	72	4
11.5	Financial Reporting	8,324	20,061	6,638	11,788	174,655	126	7
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	4,371	10,533	3,485	6,190	91,708	66	4
12.5	Personnel Operations and System Support	4,859	3,486	58,343	3,506	-	171	-
12.6	Budget Service - Computer Operations	161	210	7,992	462	1,604	99	7
12.7	Personnel Operations Special Billing	10,256	7,359	123,158	7,400	-	362	-
12.8	Accounting & Procurement Operations Special Billing	12,442	29,984	9,921	17,620	261,053	188	10
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	13,407	9,620	160,995	9,674	-	473	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	311	223	3,730	224	-	11	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	127,260	121,694	26,785	102,440	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	23,518	56,677	18,754	33,305	493,452	356	19
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	242,421	314,374	735,686	221,719	1,276,334	3,933	63
	Rollforward Adjustment	(77,412)	(7,224)	(2,695)	(34,609)	(458,553)	(3,251)	(25)
	Final Plan Allocation	165,009	307,150	732,991	187,110	817,781	682	39

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		G9J	G9K	G9L	G9M	G9N	G9Q	G9R
		CAMPAIGN FINANCE BOARD	**ADMINISTRATIVE HEARINGS**	**BLACK MINNESOTANS COUNCIL**	**CHICANO LATINO AFFAIRS COUNCIL**	**ASIAN-PACIFIC COUNCIL**	**MMB DEBT SERVICE**	**MMB NON-OPERATING**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,205	-	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	352	2,247	608	470	390	-	109
4.10	Central Mail	626	3,059	1	0	11	-	-
4.11	Office of Enterprise Continuous Improvement	50	517	18	32	30	-	-
4.12	Grants Management	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	49	3,537	65	94	66	-	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	168	820	78	55	55	176	169,441
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	192	938	90	63	63	202	193,912
10.4	Budget Operations and Planning	300	218	76	83	72	1,109	1,169
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	244	2,516	89	154	148	-	-
11.4	Accounting Services	238	1,163	111	78	78	250	240,396
11.5	Financial Reporting	413	2,022	193	136	136	434	418,028
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	27
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	217	1,062	101	71	71	228	219,499
12.5	Personnel Operations and System Support	302	3,113	110	191	184	-	-
12.6	Budget Service - Computer Operations	298	217	75	82	72	1,103	1,163
12.7	Personnel Operations Special Billing	638	6,571	232	403	387	-	-
12.8	Accounting & Procurement Operations Special Billing	618	3,022	289	203	203	649	624,819
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	834	8,590	303	527	506	-	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	19	199	7	12	12	-	-
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	-	-	-	-	-	-	34
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	1,168	5,713	546	384	383	1,227	1,181,054
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	7,930	45,525	2,992	3,039	2,868	5,379	3,049,650
	Rollforward Adjustment	(235)	(4,106)	(2,823)	(669)	(987)	(1,544)	(837,405)
	Final Plan Allocation	7,695	41,419	169	2,370	1,881	3,834	2,212,245

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		G9X	G9Y	GPR	H12	H55	H55b	H55c
		CAPITOL AREA ARCHITECT	**DISABILITY COUNCIL**	**PAYROLL CLEARING**	**HEALTH DEPT**	**HUMAN SERVICES DEPT**	**HUMAN SERVICES SOS**	**HUMAN SERVICES MSOP**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	12,046	150,577	-	-
4.7	Real Property	-	-	-	-	60,234	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	195	428	-	72,927	50,105	25,003	2,756
4.10	Central Mail	12	119	-	18,712	42,030	-	-
4.11	Office of Enterprise Continuous Improvement	25	65	-	11,741	32,983	16,042	2,546
4.12	Grants Management	-	-	-	24,984	19,505	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	95	125	-	96,756	655,481	-	-
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	43	74	4	15,980	263,251	17,671	1,671
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	3,035	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	49	85	5	18,288	301,270	20,223	1,912
10.4	Budget Operations and Planning	64	109	-	16,074	14,791	5,629	942
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	122	318	-	57,118	160,456	78,040	12,387
11.4	Accounting Services	61	105	6	22,671	373,489	25,071	2,370
11.5	Financial Reporting	106	183	10	39,424	649,465	43,597	4,122
11.6	Financial Reporting - Single Audit	-	-	-	781	29,709	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	56	96	5	20,701	341,022	22,892	2,164
12.5	Personnel Operations and System Support	151	394	-	70,673	198,533	96,559	15,327
12.6	Budget Service - Computer Operations	64	108	-	15,993	14,716	5,601	937
12.7	Personnel Operations Special Billing	319	831	-	149,186	419,091	203,831	32,354
12.8	Accounting & Procurement Operations Special Billing	158	273	15	58,926	970,743	65,163	6,161
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	417	1,086	-	195,020	547,846	266,453	42,294
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	10	25	-	4,518	12,691	6,173	980
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	151,681	590,121	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	39,514	267,683	-	-
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	-	-	-	969	36,855	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	299	516	29	111,384	1,834,934	123,174	11,646
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	2,247	4,940	74	1,226,064	8,040,615	1,021,121	140,569
	Rollforward Adjustment	(4,751)	(7,633)	(15)	(117,419)	107,343	39,255	(15,097)
	Final Plan Allocation	(2,504)	(2,693)	60	1,108,645	8,147,957	1,060,377	125,473

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		H60	H75	H7B	H7C	H7D	H7F	H7H
		MNSURE	**VETERANS AFFAIRS DEPT**	**MEDICAL PRACTICE BOARD**	**NURSING BOARD**	**PHARMACY BOARD**	**DENTISTRY BOARD**	**CHIROPRACTIC EXAMINERS BOARD**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	7,228	3,614	1,205	-	-	-	-
4.7	Real Property	-	26,486	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	851	38,915	808	399	489	271	147
4.10	Central Mail	(65)	476	2,875	2,741	1,283	445	466
4.11	Office of Enterprise Continuous Improvement	1,191	10,256	178	198	125	64	30
4.12	Grants Management	538	35	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	6,062	25,704	2,025	2,207	1,547	268	274
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	335	6,707	482	486	430	325	153
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	383	7,676	551	556	492	372	175
10.4	Budget Operations and Planning	358	7,165	292	175	339	187	175
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	5,794	49,892	868	965	609	313	144
11.4	Accounting Services	475	9,516	683	690	610	462	217
11.5	Financial Reporting	826	16,548	1,188	1,199	1,061	803	377
11.6	Financial Reporting - Single Audit	-	5	-	-	0	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	434	8,689	624	630	557	421	198
12.5	Personnel Operations and System Support	7,168	61,731	1,074	1,194	754	387	178
12.6	Budget Service - Computer Operations	357	7,129	290	174	337	186	174
12.7	Personnel Operations Special Billing	15,132	130,311	2,266	2,520	1,592	817	375
12.8	Accounting & Procurement Operations Special Billing	1,235	24,734	1,776	1,793	1,586	1,200	563
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	19,781	170,346	2,962	3,294	2,081	1,068	491
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	458	3,946	69	76	48	25	11
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	6,699	202,922	-	229	-	366	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	6	-	-	0	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	2,335	46,752	3,358	3,389	2,997	2,268	1,065
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	77,575	859,564	23,574	22,914	16,939	10,246	5,214
	Rollforward Adjustment	(70,436)	(44,356)	(12,036)	(13,781)	(12,226)	(12,687)	(16,666)
	Final Plan Allocation	7,139	815,207	11,538	9,134	4,713	(2,441)	(11,452)

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		H7J	H7K	H7L	H7M	H7Q	H7R	H7S
		OPTOMETRY BOARD	**NURSING HOME ADMIN BOARD**	**SOCIAL WORK BOARD**	**MARRIAGE & FAMILY THERAPY BD**	**PODIATRIC MEDICINE**	**VETERINARY MEDICINE BOARD**	**EMERGENCY MEDICAL SERVICES BD**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	10,842	-	-	-	-	2,409
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	43	1,549	385	124	38	19	765
4.10	Central Mail	71	104	925	129	15	179	196
4.11	Office of Enterprise Continuous Improvement	5	72	71	17	6	10	64
4.12	Grants Management	-	-	-	-	-	-	14
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	40	3,863	402	164	44	118	542
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	72	201	380	127	79	126	226
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	82	230	435	145	90	145	259
10.4	Budget Operations and Planning	121	352	220	137	144	104	268
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	25	350	345	82	28	47	312
11.4	Accounting Services	102	285	540	180	112	179	321
11.5	Financial Reporting	177	495	939	313	194	312	559
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	0
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	93	260	493	164	102	164	293
12.5	Personnel Operations and System Support	31	434	427	101	35	58	387
12.6	Budget Service - Computer Operations	120	350	219	136	143	103	267
12.7	Personnel Operations Special Billing	65	915	901	213	74	122	816
12.8	Accounting & Procurement Operations Special Billing	265	740	1,403	467	290	466	835
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	84	1,197	1,178	279	97	160	1,067
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	2	28	27	6	2	4	25
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	0
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	501	1,398	2,652	883	548	880	1,579
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	1,900	23,661	11,941	3,666	2,041	3,196	11,204
	Rollforward Adjustment	(6,299)	1,143	(2,747)	(2,060)	(6,199)	(2,408)	599
	Final Plan Allocation	(4,399)	24,804	9,194	1,606	(4,158)	787	11,804

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		H7U	H7V	H7W	H7X	H7Y	H9G	J33
		DIETETICS & NUTRITION PRACTICE	**PSYCHOLOGY BOARD**	**PHYSICAL THERAPY BOARD**	**BEHAVIORAL HEALTH & THERAPY BD**	**OCCUPATIONAL THERAPY PRACT BD**	**OMBUDSMAN MH/DD**	**TRIAL COURTS**
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	2,409	-	7,228	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	24	114	152	200	90	513	35,204
4.10	Central Mail	89	92	530	552	167	25	1,198
4.11	Office of Enterprise Continuous Improvement	4	53	19	31	14	129	15,541
4.12	Grants Management	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	57	456	256	258	168	788	574
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	73	165	174	289	138	89	36,765
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	84	189	199	331	158	101	42,075
10.4	Budget Operations and Planning	87	136	119	139	121	63	14,630
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	22	257	91	153	69	627	75,602
11.4	Accounting Services	104	234	247	410	196	126	52,161
11.5	Financial Reporting	181	407	429	714	342	219	90,703
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	3
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	95	214	225	375	179	115	47,627
12.5	Personnel Operations and System Support	27	318	112	189	86	776	93,542
12.6	Budget Service - Computer Operations	87	135	118	138	120	63	14,556
12.7	Personnel Operations Special Billing	56	672	237	400	181	1,637	197,462
12.8	Accounting & Procurement Operations Special Billing	270	608	641	1,067	510	327	135,573
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	74	878	309	523	236	2,140	258,128
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	2	20	7	12	5	50	5,980
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	69	-	-	-	-	4,739
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	-	-	-	-	4
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	511	1,150	1,212	2,016	965	618	256,264
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	1,845	6,167	5,075	10,207	3,747	15,633	1,378,331
	Rollforward Adjustment	(11,578)	(10,196)	(5,408)	(5,802)	3,202	6,280	(129,387)
	Final Plan Allocation	(9,733)	(4,029)	(333)	4,405	6,949	21,912	1,248,944

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		J50	J52	J58	J65	J68	J70	L10
		GUARDIAN AD LITEM BOARD	**PUBLIC DEFENSE BOARD**	**COURT OF APPEALS**	**SUPREME COURT**	**TAX COURT**	**JUDICIAL STANDARDS BOARD**	**LEGISLATURE**
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)	1,316	4,709	352	10,325	200	176	14
4.10	Central Mail	11	-	343	724	144	-	-
4.11	Office of Enterprise Continuous Improvement	1,747	4,471	527	2,887	52	20	595
4.12	Grants Management	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	(1)	1,238	13	6,831	1,414	15	433
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	608	1,009	91	2,097	46	46	670
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	696	1,155	104	2,400	52	53	767
10.4	Budget Operations and Planning	808	1,319	93	2,221	49	155	462
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	8,498	21,750	2,563	14,042	253	97	2,897
11.4	Accounting Services	863	1,431	129	2,975	65	66	951
11.5	Financial Reporting	1,500	2,489	225	5,173	113	115	1,653
11.6	Financial Reporting - Single Audit	-	-	-	1	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	788	1,307	118	2,716	59	60	868
12.5	Personnel Operations and System Support	10,515	26,912	3,171	17,374	313	120	3,584
12.6	Budget Service - Computer Operations	804	1,312	92	2,210	48	154	460
12.7	Personnel Operations Special Billing	22,196	56,809	6,693	36,676	662	253	7,566
12.8	Accounting & Procurement Operations Special Billing	2,243	3,720	336	7,732	169	171	2,471
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	29,016	74,262	8,749	47,944	865	330	9,890
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	672	1,720	203	1,111	20	8	229
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	-	-	-	2	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	4,239	7,032	634	14,615	319	324	4,670
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	86,520	212,646	24,435	180,055	4,843	2,161	38,180
	Rollforward Adjustment	7,980	18,822	(134)	(3,035)	1,116	(280)	(10,401)
	Final Plan Allocation	94,500	231,467	24,301	177,020	5,959	1,881	27,779

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		L11	L12	L49	P01	P07	P78	P7T
		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	-	-	-	-	78,300	26,502	-
4.7	Real Property	-	-	-	116,668	430	157,009	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	-	-	52	72,200	60,012	146,699	181
4.10	Central Mail	-	5,454	42	5	135,885	909	120
4.11	Office of Enterprise Continuous Improvement	958	-	41	3,110	15,736	30,569	68
4.12	Grants Management	-	-	-	1	14,098	1,126	12
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	-	3,947	293,429	91,488	65
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	28	40	19	11,070	70,437	15,859	166
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	2,745	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	33	46	21	12,668	80,609	18,150	190
10.4	Budget Operations and Planning	51	55	84	1,165	29,908	15,273	373
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	4,662	-	197	15,129	76,550	148,711	333
11.4	Accounting Services	40	56	27	15,705	99,932	22,501	235
11.5	Financial Reporting	70	98	46	27,310	173,774	39,126	409
11.6	Financial Reporting - Single Audit	-	-	-	267	327	4	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	37	52	24	14,340	91,245	20,545	215
12.5	Personnel Operations and System Support	5,769	-	244	18,720	94,716	184,001	412
12.6	Budget Service - Computer Operations	51	55	83	1,160	29,757	15,196	371
12.7	Personnel Operations Special Billing	12,178	-	515	39,516	199,939	388,414	869
12.8	Accounting & Procurement Operations Special Billing	105	147	69	40,819	259,736	58,482	612
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	15,919	-	673	51,656	261,366	507,745	1,136
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	369	-	16	1,197	6,055	11,762	26
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	216,141	199,383	-
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	-	-	-	331	406	5	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	198	277	130	77,158	490,963	110,544	1,157
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	40,468	6,280	2,284	524,139	2,782,494	2,210,002	6,950
	Rollforward Adjustment	33,067	6,120	(9,459)	10,669	71,548	270,857	(1,240)
	Final Plan Allocation	73,535	12,400	(7,176)	534,808	2,854,042	2,480,859	5,710

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		P9E	R28	R29	R32	R9P	T79	T9B
		SENTENCING GUIDELINES COMM	**MINN CONSERVATION CORPS**	**NATURAL RESOURCES DEPT**	**POLLUTION CONTROL AGENCY**	**WATER & SOIL RESOURCES BOARD**	**TRANSPORTATION DEPT**	**METROPOLITAN COUNCIL/TRANSPORT**
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	-	-	57,822	13,251	4,818	9,637	-
4.7	Real Property	-	-	63,143	532	-	139,301	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	124	-	251,632	20,798	17,362	633,647	62
4.10	Central Mail	23	-	19,849	3,207	155	4,325	11
4.11	Office of Enterprise Continuous Improvement	36	-	35,946	7,664	2,435	63,245	-
4.12	Grants Management	-	-	11,112	4,050	6,075	14,501	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	91	-	84,953	41,504	5,879	194,319	1,350
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	39	3	66,331	8,227	2,454	339,236	2,080
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	60	-	-	169,243	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	45	3	75,911	9,415	2,809	388,228	2,380
10.4	Budget Operations and Planning	35	41	45,013	9,815	4,949	44,949	104
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3	Central Payroll	176	-	174,870	37,286	11,844	307,673	-
11.4	Accounting Services	56	4	94,108	11,673	3,482	481,293	2,951
11.5	Financial Reporting	97	7	163,645	20,297	6,055	836,927	5,131
11.6	Financial Reporting - Single Audit	-	-	152	49	12	2,894	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	51	3	85,927	10,658	3,179	439,455	2,694
12.5	Personnel Operations and System Support	218	-	216,367	46,134	14,655	380,684	-
12.6	Budget Service - Computer Operations	35	40	44,786	9,765	4,924	44,723	103
12.7	Personnel Operations Special Billing	459	-	456,737	97,385	30,936	803,602	-
12.8	Accounting & Procurement Operations Special Billing	144	10	244,597	30,338	9,050	1,250,939	7,669
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	601	-	597,059	127,304	40,440	1,050,490	-
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-
14.3	Mediation Services	14	-	13,831	2,949	937	24,336	-
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	224,983	20,689	95,992	119,737	10,104
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	40,621	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	STATE AUDITOR	-	-	189	60	15	3,590	-
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	273	18	462,346	57,346	17,106	2,364,570	14,496
20	ADMINISTRATION	-	-	-	-	-	-	-
	Total Budget	2,516	129	3,491,370	590,398	285,563	10,152,162	49,136
	Rollforward Adjustment	(4,182)	(18)	(269,162)	(271)	3,102	(87,125)	(30,062)
	Final Plan Allocation	(1,666)	110	3,222,208	590,127	288,665	10,065,037	19,074

State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2021

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Exhibit A - General Support Allocations State Version (shows all agencies)

		OTHER	Total
3.2	ADMIN MANAGEMENT SERVICES	-	-
3.3	COMMISSIONER'S OFFICE	-	647,723
3.4	Human Resources	-	413,840
3.5	Financial Management and Reporting	-	973,376
4.2	Government & Citizen Services	-	-
4.5	Real Estate and Construction Services - Leasing	36,138	610,740
4.7	Real Property	32,093	666,836
4.8	Office of State Procurement (fmrly Materials Mgmt)	-	1,990,550
4.10	Central Mail	(100)	453,119
4.11	Office of Enterprise Continuous Improvement	-	432,550
4.12	Grants Management	-	168,300
6.2	Minnesota Information Technology	-	-
6.3	IT Spend	-	-
6.4	Enterprise IT Security	1	2,041,734
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	83	1,495,689
9.2	Debt Management Division	-	-
9.3	Debt Management	428,080	803,227
10.2	MMB - BUDGET DIVISION	-	-
10.3	Analysis & Control (EBO's)	95	1,711,696
10.4	Budget Operations and Planning	21	310,621
11.2	MMB-ACCOUNTING DIVISION	-	-
11.3	Central Payroll	-	2,104,247
11.4	Accounting Services	118	2,122,020
11.5	Financial Reporting	205	3,690,009
11.6	Financial Reporting - Single Audit	-	42,884
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-
12.4	Accounting & Procurement Operations and System Support	108	1,937,554
12.5	Personnel Operations and System Support	-	2,603,588
12.6	Budget Service - Computer Operations	21	309,057
12.7	Personnel Operations Special Billing	-	5,496,021
12.8	Accounting & Procurement Operations Special Billing	306	5,515,387
13.2	State HR, Benefits & Labor Relations	-	-
13.3	Personnel Administration	-	7,184,544
14.2	MEDIATION SERVICES	-	-
14.3	Mediation Services	-	166,436
15.2	LEGISLATIVE AUDITOR	-	-
15.3	Financial Audits	168,946	4,127,688
15.4	Program Audits	-	-
15.5	Single Audits	-	516,828
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	-	53,200
17	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	579	10,425,380
20	ADMINISTRATION	-	106,031
	Total Budget	666,696	59,120,875
	Rollforward Adjustment	375,464	(1,371,113)
	Final Plan Allocation	1,042,160	57,749,762

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	2021 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
1.2	Fixed Asset Depreciation	785,408	(785,408)				
G02-3.0	Department of Administration	0	-				
G02-3.2	Admin Management Services	0	-	-			
G02-3.3	Commissioner's Office	714,850	-	-	(714,850)		
G02-3.4	Human Resources	457,400	-	-	-	(457,400)	
G02-3.5	Financial Management and Reporting	963,850	-	-	-	-	(963,850)
G02-3.6	Fiscal Agent - Non allocable	0	-	-	-	-	-
G02-4.2	Government & Citizen Services	0	-	-	58,323	37,318	13,014
G02-4.5	Real Estate and Construction Services - Leasing	592,131	-	-	-	-	-
G02-4.7	Real Property	719,000	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management	1,937,670	-	-	-	-	-
G02-4.10	Central Mail	440,000	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	420,000	-	-	-	-	-
G02-4.12	Grants Management	164,670	-	-	-	-	-
G46-6.2	Minnesota Information Technology	1,365,000	270,500	-	-	-	-
G46-6.3	IT Spend	0	-	-	-	-	-
G46-6.4	Enterprise IT Security	437,000	-	-	-	-	-
G46-6.5	MnIT - Non allocable	0	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	3,381,077	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,044,925	-	-	-	-	-
G10-9.2	Debt Management Division	0	-	-	-	-	-
G10-9.3	Debt Management	570,481	-	-	-	-	-
G10-9.4	Debt Management - Other	0	-	-	-	-	-
G10-10.2	MMB - Budget Division	0	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	1,200,494	-	-	-	-	-
G10-10.4	Budget Operations and Planning	218,272	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	0	-	-	-	-	-
G10-11.2	MMB - Accounting Division	0	-	-	-	-	-
G10-11.3	Central Payroll	1,364,349	-	-	-	-	-
G10-11.4	Accounting Services	1,481,488	-	-	-	-	-
G10-11.5	Financial Reporting	2,315,168	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	26,345	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	0	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	2,996,174	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	1,527,863	126,798	-	-	-	-
G10-12.5	Personnel Operations and System Support	1,527,863	126,798	-	-	-	-
G10-12.6	Budget Service - Computer Operations	219,232	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	5,518,305	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	5,518,305	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	0	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	0	-	-	-	-	-
G10-13.3	Personnel Administration	5,051,650	250,836	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	0	-	-	-	-	-
G45-14.2	Mediation Services	0	-	-	-	-	-
G45-14.3	Mediation Services	165,870	-	-	-	-	-
G45-14.4	Mediation/Representation	0	-	-	-	-	-
L49-15.2	Legislative Auditor	2,115,532	10,475	-	-	-	-
L49-15.3	Financial Audits	3,396,407	-	-	-	-	-
L49-15.4	Program Audits	0	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	2021 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	53,200	-	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10	10,430,896	-	-	-	-	-
99YYY	Consumer Agencies						
G02-3.0	Department of Administration	0	-	-	-	-	-
G02-3.2	Admin Management Services	0	-	-	30,871	19,753	10,130
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 2021
(Budget)

DP#	Name	2021 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	-	-	-	-	-
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 2021
(Budget)

DP#	Name	2021 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	-	-	625,656	400,329	940,705
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 2021
(Budget)

DP#	Name	2021 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	-	-	-	-	-
	Total	59,120,875	0	0	0	0	0
	Source	59,120,875					
	Difference (Total - Source)	0					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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	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	(108,655)				
G02-4.5	Real Estate and Construction Services - Leasing	14,385	(606,516)			
G02-4.7	Real Property	25,278	-	(744,278)		
G02-4.8	Office of State Procurement (fmrly Materials Management	44,991	-	-	(1,982,661)	
G02-4.10	Central Mail	10,142	-	-	-	(450,142)
G02-4.11	Office of Enterprise Continuous Improvement	11,053	-	-	-	-
G02-4.12	Grants Management	2,806	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	1,057	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	396	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	104	-
G10-9.2	Debt Management Division	-	-	-	24	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	47	-
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	-	-	-	217	-
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	-	-	-	9	-
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	-	-	-	297	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	14	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	1,355	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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
L49-15.5	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	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	84,864	-	-
G02-3.2	Admin Management Services	-	-	-	916	-
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	-	-	-	859	-
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 2021
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	7,178	173	42,183	5,456
B11	COSMETOLOGIST EXAMINERS BOARD	-	3,589	-	463	666
B13	COMMERCE DEPT	-	1,196	67	13,141	12,052
B14	ANIMAL HEALTH BOARD	-	2,393	-	982	169
B15	BARBER EXAMINERS BOARD	-	-	-	61	230
B20	EXPLORE MINNESOTA TOURISM	-	-	-	2,662	1,135
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	40,674	565	247,459	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,171	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	7,178	-	6,754	1,278
B41	WORKERS COMP COURT OF APPEALS	-	-	-	127	70
B42	LABOR AND INDUSTRY DEPT	-	11,963	-	20,504	10,091
B43	IRON RANGE RESOURCES	-	-	6,292	4,427	-
B7E	ARCHITECTURE, ENGINEERING BD	-	1,196	-	788	1,317
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	146	344
B7S	PRIVATE DETECTIVES BOARD	-	-	-	52	-
B82	PUBLIC UTILITIES COMM	-	-	-	817	-
B9D	AMATEUR SPORTS COMM	-	-	16,854	9	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	5	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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
E25	CENTER FOR ARTS EDUCATION	-	29,907	3,683	4,494	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,196	-	-	487
E37	EDUCATION DEPARTMENT	-	1,196	-	19,145	1,105
E39	BOARD OF TEACHING	-	1,196	-	892	589
E40	HISTORICAL SOCIETY	-	-	17,089	99	-
E44	MINNESOTA STATE ACADEMIES	-	-	8,869	7,293	-
E50	ARTS BOARD	-	-	-	7,344	97
E60	OFFICE OF HIGHER EDUCATION	-	9,570	-	4,352	3,206
E77	ZOOLOGICAL BOARD	-	-	13,526	14,184	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	137	-
E95	HUMANITIES COMMISSION	-	-	-	99	-
E97	SCIENCE MUSEUM	-	-	-	9	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	9,570	-	-	-
G02	ADMINISTRATION	-	15,552	-	33,192	5,363
G03	LOTTERY	-	4,785	-	-	124
G05	RACING COMMISSION	-	-	-	1,114	-
G06	ATTORNEY GENERAL	-	2,393	-	8,836	3,715
G09	GAMBLING CONTROL BOARD	-	2,393	-	340	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	2,233	6,343
G17	HUMAN RIGHTS DEPT	-	1,196	-	920	1,231
G19	INDIAN AFFAIRS COUNCIL	-	1,196	-	604	8
G38	INVESTMENT BOARD	-	-	-	231	100
G39	GOVERNORS OFFICE	-	1,196	-	590	181
G45	MEDIATION SERVICES DEPT	-	1,196	-	505	79
G46	MN.IT	-	7,178	-	58,236	138
G53	SECRETARY OF STATE	-	1,196	-	3,819	1,710
G61	OFFICE OF THE STATE AUDITOR	-	7,178	-	3,526	82
G62	MINN STATE RETIREMENT SYSTEM	-	1,196	3,031	1,803	13,444
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	689	20,318
G67	REVENUE DEPT	-	8,374	-	10,743	107,231
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1,945	5,205
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	1,196	-	340	35
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	1,196	-	349	622
G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,233	3,039
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	604	1
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	467	0
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	387	11
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	109	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	194	12
G9Y	DISABILITY COUNCIL	-	-	-	425	119
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	11,963	-	72,444	18,589
H55	HUMAN SERVICES DEPT	-	149,536	59,563	49,773	41,754
H55b	HUMAN SERVICES SOS	-	-	-	24,837	-
H55c	HUMAN SERVICES MSOP	-	-	-	2,738	-
H60	MNSURE	-	7,178	-	845	(65)

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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
H75	VETERANS AFFAIRS DEPT	-	3,589	26,191	38,657	473
H7B	MEDICAL PRACTICE BOARD	-	1,196	-	802	2,856
H7C	NURSING BOARD	-	-	-	396	2,723
H7D	PHARMACY BOARD	-	-	-	486	1,274
H7F	DENTISTRY BOARD	-	-	-	269	442
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	146	463
H7J	OPTOMETRY BOARD	-	-	-	42	70
H7K	NURSING HOME ADMIN BOARD	-	10,767	-	1,539	104
H7L	SOCIAL WORK BOARD	-	-	-	382	919
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	123	128
H7Q	PODIATRIC MEDICINE	-	-	-	38	15
H7R	VETERINARY MEDICINE BOARD	-	-	-	19	178
H7S	EMERGENCY MEDICAL SERVICES BD	-	2,393	-	760	195
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	24	88
H7V	PSYCHOLOGY BOARD	-	-	-	113	92
H7W	PHYSICAL THERAPY BOARD	-	-	-	151	527
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	2,393	-	198	548
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	90	166
H9G	OMBUDSMAN MH/DD	-	7,178	-	510	24
J33	TRIAL COURTS	-	-	-	34,971	1,190
J50	GUARDIAN AD LITEM BOARD	-	-	-	1,307	11
J52	PUBLIC DEFENSE BOARD	-	-	-	4,678	-
J58	COURT OF APPEALS	-	-	-	349	341
J65	SUPREME COURT	-	-	-	10,257	719
J68	TAX COURT	-	-	-	198	143
J70	JUDICIAL STANDARDS BOARD	-	-	-	175	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	14	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	5,418
L49	LEGISLATIVE AUDITOR	-	-	-	52	42
P01	MILITARY AFFAIRS DEPT	-	-	115,369	71,721	5
P07	PUBLIC SAFETY DEPT	-	77,759	425	59,614	134,992
P78	CORRECTIONS DEPT	-	26,318	155,262	145,727	903
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	179	119
P9E	SENTENCING GUIDELINES COMM	-	-	-	123	23
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	57,422	62,440	249,965	19,719
R32	POLLUTION CONTROL AGENCY	-	13,159	526	20,660	3,186
R9P	WATER & SOIL RESOURCES BOARD	-	4,785	-	17,247	154
T79	TRANSPORTATION DEPT	-	9,570	137,750	629,450	4,296
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	61	11
0	OTHER	-	35,889	31,736	-	(99)
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Sum Percent 4.11	Dollars of Grants received 4.12	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	(431,053)				
G02-4.12	Grants Management	-	(167,476)			
G46-6.2	Minnesota Information Technology	33	-	(1,636,590)		
G46-6.3	IT Spend	-	-	-	-	
G46-6.4	Enterprise IT Security	-	-	1,636,590	-	(2,073,590)
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	144	-	-	-	29,227
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	45	-	-	-	-
G10-9.2	Debt Management Division	24	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	59	-	-	-	-
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	192	-	-	-	-
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	218	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	28	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	321	-	-	-	227
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Sum Percent 4.11	Dollars of Grants received 4.12	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	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	234	-	-	-	826
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	443	-	-	-	4,129
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	-	-	-	-	1,087
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 2021
(Budget)

DP#	Name	Sum Percent 4.11	Dollars of Grants received 4.12	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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	4,955	1,259	-	-	20,336
B11	COSMETOLOGIST EXAMINERS BOARD	154	-	-	-	1,053
B13	COMMERCE DEPT	3,004	5,614	-	-	17,408
B14	ANIMAL HEALTH BOARD	353	-	-	-	1,983
B15	BARBER EXAMINERS BOARD	20	-	-	-	62
B20	EXPLORE MINNESOTA TOURISM	313	123	-	-	2,700
B22	EMPLOYMENT & ECONOMIC DEVELPMT	10,271	24,801	-	-	102,129
B24	PUBLIC FACILITIES AUTHORITY	94	8,868	-	-	63
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	2,029	-	-	-	1,084
B41	WORKERS COMP COURT OF APPEALS	64	-	-	-	80
B42	LABOR AND INDUSTRY DEPT	2,773	252	-	-	41,754
B43	IRON RANGE RESOURCES	275	3,261	-	-	631
B7E	ARCHITECTURE, ENGINEERING BD	47	-	-	-	160
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	26	-	-	-	163
B7S	PRIVATE DETECTIVES BOARD	23	-	-	-	5
B82	PUBLIC UTILITIES COMM	1,227	-	-	-	1,719
B9D	AMATEUR SPORTS COMM	18	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Sum Percent 4.11	Dollars of Grants received 4.12	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	463	-	-	-	1,523
E26	MN STATE COLLEGES/UNIVERSITIES	95,187	-	-	-	23,050
E37	EDUCATION DEPARTMENT	2,996	19,952	-	-	43,393
E39	BOARD OF TEACHING	117	-	-	-	3,324
E40	HISTORICAL SOCIETY	-	-	-	-	619
E44	MINNESOTA STATE ACADEMIES	1,566	-	-	-	2,014
E50	ARTS BOARD	175	4,515	-	-	787
E60	OFFICE OF HIGHER EDUCATION	537	1,488	-	-	10,671
E77	ZOOLOGICAL BOARD	2,216	-	-	-	3,625
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	2,498
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	10	-	-	-	8
G02	ADMINISTRATION	4,750	1,628	-	-	22,572
G03	LOTTERY	975	-	-	-	559
G05	RACING COMMISSION	284	6	-	-	246
G06	ATTORNEY GENERAL	2,060	-	-	-	877
G09	GAMBLING CONTROL BOARD	209	-	-	-	386
G10	MINNESOTA MANAGEMENT & BUDGET	929	-	-	-	56,734
G17	HUMAN RIGHTS DEPT	351	-	-	-	2,592
G19	INDIAN AFFAIRS COUNCIL	51	79	-	-	81
G38	INVESTMENT BOARD	144	-	-	-	70
G39	GOVERNORS OFFICE	396	-	-	-	714
G45	MEDIATION SERVICES DEPT	50	-	-	-	458
G46	MN.IT	17,084	-	-	-	26,079
G53	SECRETARY OF STATE	689	-	-	-	1,399
G61	OFFICE OF THE STATE AUDITOR	554	-	-	-	193
G62	MINN STATE RETIREMENT SYSTEM	801	-	-	-	744
G63	PUBLIC EMPLOYEES RETIRE ASSOC	575	-	-	-	494
G67	REVENUE DEPT	9,620	51	-	-	113,978
G69	TEACHERS RETIREMENT ASSOC	578	-	-	-	698
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	28	-	-	-	51
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	50	-	-	-	49
G9K	ADMINISTRATIVE HEARINGS	513	-	-	-	3,531
G9L	BLACK MINNESOTANS COUNCIL	18	-	-	-	65
G9M	CHICANO LATINO AFFAIRS COUNCIL	31	-	-	-	94
G9N	ASIAN-PACIFIC COUNCIL	30	-	-	-	66
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	25	-	-	-	95
G9Y	DISABILITY COUNCIL	65	-	-	-	124
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	11,653	24,862	-	-	96,584
H55	HUMAN SERVICES DEPT	32,737	19,410	-	-	654,312
H55b	HUMAN SERVICES SOS	15,922	-	-	-	-
H55c	HUMAN SERVICES MSOP	2,527	-	-	-	-
H60	MNSURE	1,182	536	-	-	6,051

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Sum Percent 4.11	Dollars of Grants received 4.12	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	10,179	35	-	-	25,658
H7B	MEDICAL PRACTICE BOARD	177	-	-	-	2,022
H7C	NURSING BOARD	197	-	-	-	2,203
H7D	PHARMACY BOARD	124	-	-	-	1,544
H7F	DENTISTRY BOARD	64	-	-	-	268
H7H	CHIROPRACTIC EXAMINERS BOARD	29	-	-	-	274
H7J	OPTOMETRY BOARD	5	-	-	-	40
H7K	NURSING HOME ADMIN BOARD	72	-	-	-	3,856
H7L	SOCIAL WORK BOARD	70	-	-	-	401
H7M	MARRIAGE & FAMILY THERAPY BD	17	-	-	-	164
H7Q	PODIATRIC MEDICINE	6	-	-	-	44
H7R	VETERINARY MEDICINE BOARD	10	-	-	-	117
H7S	EMERGENCY MEDICAL SERVICES BD	64	14	-	-	541
H7U	DIETETICS & NUTRITION PRACTICE	4	-	-	-	57
H7V	PSYCHOLOGY BOARD	52	-	-	-	456
H7W	PHYSICAL THERAPY BOARD	18	-	-	-	255
H7X	BEHAVIORAL HEALTH & THERAPY BD	31	-	-	-	258
H7Y	OCCUPATIONAL THERAPY PRACT BD	14	-	-	-	167
H9G	OMBUDSMAN MH/DD	128	-	-	-	786
J33	TRIAL COURTS	15,424	-	-	-	573
J50	GUARDIAN AD LITEM BOARD	1,734	-	-	-	(1)
J52	PUBLIC DEFENSE BOARD	4,438	-	-	-	1,236
J58	COURT OF APPEALS	523	-	-	-	13
J65	SUPREME COURT	2,865	-	-	-	6,819
J68	TAX COURT	52	-	-	-	1,411
J70	JUDICIAL STANDARDS BOARD	20	-	-	-	14
L10	LEGISLATIVE COORDINATING COMMISSION	591	-	-	-	433
L11	SENATE	951	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	40	-	-	-	-
P01	MILITARY AFFAIRS DEPT	3,087	1	-	-	3,940
P07	PUBLIC SAFETY DEPT	15,618	14,028	-	-	292,906
P78	CORRECTIONS DEPT	30,340	1,120	-	-	91,324
P7T	PEACE OFFICERS BOARD (POST)	68	12	-	-	65
P9E	SENTENCING GUIDELINES COMM	36	-	-	-	91
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	35,677	11,058	-	-	84,802
R32	POLLUTION CONTROL AGENCY	7,607	4,030	-	-	41,430
R9P	WATER & SOIL RESOURCES BOARD	2,416	6,045	-	-	5,869
T79	TRANSPORTATION DEPT	62,772	14,430	-	-	193,973
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	1,347
0	OTHER	-	-	-	-	1
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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
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	(3,410,844)				
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	222,569	(1,267,642)			
G10-9.2	Debt Management Division	-	11	(59)		
G10-9.3	Debt Management	114,682	-	59	(685,222)	
G10-9.4	Debt Management - Other	-	-	-	-	
G10-10.2	MMB - Budget Division	-	7	-	-	(113)
G10-10.3	Analysis & Control (EBO's)	252,557	-	-	-	96
G10-10.4	Budget Operations and Planning	45,920	-	-	-	17
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	44	-	-	-
G10-11.3	Central Payroll	252,660	-	-	-	-
G10-11.4	Accounting Services	217,023	-	-	-	-
G10-11.5	Financial Reporting	465,665	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	5,595	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	474,282	10	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	89,509	-	-	-	-
G10-12.5	Personnel Operations and System Support	301,901	-	-	-	-
G10-12.6	Budget Service - Computer Operations	28,549	-	-	-	-
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	-	73	-	-	-
G10-13.3	Personnel Administration	939,932	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	2	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	97	-	-	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	-	131	-	-	-
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	-	169	-	-	-
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	-	59	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	54	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	13	-	-	-
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 2021
(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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	7,325	-	7,980	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	438	-	-	-
B13	COMMERCE DEPT	-	8,405	-	-	-
B14	ANIMAL HEALTH BOARD	-	319	-	-	-
B15	BARBER EXAMINERS BOARD	-	91	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	379	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	82,922	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	275	-	5,259	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	2,169	-	43,529	-
B41	WORKERS COMP COURT OF APPEALS	-	41	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	14,609	-	-	-
B43	IRON RANGE RESOURCES	-	741	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	232	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	-	-
B7P	ACCOUNTANCY BOARD	-	200	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	25	-	-	-
B82	PUBLIC UTILITIES COMM	-	2,032	-	-	-
B9D	AMATEUR SPORTS COMM	-	17	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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
E25	CENTER FOR ARTS EDUCATION	-	626	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	141,352	-	5,714	-
E37	EDUCATION DEPARTMENT	-	15,275	-	80,180	-
E39	BOARD OF TEACHING	-	250	-	-	-
E40	HISTORICAL SOCIETY	-	11	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	1,004	-	-	-
E50	ARTS BOARD	-	756	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	1,333	-	702	-
E77	ZOOLOGICAL BOARD	-	2,331	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	178	-	16,776	-
E95	HUMANITIES COMMISSION	-	9	-	-	-
E97	SCIENCE MUSEUM	-	1	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	3	-	-	-
G02	ADMINISTRATION	-	12,196	-	8,458	-
G03	LOTTERY	-	174	-	-	-
G05	RACING COMMISSION	-	463	-	-	-
G06	ATTORNEY GENERAL	-	1,196	-	-	-
G09	GAMBLING CONTROL BOARD	-	138	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	1,443	-	-	-
G17	HUMAN RIGHTS DEPT	-	226	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	97	-	-	-
G38	INVESTMENT BOARD	-	155	-	-	-
G39	GOVERNORS OFFICE	-	156	-	-	-
G45	MEDIATION SERVICES DEPT	-	74	-	-	-
G46	MN.IT	-	10,806	-	1,352	-
G53	SECRETARY OF STATE	-	876	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	307	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	2,858	-	198	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	6,888	-	259	-
G67	REVENUE DEPT	-	2,279	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	4,048	-	263	-
G90	REVENUE INTERGOVT PAYMENTS	-	59,968	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	43	-	-	-
G96	UNIFORM LAWS COMMISSION	-	2	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	142	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	694	-	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	66	-	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	47	-	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	47	-	-	-
G9Q	MMB DEBT SERVICE	-	149	-	-	-
G9R	MMB NON-OPERATING	-	143,531	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	36	-	-	-
G9Y	DISABILITY COUNCIL	-	63	-	-	-
GPR	PAYROLL CLEARING	-	3	-	-	-
H12	HEALTH DEPT	-	13,536	-	-	-
H55	HUMAN SERVICES DEPT	-	222,995	-	2,589	-
H55b	HUMAN SERVICES SOS	-	14,969	-	-	-
H55c	HUMAN SERVICES MSOP	-	1,415	-	-	-
H60	MNSURE	-	284	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	5,682	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	408	-	-	-
H7C	NURSING BOARD	-	412	-	-	-
H7D	PHARMACY BOARD	-	364	-	-	-
H7F	DENTISTRY BOARD	-	276	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	129	-	-	-
H7J	OPTOMETRY BOARD	-	61	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	170	-	-	-
H7L	SOCIAL WORK BOARD	-	322	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	107	-	-	-
H7Q	PODIATRIC MEDICINE	-	67	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	107	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	192	-	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	62	-	-	-
H7V	PSYCHOLOGY BOARD	-	140	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	147	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	245	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	117	-	-	-
H9G	OMBUDSMAN MH/DD	-	75	-	-	-
J33	TRIAL COURTS	-	31,143	-	-	-
J50	GUARDIAN AD LITEM BOARD	-	515	-	-	-
J52	PUBLIC DEFENSE BOARD	-	855	-	-	-
J58	COURT OF APPEALS	-	77	-	-	-
J65	SUPREME COURT	-	1,776	-	-	-
J68	TAX COURT	-	39	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	39	-	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	568	-	-	-
L11	SENATE	-	24	-	-	-
L12	HOUSE	-	34	-	-	-
L49	LEGISLATIVE AUDITOR	-	16	-	-	-
P01	MILITARY AFFAIRS DEPT	-	9,377	-	-	-
P07	PUBLIC SAFETY DEPT	-	59,666	-	2,342	-
P78	CORRECTIONS DEPT	-	13,434	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	141	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	33	-	-	-
R28	MINN CONSERVATION CORPS	-	2	-	-	-
R29	NATURAL RESOURCES DEPT	-	56,188	-	52	-
R32	POLLUTION CONTROL AGENCY	-	6,969	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	2,079	-	-	-
T79	TRANSPORTATION DEPT	-	287,361	-	144,379	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1,762	-	-	-
0	OTHER	-	70	-	365,189	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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)	(1,453,147)				
G10-10.4	Budget Operations and Planning	-	(264,209)			
G10-10.5	Budget Division - Non Allocable	-	-			
G10-11.2	MMB - Accounting Division	-	-	(453)		
G10-11.3	Central Payroll	-	-	122	(1,617,131)	
G10-11.4	Accounting Services	-	-	104	-	(1,698,615)
G10-11.5	Financial Reporting	-	-	224	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	3	-	-
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	2	2	-	106	2
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	111	140	-	1,203	130
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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
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	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	151	125	-	879	176
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	193	141	-	1,661	226
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	68	132	-	123	79
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	61	45	-	542	72
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	15	12	-	168	17
G10-9.2	Debt Management Division	13	14	-	90	15
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	9	7	-	220	10
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	50	49	-	719	59
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	12	10	-	-	14
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	84	43	-	818	98
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	8,397	10,901	-	18,588	9,816
B11	COSMETOLOGIST EXAMINERS BOARD	502	175	-	577	587
B13	COMMERCE DEPT	9,635	2,714	-	11,271	11,262
B14	ANIMAL HEALTH BOARD	365	261	-	1,324	427
B15	BARBER EXAMINERS BOARD	105	105	-	75	123
B20	EXPLORE MINNESOTA TOURISM	434	879	-	1,174	508
B22	EMPLOYMENT & ECONOMIC DEVELPMT	95,057	8,877	-	38,531	111,114
B24	PUBLIC FACILITIES AUTHORITY	315	1,247	-	354	369
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	2,486	904	-	7,611	2,906
B41	WORKERS COMP COURT OF APPEALS	47	52	-	239	55
B42	LABOR AND INDUSTRY DEPT	16,747	2,411	-	10,402	19,576
B43	IRON RANGE RESOURCES	850	617	-	1,030	993
B7E	ARCHITECTURE, ENGINEERING BD	266	41	-	178	311
B7G	COMBATIVE SPORTS COMMISSION	0	3	-	-	0
B7P	ACCOUNTANCY BOARD	230	44	-	98	269
B7S	PRIVATE DETECTIVES BOARD	29	66	-	86	33
B82	PUBLIC UTILITIES COMM	2,330	282	-	4,605	2,723
B9D	AMATEUR SPORTS COMM	20	63	-	66	23
B9V	AGRICULTURE UTILIZATION RESRCH	0	2	-	-	0

Allocation of General Support Costs
Multiple Rate Method
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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	718	1,832	-	1,739	839
E26	MN STATE COLLEGES/UNIVERSITIES	162,037	6,416	-	357,101	189,408
E37	EDUCATION DEPARTMENT	17,511	6,766	-	11,240	20,469
E39	BOARD OF TEACHING	287	122	-	439	335
E40	HISTORICAL SOCIETY	13	81	-	-	15
E44	MINNESOTA STATE ACADEMIES	1,151	1,797	-	5,875	1,346
E50	ARTS BOARD	867	390	-	655	1,013
E60	OFFICE OF HIGHER EDUCATION	1,528	2,875	-	2,014	1,786
E77	ZOOLOGICAL BOARD	2,673	1,412	-	8,312	3,124
E81	UNIVERSITY OF MINNESOTA	205	367	-	-	239
E95	HUMANITIES COMMISSION	10	47	-	-	12
E97	SCIENCE MUSEUM	2	14	-	-	2
E9W	HIGHER ED FACILITIES AUTHORITY	4	4	-	37	4
G02	ADMINISTRATION	13,981	3,006	-	17,819	16,343
G03	LOTTERY	200	198	-	3,659	234
G05	RACING COMMISSION	531	501	-	1,066	620
G06	ATTORNEY GENERAL	1,371	1,223	-	7,727	1,602
G09	GAMBLING CONTROL BOARD	158	84	-	784	185
G10	MINNESOTA MANAGEMENT & BUDGET	1,654	1,004	-	3,484	1,933
G17	HUMAN RIGHTS DEPT	259	259	-	1,316	303
G19	INDIAN AFFAIRS COUNCIL	111	177	-	192	130
G38	INVESTMENT BOARD	178	71	-	539	208
G39	GOVERNORS OFFICE	178	157	-	1,487	208
G45	MEDIATION SERVICES DEPT	85	132	-	188	100
G46	MN.IT	12,387	5,683	-	64,092	14,480
G53	SECRETARY OF STATE	1,004	641	-	2,584	1,174
G61	OFFICE OF THE STATE AUDITOR	352	518	-	2,078	411
G62	MINN STATE RETIREMENT SYSTEM	3,276	137	-	3,006	3,830
G63	PUBLIC EMPLOYEES RETIRE ASSOC	7,896	179	-	2,157	9,230
G67	REVENUE DEPT	2,613	6,813	-	36,091	3,054
G69	TEACHERS RETIREMENT ASSOC	4,640	394	-	2,169	5,424
G90	REVENUE INTERGOVT PAYMENTS	68,744	1,367	-	-	80,356
G92	OMBUDSPERSON FOR FAMILIES	50	84	-	106	58
G96	UNIFORM LAWS COMMISSION	3	6	-	-	3
G9J	CAMPAIGN FINANCE BOARD	163	254	-	187	190
G9K	ADMINISTRATIVE HEARINGS	796	185	-	1,926	930
G9L	BLACK MINNESOTANS COUNCIL	76	64	-	68	89
G9M	CHICANO LATINO AFFAIRS COUNCIL	53	70	-	118	63
G9N	ASIAN-PACIFIC COUNCIL	53	61	-	114	62
G9Q	MMB DEBT SERVICE	171	941	-	-	200
G9R	MMB NON-OPERATING	164,535	991	-	-	192,328
G9X	CAPITOL AREA ARCHITECT	42	55	-	94	49
G9Y	DISABILITY COUNCIL	72	92	-	244	84
GPR	PAYROLL CLEARING	4	-	-	-	5
H12	HEALTH DEPT	15,517	13,635	-	43,719	18,138
H55	HUMAN SERVICES DEPT	255,628	12,546	-	122,814	298,809
H55b	HUMAN SERVICES SOS	17,160	4,775	-	59,732	20,058
H55c	HUMAN SERVICES MSOP	1,622	799	-	9,481	1,896
H60	MNSURE	325	304	-	4,434	380

Allocation of General Support Costs
Multiple Rate Method
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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	6,513	6,078	-	38,188	7,613
H7B	MEDICAL PRACTICE BOARD	468	247	-	664	547
H7C	NURSING BOARD	472	149	-	738	552
H7D	PHARMACY BOARD	418	288	-	466	488
H7F	DENTISTRY BOARD	316	158	-	239	369
H7H	CHIROPRACTIC EXAMINERS BOARD	148	149	-	110	173
H7J	OPTOMETRY BOARD	70	103	-	19	82
H7K	NURSING HOME ADMIN BOARD	195	298	-	268	228
H7L	SOCIAL WORK BOARD	369	187	-	264	432
H7M	MARRIAGE & FAMILY THERAPY BD	123	116	-	63	144
H7Q	PODIATRIC MEDICINE	76	122	-	22	89
H7R	VETERINARY MEDICINE BOARD	123	88	-	36	143
H7S	EMERGENCY MEDICAL SERVICES BD	220	227	-	239	257
H7U	DIETETICS & NUTRITION PRACTICE	71	74	-	17	83
H7V	PSYCHOLOGY BOARD	160	115	-	197	187
H7W	PHYSICAL THERAPY BOARD	169	101	-	69	197
H7X	BEHAVIORAL HEALTH & THERAPY BD	281	118	-	117	328
H7Y	OCCUPATIONAL THERAPY PRACT BD	134	103	-	53	157
H9G	OMBUDSMAN MH/DD	86	54	-	480	101
J33	TRIAL COURTS	35,701	12,410	-	57,866	41,731
J50	GUARDIAN AD LITEM BOARD	591	686	-	6,505	690
J52	PUBLIC DEFENSE BOARD	980	1,119	-	16,648	1,145
J58	COURT OF APPEALS	88	79	-	1,961	103
J65	SUPREME COURT	2,036	1,884	-	10,748	2,380
J68	TAX COURT	44	41	-	194	52
J70	JUDICIAL STANDARDS BOARD	45	131	-	74	53
L10	LEGISLATIVE COORDINATING COMMISSION	651	392	-	2,217	761
L11	SENATE	28	43	-	3,569	32
L12	HOUSE	39	47	-	-	45
L49	LEGISLATIVE AUDITOR	18	71	-	151	21
P01	MILITARY AFFAIRS DEPT	10,749	989	-	11,580	12,565
P07	PUBLIC SAFETY DEPT	68,397	25,370	-	58,592	79,951
P78	CORRECTIONS DEPT	15,400	12,956	-	113,824	18,001
P7T	PEACE OFFICERS BOARD (POST)	161	316	-	255	188
P9E	SENTENCING GUIDELINES COMM	38	30	-	135	44
R28	MINN CONSERVATION CORPS	3	35	-	-	3
R29	NATURAL RESOURCES DEPT	64,410	38,183	-	133,846	75,291
R32	POLLUTION CONTROL AGENCY	7,989	8,326	-	28,539	9,339
R9P	WATER & SOIL RESOURCES BOARD	2,383	4,198	-	9,066	2,786
T79	TRANSPORTATION DEPT	329,413	38,129	-	235,494	385,058
T9B	METROPOLITAN COUNCIL/TRANSPORT	2,020	88	-	-	2,361
0	OTHER	81	18	-	-	94
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

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
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	(2,781,057)			
G10-11.6	Financial Reporting - Single Audit	-	(31,943)		
G10-11.7	Accounting Services - Non Allocable	-	-		
G10-12.2	MMB I.T - Management and Administration	-	-	(3,470,475)	
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	(1,744,170)
G10-12.5	Personnel Operations and System Support	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	Mediation Services	4	-	-	2
G45-14.3	Mediation Services	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	Legislative Auditor	213	-	-	134
L49-15.3	Financial Audits	-	-	-	-
L49-15.4	Program Audits	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	-	-
99YYY	Consumer Agencies				
G02-3.0	Department of Administration	288	-	-	181
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	370	-	-	232
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	130	-	-	82
G46-6.3	IT Spend	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	Minnesota Management & Budget	117	-	3,470,475	74
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	28	-	-	18
G10-9.2	Debt Management Division	24	-	-	15
G10-9.3	Debt Management	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-
G10-10.2	MMB - Budget Division	16	-	-	10
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	96	-	-	60
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	23	-	-	14
G10-12.4	Accounting & Procurement Operations and System Supp	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
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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
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	160	-	-	100
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	-	-	-	-
99YYY	Consumer Agencies				
B04	AGRICULTURE DEPT	16,071	25	-	10,079
B11	COSMETOLOGIST EXAMINERS BOARD	961	-	-	602
B13	COMMERCE DEPT	18,439	621	-	11,564
B14	ANIMAL HEALTH BOARD	699	1	-	438
B15	BARBER EXAMINERS BOARD	201	-	-	126
B20	EXPLORE MINNESOTA TOURISM	831	-	-	521
B22	EMPLOYMENT & ECONOMIC DEVELPMT	181,921	2,186	-	114,094
B24	PUBLIC FACILITIES AUTHORITY	604	-	-	379
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B34	HOUSING FINANCE AGENCY	4,758	-	-	2,984
B41	WORKERS COMP COURT OF APPEALS	89	-	-	56
B42	LABOR AND INDUSTRY DEPT	32,050	13	-	20,101
B43	IRON RANGE RESOURCES	1,626	-	-	1,020
B7E	ARCHITECTURE, ENGINEERING BD	509	-	-	319
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0
B7P	ACCOUNTANCY BOARD	440	-	-	276
B7S	PRIVATE DETECTIVES BOARD	55	-	-	34
B82	PUBLIC UTILITIES COMM	4,459	-	-	2,796
B9D	AMATEUR SPORTS COMM	38	-	-	24
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0

Allocation of General Support Costs
Multiple Rate Method
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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
E25	CENTER FOR ARTS EDUCATION	1,373	0	-	861
E26	MN STATE COLLEGES/UNIVERSITIES	310,109	1,762	-	194,488
E37	EDUCATION DEPARTMENT	33,512	1,822	-	21,018
E39	BOARD OF TEACHING	548	-	-	344
E40	HISTORICAL SOCIETY	24	-	-	15
E44	MINNESOTA STATE ACADEMIES	2,203	-	-	1,382
E50	ARTS BOARD	1,659	2	-	1,040
E60	OFFICE OF HIGHER EDUCATION	2,924	-	-	1,834
E77	ZOOLOGICAL BOARD	5,115	0	-	3,208
E81	UNIVERSITY OF MINNESOTA	392	-	-	246
E95	HUMANITIES COMMISSION	19	-	-	12
E97	SCIENCE MUSEUM	3	-	-	2
E9W	HIGHER ED FACILITIES AUTHORITY	7	-	-	5
G02	ADMINISTRATION	26,757	8	-	16,781
G03	LOTTERY	382	-	-	240
G05	RACING COMMISSION	1,016	-	-	637
G06	ATTORNEY GENERAL	2,624	6	-	1,645
G09	GAMBLING CONTROL BOARD	303	-	-	190
G10	MINNESOTA MANAGEMENT & BUDGET	3,165	-	-	1,985
G17	HUMAN RIGHTS DEPT	495	-	-	311
G19	INDIAN AFFAIRS COUNCIL	212	-	-	133
G38	INVESTMENT BOARD	340	-	-	213
G39	GOVERNORS OFFICE	341	-	-	214
G45	MEDIATION SERVICES DEPT	163	-	-	102
G46	MN.IT	23,707	-	-	14,868
G53	SECRETARY OF STATE	1,922	-	-	1,206
G61	OFFICE OF THE STATE AUDITOR	673	-	-	422
G62	MINN STATE RETIREMENT SYSTEM	6,270	-	-	3,932
G63	PUBLIC EMPLOYEES RETIRE ASSOC	15,111	-	-	9,477
G67	REVENUE DEPT	5,000	-	-	3,136
G69	TEACHERS RETIREMENT ASSOC	8,880	-	-	5,569
G90	REVENUE INTERGOVT PAYMENTS	131,563	-	-	82,511
G92	OMBUDSPERSON FOR FAMILIES	95	-	-	59
G96	UNIFORM LAWS COMMISSION	5	-	-	3
G9J	CAMPAIGN FINANCE BOARD	311	-	-	195
G9K	ADMINISTRATIVE HEARINGS	1,523	-	-	955
G9L	BLACK MINNESOTANS COUNCIL	146	-	-	91
G9M	CHICANO LATINO AFFAIRS COUNCIL	102	-	-	64
G9N	ASIAN-PACIFIC COUNCIL	102	-	-	64
G9Q	MMB DEBT SERVICE	327	-	-	205
G9R	MMB NON-OPERATING	314,889	20	-	197,486
G9X	CAPITOL AREA ARCHITECT	80	-	-	50
G9Y	DISABILITY COUNCIL	138	-	-	86
GPR	PAYROLL CLEARING	8	-	-	5
H12	HEALTH DEPT	29,697	582	-	18,625
H55	HUMAN SERVICES DEPT	489,225	22,129	-	306,823
H55b	HUMAN SERVICES SOS	32,840	-	-	20,596
H55c	HUMAN SERVICES MSOP	3,105	-	-	1,947
H60	MNSURE	622	-	-	390

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
H75	VETERANS AFFAIRS DEPT	12,465	4	-	7,818
H7B	MEDICAL PRACTICE BOARD	895	-	-	561
H7C	NURSING BOARD	903	-	-	567
H7D	PHARMACY BOARD	799	0	-	501
H7F	DENTISTRY BOARD	605	-	-	379
H7H	CHIROPRACTIC EXAMINERS BOARD	284	-	-	178
H7J	OPTOMETRY BOARD	134	-	-	84
H7K	NURSING HOME ADMIN BOARD	373	-	-	234
H7L	SOCIAL WORK BOARD	707	-	-	443
H7M	MARRIAGE & FAMILY THERAPY BD	235	-	-	148
H7Q	PODIATRIC MEDICINE	146	-	-	92
H7R	VETERINARY MEDICINE BOARD	235	-	-	147
H7S	EMERGENCY MEDICAL SERVICES BD	421	0	-	264
H7U	DIETETICS & NUTRITION PRACTICE	136	-	-	85
H7V	PSYCHOLOGY BOARD	307	-	-	192
H7W	PHYSICAL THERAPY BOARD	323	-	-	203
H7X	BEHAVIORAL HEALTH & THERAPY BD	538	-	-	337
H7Y	OCCUPATIONAL THERAPY PRACT BD	257	-	-	161
H9G	OMBUDSMAN MH/DD	165	-	-	103
J33	TRIAL COURTS	68,325	2	-	42,850
J50	GUARDIAN AD LITEM BOARD	1,130	-	-	709
J52	PUBLIC DEFENSE BOARD	1,875	-	-	1,176
J58	COURT OF APPEALS	169	-	-	106
J65	SUPREME COURT	3,897	1	-	2,444
J68	TAX COURT	85	-	-	53
J70	JUDICIAL STANDARDS BOARD	86	-	-	54
L10	LEGISLATIVE COORDINATING COMMISSION	1,245	-	-	781
L11	SENATE	53	-	-	33
L12	HOUSE	74	-	-	46
L49	LEGISLATIVE AUDITOR	35	-	-	22
P01	MILITARY AFFAIRS DEPT	20,572	199	-	12,902
P07	PUBLIC SAFETY DEPT	130,899	244	-	82,095
P78	CORRECTIONS DEPT	29,473	3	-	18,484
P7T	PEACE OFFICERS BOARD (POST)	308	-	-	193
P9E	SENTENCING GUIDELINES COMM	73	-	-	46
R28	MINN CONSERVATION CORPS	5	-	-	3
R29	NATURAL RESOURCES DEPT	123,270	113	-	77,310
R32	POLLUTION CONTROL AGENCY	15,290	36	-	9,589
R9P	WATER & SOIL RESOURCES BOARD	4,561	9	-	2,860
T79	TRANSPORTATION DEPT	630,435	2,156	-	395,384
T9B	METROPOLITAN COUNCIL/TRANSPORT	3,865	-	-	2,424
0	OTHER	154	-	-	97
	Total	0	0	0	0
	Source				
	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	(1,956,563)				
G10-12.6	Budget Service - Computer Operations	-	(247,781)			
G10-12.7	Personnel Operations Special Billing	-	-	(5,518,305)		
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	(5,518,305)	
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	(589)
G10-13.3	Personnel Administration	-	-	-	-	589
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	129	2	363	7	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	1,456	131	4,106	423	-
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-

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
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	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	572	-
G02-3.2	Admin Management Services	1,064	117	3,000	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	2,010	132	5,668	735	-
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	149	124	419	258	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	655	42	1,848	233	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	203	11	572	57	-
G10-9.2	Debt Management Division	109	13	308	48	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	267	6	752	32	-
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	870	46	2,455	191	-
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	-	9	-	45	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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
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	990	40	2,793	318	-
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	22,489	10,223	63,429	31,888	-
B11	COSMETOLOGIST EXAMINERS BOARD	698	164	1,967	1,906	-
B13	COMMERCE DEPT	13,637	2,545	38,462	36,587	-
B14	ANIMAL HEALTH BOARD	1,602	245	4,518	1,387	-
B15	BARBER EXAMINERS BOARD	91	99	256	398	-
B20	EXPLORE MINNESOTA TOURISM	1,420	825	4,005	1,649	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	46,619	8,325	131,484	360,976	-
B24	PUBLIC FACILITIES AUTHORITY	428	1,170	1,206	1,198	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	9,208	848	25,970	9,441	-
B41	WORKERS COMP COURT OF APPEALS	289	49	816	177	-
B42	LABOR AND INDUSTRY DEPT	12,585	2,262	35,495	63,595	-
B43	IRON RANGE RESOURCES	1,246	579	3,515	3,227	-
B7E	ARCHITECTURE, ENGINEERING BD	215	39	607	1,010	-
B7G	COMBATIVE SPORTS COMMISSION	-	3	-	0	-
B7P	ACCOUNTANCY BOARD	118	41	333	873	-
B7S	PRIVATE DETECTIVES BOARD	104	62	295	108	-
B82	PUBLIC UTILITIES COMM	5,571	264	15,713	8,847	-
B9D	AMATEUR SPORTS COMM	79	59	224	75	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	2	-	1	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	2,104	1,718	5,933	2,725	-
E26	MN STATE COLLEGES/UNIVERSITIES	432,056	6,017	1,218,574	615,332	-
E37	EDUCATION DEPARTMENT	13,599	6,346	38,356	66,496	-
E39	BOARD OF TEACHING	531	114	1,498	1,088	-
E40	HISTORICAL SOCIETY	-	76	-	48	-
E44	MINNESOTA STATE ACADEMIES	7,108	1,685	20,047	4,372	-
E50	ARTS BOARD	792	366	2,234	3,292	-
E60	OFFICE OF HIGHER EDUCATION	2,436	2,696	6,871	5,803	-
E77	ZOOLOGICAL BOARD	10,057	1,325	28,364	10,149	-
E81	UNIVERSITY OF MINNESOTA	-	344	-	777	-
E95	HUMANITIES COMMISSION	-	44	-	38	-
E97	SCIENCE MUSEUM	-	13	-	6	-
E9W	HIGHER ED FACILITIES AUTHORITY	44	4	125	15	-
G02	ADMINISTRATION	21,559	2,819	60,806	53,093	-
G03	LOTTERY	4,427	185	12,485	759	-
G05	RACING COMMISSION	1,290	470	3,638	2,016	-
G06	ATTORNEY GENERAL	9,349	1,147	26,367	5,206	-
G09	GAMBLING CONTROL BOARD	948	79	2,675	601	-
G10	MINNESOTA MANAGEMENT & BUDGET	4,216	941	11,890	6,280	-
G17	HUMAN RIGHTS DEPT	1,592	243	4,490	983	-
G19	INDIAN AFFAIRS COUNCIL	232	166	654	421	-
G38	INVESTMENT BOARD	652	67	1,838	674	-
G39	GOVERNORS OFFICE	1,800	147	5,076	677	-
G45	MEDIATION SERVICES DEPT	228	124	642	324	-
G46	MN.IT	77,545	5,330	218,708	47,041	-
G53	SECRETARY OF STATE	3,126	602	8,816	3,814	-
G61	OFFICE OF THE STATE AUDITOR	2,514	486	7,090	1,336	-
G62	MINN STATE RETIREMENT SYSTEM	3,636	129	10,256	12,442	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,609	168	7,359	29,984	-
G67	REVENUE DEPT	43,667	6,390	123,158	9,921	-
G69	TEACHERS RETIREMENT ASSOC	2,624	370	7,400	17,620	-
G90	REVENUE INTERGOVT PAYMENTS	-	1,282	-	261,053	-
G92	OMBUDSPERSON FOR FAMILIES	128	79	362	188	-
G96	UNIFORM LAWS COMMISSION	-	5	-	10	-
G9J	CAMPAIGN FINANCE BOARD	226	238	638	618	-
G9K	ADMINISTRATIVE HEARINGS	2,330	174	6,571	3,022	-
G9L	BLACK MINNESOTANS COUNCIL	82	60	232	289	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	143	66	403	203	-
G9N	ASIAN-PACIFIC COUNCIL	137	58	387	203	-
G9Q	MMB DEBT SERVICE	-	882	-	649	-
G9R	MMB NON-OPERATING	-	930	-	624,819	-
G9X	CAPITOL AREA ARCHITECT	113	51	319	158	-
G9Y	DISABILITY COUNCIL	295	86	831	273	-
GPR	PAYROLL CLEARING	-	-	-	15	-
H12	HEALTH DEPT	52,895	12,787	149,186	58,926	-
H55	HUMAN SERVICES DEPT	148,592	11,766	419,091	970,743	-
H55b	HUMAN SERVICES SOS	72,270	4,478	203,831	65,163	-
H55c	HUMAN SERVICES MSOP	11,471	749	32,354	6,161	-
H60	MNSURE	5,365	285	15,132	1,235	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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
H75	VETERANS AFFAIRS DEPT	46,203	5,700	130,311	24,734	-
H7B	MEDICAL PRACTICE BOARD	803	232	2,266	1,776	-
H7C	NURSING BOARD	893	139	2,520	1,793	-
H7D	PHARMACY BOARD	564	270	1,592	1,586	-
H7F	DENTISTRY BOARD	290	148	817	1,200	-
H7H	CHIROPRACTIC EXAMINERS BOARD	133	139	375	563	-
H7J	OPTOMETRY BOARD	23	96	65	265	-
H7K	NURSING HOME ADMIN BOARD	325	280	915	740	-
H7L	SOCIAL WORK BOARD	319	175	901	1,403	-
H7M	MARRIAGE & FAMILY THERAPY BD	76	109	213	467	-
H7Q	PODIATRIC MEDICINE	26	114	74	290	-
H7R	VETERINARY MEDICINE BOARD	43	83	122	466	-
H7S	EMERGENCY MEDICAL SERVICES BD	289	213	816	835	-
H7U	DIETETICS & NUTRITION PRACTICE	20	69	56	270	-
H7V	PSYCHOLOGY BOARD	238	108	672	608	-
H7W	PHYSICAL THERAPY BOARD	84	94	237	641	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	142	111	400	1,067	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	64	96	181	510	-
H9G	OMBUDSMAN MH/DD	581	50	1,637	327	-
J33	TRIAL COURTS	70,012	11,639	197,462	135,573	-
J50	GUARDIAN AD LITEM BOARD	7,870	643	22,196	2,243	-
J52	PUBLIC DEFENSE BOARD	20,142	1,049	56,809	3,720	-
J58	COURT OF APPEALS	2,373	74	6,693	336	-
J65	SUPREME COURT	13,004	1,767	36,676	7,732	-
J68	TAX COURT	235	39	662	169	-
J70	JUDICIAL STANDARDS BOARD	90	123	253	171	-
L10	LEGISLATIVE COORDINATING COMMISSION	2,682	368	7,566	2,471	-
L11	SENATE	4,318	40	12,178	105	-
L12	HOUSE	-	44	-	147	-
L49	LEGISLATIVE AUDITOR	183	67	515	69	-
P01	MILITARY AFFAIRS DEPT	14,011	927	39,516	40,819	-
P07	PUBLIC SAFETY DEPT	70,890	23,792	199,939	259,736	-
P78	CORRECTIONS DEPT	137,716	12,150	388,414	58,482	-
P7T	PEACE OFFICERS BOARD (POST)	308	297	869	612	-
P9E	SENTENCING GUIDELINES COMM	163	28	459	144	-
R28	MINN CONSERVATION CORPS	-	32	-	10	-
R29	NATURAL RESOURCES DEPT	161,940	35,809	456,737	244,597	-
R32	POLLUTION CONTROL AGENCY	34,529	7,808	97,385	30,338	-
R9P	WATER & SOIL RESOURCES BOARD	10,969	3,937	30,936	9,050	-
T79	TRANSPORTATION DEPT	284,924	35,758	803,602	1,250,939	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	83	-	7,669	-
0	OTHER	-	17	-	306	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	(6,243,007)				
G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	Mediation Services	410	(1,073)			
G45-14.3	Mediation Services	-	1,073	(166,943)		
G45-14.4	Mediation/Representation	-	-	-		
L49-15.2	Legislative Auditor	4,645	-	124	(2,140,824)	
L49-15.3	Financial Audits	-	-	-	1,607,000	(5,003,407)
L49-15.4	Program Audits	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

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
L49-15.5	Single Audits	-	-	-	533,824	-
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	-	-	-	-	-
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	-	22,394
G02-3.2	Admin Management Services	3,394	-	91	-	-
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	6,413	-	171	-	-
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	474	-	13	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	2,091	-	56	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	647	-	17	-	-
G10-9.2	Debt Management Division	349	-	9	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	851	-	23	-	-
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	2,777	-	74	-	855,280
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 2021
(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		3,160	-	84	-	-
G10-13.3	Personnel Administration		-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable		-	-	-	-	-
G45-14.2	Mediation Services		-	-	11	-	-
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		-	-	-	-	-
99YYY	Consumer Agencies						
B04	AGRICULTURE DEPT		71,759	-	1,919	-	34,002
B11	COSMETOLOGIST EXAMINERS BOARD		2,226	-	60	-	-
B13	COMMERCE DEPT		43,514	-	1,164	-	18,413
B14	ANIMAL HEALTH BOARD		5,111	-	137	-	-
B15	BARBER EXAMINERS BOARD		290	-	8	-	-
B20	EXPLORE MINNESOTA TOURISM		4,531	-	121	-	2,020
B22	EMPLOYMENT & ECONOMIC DEVELPMT		148,751	-	3,978	-	106,745
B24	PUBLIC FACILITIES AUTHORITY		1,365	-	36	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-	-
B34	HOUSING FINANCE AGENCY		29,381	-	786	-	-
B41	WORKERS COMP COURT OF APPEALS		923	-	25	-	-
B42	LABOR AND INDUSTRY DEPT		40,157	-	1,074	-	2,112
B43	IRON RANGE RESOURCES		3,976	-	106	-	1,118
B7E	ARCHITECTURE, ENGINEERING BD		686	-	18	-	53,117
B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-	-
B7P	ACCOUNTANCY BOARD		377	-	10	-	-
B7S	PRIVATE DETECTIVES BOARD		333	-	9	-	-
B82	PUBLIC UTILITIES COMM		17,777	-	475	-	-
B9D	AMATEUR SPORTS COMM		253	-	7	-	-
B9V	AGRICULTURE UTILIZATION RESRCH		-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	6,712	-	179	-	124,530
E26	MN STATE COLLEGES/UNIVERSITIES	1,378,606	-	36,865	-	89,654
E37	EDUCATION DEPARTMENT	43,393	-	1,160	-	47,250
E39	BOARD OF TEACHING	1,694	-	45	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	22,680	-	606	-	-
E50	ARTS BOARD	2,528	-	68	-	23,595
E60	OFFICE OF HIGHER EDUCATION	7,773	-	208	-	-
E77	ZOOLOGICAL BOARD	32,088	-	858	-	82,627
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	1,159
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	141	-	4	-	-
G02	ADMINISTRATION	68,792	-	1,840	-	73,671
G03	LOTTERY	14,125	-	378	-	229,802
G05	RACING COMMISSION	4,116	-	110	-	-
G06	ATTORNEY GENERAL	29,829	-	798	-	86,369
G09	GAMBLING CONTROL BOARD	3,026	-	81	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	13,452	-	360	-	53,560
G17	HUMAN RIGHTS DEPT	5,080	-	136	-	-
G19	INDIAN AFFAIRS COUNCIL	740	-	20	-	-
G38	INVESTMENT BOARD	2,079	-	56	-	302,372
G39	GOVERNORS OFFICE	5,743	-	154	-	7,827
G45	MEDIATION SERVICES DEPT	726	-	19	-	46
G46	MN.IT	247,431	-	6,616	-	275,682
G53	SECRETARY OF STATE	9,974	-	267	-	59,731
G61	OFFICE OF THE STATE AUDITOR	8,021	-	214	-	60,486
G62	MINN STATE RETIREMENT SYSTEM	11,603	-	310	-	127,200
G63	PUBLIC EMPLOYEES RETIRE ASSOC	8,325	-	223	-	121,636
G67	REVENUE DEPT	139,332	-	3,726	-	26,773
G69	TEACHERS RETIREMENT ASSOC	8,372	-	224	-	102,391
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	409	-	11	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	721	-	19	-	-
G9K	ADMINISTRATIVE HEARINGS	7,434	-	199	-	-
G9L	BLACK MINNESOTANS COUNCIL	262	-	7	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	456	-	12	-	-
G9N	ASIAN-PACIFIC COUNCIL	438	-	12	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	361	-	10	-	-
G9Y	DISABILITY COUNCIL	940	-	25	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	168,778	-	4,513	-	151,609
H55	HUMAN SERVICES DEPT	474,128	-	12,679	-	589,841
H55b	HUMAN SERVICES SOS	230,599	-	6,166	-	-
H55c	HUMAN SERVICES MSOP	36,603	-	979	-	-
H60	MNSURE	17,119	-	458	-	6,695

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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
H75	VETERANS AFFAIRS DEPT	147,425	-	3,942	-	202,826
H7B	MEDICAL PRACTICE BOARD	2,564	-	69	-	-
H7C	NURSING BOARD	2,850	-	76	-	229
H7D	PHARMACY BOARD	1,801	-	48	-	-
H7F	DENTISTRY BOARD	924	-	25	-	366
H7H	CHIROPRACTIC EXAMINERS BOARD	425	-	11	-	-
H7J	OPTOMETRY BOARD	73	-	2	-	-
H7K	NURSING HOME ADMIN BOARD	1,036	-	28	-	-
H7L	SOCIAL WORK BOARD	1,019	-	27	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	241	-	6	-	-
H7Q	PODIATRIC MEDICINE	84	-	2	-	-
H7R	VETERINARY MEDICINE BOARD	138	-	4	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	923	-	25	-	-
H7U	DIETETICS & NUTRITION PRACTICE	64	-	2	-	-
H7V	PSYCHOLOGY BOARD	760	-	20	-	69
H7W	PHYSICAL THERAPY BOARD	268	-	7	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	452	-	12	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	204	-	5	-	-
H9G	OMBUDSMAN MH/DD	1,852	-	50	-	-
J33	TRIAL COURTS	223,394	-	5,974	-	4,737
J50	GUARDIAN AD LITEM BOARD	25,111	-	671	-	-
J52	PUBLIC DEFENSE BOARD	64,269	-	1,719	-	-
J58	COURT OF APPEALS	7,572	-	202	-	-
J65	SUPREME COURT	41,493	-	1,110	-	-
J68	TAX COURT	748	-	20	-	-
J70	JUDICIAL STANDARDS BOARD	286	-	8	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	8,559	-	229	-	-
L11	SENATE	13,777	-	368	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	583	-	16	-	-
P01	MILITARY AFFAIRS DEPT	44,705	-	1,195	-	-
P07	PUBLIC SAFETY DEPT	226,196	-	6,049	-	216,039
P78	CORRECTIONS DEPT	439,424	-	11,751	-	199,288
P7T	PEACE OFFICERS BOARD (POST)	983	-	26	-	-
P9E	SENTENCING GUIDELINES COMM	520	-	14	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	516,719	-	13,817	-	224,877
R32	POLLUTION CONTROL AGENCY	110,174	-	2,946	-	20,679
R9P	WATER & SOIL RESOURCES BOARD	34,998	-	936	-	95,946
T79	TRANSPORTATION DEPT	909,136	-	24,311	-	119,680
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	10,099
0	OTHER	-	-	-	-	168,866
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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
L49-15.5	Single Audits	-	(533,824)			
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	-	-	-	-	-
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	-	17,645	-	-	-
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 2021
(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	-	-	-	-	-
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	-	91,485	-	-	-
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 2021
(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	-	77,315	-	-	-
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	-	39,464	-	-	-
H55	HUMAN SERVICES DEPT	-	267,346	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	-	-	-
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	-	40,570	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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	-	-	-	-	-
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 2021
(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	-	-	-	-	-
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 2021
(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 2021
(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
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	-	-	-	-	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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	-	(53,200)			
G61-16.3	State Auditor General	-	-			
17	SWIFT (Internally Developed Software Amortized over 10	-	-	(10,430,896)		
99YYY	Consumer Agencies					
G02-3.0	Department of Administration	-	-	1,081	(110,710)	
G02-3.2	Admin Management Services	-	-	-	1,489	(72,017)
G02-3.3	Commissioner's Office	-	-	-	-	24,124
G02-3.4	Human Resources	-	-	-	-	14,771
G02-3.5	Financial Management and Reporting	-	-	-	-	33,123
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	-	-	1,388	3,190	-
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	-	-	488	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	440	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	107	-	-
G10-9.2	Debt Management Division	-	-	91	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	61	-	-
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	-	-	360	-	-
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	-	-	85	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	600	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	14	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	800	-	-
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	42	60,277	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	3,603	-	-
B13	COMMERCE DEPT	-	1,034	69,159	-	-
B14	ANIMAL HEALTH BOARD	-	2	2,622	-	-
B15	BARBER EXAMINERS BOARD	-	-	752	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	3,118	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	3,641	682,330	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	2,264	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	17,846	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	335	-	-
B42	LABOR AND INDUSTRY DEPT	-	21	120,210	-	-
B43	IRON RANGE RESOURCES	-	-	6,099	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	1,909	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	-
B7P	ACCOUNTANCY BOARD	-	-	1,649	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	205	-	-
B82	PUBLIC UTILITIES COMM	-	-	16,724	-	-
B9D	AMATEUR SPORTS COMM	-	-	142	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	2	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	0	5,151	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	2,935	1,163,123	-	-
E37	EDUCATION DEPARTMENT	-	3,034	125,694	-	-
E39	BOARD OF TEACHING	-	-	2,057	-	-
E40	HISTORICAL SOCIETY	-	-	91	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	8,265	-	-
E50	ARTS BOARD	-	3	6,222	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	10,968	-	-
E77	ZOOLOGICAL BOARD	-	0	19,184	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	1,468	-	-
E95	HUMANITIES COMMISSION	-	-	71	-	-
E97	SCIENCE MUSEUM	-	-	11	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	28	-	-
G02	ADMINISTRATION	-	13	100,359	106,031	-
G03	LOTTERY	-	-	1,434	-	-
G05	RACING COMMISSION	-	-	3,810	-	-
G06	ATTORNEY GENERAL	-	9	9,840	-	-
G09	GAMBLING CONTROL BOARD	-	-	1,136	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	11,870	-	-
G17	HUMAN RIGHTS DEPT	-	-	1,858	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	796	-	-
G38	INVESTMENT BOARD	-	-	1,275	-	-
G39	GOVERNORS OFFICE	-	-	1,280	-	-
G45	MEDIATION SERVICES DEPT	-	-	612	-	-
G46	MN.IT	-	-	88,919	-	-
G53	SECRETARY OF STATE	-	-	7,210	-	-
G61	OFFICE OF THE STATE AUDITOR	-	-	2,524	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	23,518	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	56,677	-	-
G67	REVENUE DEPT	-	-	18,754	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	33,305	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	493,452	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	356	-	-
G96	UNIFORM LAWS COMMISSION	-	-	19	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	1,168	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	5,713	-	-
G9L	BLACK MINNESOTANS COUNCIL	-	-	546	-	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	384	-	-
G9N	ASIAN-PACIFIC COUNCIL	-	-	383	-	-
G9Q	MMB DEBT SERVICE	-	-	1,227	-	-
G9R	MMB NON-OPERATING	-	34	1,181,054	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	299	-	-
G9Y	DISABILITY COUNCIL	-	-	516	-	-
GPR	PAYROLL CLEARING	-	-	29	-	-
H12	HEALTH DEPT	-	969	111,384	-	-
H55	HUMAN SERVICES DEPT	-	36,855	1,834,934	-	-
H55b	HUMAN SERVICES SOS	-	-	123,174	-	-
H55c	HUMAN SERVICES MSOP	-	-	11,646	-	-
H60	MNSURE	-	-	2,335	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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
H75	VETERANS AFFAIRS DEPT	-	6	46,752	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	3,358	-	-
H7C	NURSING BOARD	-	-	3,389	-	-
H7D	PHARMACY BOARD	-	0	2,997	-	-
H7F	DENTISTRY BOARD	-	-	2,268	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	1,065	-	-
H7J	OPTOMETRY BOARD	-	-	501	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	1,398	-	-
H7L	SOCIAL WORK BOARD	-	-	2,652	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	883	-	-
H7Q	PODIATRIC MEDICINE	-	-	548	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	880	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	0	1,579	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	511	-	-
H7V	PSYCHOLOGY BOARD	-	-	1,150	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	1,212	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	2,016	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	965	-	-
H9G	OMBUDSMAN MH/DD	-	-	618	-	-
J33	TRIAL COURTS	-	4	256,264	-	-
J50	GUARDIAN AD LITEM BOARD	-	-	4,239	-	-
J52	PUBLIC DEFENSE BOARD	-	-	7,032	-	-
J58	COURT OF APPEALS	-	-	634	-	-
J65	SUPREME COURT	-	2	14,615	-	-
J68	TAX COURT	-	-	319	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	324	-	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	4,670	-	-
L11	SENATE	-	-	198	-	-
L12	HOUSE	-	-	277	-	-
L49	LEGISLATIVE AUDITOR	-	-	130	-	-
P01	MILITARY AFFAIRS DEPT	-	331	77,158	-	-
P07	PUBLIC SAFETY DEPT	-	406	490,963	-	-
P78	CORRECTIONS DEPT	-	5	110,544	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	1,157	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	273	-	-
R28	MINN CONSERVATION CORPS	-	-	18	-	-
R29	NATURAL RESOURCES DEPT	-	189	462,346	-	-
R32	POLLUTION CONTROL AGENCY	-	60	57,346	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	15	17,106	-	-
T79	TRANSPORTATION DEPT	-	3,590	2,364,570	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	14,496	-	-
0	OTHER	-	-	579	-	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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					
99YYY	Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office	(24,124)				
G02-3.4	Human Resources	-	(14,771)			
G02-3.5	Financial Management and Reporting	-	-	(33,123)		
G02-3.6	Fiscal Agent - Non allocable	-	-	-		
G02-4.2	Government & Citizen Services	2,057	1,260	452	(31,900)	
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	4,223	(4,223)
G02-4.7	Real Property	-	-	-	7,421	-
G02-4.8	Office of State Procurement (fmrly Materials Management	-	-	-	13,209	-
G02-4.10	Central Mail	-	-	-	2,977	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	3,245	-
G02-4.12	Grants Management	-	-	-	824	-
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 2021
(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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	-	-	-	50
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	25
B13	COMMERCE DEPT	-	-	-	-	8
B14	ANIMAL HEALTH BOARD	-	-	-	-	17
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	283
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	50
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	83
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	8
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 2021
(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	-	-	-	-	208
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	8
E37	EDUCATION DEPARTMENT	-	-	-	-	8
E39	BOARD OF TEACHING	-	-	-	-	8
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	67
E77	ZOOLOGICAL BOARD	-	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	67
G02	ADMINISTRATION	22,067	13,511	32,671	-	108
G03	LOTTERY	-	-	-	-	33
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	17
G09	GAMBLING CONTROL BOARD	-	-	-	-	17
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	8
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	8
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	8
G45	MEDIATION SERVICES DEPT	-	-	-	-	8
G46	MN.IT	-	-	-	-	50
G53	SECRETARY OF STATE	-	-	-	-	8
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	50
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	8
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPT	-	-	-	-	58
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	8
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	8
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	-	-	-	-	83
H55	HUMAN SERVICES DEPT	-	-	-	-	1,041
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	-	-	-	50

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	-	-	25
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	8
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	75
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	17
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-
H7V	PSYCHOLOGY BOARD	-	-	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	17
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	50
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	-	-	-	-	541
P78	CORRECTIONS DEPT	-	-	-	-	183
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	-	-	400
R32	POLLUTION CONTROL AGENCY	-	-	-	-	92
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	33
T79	TRANSPORTATION DEPT	-	-	-	-	67
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	250
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
		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 2021
(Budget)

DP#	Name	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
		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					
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	(7,421)				
G02-4.8	Office of State Procurement (fmrly Materials Management	-	(13,209)			
G02-4.10	Central Mail	-	-	(2,977)		
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	(3,245)	
G02-4.12	Grants Management	-	-	-	0	(824)
G46-6.2	Minnesota Information Technology	-	6	-	0	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	1	-	0	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	3	-	1	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	1	-	0	-
G10-9.2	Debt Management Division	-	-	-	0	-
G10-9.3	Debt Management	-	0	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	0	-	0	-
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	-	1	-
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	-	0	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

		Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
DP#	Name	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
G10-12.5	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	-	2	-	2	-
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	-	9	-	2	-
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	2	281	36	37	6
B11	COSMETOLOGIST EXAMINERS BOARD	-	3	4	1	-
B13	COMMERCE DEPT	1	88	80	23	28
B14	ANIMAL HEALTH BOARD	-	7	1	3	-
B15	BARBER EXAMINERS BOARD	-	0	2	0	-
B20	EXPLORE MINNESOTA TOURISM	-	18	8	2	1
B22	EMPLOYMENT & ECONOMIC DEVELPMT	6	1,650	-	77	122
B24	PUBLIC FACILITIES AUTHORITY	-	14	-	1	44
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	45	8	15	-
B41	WORKERS COMP COURT OF APPEALS	-	1	0	0	-
B42	LABOR AND INDUSTRY DEPT	-	137	67	21	1
B43	IRON RANGE RESOURCES	71	30	-	2	16
B7E	ARCHITECTURE, ENGINEERING BD	-	5	9	0	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	1	2	0	-
B7S	PRIVATE DETECTIVES BOARD	-	0	-	0	-
B82	PUBLIC UTILITIES COMM	-	5	-	9	-
B9D	AMATEUR SPORTS COMM	190	0	-	0	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
		Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
E25	CENTER FOR ARTS EDUCATION	41	30	-	3	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	3	718	-
E37	EDUCATION DEPARTMENT	-	128	7	23	98
E39	BOARD OF TEACHING	-	6	4	1	-
E40	HISTORICAL SOCIETY	192	1	-	-	-
E44	MINNESOTA STATE ACADEMIES	100	49	-	12	-
E50	ARTS BOARD	-	49	1	1	22
E60	OFFICE OF HIGHER EDUCATION	-	29	21	4	7
E77	ZOOLOGICAL BOARD	152	95	-	17	-
E81	UNIVERSITY OF MINNESOTA	-	1	-	-	-
E95	HUMANITIES COMMISSION	-	1	-	-	-
E97	SCIENCE MUSEUM	-	0	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	-
G02	ADMINISTRATION	-	221	35	36	8
G03	LOTTERY	-	-	1	7	-
G05	RACING COMMISSION	-	7	-	2	0
G06	ATTORNEY GENERAL	-	59	25	16	-
G09	GAMBLING CONTROL BOARD	-	2	-	2	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	15	42	7	-
G17	HUMAN RIGHTS DEPT	-	6	8	3	-
G19	INDIAN AFFAIRS COUNCIL	-	4	0	0	0
G38	INVESTMENT BOARD	-	2	1	1	-
G39	GOVERNORS OFFICE	-	4	1	3	-
G45	MEDIATION SERVICES DEPT	-	3	1	0	-
G46	MN.IT	-	388	1	129	-
G53	SECRETARY OF STATE	-	25	11	5	-
G61	OFFICE OF THE STATE AUDITOR	-	24	1	4	-
G62	MINN STATE RETIREMENT SYSTEM	34	12	89	6	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	5	134	4	-
G67	REVENUE DEPT	-	72	709	73	0
G69	TEACHERS RETIREMENT ASSOC	-	13	34	4	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	2	0	0	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	2	4	0	-
G9K	ADMINISTRATIVE HEARINGS	-	15	20	4	-
G9L	BLACK MINNESOTANS COUNCIL	-	4	0	0	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	3	0	0	-
G9N	ASIAN-PACIFIC COUNCIL	-	3	0	0	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	1	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	1	0	0	-
G9Y	DISABILITY COUNCIL	-	3	1	0	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	483	123	88	122
H55	HUMAN SERVICES DEPT	670	332	276	247	95
H55b	HUMAN SERVICES SOS	-	166	-	120	-
H55c	HUMAN SERVICES MSOP	-	18	-	19	-
H60	MNSURE	-	6	(0)	9	3

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	Real Property	Office of State Procurement (fmrly Materials Management Division)	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
		Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11	Dollars of Grants received 22.12
H75	VETERANS AFFAIRS DEPT	295	258	3	77	0
H7B	MEDICAL PRACTICE BOARD	-	5	19	1	-
H7C	NURSING BOARD	-	3	18	1	-
H7D	PHARMACY BOARD	-	3	8	1	-
H7F	DENTISTRY BOARD	-	2	3	0	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	1	3	0	-
H7J	OPTOMETRY BOARD	-	0	0	0	-
H7K	NURSING HOME ADMIN BOARD	-	10	1	1	-
H7L	SOCIAL WORK BOARD	-	3	6	1	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	1	1	0	-
H7Q	PODIATRIC MEDICINE	-	0	0	0	-
H7R	VETERINARY MEDICINE BOARD	-	0	1	0	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	5	1	0	0
H7U	DIETETICS & NUTRITION PRACTICE	-	0	1	0	-
H7V	PSYCHOLOGY BOARD	-	1	1	0	-
H7W	PHYSICAL THERAPY BOARD	-	1	3	0	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	1	4	0	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	1	1	0	-
H9G	OMBUDSMAN MH/DD	-	3	0	1	-
J33	TRIAL COURTS	-	233	8	116	-
J50	GUARDIAN AD LITEM BOARD	-	9	0	13	-
J52	PUBLIC DEFENSE BOARD	-	31	-	33	-
J58	COURT OF APPEALS	-	2	2	4	-
J65	SUPREME COURT	-	68	5	22	-
J68	TAX COURT	-	1	1	0	-
J70	JUDICIAL STANDARDS BOARD	-	1	-	0	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	0	-	4	-
L11	SENATE	-	-	-	7	-
L12	HOUSE	-	-	36	-	-
L49	LEGISLATIVE AUDITOR	-	0	0	0	-
P01	MILITARY AFFAIRS DEPT	1,298	478	0	23	0
P07	PUBLIC SAFETY DEPT	5	398	893	118	69
P78	CORRECTIONS DEPT	1,747	972	6	229	6
P7T	PEACE OFFICERS BOARD (POST)	-	1	1	1	0
P9E	SENTENCING GUIDELINES COMM	-	1	0	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	703	1,667	130	269	54
R32	POLLUTION CONTROL AGENCY	6	138	21	57	20
R9P	WATER & SOIL RESOURCES BOARD	-	115	1	18	30
T79	TRANSPORTATION DEPT	1,550	4,197	28	473	71
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0	0	-	-
0	OTHER	357	-	(1)	-	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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)
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					
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	(3,690)				
G46-6.3	IT Spend	-	-			
G46-6.4	Enterprise IT Security	3,690	-	(3,691)		
G46-6.5	MnIT - Non allocable	-	-	-		
G10-8.2	Minnesota Management & Budget	-	-	52	(3,476,861)	
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	226,876	(228,761)
G10-9.2	Debt Management Division	-	-	-	116,902	2
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	304,254	1
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	-	-	-	959,156	8
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	-	-	-	911,549	2
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	-	958,125	13
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	-	-	0	-	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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	-	36	-	1,322
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	2	-	79
B13	COMMERCE DEPT	-	-	31	-	1,517
B14	ANIMAL HEALTH BOARD	-	-	4	-	58
B15	BARBER EXAMINERS BOARD	-	-	0	-	17
B20	EXPLORE MINNESOTA TOURISM	-	-	5	-	68
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	182	-	14,969
B24	PUBLIC FACILITIES AUTHORITY	-	-	0	-	50
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	2	-	392
B41	WORKERS COMP COURT OF APPEALS	-	-	0	-	7
B42	LABOR AND INDUSTRY DEPT	-	-	75	-	2,637
B43	IRON RANGE RESOURCES	-	-	1	-	134
B7E	ARCHITECTURE, ENGINEERING BD	-	-	0	-	42
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	0	-	36
B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	4
B82	PUBLIC UTILITIES COMM	-	-	3	-	367
B9D	AMATEUR SPORTS COMM	-	-	-	-	3
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0

Allocation of General Support Costs
Multiple Rate Method
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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	-	-	3	-	113
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	41	-	25,517
E37	EDUCATION DEPARTMENT	-	-	77	-	2,758
E39	BOARD OF TEACHING	-	-	6	-	45
E40	HISTORICAL SOCIETY	-	-	1	-	2
E44	MINNESOTA STATE ACADEMIES	-	-	4	-	181
E50	ARTS BOARD	-	-	1	-	137
E60	OFFICE OF HIGHER EDUCATION	-	-	19	-	241
E77	ZOOLOGICAL BOARD	-	-	6	-	421
E81	UNIVERSITY OF MINNESOTA	-	-	4	-	32
E95	HUMANITIES COMMISSION	-	-	-	-	2
E97	SCIENCE MUSEUM	-	-	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	0	-	1
G02	ADMINISTRATION	-	-	40	-	2,202
G03	LOTTERY	-	-	1	-	31
G05	RACING COMMISSION	-	-	0	-	84
G06	ATTORNEY GENERAL	-	-	2	-	216
G09	GAMBLING CONTROL BOARD	-	-	1	-	25
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	101	-	260
G17	HUMAN RIGHTS DEPT	-	-	5	-	41
G19	INDIAN AFFAIRS COUNCIL	-	-	0	-	17
G38	INVESTMENT BOARD	-	-	0	-	28
G39	GOVERNORS OFFICE	-	-	1	-	28
G45	MEDIATION SERVICES DEPT	-	-	1	-	13
G46	MN.IT	-	-	47	-	1,951
G53	SECRETARY OF STATE	-	-	2	-	158
G61	OFFICE OF THE STATE AUDITOR	-	-	0	-	55
G62	MINN STATE RETIREMENT SYSTEM	-	-	1	-	516
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1	-	1,243
G67	REVENUE DEPT	-	-	203	-	411
G69	TEACHERS RETIREMENT ASSOC	-	-	1	-	731
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	10,826
G92	OMBUDSPERSON FOR FAMILIES	-	-	0	-	8
G96	UNIFORM LAWS COMMISSION	-	-	-	-	0
G9J	CAMPAIGN FINANCE BOARD	-	-	0	-	26
G9K	ADMINISTRATIVE HEARINGS	-	-	6	-	125
G9L	BLACK MINNESOTANS COUNCIL	-	-	0	-	12
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	0	-	8
G9N	ASIAN-PACIFIC COUNCIL	-	-	0	-	8
G9Q	MMB DEBT SERVICE	-	-	-	-	27
G9R	MMB NON-OPERATING	-	-	-	-	25,911
G9X	CAPITOL AREA ARCHITECT	-	-	0	-	7
G9Y	DISABILITY COUNCIL	-	-	0	-	11
GPR	PAYROLL CLEARING	-	-	-	-	1
H12	HEALTH DEPT	-	-	172	-	2,444
H55	HUMAN SERVICES DEPT	-	-	1,168	-	40,256
H55b	HUMAN SERVICES SOS	-	-	-	-	2,702
H55c	HUMAN SERVICES MSOP	-	-	-	-	255
H60	MNSURE	-	-	11	-	51

Allocation of General Support Costs
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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	-	-	46	-	1,026
H7B	MEDICAL PRACTICE BOARD	-	-	4	-	74
H7C	NURSING BOARD	-	-	4	-	74
H7D	PHARMACY BOARD	-	-	3	-	66
H7F	DENTISTRY BOARD	-	-	0	-	50
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	0	-	23
H7J	OPTOMETRY BOARD	-	-	0	-	11
H7K	NURSING HOME ADMIN BOARD	-	-	7	-	31
H7L	SOCIAL WORK BOARD	-	-	1	-	58
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	0	-	19
H7Q	PODIATRIC MEDICINE	-	-	0	-	12
H7R	VETERINARY MEDICINE BOARD	-	-	0	-	19
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	1	-	35
H7U	DIETETICS & NUTRITION PRACTICE	-	-	0	-	11
H7V	PSYCHOLOGY BOARD	-	-	1	-	25
H7W	PHYSICAL THERAPY BOARD	-	-	0	-	27
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	0	-	44
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	0	-	21
H9G	OMBUDSMAN MH/DD	-	-	1	-	14
J33	TRIAL COURTS	-	-	1	-	5,622
J50	GUARDIAN AD LITEM BOARD	-	-	(0)	-	93
J52	PUBLIC DEFENSE BOARD	-	-	2	-	154
J58	COURT OF APPEALS	-	-	0	-	14
J65	SUPREME COURT	-	-	12	-	321
J68	TAX COURT	-	-	3	-	7
J70	JUDICIAL STANDARDS BOARD	-	-	0	-	7
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	1	-	102
L11	SENATE	-	-	-	-	4
L12	HOUSE	-	-	-	-	6
L49	LEGISLATIVE AUDITOR	-	-	-	-	3
P01	MILITARY AFFAIRS DEPT	-	-	7	-	1,693
P07	PUBLIC SAFETY DEPT	-	-	523	-	10,771
P78	CORRECTIONS DEPT	-	-	163	-	2,425
P7T	PEACE OFFICERS BOARD (POST)	-	-	0	-	25
P9E	SENTENCING GUIDELINES COMM	-	-	0	-	6
R28	MINN CONSERVATION CORPS	-	-	-	-	0
R29	NATURAL RESOURCES DEPT	-	-	151	-	10,143
R32	POLLUTION CONTROL AGENCY	-	-	74	-	1,258
R9P	WATER & SOIL RESOURCES BOARD	-	-	10	-	375
T79	TRANSPORTATION DEPT	-	-	346	-	51,875
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	2	-	318
0	OTHER	-	-	0	-	13
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
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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
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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					
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	(118,004)				
G10-9.3	Debt Management	118,004	(118,005)			
G10-9.4	Debt Management - Other	-	-			
G10-10.2	MMB - Budget Division	-	-	(306,521)		
G10-10.3	Analysis & Control (EBO's)	-	-	259,364	(259,364)	
G10-10.4	Budget Operations and Planning	-	-	47,157	-	(47,157)
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	9	-
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	-	-	-	2	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	-	15	-
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	-	-	-	20	25
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	1,374	-	1,499	1,950
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	90	31
B13	COMMERCE DEPT	-	-	-	1,720	485
B14	ANIMAL HEALTH BOARD	-	-	-	65	47
B15	BARBER EXAMINERS BOARD	-	-	-	19	19
B20	EXPLORE MINNESOTA TOURISM	-	-	-	78	157
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	16,972	1,588
B24	PUBLIC FACILITIES AUTHORITY	-	906	-	56	223
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	7,496	-	444	162
B41	WORKERS COMP COURT OF APPEALS	-	-	-	8	9
B42	LABOR AND INDUSTRY DEPT	-	-	-	2,990	431
B43	IRON RANGE RESOURCES	-	-	-	152	110
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	47	7
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	1
B7P	ACCOUNTANCY BOARD	-	-	-	41	8
B7S	PRIVATE DETECTIVES BOARD	-	-	-	5	12
B82	PUBLIC UTILITIES COMM	-	-	-	416	50
B9D	AMATEUR SPORTS COMM	-	-	-	4	11
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	0

Allocation of General Support Costs
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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	-	-	-	128	328
E26	MN STATE COLLEGES/UNIVERSITIES	-	984	-	28,931	1,148
E37	EDUCATION DEPARTMENT	-	13,808	-	3,126	1,210
E39	BOARD OF TEACHING	-	-	-	51	22
E40	HISTORICAL SOCIETY	-	-	-	2	14
E44	MINNESOTA STATE ACADEMIES	-	-	-	206	321
E50	ARTS BOARD	-	-	-	155	70
E60	OFFICE OF HIGHER EDUCATION	-	121	-	273	514
E77	ZOOLOGICAL BOARD	-	-	-	477	253
E81	UNIVERSITY OF MINNESOTA	-	2,889	-	37	66
E95	HUMANITIES COMMISSION	-	-	-	2	8
E97	SCIENCE MUSEUM	-	-	-	0	3
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	1	1
G02	ADMINISTRATION	-	1,457	-	2,496	538
G03	LOTTERY	-	-	-	36	35
G05	RACING COMMISSION	-	-	-	95	90
G06	ATTORNEY GENERAL	-	-	-	245	219
G09	GAMBLING CONTROL BOARD	-	-	-	28	15
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	295	180
G17	HUMAN RIGHTS DEPT	-	-	-	46	46
G19	INDIAN AFFAIRS COUNCIL	-	-	-	20	32
G38	INVESTMENT BOARD	-	-	-	32	13
G39	GOVERNORS OFFICE	-	-	-	32	28
G45	MEDIATION SERVICES DEPT	-	-	-	15	24
G46	MN.IT	-	233	-	2,212	1,017
G53	SECRETARY OF STATE	-	-	-	179	115
G61	OFFICE OF THE STATE AUDITOR	-	-	-	63	93
G62	MINN STATE RETIREMENT SYSTEM	-	34	-	585	25
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	45	-	1,410	32
G67	REVENUE DEPT	-	-	-	466	1,219
G69	TEACHERS RETIREMENT ASSOC	-	45	-	828	70
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	12,274	245
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	9	15
G96	UNIFORM LAWS COMMISSION	-	-	-	0	1
G9J	CAMPAIGN FINANCE BOARD	-	-	-	29	45
G9K	ADMINISTRATIVE HEARINGS	-	-	-	142	33
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	14	11
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	10	13
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	10	11
G9Q	MMB DEBT SERVICE	-	-	-	31	168
G9R	MMB NON-OPERATING	-	-	-	29,377	177
G9X	CAPITOL AREA ARCHITECT	-	-	-	7	10
G9Y	DISABILITY COUNCIL	-	-	-	13	16
GPR	PAYROLL CLEARING	-	-	-	1	-
H12	HEALTH DEPT	-	-	-	2,771	2,439
H55	HUMAN SERVICES DEPT	-	446	-	45,642	2,244
H55b	HUMAN SERVICES SOS	-	-	-	3,064	854
H55c	HUMAN SERVICES MSOP	-	-	-	290	143
H60	MNSURE	-	-	-	58	54

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	-	1,163	1,087
H7B	MEDICAL PRACTICE BOARD	-	-	-	84	44
H7C	NURSING BOARD	-	-	-	84	27
H7D	PHARMACY BOARD	-	-	-	75	51
H7F	DENTISTRY BOARD	-	-	-	56	28
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	26	27
H7J	OPTOMETRY BOARD	-	-	-	12	18
H7K	NURSING HOME ADMIN BOARD	-	-	-	35	53
H7L	SOCIAL WORK BOARD	-	-	-	66	33
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	22	21
H7Q	PODIATRIC MEDICINE	-	-	-	14	22
H7R	VETERINARY MEDICINE BOARD	-	-	-	22	16
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	39	41
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	13	13
H7V	PSYCHOLOGY BOARD	-	-	-	29	21
H7W	PHYSICAL THERAPY BOARD	-	-	-	30	18
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	50	21
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	24	18
H9G	OMBUDSMAN MH/DD	-	-	-	15	10
J33	TRIAL COURTS	-	-	-	6,374	2,220
J50	GUARDIAN AD LITEM BOARD	-	-	-	105	123
J52	PUBLIC DEFENSE BOARD	-	-	-	175	200
J58	COURT OF APPEALS	-	-	-	16	14
J65	SUPREME COURT	-	-	-	364	337
J68	TAX COURT	-	-	-	8	7
J70	JUDICIAL STANDARDS BOARD	-	-	-	8	23
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	116	70
L11	SENATE	-	-	-	5	8
L12	HOUSE	-	-	-	7	8
L49	LEGISLATIVE AUDITOR	-	-	-	3	13
P01	MILITARY AFFAIRS DEPT	-	-	-	1,919	177
P07	PUBLIC SAFETY DEPT	-	403	-	12,212	4,538
P78	CORRECTIONS DEPT	-	-	-	2,750	2,317
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	29	57
P9E	SENTENCING GUIDELINES COMM	-	-	-	7	5
R28	MINN CONSERVATION CORPS	-	-	-	0	6
R29	NATURAL RESOURCES DEPT	-	9	-	11,500	6,830
R32	POLLUTION CONTROL AGENCY	-	-	-	1,426	1,489
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	425	751
T79	TRANSPORTATION DEPT	-	24,864	-	58,816	6,820
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	361	16
0	OTHER	-	62,891	-	14	3
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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					
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	(1,839,906)				
G10-11.3	Central Payroll	494,048	(494,048)			
G10-11.4	Accounting Services	424,363	-	(424,363)		
G10-11.5	Financial Reporting	910,554	-	-	(910,554)	
G10-11.6	Financial Reporting - Single Audit	10,941	-	-	-	(10,941)
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	3	7	-
G10-12.4	Accounting & Procurement Operations and System Suppo	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	24	52	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	33	1	1	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	369	33	70	-
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	5,697	2,453	5,264	9
B11	COSMETOLOGIST EXAMINERS BOARD	-	177	147	315	-
B13	COMMERCE DEPT	-	3,455	2,815	6,039	213
B14	ANIMAL HEALTH BOARD	-	406	107	229	0
B15	BARBER EXAMINERS BOARD	-	23	31	66	-
B20	EXPLORE MINNESOTA TOURISM	-	360	127	272	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	11,810	27,770	59,586	749
B24	PUBLIC FACILITIES AUTHORITY	-	108	92	198	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	2,333	726	1,558	-
B41	WORKERS COMP COURT OF APPEALS	-	73	14	29	-
B42	LABOR AND INDUSTRY DEPT	-	3,188	4,892	10,498	4
B43	IRON RANGE RESOURCES	-	316	248	533	-
B7E	ARCHITECTURE, ENGINEERING BD	-	54	78	167	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	0	-
B7P	ACCOUNTANCY BOARD	-	30	67	144	-
B7S	PRIVATE DETECTIVES BOARD	-	26	8	18	-
B82	PUBLIC UTILITIES COMM	-	1,411	681	1,460	-
B9D	AMATEUR SPORTS COMM	-	20	6	12	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	0	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	533	210	450	0
E26	MN STATE COLLEGES/UNIVERSITIES	-	109,451	47,338	101,573	604
E37	EDUCATION DEPARTMENT	-	3,445	5,116	10,977	624
E39	BOARD OF TEACHING	-	135	84	180	-
E40	HISTORICAL SOCIETY	-	-	4	8	-
E44	MINNESOTA STATE ACADEMIES	-	1,801	336	722	-
E50	ARTS BOARD	-	201	253	543	1
E60	OFFICE OF HIGHER EDUCATION	-	617	446	958	-
E77	ZOOLOGICAL BOARD	-	2,548	781	1,675	0
E81	UNIVERSITY OF MINNESOTA	-	-	60	128	-
E95	HUMANITIES COMMISSION	-	-	3	6	-
E97	SCIENCE MUSEUM	-	-	0	1	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	11	1	2	-
G02	ADMINISTRATION	-	5,462	4,084	8,764	3
G03	LOTTERY	-	1,121	58	125	-
G05	RACING COMMISSION	-	327	155	333	-
G06	ATTORNEY GENERAL	-	2,368	400	859	2
G09	GAMBLING CONTROL BOARD	-	240	46	99	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	1,068	483	1,037	-
G17	HUMAN RIGHTS DEPT	-	403	76	162	-
G19	INDIAN AFFAIRS COUNCIL	-	59	32	70	-
G38	INVESTMENT BOARD	-	165	52	111	-
G39	GOVERNORS OFFICE	-	456	52	112	-
G45	MEDIATION SERVICES DEPT	-	58	25	53	-
G46	MN.IT	-	19,644	3,619	7,765	-
G53	SECRETARY OF STATE	-	792	293	630	-
G61	OFFICE OF THE STATE AUDITOR	-	637	103	220	-
G62	MINN STATE RETIREMENT SYSTEM	-	921	957	2,054	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	661	2,307	4,949	-
G67	REVENUE DEPT	-	11,062	763	1,638	-
G69	TEACHERS RETIREMENT ASSOC	-	665	1,355	2,908	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	20,083	43,092	-
G92	OMBUDSPERSON FOR FAMILIES	-	32	14	31	-
G96	UNIFORM LAWS COMMISSION	-	-	1	2	-
G9J	CAMPAIGN FINANCE BOARD	-	57	48	102	-
G9K	ADMINISTRATIVE HEARINGS	-	590	233	499	-
G9L	BLACK MINNESOTANS COUNCIL	-	21	22	48	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	36	16	34	-
G9N	ASIAN-PACIFIC COUNCIL	-	35	16	33	-
G9Q	MMB DEBT SERVICE	-	-	50	107	-
G9R	MMB NON-OPERATING	-	-	48,068	103,139	7
G9X	CAPITOL AREA ARCHITECT	-	29	12	26	-
G9Y	DISABILITY COUNCIL	-	75	21	45	-
GPR	PAYROLL CLEARING	-	-	1	3	-
H12	HEALTH DEPT	-	13,400	4,533	9,727	199
H55	HUMAN SERVICES DEPT	-	37,642	74,680	160,240	7,580
H55b	HUMAN SERVICES SOS	-	18,308	5,013	10,756	-
H55c	HUMAN SERVICES MSOP	-	2,906	474	1,017	-
H60	MNSURE	-	1,359	95	204	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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
H75	VETERANS AFFAIRS DEPT	-	11,704	1,903	4,083	1
H7B	MEDICAL PRACTICE BOARD	-	204	137	293	-
H7C	NURSING BOARD	-	226	138	296	-
H7D	PHARMACY BOARD	-	143	122	262	0
H7F	DENTISTRY BOARD	-	73	92	198	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	34	43	93	-
H7J	OPTOMETRY BOARD	-	6	20	44	-
H7K	NURSING HOME ADMIN BOARD	-	82	57	122	-
H7L	SOCIAL WORK BOARD	-	81	108	232	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	19	36	77	-
H7Q	PODIATRIC MEDICINE	-	7	22	48	-
H7R	VETERINARY MEDICINE BOARD	-	11	36	77	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	73	64	138	0
H7U	DIETETICS & NUTRITION PRACTICE	-	5	21	45	-
H7V	PSYCHOLOGY BOARD	-	60	47	100	-
H7W	PHYSICAL THERAPY BOARD	-	21	49	106	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	36	82	176	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	16	39	84	-
H9G	OMBUDSMAN MH/DD	-	147	25	54	-
J33	TRIAL COURTS	-	17,736	10,430	22,379	1
J50	GUARDIAN AD LITEM BOARD	-	1,994	173	370	-
J52	PUBLIC DEFENSE BOARD	-	5,103	286	614	-
J58	COURT OF APPEALS	-	601	26	55	-
J65	SUPREME COURT	-	3,294	595	1,276	0
J68	TAX COURT	-	59	13	28	-
J70	JUDICIAL STANDARDS BOARD	-	23	13	28	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	680	190	408	-
L11	SENATE	-	1,094	8	17	-
L12	HOUSE	-	-	11	24	-
L49	LEGISLATIVE AUDITOR	-	46	5	11	-
P01	MILITARY AFFAIRS DEPT	-	3,549	3,140	6,738	68
P07	PUBLIC SAFETY DEPT	-	17,958	19,982	42,875	83
P78	CORRECTIONS DEPT	-	34,887	4,499	9,654	1
P7T	PEACE OFFICERS BOARD (POST)	-	78	47	101	-
P9E	SENTENCING GUIDELINES COMM	-	41	11	24	-
R28	MINN CONSERVATION CORPS	-	-	1	2	-
R29	NATURAL RESOURCES DEPT	-	41,024	18,817	40,376	39
R32	POLLUTION CONTROL AGENCY	-	8,747	2,334	5,008	12
R9P	WATER & SOIL RESOURCES BOARD	-	2,779	696	1,494	3
T79	TRANSPORTATION DEPT	-	72,179	96,236	206,492	738
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	590	1,266	-
0	OTHER	-	-	24	51	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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					
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	(911,774)				
G10-12.4	Accounting & Procurement Operations and System Suppo	194,332	(194,332)			

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	655,459	-	(655,459)		
G10-12.6	Budget Service - Computer Operations	61,983	-	-	(61,983)	
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	-	11	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	0	43	0	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	15	489	33	-
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	1,123	7,558	2,563	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	67	234	41	-
B13	COMMERCE DEPT	-	1,289	4,583	638	-
B14	ANIMAL HEALTH BOARD	-	49	538	61	-
B15	BARBER EXAMINERS BOARD	-	14	30	25	-
B20	EXPLORE MINNESOTA TOURISM	-	58	477	207	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	12,717	15,668	2,087	-
B24	PUBLIC FACILITIES AUTHORITY	-	42	144	293	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	333	3,095	213	-
B41	WORKERS COMP COURT OF APPEALS	-	6	97	12	-
B42	LABOR AND INDUSTRY DEPT	-	2,240	4,230	567	-
B43	IRON RANGE RESOURCES	-	114	419	145	-
B7E	ARCHITECTURE, ENGINEERING BD	-	36	72	10	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	-	1	-
B7P	ACCOUNTANCY BOARD	-	31	40	10	-
B7S	PRIVATE DETECTIVES BOARD	-	4	35	16	-
B82	PUBLIC UTILITIES COMM	-	312	1,872	66	-
B9D	AMATEUR SPORTS COMM	-	3	27	15	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	-	0	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	96	707	431	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	21,678	145,210	1,508	-
E37	EDUCATION DEPARTMENT	-	2,343	4,571	1,591	-
E39	BOARD OF TEACHING	-	38	178	29	-
E40	HISTORICAL SOCIETY	-	2	-	19	-
E44	MINNESOTA STATE ACADEMIES	-	154	2,389	422	-
E50	ARTS BOARD	-	116	266	92	-
E60	OFFICE OF HIGHER EDUCATION	-	204	819	676	-
E77	ZOOLOGICAL BOARD	-	358	3,380	332	-
E81	UNIVERSITY OF MINNESOTA	-	27	-	86	-
E95	HUMANITIES COMMISSION	-	1	-	11	-
E97	SCIENCE MUSEUM	-	0	-	3	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	1	15	1	-
G02	ADMINISTRATION	-	1,870	7,246	707	-
G03	LOTTERY	-	27	1,488	46	-
G05	RACING COMMISSION	-	71	434	118	-
G06	ATTORNEY GENERAL	-	183	3,142	287	-
G09	GAMBLING CONTROL BOARD	-	21	319	20	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	221	1,417	236	-
G17	HUMAN RIGHTS DEPT	-	35	535	61	-
G19	INDIAN AFFAIRS COUNCIL	-	15	78	42	-
G38	INVESTMENT BOARD	-	24	219	17	-
G39	GOVERNORS OFFICE	-	24	605	37	-
G45	MEDIATION SERVICES DEPT	-	11	77	31	-
G46	MN.IT	-	1,657	26,062	1,336	-
G53	SECRETARY OF STATE	-	134	1,051	151	-
G61	OFFICE OF THE STATE AUDITOR	-	47	845	122	-
G62	MINN STATE RETIREMENT SYSTEM	-	438	1,222	32	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	1,056	877	42	-
G67	REVENUE DEPT	-	350	14,676	1,602	-
G69	TEACHERS RETIREMENT ASSOC	-	621	882	93	-
G90	REVENUE INTERGOVT PAYMENTS	-	9,197	-	321	-
G92	OMBUDSPERSON FOR FAMILIES	-	7	43	20	-
G96	UNIFORM LAWS COMMISSION	-	0	-	1	-
G9J	CAMPAIGN FINANCE BOARD	-	22	76	60	-
G9K	ADMINISTRATIVE HEARINGS	-	106	783	44	-
G9L	BLACK MINNESOTANS COUNCIL	-	10	28	15	-
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	7	48	16	-
G9N	ASIAN-PACIFIC COUNCIL	-	7	46	14	-
G9Q	MMB DEBT SERVICE	-	23	-	221	-
G9R	MMB NON-OPERATING	-	22,012	-	233	-
G9X	CAPITOL AREA ARCHITECT	-	6	38	13	-
G9Y	DISABILITY COUNCIL	-	10	99	22	-
GPR	PAYROLL CLEARING	-	1	-	-	-
H12	HEALTH DEPT	-	2,076	17,778	3,206	-
H55	HUMAN SERVICES DEPT	-	34,199	49,940	2,950	-
H55b	HUMAN SERVICES SOS	-	2,296	24,289	1,123	-
H55c	HUMAN SERVICES MSOP	-	217	3,855	188	-
H60	MNSURE	-	44	1,803	71	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	871	15,528	1,429	-
H7B	MEDICAL PRACTICE BOARD	-	63	270	58	-
H7C	NURSING BOARD	-	63	300	35	-
H7D	PHARMACY BOARD	-	56	190	68	-
H7F	DENTISTRY BOARD	-	42	97	37	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	20	45	35	-
H7J	OPTOMETRY BOARD	-	9	8	24	-
H7K	NURSING HOME ADMIN BOARD	-	26	109	70	-
H7L	SOCIAL WORK BOARD	-	49	107	44	-
H7M	MARRIAGE & FAMILY THERAPY BD	-	16	25	27	-
H7Q	PODIATRIC MEDICINE	-	10	9	29	-
H7R	VETERINARY MEDICINE BOARD	-	16	15	21	-
H7S	EMERGENCY MEDICAL SERVICES BD	-	29	97	53	-
H7U	DIETETICS & NUTRITION PRACTICE	-	10	7	17	-
H7V	PSYCHOLOGY BOARD	-	21	80	27	-
H7W	PHYSICAL THERAPY BOARD	-	23	28	24	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	38	48	28	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	18	22	24	-
H9G	OMBUDSMAN MH/DD	-	12	195	13	-
J33	TRIAL COURTS	-	4,776	23,530	2,918	-
J50	GUARDIAN AD LITEM BOARD	-	79	2,645	161	-
J52	PUBLIC DEFENSE BOARD	-	131	6,770	263	-
J58	COURT OF APPEALS	-	12	798	18	-
J65	SUPREME COURT	-	272	4,370	443	-
J68	TAX COURT	-	6	79	10	-
J70	JUDICIAL STANDARDS BOARD	-	6	30	31	-
L10	LEGISLATIVE COORDINATING COMMISSION	-	87	902	92	-
L11	SENATE	-	4	1,451	10	-
L12	HOUSE	-	5	-	11	-
L49	LEGISLATIVE AUDITOR	-	2	61	17	-
P01	MILITARY AFFAIRS DEPT	-	1,438	4,709	232	-
P07	PUBLIC SAFETY DEPT	-	9,150	23,825	5,965	-
P78	CORRECTIONS DEPT	-	2,060	46,285	3,046	-
P7T	PEACE OFFICERS BOARD (POST)	-	22	104	74	-
P9E	SENTENCING GUIDELINES COMM	-	5	55	7	-
R28	MINN CONSERVATION CORPS	-	0	-	8	-
R29	NATURAL RESOURCES DEPT	-	8,617	54,427	8,977	-
R32	POLLUTION CONTROL AGENCY	-	1,069	11,605	1,957	-
R9P	WATER & SOIL RESOURCES BOARD	-	319	3,686	987	-
T79	TRANSPORTATION DEPT	-	44,070	95,760	8,965	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	270	-	21	-
0	OTHER	-	11	-	4	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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					
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 2021
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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	-	(967,534)			
G10-13.3	Personnel Administration	-	967,534	(967,534)		
G02-13.5	Employee Relations - Non Allocable	-	-	-		
G45-14.2	Mediation Services	-	-	64	(168)	
G45-14.3	Mediation Services	-	-	-	168	(168)
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	722	-	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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	-	11,157	-	2
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	346	-	0
B13	COMMERCE DEPT	-	-	6,766	-	1
B14	ANIMAL HEALTH BOARD	-	-	795	-	0
B15	BARBER EXAMINERS BOARD	-	-	45	-	0
B20	EXPLORE MINNESOTA TOURISM	-	-	705	-	0
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	23,128	-	4
B24	PUBLIC FACILITIES AUTHORITY	-	-	212	-	0
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	4,568	-	1
B41	WORKERS COMP COURT OF APPEALS	-	-	144	-	0
B42	LABOR AND INDUSTRY DEPT	-	-	6,244	-	1
B43	IRON RANGE RESOURCES	-	-	618	-	0
B7E	ARCHITECTURE, ENGINEERING BD	-	-	107	-	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	59	-	0
B7S	PRIVATE DETECTIVES BOARD	-	-	52	-	0
B82	PUBLIC UTILITIES COMM	-	-	2,764	-	0
B9D	AMATEUR SPORTS COMM	-	-	39	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	1,044	-	0
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	214,347	-	37
E37	EDUCATION DEPARTMENT	-	-	6,747	-	1
E39	BOARD OF TEACHING	-	-	263	-	0
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	3,526	-	1
E50	ARTS BOARD	-	-	393	-	0
E60	OFFICE OF HIGHER EDUCATION	-	-	1,209	-	0
E77	ZOOLOGICAL BOARD	-	-	4,989	-	1
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	22	-	0
G02	ADMINISTRATION	-	-	10,696	-	2
G03	LOTTERY	-	-	2,196	-	0
G05	RACING COMMISSION	-	-	640	-	0
G06	ATTORNEY GENERAL	-	-	4,638	-	1
G09	GAMBLING CONTROL BOARD	-	-	471	-	0
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	2,092	-	0
G17	HUMAN RIGHTS DEPT	-	-	790	-	0
G19	INDIAN AFFAIRS COUNCIL	-	-	115	-	0
G38	INVESTMENT BOARD	-	-	323	-	0
G39	GOVERNORS OFFICE	-	-	893	-	0
G45	MEDIATION SERVICES DEPT	-	-	113	-	0
G46	MN.IT	-	-	38,471	-	7
G53	SECRETARY OF STATE	-	-	1,551	-	0
G61	OFFICE OF THE STATE AUDITOR	-	-	1,247	-	0
G62	MINN STATE RETIREMENT SYSTEM	-	-	1,804	-	0
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,294	-	0
G67	REVENUE DEPT	-	-	21,663	-	4
G69	TEACHERS RETIREMENT ASSOC	-	-	1,302	-	0
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	64	-	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	112	-	0
G9K	ADMINISTRATIVE HEARINGS	-	-	1,156	-	0
G9L	BLACK MINNESOTANS COUNCIL	-	-	41	-	0
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	71	-	0
G9N	ASIAN-PACIFIC COUNCIL	-	-	68	-	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	56	-	0
G9Y	DISABILITY COUNCIL	-	-	146	-	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPT	-	-	26,242	-	5
H55	HUMAN SERVICES DEPT	-	-	73,718	-	13
H55b	HUMAN SERVICES SOS	-	-	35,854	-	6
H55c	HUMAN SERVICES MSOP	-	-	5,691	-	1
H60	MNSURE	-	-	2,662	-	0

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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	-	-	22,922	-	4
H7B	MEDICAL PRACTICE BOARD	-	-	399	-	0
H7C	NURSING BOARD	-	-	443	-	0
H7D	PHARMACY BOARD	-	-	280	-	0
H7F	DENTISTRY BOARD	-	-	144	-	0
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	66	-	0
H7J	OPTOMETRY BOARD	-	-	11	-	0
H7K	NURSING HOME ADMIN BOARD	-	-	161	-	0
H7L	SOCIAL WORK BOARD	-	-	158	-	0
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	38	-	0
H7Q	PODIATRIC MEDICINE	-	-	13	-	0
H7R	VETERINARY MEDICINE BOARD	-	-	22	-	0
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	144	-	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	10	-	0
H7V	PSYCHOLOGY BOARD	-	-	118	-	0
H7W	PHYSICAL THERAPY BOARD	-	-	42	-	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	70	-	0
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	32	-	0
H9G	OMBUDSMAN MH/DD	-	-	288	-	0
J33	TRIAL COURTS	-	-	34,733	-	6
J50	GUARDIAN AD LITEM BOARD	-	-	3,904	-	1
J52	PUBLIC DEFENSE BOARD	-	-	9,993	-	2
J58	COURT OF APPEALS	-	-	1,177	-	0
J65	SUPREME COURT	-	-	6,451	-	1
J68	TAX COURT	-	-	116	-	0
J70	JUDICIAL STANDARDS BOARD	-	-	44	-	0
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	1,331	-	0
L11	SENATE	-	-	2,142	-	0
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	91	-	0
P01	MILITARY AFFAIRS DEPT	-	-	6,951	-	1
P07	PUBLIC SAFETY DEPT	-	-	35,169	-	6
P78	CORRECTIONS DEPT	-	-	68,322	-	12
P7T	PEACE OFFICERS BOARD (POST)	-	-	153	-	0
P9E	SENTENCING GUIDELINES COMM	-	-	81	-	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	-	80,340	-	14
R32	POLLUTION CONTROL AGENCY	-	-	17,130	-	3
R9P	WATER & SOIL RESOURCES BOARD	-	-	5,442	-	1
T79	TRANSPORTATION DEPT	-	-	141,353	-	25
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
0	OTHER	-	-	-	-	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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					
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 2021
(Budget)

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
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	(2,605)				
L49-15.3	Financial Audits	1,955	(1,955)			
L49-15.4	Program Audits	-	-	-		
L49-15.5	Single Audits	650	-	-	(650)	
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	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPT	-	16	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPT	-	9	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	1	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	51	-	115	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPT	-	1	-	-	-
B43	IRON RANGE RESOURCES	-	1	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	25	-	-	-
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 2021
(Budget)

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
E25	CENTER FOR ARTS EDUCATION	-	59	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	42	-	-	-
E37	EDUCATION DEPARTMENT	-	22	-	97	-
E39	BOARD OF TEACHING	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	-	11	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
E77	ZOOLOGICAL BOARD	-	39	-	-	-
E81	UNIVERSITY OF MINNESOTA	-	1	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION	-	35	-	-	-
G03	LOTTERY	-	109	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	41	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	25	-	-	-
G17	HUMAN RIGHTS DEPT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	143	-	-	-
G39	GOVERNORS OFFICE	-	4	-	-	-
G45	MEDIATION SERVICES DEPT	-	0	-	-	-
G46	MN.IT	-	131	-	-	-
G53	SECRETARY OF STATE	-	28	-	-	-
G61	OFFICE OF THE STATE AUDITOR	-	29	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	60	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	58	-	-	-
G67	REVENUE DEPT	-	13	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	49	-	-	-
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	-	72	-	50	-
H55	HUMAN SERVICES DEPT	-	280	-	336	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	3	-	-	-

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

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
H75	VETERANS AFFAIRS DEPT	-	96	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	0	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	0	-	-	-
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	-	0	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-	-
J33	TRIAL COURTS	-	2	-	-	-
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	-	102	-	-	-
P78	CORRECTIONS DEPT	-	94	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPT	-	107	-	-	-
R32	POLLUTION CONTROL AGENCY	-	10	-	-	-
R9P	WATER & SOIL RESOURCES BOARD	-	45	-	-	-
T79	TRANSPORTATION DEPT	-	57	-	51	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	5	-	-	-
0	OTHER	-	80	-	-	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(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 2021
(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					
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 2021
(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	-	-	-	-	-
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 2021
(Budget)

DP#	Name	Financial Audit- Outdoors Financial Audits Outdoor 33.7	Financial Audit- Art Finacial Audits Art 33.8	Financial Audit- Clean Water Financial Audits Clean Water 33.9	Financial Audit- Parks & Trails Financial Audits Parks & Trails 33.10	Program Audit- Outdoors Program Audits Outdoor 33.11
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 2021
(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	-	-	-	-	-
	Total	0	0	0	0	0
	Source					
	Difference (Total - Source)					

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

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	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 2021
(Budget)

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	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)	
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						-
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 2021
(Budget)

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	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	-	-	-	-	-	-
99YYY	Consumer Agencies						
B04	AGRICULTURE DEPT	-	-	-	-	-	509,188
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	21,949
B13	COMMERCE DEPT	-	-	-	-	-	380,697
B14	ANIMAL HEALTH BOARD	-	-	-	-	-	27,721
B15	BARBER EXAMINERS BOARD	-	-	-	-	-	3,382
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	31,891
B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	-	-	-	-	2,834,468
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	30,049
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	200,592
B41	WORKERS COMP COURT OF APPEALS	-	-	-	-	-	3,937
B42	LABOR AND INDUSTRY DEPT	-	-	-	-	-	519,063
B43	IRON RANGE RESOURCES	-	-	-	-	-	44,538
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	63,634
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	8
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	6,106
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	1,705
B82	PUBLIC UTILITIES COMM	-	-	-	-	-	97,780
B9D	AMATEUR SPORTS COMM	-	-	-	-	-	18,302
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	13

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

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
E25	CENTER FOR ARTS EDUCATION	-	-	-	-	-	201,495
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	7,130,609
E37	EDUCATION DEPARTMENT	-	-	-	-	-	775,000
E39	BOARD OF TEACHING	-	-	-	-	-	16,520
E40	HISTORICAL SOCIETY	-	-	-	-	-	18,426
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-	109,487
E50	ARTS BOARD	-	-	-	-	-	60,711
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-	87,800
E77	ZOOLOGICAL BOARD	-	-	-	-	-	259,899
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-	28,117
E95	HUMANITIES COMMISSION	-	-	-	-	-	394
E97	SCIENCE MUSEUM	-	-	-	-	-	72
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	10,134
G02	ADMINISTRATION	-	-	-	-	-	2,768,335
G03	LOTTERY	-	-	-	-	-	280,441
G05	RACING COMMISSION	-	-	-	-	-	24,291
G06	ATTORNEY GENERAL	-	-	-	-	-	216,905
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	15,022
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	190,954
G17	HUMAN RIGHTS DEPT	-	-	-	-	-	26,064
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	6,595
G38	INVESTMENT BOARD	-	-	-	-	-	312,390
G39	GOVERNORS OFFICE	-	-	-	-	-	30,810
G45	MEDIATION SERVICES DEPT	-	-	-	-	-	6,289
G46	MN.IT	-	-	-	-	-	1,328,081
G53	SECRETARY OF STATE	-	-	-	-	-	116,894
G61	OFFICE OF THE STATE AUDITOR	-	-	-	-	-	102,504
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	242,421
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	314,374
G67	REVENUE DEPT	-	-	-	-	-	735,686
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-	221,719
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	1,276,334
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	3,933
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	63
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	7,930
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-	45,525
G9L	BLACK MINNESOTANS COUNCIL	-	-	-	-	-	2,992
G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	-	-	-	3,039
G9N	ASIAN-PACIFIC COUNCIL	-	-	-	-	-	2,868
G9Q	MMB DEBT SERVICE	-	-	-	-	-	5,379
G9R	MMB NON-OPERATING	-	-	-	-	-	3,049,650
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	2,247
G9Y	DISABILITY COUNCIL	-	-	-	-	-	4,940
GPR	PAYROLL CLEARING	-	-	-	-	-	74
H12	HEALTH DEPT	-	-	-	-	-	1,226,064
H55	HUMAN SERVICES DEPT	-	-	-	-	-	8,040,615
H55b	HUMAN SERVICES SOS	-	-	-	-	-	1,021,121
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	140,569
H60	MNSURE	-	-	-	-	-	77,575

Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021
(Budget)

DP#	Name	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	Federal Cash Receipts - FY (Actual) 34.2 STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) 35.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
H75	VETERANS AFFAIRS DEPT	-	-	-	-	-	859,564
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	23,574
H7C	NURSING BOARD	-	-	-	-	-	22,914
H7D	PHARMACY BOARD	-	-	-	-	-	16,939
H7F	DENTISTRY BOARD	-	-	-	-	-	10,246
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	5,214
H7J	OPTOMETRY BOARD	-	-	-	-	-	1,900
H7K	NURSING HOME ADMIN BOARD	-	-	-	-	-	23,661
H7L	SOCIAL WORK BOARD	-	-	-	-	-	11,941
H7M	MARRIAGE & FAMILY THERAPY BD	-	-	-	-	-	3,666
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	2,041
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	3,196
H7S	EMERGENCY MEDICAL SERVICES BD	-	-	-	-	-	11,204
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	1,845
H7V	PSYCHOLOGY BOARD	-	-	-	-	-	6,167
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	5,075
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	10,207
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-	3,747
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	15,633
J33	TRIAL COURTS	-	-	-	-	-	1,378,331
J50	GUARDIAN AD LITEM BOARD	-	-	-	-	-	86,520
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	212,646
J58	COURT OF APPEALS	-	-	-	-	-	24,435
J65	SUPREME COURT	-	-	-	-	-	180,055
J68	TAX COURT	-	-	-	-	-	4,843
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	2,161
L10	LEGISLATIVE COORDINATING COMMISSION	-	-	-	-	-	38,180
L11	SENATE	-	-	-	-	-	40,468
L12	HOUSE	-	-	-	-	-	6,280
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	2,284
P01	MILITARY AFFAIRS DEPT	-	-	-	-	-	524,139
P07	PUBLIC SAFETY DEPT	-	-	-	-	-	2,782,494
P78	CORRECTIONS DEPT	-	-	-	-	-	2,210,002
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	6,950
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	2,516
R28	MINN CONSERVATION CORPS	-	-	-	-	-	129
R29	NATURAL RESOURCES DEPT	-	-	-	-	-	3,491,370
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	590,398
R9P	WATER & SOIL RESOURCES BOARD	-	-	-	-	-	285,563
T79	TRANSPORTATION DEPT	-	-	-	-	-	10,152,162
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	49,136
0	OTHER	-	-	-	-	-	666,696
	Total	0	0	0	0	0	59,120,875
	Source						
	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, 2019.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
First Stepdown

FIXED ASSET DEPRECIATION

Schedule No. 1.1		1.2
	Equipment Use Charge	General Support Allocation
Total Eligible Direct Costs:	785,408	785,408
Add: Allocated Costs		
Sum of Allocated Costs	785,408	785,408
Distribution of Allocated Costs		
Total Allocated Costs	785,408	785,408
Less: Disallowed Costs		
Net Allocable Costs	785,408	785,408

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 2019.

> 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 2019.

> All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2019 net cost of these sub-centers.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
First Stepdown

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:	2,136,100	714,850	457,400	963,850	
Add: Allocated Costs	0				
Fixed Asset Depreciation	0				
Sum of Allocated Costs	2,136,100	714,850	457,400	963,850	0
Distribution of Allocated Costs	0				
Total Allocated Costs	2,136,100	714,850	457,400	963,850	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,136,100	714,850	457,400	963,850	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 2019 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 2019.
- 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 2019 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 2019 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 2019.
- 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 2019 net cost of these activities.

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1		4.2	4.5	4.7	4.8	4.10	4.11	4.12
		Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Office of State Procurement (fmrly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:		4,273,471		592,131	719,000	1,937,670	440,000	420,000	164,670
Add: Allocated Costs									
3.3	Admin Mgmt-Commissioner's Office	58,323	58,323						
3.4	Admin Mgmt-Human Resources	37,318	37,318						
3.5	Admin Mgmt-Financial Mgmt & Rptg	13,014	13,014						
Sum of Allocated Costs		4,382,126	108,655	592,131	719,000	1,937,670	440,000	420,000	164,670
Distribution of Allocated Costs		0	(108,655)	14,385	25,278	44,991	10,142	11,053	2,806
Total Allocated Costs		4,382,126	0	606,516	744,278	1,982,661	450,142	431,053	167,476
Less: Disallowed Costs		0							
Net Allocable Costs		4,382,126	0	606,516	744,278	1,982,661	450,142	431,053	167,476

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2021 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

MN.IT Services is the State of Minnesota's Information Technology (IT) Agency. MN.IT Services provides a full range of services for the State of Minnesota's executive branch agencies, boards, councils and commissions including a subset of those services for other state government entities and education institutions. MN.IT Services sets IT strategy, direction, policies and standards for the State. The agency builds, maintains and secures the State's IT 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 2019 IT spend.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
First Stepdown

Minnesota Information Technology

Schedule No. 6.1		6.2	6.3	6.4	6.5
	Minnesota Information Technology	General Support	IT Spend	Enterprise IT Security	Other Non-Allocable
Total Eligible Direct Costs:	1,802,000	1,365,000		437,000	
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	270,500	270,500			
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,057	1,057			
4.11 Office of Enterprise Continuous Improvement	33	33			
Sum of Allocated Costs	2,073,557	1,636,590	0	437,000	0
Distribution of Allocated Costs	0	(1,636,590)	0	1,636,590	0
Total Allocated Costs	2,073,557	0	0	2,073,590	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,073,557	0	0	2,073,590	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 2019, 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 2019 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
First Stepdown

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

Schedule No. 8.1		8.2	8.3	9.3	10.3	10.4	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.3
	MMB	Minnesota Management & Budget	Enterprise Communications & Planning (fmrly IC&A)	Debt Management	Analysis & Control (EBO's)	Budget Ops & Planning	Central Payroll	Accounting Services	Financial Reporting	Fin Rptg Single Audit	MMB - IT Mgmt & Admin	Accounting & Procure Ops Sys Spt	Personnel Ops & Sys Spt	Bdgt Serv Computer Operations	Personnel Ops Spec Billing	Accounting & Procure Ops Spec Bill	Personnel Admin
Total Eligible Direct Costs:	33,961,991	3,381,077	1,044,925	570,481	1,200,494	218,272	1,364,349	1,481,488	2,315,168	26,345	2,996,174	1,527,863	1,527,863	219,232	5,518,305	5,518,305	5,051,650
Add: Allocated Costs																	
4.8 Office of State Procurement (fmrly Materials Mgmt)	396	396															
4.11 Office of Enterprise Continuous Improvement	144	144															
6.4 Enterprise IT Security	29,227	29,227															
Sum of Allocated Costs	33,991,758	3,410,844	1,044,925	570,481	1,200,494	218,272	1,364,349	1,481,488	2,315,168	26,345	2,996,174	1,527,863	1,527,863	219,232	5,518,305	5,518,305	5,051,650
Distribution of Allocated Costs	0	(3,410,844)	222,569	114,682	252,557	45,920	252,660	217,023	465,665	5,595	474,282	89,509	301,901	28,549	0	0	939,932
Total Allocated Costs	33,991,758	0	1,267,494	685,163	1,453,051	264,192	1,617,009	1,698,511	2,780,833	31,940	3,470,456	1,617,372	1,829,764	247,781	5,518,305	5,518,305	5,991,582
Less: Disallowed Costs	0																
Net Allocable Costs	33,991,758	0	1,267,494	685,163	1,453,051	264,192	1,617,009	1,698,511	2,780,833	31,940	3,470,456	1,617,372	1,829,764	247,781	5,518,305	5,518,305	5,991,582

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 2019 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
First Stepdown

Enterprise Communications & Planning

Schedule No. 8.3.1		8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2	
		Enterprise Communications & Planning (fmrly IC&A)	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Management & Administration	State HR, Benefits & Labor Relations	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:		1,044,925	1,044,925								
	Add: Allocated Costs										
4.8	Office of State Procurement (fmrly Materials Mgmt)	104	104								
4.11	Office of Enterprise Continuous Improvement	45	45								
8.2	Minnesota Management & Budget	222,569	222,569								
Sum of Allocated Costs		1,267,642	1,267,642	0	0	0	0		0	0	0
	Distribution of Allocated Costs	0	(1,267,642)	11	7	44	10	73	2	97	1,267,398
Total Allocated Costs		1,267,642	0						2	97	1,267,398
	Less: Disallowed Costs	0									
Net Allocable Costs		1,267,642	0						2	97	1,267,398

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2021 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
First Stepdown

Debt Management Division

Schedule No. 9.1

		9.2	9.3	
		Debt Management Division	General Support	Debt Management	Consumer Activities
Total Eligible Direct Costs:		570,481	0	570,481	
	Add: Allocated Costs				
4.8	Office of State Procurement (fmrly Materials Mgmt)	24	24		
4.11	Office of Enterprise Continuous Improvement	24	24		
8.2	Minnesota Management & Budget	114,682		114,682	
8.3	Enterprise Communications & Planning	11	11		
Sum of Allocated Costs		685,222	59	685,163	0
	Distribution of Allocated Costs	0	(59)	59	
Sum of Allocated Costs		685,222	0	685,222	
	Distribution of Allocated Costs	0		(685,222)	685,222
Total Allocated Costs		685,222	0	685,222	0
	Less: Disallowed Costs	0			
Net Allocable Costs		685,222	0	685,222	0

State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2021 Budget

DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 10.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —BUDGET DIVISION

This unit is responsible for the preparation of budget recommendations and control of the state's revenues and expenditures. A finance department representative serves as the executive budget officer of each state agency. They have responsibility for the review of all expenditures, as well as personnel costs, budget transfers, allotment changes, and other related documents. They ensure that the laws and regulations of all state and federal funding sources are adhered to. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in FY 2019. 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 2019.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2019 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
First Stepdown

MMB - Budget Division

Schedule No. 10.1

		MMB - Budget Division	10.2 General Support	10.3 Analysis & Control	10.4 Budget Operations & Planning	10.5 Budget Division -Non Allocable	14.2 Mediation Services	15.2 Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:		1,418,766		1,200,494	218,272				
	Add: Allocated Costs								
4.8	Office of State Procurement	47	47						
4.11	Office of Continuous Improvement	59	59						
8.2	Minnesota Management & Budget	298,477		252,557	45,920				
8.3	Enterprise Communications & Planning	7	7						
Sum of Allocated Costs		1,717,356	113	1,453,051	264,192	0	0	0	0
	Distribution of Allocated Costs	0	(113)	96	17				
Sum of Allocated Costs		1,717,356	0	1,453,147	264,209	0	0	0	0
	Distribution of Allocated Costs	0		(1,453,147)			2	111	1,453,034
	Distribution of Allocated Costs	0			(264,209)		2	140	264,067
Total Allocated Costs		1,717,356	0	0	0	0	4	251	1,717,101
	Less: Disallowed Costs	0				0			
Net Allocable Costs		1,717,356	0	0	0	0	4	251	1,717,101

State of Minnesota
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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 2019.

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 2019.

The cost of central payroll is allowable and has been allocated based on total FY 2019 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 2019.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2019 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
First Stepdown

MMB - Accounting Division

Schedule No. 11.1			11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	
		MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:		5,187,350	0	1,364,349	1,481,488	2,315,168	26,345				
	Add: Allocated Costs										
4.8	Office of State Procurement	217	217								
4.11	Office of Continuous Improvement	192	192								
8.2	Minnesota Management & Budget	940,943		252,660	217,023	465,665	5,595				
8.3	Enterprise Communications & Planning	44	44								
Sum of Allocated Costs		6,128,746	453	1,617,009	1,698,511	2,780,833	31,940	0	0	0	0
	Distribution of Allocated Costs	0	(453)	122	104	224	3				
Sum of Allocated Costs		6,128,746	0	1,617,130	1,698,615	2,781,057	31,943	0	0	0	0
	Distribution of Allocated Costs	0		(1,617,130)					106	1,203	1,615,821
	Distribution of Allocated Costs	0			(1,698,615)				2	130	1,698,483
	Distribution of Allocated Costs	0				(2,781,057)			4	213	2,780,840
	Distribution of Allocated Costs	0					(31,943)				31,943
Total Allocated Costs		6,128,746	0	0	0	0	0	0	112	1,546	6,127,087
	Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs		6,128,746	0	0	0	0	0	0	112	1,546	6,127,087

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 2019 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

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	2nd step & Consumer Activities
Total Eligible Direct Costs:	17,307,742	2,996,174	1,527,863	1,527,863	219,232	5,518,305	5,518,305					
Add: Allocated Costs												
1.2 Fixed Asset Depreciation	253,596	0	126,798	126,798								
4.8 Office of State Procurement (fmrly Materials Mgmt)	9	9	0	0								
8.2 Minnesota Management & Budget	894,242	474,282	89,509	301,902	28,549							
8.3 Enterprise Communications & Planning (fmrly IC&A)	10	10	0	0								
Sum of Allocated Costs	18,455,599	3,470,475	1,744,170	1,956,563	247,781	5,518,305	5,518,305	0	0	0	0	0
Distribution of Allocated Costs	0	(3,470,475)	0	0	0	0	0	0	0	0	3,470,475	0
Sum of Allocated Costs	18,455,599	0	1,744,170	1,956,563	247,781	5,518,305	5,518,305	0	0	0	3,470,475	0
Distribution of Allocated Costs	0		(1,744,170)						2	134		1,744,034
Distribution of Allocated Costs	0			(1,956,563)					129	1456		1,954,978
Distribution of Allocated Costs	0				(247,781)				2	131		247,648
Distribution of Allocated Costs	0					(5,518,305)			363	4,106		5,513,836
Distribution of Allocated Costs	0						(5,518,305)		7	423		5,517,875
Total Allocated Costs	18,455,599	0	0	0	0	0	0	0	503	6,250	3,470,475	14,978,371
Less: Disallowed Costs	0							0				
Net Allocable Costs	18,455,599	0	0	0	0	0	0	0	503	6,250	3,470,475	14,978,371

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 2019.

> 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 2019 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

State HR, Benefits & Labor Relations

Schedule No. 13.1		13.2	13.3	13.5	14.2	15.2	
	HR, Benefits & Labor Relations	General Support	Personnel Administration	Employee Relations Non-Alloc	Mediation Services	Legislative Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	5,051,650		5,051,650				
Add: Allocated Costs							
1.2 Fixed Asset Depreciation	250,836		250,836				
4.8 Office of State Procurement (fmrly Materials Mgmt)	297	297					
4.11 Office of Enterprise Continuous Improvement	218	218					
8.2 Minnesota Management & Budget	939,932		939,932				
8.3 Enterprise Communications & Planning (fmrly IC&A)	73	73					
Sum of Allocated Costs	6,243,006	589	6,242,418	0	0	0	0
Distribution of Allocated Costs	0	(589)	589	0			0
Sum of Allocated Costs	6,243,006	0	6,243,007	0	0	0	0
Distribution of Allocated Costs	0		(6,243,007)		410	4,645	6,237,952
Total Allocated Costs	6,243,006	0	0	0	410	4,645	6,237,952
Less: Disallowed Costs	0						
Net Allocable Costs	6,243,006	0	0	0	410	4,645	6,237,952

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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 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 2019.

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 2019 net cost of these activities.

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
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	2nd step & Consumer Activities
Total Eligible Direct Costs:		165,870		165,870			
	Add: Allocated Costs						
4.8	Office of State Procurement (fmrly Materials Mgmt)	14	14				
4.11	Office of Enterprise Continous Improvement	28	28				
6.4	Enterprise IT Security	0	0				
8.3	Enterprise Communications & Planning (fmrly IC&A)	2	2				
10.3	Analysis & Control (EBO's)	2	2				
10.4	Budget Operations & Planning	2	2				
11.3	Central Payroll	106	106				
11.4	Accounting Services	2	2				
11.5	Financial Reporting	4	4				
12.4	Accounting & Procurement Ops & Sys Support	2	2				
12.5	Personnel Operations & System Support	129	129				
12.6	Budget Service - Computer Operations	2	2				
12.7	Personnel Operations Special Billing	363	363				
12.8	Accounting & Procurement Ops Special Billing	7	7				
13.3	Personnel Administration	410	410				
Sum of Allocated Costs		166,943	1,073	165,870	0	0	0
	Distribution of Allocated Costs	0	(1,073)	1,073	0		
Sum of Allocated Costs		166,943	0	166,943	0	0	0
	Distribution of Allocated Costs	0		(166,943)		124	166,819
Total Allocated Costs		166,943	0	0	0	124	166,819
	Less: Disallowed Costs	0					
Net Allocable Costs		166,943	0	0	0	124	166,819

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 2019 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 2019.

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 2019 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	2nd step & Consumer Activities
Total Eligible Direct Costs:		5,511,939	2,115,532	3,396,407												
Add: Allocated Costs																
1.2	Fixed Asset Depreciation	10,475	10,475													
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,355	1,355													
4.11	Office of Enterprise Continuous Improvement	321	321													
6.4	Enterprise IT Security	227	227													
8.3	Enterprise Communications & Planning (fmrly IC&A)	97	97													
10.3	Analysis & Control (EBO's)	111	111													
10.4	Budget Operations & Planning	140	140													
11.3	Central Payroll	1,203	1,203													
11.4	Accounting Services	130	130													
11.5	Financial Reporting	213	213													
12.4	Accounting & Procurement Ops & Sys Support	134	134													
12.5	Personnel Operations & System Support	1,456	1,456													
12.6	Budget Service - Computer Operations	131	131													
12.7	Personnel Operations Special Billing	4,106	4,106													
12.8	Accounting & Procurement Ops Special Billing	423	423													
13.3	Personnel Administration	4,645	4,645													
14.3	Mediation Services	124	124													
Sum of Allocated Costs		5,532,462	2,140,824	3,396,407	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		(0)	(2,140,824)	1,611,363	0	529,460	0	0	0	0	0	0	0	0	0	0
Sum of Allocated Costs		5,532,462	0	5,007,770	0	529,460	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs		0		(5,007,770)												5,007,770
Distribution of Allocated Costs		0				(529,460)										529,460
Total Allocated Costs		5,532,462	0	0	0	0	0	0	0	0	0	0	0	0	0	5,537,231
Less: Disallowed Costs		0														
Net Allocable Costs		5,532,462	0	0	0	0	0	0	0	0	0	0	0	0	0	5,537,231

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 2019.

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 2021
First Stepdown

State Auditor

Schedule No. 16.1 | 16.2 |

	State Auditor	General Support	Consumer Activities
Total Eligible Direct Costs:	53,200	53,200	
Add: Allocated Costs			
Sum of Allocated Costs	53,200	53,200	0
Distribution of Allocated Costs	0	(53,200)	53,200
Total Allocated Costs	53,200	0	53,200
Less: Disallowed Costs	0		
Net Allocable Costs	53,200	0	53,200

SCHEDULE 17.0

Statewide Integrated Financial Tools (SWIFT)
(Internally developed software to be amortized over ten (10) years beginning budget fiscal year 2013)
(SWIFT Upgrade to be amortized over five (5) years beginning budget fiscal year 2021)

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 2019. All other costs are allowable and allocated through cost pool 12.4 Accounting & Procurement Operations and System Support.

On December 2, 2019, the Statewide Integrated Financial Tools (SWIFT) System was upgraded to ensure continued support from Oracle. Both the application software and the tools software were upgraded.
The capitalized costs of this project are compiled and will be amortized over a five year period and will follow the allocation rules of the original project (see above).

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
Total Eligible Direct Costs:	10,430,896	10,430,896
Add: Allocated Costs		
Sum of Allocated Costs	10,430,896	10,430,896
Distribution of Allocated Costs	0	
Total Allocated Costs	10,430,896	10,430,896
Less: Disallowed Costs	0	
Net Allocable Costs	10,430,896	10,430,896

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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
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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	0	0			
4.7	Real Property	84,864	84,864			
9.3	Debt Management	0	0			
10.3	Analysis & Control (EBO's)	151	151			
10.4	Budget Operations & Planning	125	125			
11.3	Central Payroll	879	879			
11.4	Accounting Services	176	176			
11.5	Financial Reporting	288	288			
11.6	Financial Reporting - Single Audit	0	0			
12.4	Accounting & Procurement Ops & Sys Support	181	181			
12.8	Accounting & Procurement Ops Special Billing	572	572			
15.3	Financial Audits	22,414	22,414			
16.2	State Auditor	0	0			
17	SWIFT	1,081	1,081			
Sum of Allocated Costs		110,730	110,730	0	0	0
	Distribution of Allocated Costs	0	(110,730)	1,489	3,191	106,050
Total Allocated Costs		110,730	0	1,489	3,191	106,050
	Less: Disallowed Costs	0				
Net Allocable Costs		110,730	0	1,489	3,191	106,050

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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 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	30,871	30,871						
3.4	Human Resources	19,753	19,753						
3.5	Financial Management & Reporting	10,130	10,130						
4.5	Real Estate & Constr Serv - Leasing	0	0						
4.8	Office of State Procurement (fmrly Materials Mgmt)	916	916						
4.11	Office of Enterprise Continuous Improvement	234	234						
4.12	Grants Management	0	0						
6.4	Enterprise IT Security	826	826						
8.3	Enterprise Communications & Planning (fmrly IC&A)	131	131						
12.5	Personnel Operations & Sys Support	1,064	1,064						
12.6	Budget Service - Computer Operations	117	117						
12.7	Personnel Operations Special Billing	3,000	3,000						
13.3	Personnel Administration	3,394	3,394						
14.3	Mediation Services	91	91						
20	Department of Administration	1,489	1,489						
Sum of Allocated Costs		72,017	72,017	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(72,017)	24,124	14,771	33,123	0	0	0
Sum of Allocated Costs		72,017	0	24,124	14,771	33,123	0	0	0
	Distribution of Allocated Costs	0		(24,124)				2,057	22,068
	Distribution of Allocated Costs	0			(14,771)			1,260	13,511
	Distribution of Allocated Costs	0				(33,123)		452	32,670
Total Allocated Costs		72,018	0	0	0	0	0	3,769	68,249
	Less: Disallowed Costs	0							
Net Allocable Costs		72,018	0	0	0	0	0	3,769	68,249

State of Minnesota
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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	
		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	Consumer Activities
Total Eligible Direct Costs:		0								
	Add: Allocated Costs									
4.5	Real Estate & Constr Serv - Leasing	0	0							
4.8	Office of State Procurement (fmrly Materials Mgmt)	859	859							
4.11	Office of Enterprise Continuous Improvement	443	443							
6.4	Enterprise IT Security	4,129	4,129							
8.3	Enterprise Communications & Planning (fmrly IC&A)	169	169							
10.3	Analysis & Control (EBO's)	193	193							
10.4	Budget Operations & Planning	141	141							
11.3	Central Payroll	1,661	1,661							
11.4	Accounting Services	226	226							
11.5	Financial Reporting	370	370							
12.4	Accounting & Procurement Ops & Sys Support	232	232							
12.5	Personnel Operations & Sys Support	2,010	2,010							
12.6	Budget Service - Computer Operations	132	132							
12.7	Personnel Operations Special Billing	5,668	5,668							
12.8	Accounting & Procurement Ops Special Billing	735	735							
13.3	Personnel Administration	6,413	6,413							
14.3	Mediation Services - State Agencies	171	171							
17	SWIFT	1,388	1,388							
20	Department of Administration	3,191	3,191							
21.3	Commissioner's Office	2,057	2,057							
21.4	Human Resources	1,260	1,260							
21.5	Financial Management & Reporting	452	452							
Sum of Allocated Costs		31,901	31,901	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(31,901)	4,223	7,421	13,209	2,977	3,245	824	0
Sum of Allocated Costs		31,901	0	4,223	7,421	13,209	2,977	3,245	824	0
	Distribution of Allocated Costs	0		(4,223)						4,223
	Distribution of Allocated Costs	0			(7,421)					7,421
	Distribution of Allocated Costs	0				(13,209)				13,209
	Distribution of Allocated Costs	0					(2,977)			2,977
	Distribution of Allocated Costs	0						(3,245)		3,245
	Distribution of Allocated Costs	0							(824)	824
Total Allocated Costs		31,901	0	0	0	0	0	0	0	31,901
	Less: Disallowed Costs	0								
Net Allocable Costs		31,901	0	0	0	0	0	0	0	31,901

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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
Budget State Fiscal Year 2021
Second Stepdown

Minnesota Information Technology

Schedule No. 24.1

			24.2	24.4	24.5	26.2	
		Minnesota Information Technology	General Support	Enterprise IT Security	Other Non-Allocable	Minnesota Mgmt & Budget	Consumer Activities
Total Eligible Direct Costs:		0					
	Add: Allocated Costs						
6.4	Enterprise IT Security	1,087	1,087				
8.3	Enterprise Communications & Planning (fmrly IC&A)	59	59				
10.3	Analysis & Control (EBO's)	68	68				
10.4	Budget Operations & Planning	132	132				
11.3	Central Payroll	123	123				
11.4	Accounting Services	79	79				
11.5	Financial Reporting	130	130				
12.4	Accounting & Procurement Ops & Sys Support	82	82				
12.5	Personnel Operations & System Support	149	149				
12.6	Budget Service - Computer Operations	124	124				
12.7	Personnel Operations Special Billing	419	419				
12.8	Accounting & Procurement Ops Special Billing	258	258				
13.3	Personnel Administration	474	474				
14.3	Mediation Services	13	13				
17	SWIFT	488	488				
22.8	Office of State Procurement (fmrly Materials Mgmt)	7	6	1			
Sum of Allocated Costs		3,691	3,690	1	0	0	0
	Distribution of Allocated Costs	0	(3,690)	3,690			
Sum of Allocated Costs		3,691	0	3,691	0	0	0
	Distribution of Allocated Costs	0		(3,691)	0	52	3,639
Total Allocated Costs		3,691	0	0	0	52	3,639
	Less: Disallowed Costs	0					
Net Allocable Costs		3,691	0	0	0	52	3,639

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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
Budget State Fiscal Year 2021
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 (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)	54	54							
10.3	Analysis & Control (EBO's)	61	61							
10.4	Budget Operations & Planning	45	45							
11.3	Central Payroll	542	542							
11.4	Accounting Services	72	72							
11.5	Financial Reporting	117	117							
12.2	MnIT @ MMB - Mgmt & Admin	3,470,475	3,470,475							
12.4	Accounting & Procurement Ops & Sys Support	74	74							
12.5	Personnel Operations & System Support	655	655							
12.6	Budget Service - Computer Operations	42	42							
12.7	Personnel Operations Special Billing	1,848	1,848							
12.8	Accounting & Procurement Ops Special Billing	233	233							
13.3	Personnel Administration	2,091	2,091							
14.3	Mediation Services	56	56							
15.3	Financial Audits	0	0							
15.5	Single Audits	0	0							
17	SWIFT	440	440							
22.8	Office of State Procurement (fmrly Materials Mgmt)	3	3							
22.11	Office of Enterprise Continuous Improvement	1	1							
24.4	Enterprise IT Security	52	52							
26.3	Enterprise Communications & Planning (fmrly IC&A)	0	0							
28.3	Analysis & Control (EBO's)	0	0							
29.4	Accounting Services	0	0							
29.5	Financial Reporting	0	0							
30.4	Accounting & Procurement Ops & Sys Support	0	0							
Sum of Allocated Costs		3,476,861	3,476,861	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(3,476,861)	226,876	116,902	304,254	959,156	911,549		958,125
Total Allocated Costs		3,476,861	0	226,875	116,904	304,257	959,157	911,550	0	958,125
	Less: Disallowed Costs	0								
Net Allocable Costs		3,476,861	0	226,875	116,904	304,257	959,157	911,550	0	958,125

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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
Budget State Fiscal Year 2021
Second Stepdown

MMB - Enterprise Communications and Planning

Schedule No. 26.3.1		26.3	27.2	28.2	29.2	30.2	31.2	33.2	
		Internal Controls & Accountability	General Support	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		0								
	Add: Allocated Costs									
8.3	Enterprise Communications & Planning (fmrly IC&A)	13	13							
10.3	Analysis & Control (EBO's)	15	15							
10.4	Budget Operations & Planning	12	12							
11.3	Central Payroll	168	168							
11.4	Accounting Services	17	17							
11.5	Financial Reporting	28	28							
12.4	Accounting & Procurement Ops & Sys Support	18	18							
12.5	Personnel Operations & System Support	203	203							
12.6	Budget Service - Computer Operations	11	11							
12.7	Personnel Operations Special Billing	572	572							
12.8	Accounting & Procurement Ops Special Billing	57	57							
13.3	Personnel Administration	647	647							
14.3	Mediation Services	17	17							
17	SWIFT	107	107							
22.8	Office of State Procurement (fmrly Materials Mgmt)	1	1							
22.11	Office of Enterprise Continuous Improvement	0	0							
26.2	Minnesota Management & Budget	226,876	226,876							
Sum of Allocated Costs		228,761	228,761						0	0
	Distribution of Allocated Costs	0	(228,761)	2	1	8	2	13	18	228,717
Total Allocated Costs		228,761	0						18	228,717
	Less: Disallowed Costs	0								
Net Allocable Costs		228,761	0						18	228,717

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 27.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — DEBT MANAGEMENT DIVISION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
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						
10.3	Analysis & Control (EBO's)	13	13				
10.4	Budget Operations & Planning	14	14				
11.3	Central Payroll	90	90				
11.4	Accounting Services	15	15				
11.5	Financial Reporting	24	24				
12.4	Accounting & Procurement Ops & Sys Support	15	15				
12.5	Personnel Operations & System Support	109	109				
12.6	Budget Service - Computer Operations	13	13				
12.7	Personnel Operations Special Billing	308	308				
12.8	Accounting & Procurement Ops Special Billing	48	48				
13.3	Personnel Administration	349	349				
14.3	Mediation Services	9	9				
17	SWIFT	91	91				
22.11	Office of Enterprise Continuous Improvement	0	0				
26.2	Minnesota Management & Budget	116,902	116,902				
26.3	Enterprise Communications & Planning (fmrly IC&A)	2	2				
Sum of Allocated Costs		118,004	118,004	0	0	0	0
	Distribution of Allocated Costs	0	(118,004)	118,004	0		
Sum of Allocated Costs		118,004	0	118,004	0	0	0
	Distribution of Allocated Costs	0		(118,004)	0	0	118,004
Total Allocated Costs		118,004	0	0	0	0	118,004
	Less: Disallowed Costs	0					
Net Allocable Costs		118,004	0	0	0	0	118,004

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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
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Second Stepdown

MMB - Budget Division

Schedule No. 28.1			28.2	28.3	28.4	28.5	29.2	30.2	31.2	33.2	
		Budget Division	General Support	Analysis & Controls (EBO's)	Budget Operations & Planning	Budget Division Non-Allocable	Accounting Division	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		0									
	Add: Allocated Costs										
10.3	Analysis & Control (EBO's)	9	9								
10.4	Budget Operations & Planning	7	7								
11.3	Central Payroll	220	220								
11.4	Accounting Services	10	10								
11.5	Financial Reporting	16	16								
12.4	Accounting & Procurement Ops & Sys Support	10	10								
12.5	Personnel Operations & System Support	267	267								
12.6	Budget Service - Computer Operations	6	6								
12.7	Personnel Operations Special Billing	752	752								
12.8	Accounting & Procurement Ops Special Billing	32	32								
13.3	Personnel Administration	851	851								
14.3	Mediation Services	23	23								
17	SWIFT	61	61								
22.8	Office of State Procurement (fmrly Materials Mgmt)	0	0								
22.11	Office of Enterprise Continuous Improvement	0	0								
26.2	Minnesota Management & Budget	304,254	304,254								
26.3	Enterprise Communications & Planning (fmrly IC&A)	1	1								
Sum of Allocated Costs		306,521	306,521	0	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(306,521)	259,364	47,157						
Sum of Allocated Costs		306,521	0	259,364	47,157	0	0	0	0	0	0
	Distribution of Allocated Costs	0		(259,364)			9	2	15	20	259,318
	Distribution of Allocated Costs	0			(47,157)					25	47,132
Total Allocated Costs		306,521	0	0	0	0	9	2	15	45	306,450
	Less: Disallowed Costs	0									
Net Allocable Costs		306,521	0	0	0	0	9	2	15	45	306,450

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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
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Second Stepdown

MMB - Accounting Division

Schedule No. 29.1			29.2	29.3	29.4	29.5	29.6	30.2	31.2	32.2	33.2	
		Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		0										
	Add: Allocated Costs											
10.3	Analysis & Control (EBO's)	50	50									
10.4	Budget Operations & Planning	49	49									
11.3	Central Payroll	719	719									
11.4	Accounting Services	59	59									
11.5	Financial Reporting	96	96									
12.4	Accounting & Procurement Ops & Sys Support	60	60									
12.5	Personnel Operations & System Support	870	870									
12.6	Budget Service - Computer Operations	46	46									
12.7	Personnel Operations Special Billing	2,455	2,455									
12.8	Accounting & Procurement Ops Special Billing	191	191									
13.3	Personnel Administration	2,777	2,777									
14.3	Mediation Services	74	74									
15.3	Financial Audits	856,026	856,026									
15.5	Single Audits	17,501	17,501									
17	SWIFT	360	360									
22.8	Office of State Procurement (fmrly Materials Mgmt)	1	1									
22.11	Office of Enterprise Continuous Improvement	1	1									
26.2	Minnesota Management & Budget	959,156	959,156									
26.3	Enterprise Communications & Planning (fmrly IC&A)	8	8									
28.3	Analysis & Control (EBO's)	9	9									
Sum of Allocated Costs		1,840,508	1,840,508	0	0	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(1,840,508)	494,210	424,502	910,851	10,945					
Sum of Allocated Costs		1,840,509	0	494,210	424,502	910,851	10,945	0	0	0	0	0
	Distribution of Allocated Costs	0		(494,210)						33	369	493,808
	Distribution of Allocated Costs	0			(424,502)			3	24	1	33	424,441
	Distribution of Allocated Costs	0				(910,851)		7	52	1	70	910,721
	Distribution of Allocated Costs	0					(10,945)					10,945
Total Allocated Costs		1,840,509	0	0	0	0	0	10	76	35	472	1,839,916
	Less: Disallowed Costs	0										
Net Allocable Costs		1,840,509	0	0	0	0	0	10	76	35	472	1,839,916

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 30.0

MINNESOTA MANAGEMENT & BUDGET (MMB) — INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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Second Stepdown

MMB - IT Management & Administration

Schedule No. 30.1		30.2	30.4	30.5	30.6	30.7	30.8	30.9	31.2	32.2	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	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		0											
	Add: Allocated Costs												
10.3	Analysis & Control (EBO's)	12	12										
10.4	Budget Operations & Planning	10	10										
11.4	Accounting Services	14	14										
11.5	Financial Reporting	23	23										
12.4	Accounting & Procurement Ops & Sys Support	14	14										
12.6	Budget Service - Computer Operations	9	9										
12.8	Accounting & Procurement Ops Special Billing	45	45										
17	SWIFT	85	85										
22.8	Office of State Procurement (fmrly Materials Mgmt)	0	0										
26.2	Minnesota Management & Budget	911,549	911,549										
26.3	Enterprise Communications & Planning (fmrly IC&A)	2	2										
28.3	Analysis & Control (EBO's)	2	2										
29.4	Accounting Services	3	3										
29.5	Financial Reporting	7	7										
Sum of Allocated Costs		911,774	911,774	0	0	0	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0	(911,774)	194,332	655,459	61,983							
Sum of Allocated Costs		911,774	0	194,332	655,459	61,983	0	0	0	0	0	0	0
	Distribution of Allocated Costs	0		(194,332)						11		15	194,306
	Distribution of Allocated Costs	0			(655,459)						43	489	654,927
	Distribution of Allocated Costs	0				(61,983)						33	61,950
	Distribution of Allocated Costs	0					0						
	Distribution of Allocated Costs	0						0					
Total Allocated Costs		911,774	0	0	0	0	0	0	0	11	43	537	911,183
	Less: Disallowed Costs	0											
Net Allocable Costs		911,774	0	0	0	0	0	0	0	11	43	537	911,183

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 31.0

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

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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State HR, Benefits & Labor Relations

Schedule No. 31.1			31.2	31.3	32.2	33.2	
		State HR, Benefits & Labor Rel	General Support	Personnel Administration	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:		0					
	Add: Allocated Costs						
10.3	Analysis & Control (EBO's)	84	84				
10.4	Budget Operations & Planning	43	43				
11.3	Central Payroll	818	818				
11.4	Accounting Services	98	98				
11.5	Financial Reporting	160	160				
12.4	Accounting & Procurement Ops & Sys Support	100	100				
12.5	Personnel Operations & System Support	990	990				
12.6	Budget Service - Computer Operations	40	40				
12.7	Personnel Operations Special Billing	2,793	2,793				
12.8	Accounting & Procurement Ops Special Billing	318	318				
13.3	Personnel Administration	3,160	3,160				
14.3	Mediation Services	84	84				
17	SWIFT	600	600				
22.8	Office of State Procurement (fmrly Materials Mgmt)	2	2				
22.11	Office of Enterprise Continuous Improvement	2	2				
26.2	Minnesota Management & Budget	958,125	958,125				
26.3	Enterprise Communications & Planning (fmrly IC&A)	13	13				
28.3	Analysis & Control (EBO's)	15	15				
29.4	Accounting Services	24	24				
29.5	Financial Reporting	52	52				
30.4	Accounting & Procurement Ops & Sys Support	11	11				
Sum of Allocated Costs		967,534	967,534	0	0	0	0
	Distribution of Allocated Costs	0	(967,534)	967,534			
Sum of Allocated Costs		967,534	0	967,534			0
	Distribution of Allocated Costs	0		(967,534)	64	722	966,748
Total Allocated Costs		967,534	0	0	64	722	966,748
	Less: Disallowed Costs	0					
Net Allocable Costs		967,534	0	0	64	722	966,748

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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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					
14.3	Mediation Services	11	11			
17	SWIFT	14	14			
22.8	Office of State Procurement (fmrly Materials Mgmt)	0	0			
22.11	Office of Enterprise Continuous Improvement	0	0			
26.3	Enterprise Communications & Planning (fmrly IC&A)	0	0			
28.3	Analysis & Control (EBO's)	0	0			
28.4	Budget Operations & Planning	0	0			
29.3	Central Payroll	33	33			
29.4	Accounting Services	1	1			
29.5	Financial Reporting	1	1			
30.4	Accounting & Procurement Ops & Sys Support	0	0			
30.5	Personnel Operations and Sys Support	43	43			
30.6	Budget Service - Computer Ops	0	0			
31.3	Personnel Administration	64	64			
Sum of Allocated Costs		168	168	0	0	0
	Distribution of Allocated Costs	0	(168)	168		
Sum of Allocated Costs		168	0	168	0	0
	Distribution of Allocated Costs	0		(168)		168
Total Allocated Costs		168	0	0	0	168
	Less: Disallowed Costs	0				
Net Allocable Costs		168	0	0	0	168

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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2021
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	800	800										
22.8 Office of State Procurement (fmrly Materials Mgmt)	9	9										
22.11 Office of Enterprise Continuous Improvement	2	2										
24.4 Enterprise IT Security	0	0										
26.3 Enterprise Communications & Planning (fmrly IC&A)	18	18										
28.3 Analysis & Control (EBO's)	20	20										
28.4 Budget Operations & Planning	25	25										
29.3 Central Payroll	369	369										
29.4 Accounting Services	33	33										
29.5 Financial Reporting	70	70										
30.4 Accounting & Procurement Ops & Sys Support	15	15										
30.5 Personnel Operations & System Support	489	489										
30.6 Budget Service - Computer Operations	33	33										
31.3 Personnel Administration	722	722										
Sum of Allocated Costs	2,605	2,605	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,605)	1,961		644							
Sum of Allocated Costs	2,605	0	1,961	0	644	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(1,961)									1,961
Distribution of Allocated Costs	0			0								
Distribution of Allocated Costs	0				(644)							644
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	2,605	0	0	0	0	0	0	0	0	0	0	2,605
Less: Disallowed Costs	0											
Net Allocable Costs	2,605	0	0	0	0	0	0	0	0	0	0	2,605

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 2021
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	2021 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	785,408					
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	714,850	0	732,403			
G02-3.4	G02-3.4	Human Resources	457,400	0	448,443			
G02-3.5	G02-3.5	Financial Management and Reporting	963,850	0	1,005,605			
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0			
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.10%	0.10%	10,045
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	592,131	0				
G02-4.7	G02-4.7	Real Property	719,000	0				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,937,670	0				
G02-4.10	G02-4.10	Central Mail	440,000	0				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	420,000	0				
G02-4.12	G02-4.12	Grants Management	164,670	0				
G46-6.2	G46-6.2	Minnesota Information Technology	1,365,000	270,500				
G46-6.3	G46-6.3	IT Spend	0	0				
G46-6.4	G46-6.4	Enterprise IT Security	437,000	0				
G46-6.5	G46-6.5	MnIT - Non allocable	0	0				
G10-8.2	G10-8.2	Minnesota Management & Budget	3,381,077	0				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	1,044,925	0				
G10-9.2	G10-9.2	Debt Management Division	0	0				
G10-9.3	G10-9.3	Debt Management	570,481	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)	1,200,494	0				
G10-10.4	G10-10.4	Budget Operations and Planning	218,272	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	1,364,349	0				
G10-11.4	G10-11.4	Accounting Services	1,481,488	0				
G10-11.5	G10-11.5	Financial Reporting	2,315,168	0				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	26,345	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	2,996,174	0				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	1,527,863	126,798				
G10-12.5	G10-12.5	Personnel Operations and System Support	1,527,863	126,798				
G10-12.6	G10-12.6	Budget Service - Computer Operations	219,232	0				
G10-12.7	G10-12.7	Personnel Operations Special Billing	5,518,305	0				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,518,305	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	5,051,650	250,836				
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	165,870	0				
G45-14.4	G45-14.4	Mediation/Representation	0	0				
L49-15.2	L49-15.2	Legislative Auditor	2,115,532	10,475				
L49-15.3	L49-15.3	Financial Audits	3,396,407	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	2021 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	53,200	0				
G61-16.3	G61-16.3	State Auditor General	0	0				
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	10,430,896	0				
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration				0.00%	0.00%	0
G02-3.2	G02-3.2	Admin Management Services				0.05%	0.05%	7,819
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	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	2021 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				1.10%	1.10%	726,070
	G03	LOTTERY						
	G05	RACING COMMISSION						
	G06	ATTORNEY GENERAL						

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	2021 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	2021 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	59,120,875	785,408	2,186,451	1.26%	1.26%	743,934
		Source	59,120,875	**785,408**	**2,186,451**	**1.26%**	**1.26%**	**743,934**
		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 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	620,292				
G02-4.7	G02-4.7	Real Property	1,089,973				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,939,969				
G02-4.10	G02-4.10	Central Mail	437,295				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	476,617				
G02-4.12	G02-4.12	Grants Management	120,994				
G46-6.2	G46-6.2	Minnesota Information Technology		-	-	224	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget		-	-	84	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		-	-	22	
G10-9.2	G10-9.2	Debt Management Division		-	-	5	
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		-	-	10	
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	46	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	2	
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		-	-	63	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		-	-	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		-	-	287	
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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 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		-	4,063,730	-	-
G02-3.2	G02-3.2	Admin Management Services		-	-	194	-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services		-	-	182	-
G02-4.5	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	Leases 4.5	Sqft 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
L49-15.2	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		6	8,304	8,937	97,912.00
	B11	COSMETOLOGIST EXAMINERS BOARD		3	-	98	11,944.00
	B13	COMMERCE DEPT		1	3,216	2,784	216,293.00
	B14	ANIMAL HEALTH BOARD		2	-	208	3,032.00
	B15	BARBER EXAMINERS BOARD		-	-	13	4,127.00
	B20	EXPLORE MINNESOTA TOURISM		-	-	564	20,372.00
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		34	27,051	52,427	-
	B24	PUBLIC FACILITIES AUTHORITY		-	-	460	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-
	B34	HOUSING FINANCE AGENCY		6	-	1,431	22,931.00
	B41	WORKERS COMP COURT OF APPEALS		-	-	27	1,257.00
	B42	LABOR AND INDUSTRY DEPT		10	-	4,344	181,103.00
	B43	IRON RANGE RESOURCES		-	301,314	938	-
	B7E	ARCHITECTURE, ENGINEERING BD		1	-	167	23,640.00
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	-
	B7P	ACCOUNTANCY BOARD		-	-	31	6,174.00
	B7S	PRIVATE DETECTIVES BOARD		-	-	11	-
	B82	PUBLIC UTILITIES COMM		-	-	173	-
	B9D	AMATEUR SPORTS COMM		-	807,054	2	-
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	1	-
	E25	CENTER FOR ARTS EDUCATION		25	176,361	952	-
	E26	MN STATE COLLEGES/UNIVERSITIES		1	-	-	8,747.00
	E37	EDUCATION DEPARTMENT		1	-	4,056	19,831.00
	E39	BOARD OF TEACHING		1	-	189	10,572.00
	E40	HISTORICAL SOCIETY		-	818,298	21	-
	E44	MINNESOTA STATE ACADEMIES		-	424,709	1,545	-
	E50	ARTS BOARD		-	-	1,556	1,740.00
	E60	OFFICE OF HIGHER EDUCATION		8	-	922	57,536.00
	E77	ZOOLOGICAL BOARD		-	647,692	3,005	-
	E81	UNIVERSITY OF MINNESOTA		-	-	29	-
	E95	HUMANITIES COMMISSION		-	-	21	-
	E97	SCIENCE MUSEUM		-	-	2	-
	E9W	HIGHER ED FACILITIES AUTHORITY		8	-	-	-
	G02	ADMINISTRATION		13	-	7,032	96,239.00
	G03	LOTTERY		4	-	-	2,227.00
	G05	RACING COMMISSION		-	-	236	-
	G06	ATTORNEY GENERAL		2	-	1,872	66,663.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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		2	-	72	-
	G10	MINNESOTA MANAGEMENT & BUDGET		-	-	473	113,825.00
	G17	HUMAN RIGHTS DEPT		1	-	195	22,087.00
	G19	INDIAN AFFAIRS COUNCIL		1	-	128	152.00
	G38	INVESTMENT BOARD		-	-	49	1,798.00
	G39	GOVERNORS OFFICE		1	-	125	3,245.00
	G45	MEDIATION SERVICES DEPT		1	-	107	1,423.00
	G46	MN.IT		6	-	12,338	2,485.00
	G53	SECRETARY OF STATE		1	-	809	30,691.00
	G61	OFFICE OF THE STATE AUDITOR		6	-	747	1,478.00
	G62	MINN STATE RETIREMENT SYSTEM		1	145,147	382	241,269.00
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		-	-	146	364,633.00
	G67	REVENUE DEPT		7	-	2,276	1,924,399.00
	G69	TEACHERS RETIREMENT ASSOC		-	-	412	93,412.00
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES		1	-	72	633.00
	G96	UNIFORM LAWS COMMISSION		-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD		1	-	74	11,154.00
	G9K	ADMINISTRATIVE HEARINGS		-	-	473	54,535.00
	G9L	BLACK MINNESOTANS COUNCIL		-	-	128	9.00
	G9M	CHICANO LATINO AFFAIRS COUNCIL		-	-	99	8.00
	G9N	ASIAN-PACIFIC COUNCIL		-	-	82	199.00
	G9Q	MMB DEBT SERVICE		-	-	-	-
	G9R	MMB NON-OPERATING		-	-	23	-
	G9X	CAPITOL AREA ARCHITECT		-	-	41	211.00
	G9Y	DISABILITY COUNCIL		-	-	90	2,130.00
	GPR	PAYROLL CLEARING		-	-	-	-
	H12	HEALTH DEPT		10	-	15,348	333,607.00
	H55	HUMAN SERVICES DEPT		125	2,852,213	10,545	749,322.00
	H55b	HUMAN SERVICES SOS		-	-	5,262	-
	H55c	HUMAN SERVICES MSOP		-	-	580	-
	H60	MNSURE		6	-	179	(1,160.00)
	H75	VETERANS AFFAIRS DEPT		3	1,254,186	8,190	8,486.00
	H7B	MEDICAL PRACTICE BOARD		1	-	170	51,261.00
	H7C	NURSING BOARD		-	-	84	48,875.00
	H7D	PHARMACY BOARD		-	-	103	22,868.00
	H7F	DENTISTRY BOARD		-	-	57	7,925.00
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	31	8,309.00
	H7J	OPTOMETRY BOARD		-	-	9	1,265.00
	H7K	NURSING HOME ADMIN BOARD		9	-	326	1,858.00
	H7L	SOCIAL WORK BOARD		-	-	81	16,484.00
	H7M	MARRIAGE & FAMILY THERAPY BD		-	-	26	2,297.00
	H7Q	PODIATRIC MEDICINE		-	-	8	274.00
	H7R	VETERINARY MEDICINE BOARD		-	-	4	3,199.00
	H7S	EMERGENCY MEDICAL SERVICES BD		2	-	161	3,491.00
	H7U	DIETETICS & NUTRITION PRACTICE		-	-	5	1,581.00
	H7V	PSYCHOLOGY BOARD		-	-	24	1,649.00
	H7W	PHYSICAL THERAPY BOARD		-	-	32	9,451.00
	H7X	BEHAVIORAL HEALTH & THERAPY BD		2	-	42	9,834.00
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-	-	19	2,973.00
	H9G	OMBUDSMAN MH/DD		6	-	108	438.00
	J33	TRIAL COURTS		-	-	7,409	21,361.00
	J50	GUARDIAN AD LITEM BOARD		-	-	277	202.00
	J52	PUBLIC DEFENSE BOARD		-	-	991	-
	J58	COURT OF APPEALS		-	-	74	6,123.00

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Agency 4.2	Leases 4.5	Sqft 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		-	-	2,173	12,912.00
	J68	TAX COURT		-	-	42	2,569.00
	J70	JUDICIAL STANDARDS BOARD		-	-	37	-
	L10	LEGISLATIVE COORDINATING COMMISSION		-	-	3	-
	L11	SENATE		-	-	-	-
	L12	HOUSE		-	-	-	97,238.00
	L49	LEGISLATIVE AUDITOR		-	-	11	755.00
	P01	MILITARY AFFAIRS DEPT		-	5,524,494	15,195	88.00
	P07	PUBLIC SAFETY DEPT		65	20,360	12,630	2,422,603.00
	P78	CORRECTIONS DEPT		22	7,434,762	30,874	16,210.00
	P7T	PEACE OFFICERS BOARD (POST)		-	-	38	2,136.00
	P9E	SENTENCING GUIDELINES COMM		-	-	26	411.00
	R28	MINN CONSERVATION CORPS		-	-	-	-
	R29	NATURAL RESOURCES DEPT		48	2,989,954	52,958	353,876.00
	R32	POLLUTION CONTROL AGENCY		11	25,198	4,377	57,182.00
	R9P	WATER & SOIL RESOURCES BOARD		4	-	3,654	2,771.00
	T79	TRANSPORTATION DEPT		8	6,596,203	133,356	77,103.00
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	13	202.00
	0	OTHER		30	1,519,698	-	(1,775.00)
		Total	4,685,140	507	35,639,944	420,049	8,078,370
		Source	**4,685,140**	**507**	**35,639,944**	**420,049**	**8,078,370**
		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
	1.2	Fixed Asset Depreciation	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	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			368,016	-	-
G46-6.5	G46-6.5	MnIT - Non allocable			-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	0.03%	-		7,842,276	7,842,276
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.01%	-		-	-
G10-9.2	G10-9.2	Debt Management Division	0.01%	-		-	-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.01%	-		-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	0.04%	-		-	-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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	0.05%	-		-	-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	0.01%	-		-	-
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	0.07%	-		60,890	60,890
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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%	-		221,581	221,581
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.10%			1,107,907	1,107,907
G02-4.5	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				291,570	291,570
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
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	1.15%	10,529,751		5,456,832	5,456,832
	B11	COSMETOLOGIST EXAMINERS BOARD	0.04%	-		282,584	282,584
	B13	COMMERCE DEPT	0.70%	46,961,960		4,671,095	4,671,095
	B14	ANIMAL HEALTH BOARD	0.08%	-		532,139	532,139
	B15	BARBER EXAMINERS BOARD	0.00%	-		16,579	16,579
	B20	EXPLORE MINNESOTA TOURISM	0.07%	1,030,289		724,451	724,451
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.38%	207,454,515		27,403,979	27,403,979
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	74,179,453		16,982	16,982
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-		-	-
	B34	HOUSING FINANCE AGENCY	0.47%	-		290,969	290,969
	B41	WORKERS COMP COURT OF APPEALS	0.01%	-		21,455	21,455
	B42	LABOR AND INDUSTRY DEPT	0.64%	2,111,314		11,203,691	11,203,691
	B43	IRON RANGE RESOURCES	0.06%	27,277,627		169,275	169,275
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-		42,880	42,880
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-		-	-
	B7P	ACCOUNTANCY BOARD	0.01%	-		43,615	43,615
	B7S	PRIVATE DETECTIVES BOARD	0.01%	-		1,326	1,326
	B82	PUBLIC UTILITIES COMM	0.28%	-		461,138	461,138
	B9D	AMATEUR SPORTS COMM	0.00%	-		-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-		-	-
	E25	CENTER FOR ARTS EDUCATION	0.11%	-		408,610	408,610
	E26	MN STATE COLLEGES/UNIVERSITIES	22.08%	-		6,184,819	6,184,819
	E37	EDUCATION DEPARTMENT	0.70%	166,897,344		11,643,579	11,643,579
	E39	BOARD OF TEACHING	0.03%	-		891,874	891,874
	E40	HISTORICAL SOCIETY	0.00%	-		166,149	166,149
	E44	MINNESOTA STATE ACADEMIES	0.36%	-		540,350	540,350
	E50	ARTS BOARD	0.04%	37,763,338		211,072	211,072
	E60	OFFICE OF HIGHER EDUCATION	0.12%	12,450,389		2,863,408	2,863,408
	E77	ZOOLOGICAL BOARD	0.51%	-		972,626	972,626
	E81	UNIVERSITY OF MINNESOTA	0.00%	-		670,401	670,401
	E95	HUMANITIES COMMISSION	0.00%	-		-	-
	E97	SCIENCE MUSEUM	0.00%	-		-	-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-		2,151	2,151
	G02	ADMINISTRATION	1.10%	13,614,658		6,056,556	6,056,556
	G03	LOTTERY	0.23%	-		149,936	149,936
	G05	RACING COMMISSION	0.07%	49,000		65,875	65,875
	G06	ATTORNEY GENERAL	0.48%	-		235,396	235,396

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%	-		103,667	103,667
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%	-		15,223,242	15,223,242
	G17	HUMAN RIGHTS DEPT	0.08%	-		695,551	695,551
	G19	INDIAN AFFAIRS COUNCIL	0.01%	661,735		21,826	21,826
	G38	INVESTMENT BOARD	0.03%	-		18,865	18,865
	G39	GOVERNORS OFFICE	0.09%	-		191,498	191,498
	G45	MEDIATION SERVICES DEPT	0.01%	-		122,914	122,914
	G46	MN.IT	3.96%	-		6,997,683	6,997,683
	G53	SECRETARY OF STATE	0.16%	-		375,504	375,504
	G61	OFFICE OF THE STATE AUDITOR	0.13%	-		51,868	51,868
	G62	MINN STATE RETIREMENT SYSTEM	0.19%	-		199,770	199,770
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	-		132,662	132,662
	G67	REVENUE DEPT	2.23%	422,783		30,583,520	30,583,520
	G69	TEACHERS RETIREMENT ASSOC	0.13%	-		187,357	187,357
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-		-	-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-		13,627	13,627
	G96	UNIFORM LAWS COMMISSION	0.00%	-		-	-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-		13,116	13,116
	G9K	ADMINISTRATIVE HEARINGS	0.12%	-		947,401	947,401
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-		17,346	17,346
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-		25,129	25,129
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-		17,633	17,633
	G9Q	MMB DEBT SERVICE	0.00%	-		-	-
	G9R	MMB NON-OPERATING	0.00%	-		-	-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-		25,405	25,405
	G9Y	DISABILITY COUNCIL	0.02%	-		33,374	33,374
	GPR	PAYROLL CLEARING	0.00%	-		-	-
	H12	HEALTH DEPT	2.70%	207,964,434		25,916,101	25,916,101
	H55	HUMAN SERVICES DEPT	7.59%	162,362,382		175,569,889	175,569,889
	H55b	HUMAN SERVICES SOS	3.69%	-		-	-
	H55c	HUMAN SERVICES MSOP	0.59%	-		-	-
	H60	MNSURE	0.27%	4,480,690		1,623,688	1,623,688
	H75	VETERANS AFFAIRS DEPT	2.36%	292,413		6,884,866	6,884,866
	H7B	MEDICAL PRACTICE BOARD	0.04%	-		542,462	542,462
	H7C	NURSING BOARD	0.05%	-		591,082	591,082
	H7D	PHARMACY BOARD	0.03%	-		414,373	414,373
	H7F	DENTISTRY BOARD	0.01%	-		71,815	71,815
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-		73,518	73,518
	H7J	OPTOMETRY BOARD	0.00%	-		10,770	10,770
	H7K	NURSING HOME ADMIN BOARD	0.02%	-		1,034,604	1,034,604
	H7L	SOCIAL WORK BOARD	0.02%	-		107,726	107,726
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-		43,921	43,921
	H7Q	PODIATRIC MEDICINE	0.00%	-		11,718	11,718
	H7R	VETERINARY MEDICINE BOARD	0.00%	-		31,493	31,493
	H7S	EMERGENCY MEDICAL SERVICES BD	0.01%	116,065		145,117	145,117
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-		15,190	15,190
	H7V	PSYCHOLOGY BOARD	0.01%	-		122,225	122,225
	H7W	PHYSICAL THERAPY BOARD	0.00%	-		68,467	68,467
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-		69,207	69,207
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	-		44,871	44,871
	H9G	OMBUDSMAN MH/DD	0.03%	-		210,950	210,950
	J33	TRIAL COURTS	3.58%	-		153,762	153,762
	J50	GUARDIAN AD LITEM BOARD	0.40%	-		(154)	(154)
	J52	PUBLIC DEFENSE BOARD	1.03%	-		331,580	331,580
	J58	COURT OF APPEALS	0.12%	-		3,600	3,600

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	0.66%	-		1,829,811	1,829,811
	J68	TAX COURT	0.01%	-		378,640	378,640
	J70	JUDICIAL STANDARDS BOARD	0.00%	-		3,890	3,890
	L10	LEGISLATIVE COORDINATING COMMISSION	0.14%	-		116,053	116,053
	L11	SENATE	0.22%	-		-	-
	L12	HOUSE	0.00%	-		-	-
	L49	LEGISLATIVE AUDITOR	0.01%	-		-	-
	P01	MILITARY AFFAIRS DEPT	0.72%	4,406		1,057,121	1,057,121
	P07	PUBLIC SAFETY DEPT	3.62%	117,346,707		78,594,565	78,594,565
	P78	CORRECTIONS DEPT	7.04%	9,370,659		24,504,846	24,504,846
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	99,982		17,490	17,490
	P9E	SENTENCING GUIDELINES COMM	0.01%	-		24,498	24,498
	R28	MINN CONSERVATION CORPS	0.00%	-		-	-
	R29	NATURAL RESOURCES DEPT	8.28%	92,495,412		22,754,607	22,754,607
	R32	POLLUTION CONTROL AGENCY	1.76%	33,714,640		11,116,934	11,116,934
	R9P	WATER & SOIL RESOURCES BOARD	0.56%	50,563,803		1,574,719	1,574,719
	T79	TRANSPORTATION DEPT	14.56%	120,701,794		52,048,155	52,048,155
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		361,523	361,523
	0	OTHER	0.00%	-		215	215
		Total	100.00%	1,400,917,543	368,016	556,400,883	556,400,883
		Source	**100.00%**	**1,400,917,543**	**368,016**	556,400,883	556,400,883
		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)	1,047,911				
G10-9.2	G10-9.2	Debt Management Division	-	658			
G10-9.3	G10-9.3	Debt Management	539,954		539,954		
G10-9.4	G10-9.4	Debt Management - Other	-		-		
G10-10.2	G10-10.2	MMB - Budget Division	-	443			-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,189,106				1,189,106
G10-10.4	G10-10.4	Budget Operations and Planning	216,201				216,201
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				-
G10-11.2	G10-11.2	MMB - Accounting Division	-	2,607			
G10-11.3	G10-11.3	Central Payroll	1,189,591				
G10-11.4	G10-11.4	Accounting Services	1,021,801				
G10-11.5	G10-11.5	Financial Reporting	2,192,471				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	26,345				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,233,042	614			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	421,430				
G10-12.5	G10-12.5	Personnel Operations and System Support	1,421,430				
G10-12.6	G10-12.6	Budget Service - Computer Operations	134,417				
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	-	4,344			
G10-13.3	G10-13.3	Personnel Administration	4,425,447				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		98			
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		5,787			
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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		7,819		-	
G02-3.3	G02-3.3	Commissioner's Office				-	
G02-3.4	G02-3.4	Human Resources				-	
G02-3.5	G02-3.5	Financial Management and Reporting				-	
G02-3.6	G02-3.6	Fiscal Agent - Non allocable				-	
G02-4.2	G02-4.2	Government & Citizen Services		10,045		-	
G02-4.5	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		3,530		-	
G46-6.3	G46-6.3	IT Spend				-	
G46-6.4	G46-6.4	Enterprise IT Security				-	
G46-6.5	G46-6.5	MnIT - Non allocable				-	
G10-8.2	G10-8.2	Minnesota Management & Budget		3,186		-	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		773		-	
G10-9.2	G10-9.2	Debt Management Division				-	
G10-9.3	G10-9.3	Debt Management				-	
G10-9.4	G10-9.4	Debt Management - Other				-	
G10-10.2	G10-10.2	MMB - Budget Division				-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)				-	
G10-10.4	G10-10.4	Budget Operations and Planning				-	
G10-10.5	G10-10.5	Budget Division - Non Allocable				-	
G10-11.2	G10-11.2	MMB - Accounting Division				-	
G10-11.3	G10-11.3	Central Payroll				-	
G10-11.4	G10-11.4	Accounting Services				-	
G10-11.5	G10-11.5	Financial Reporting				-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				-	
G10-11.7	G10-11.7	Accounting Services - Non 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

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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		436,086		113,604,000	
	B11	COSMETOLOGIST EXAMINERS BOARD		26,064		-	
	B13	COMMERCE DEPT		500,345		-	
	B14	ANIMAL HEALTH BOARD		18,966		-	
	B15	BARBER EXAMINERS BOARD		5,443		-	
	B20	EXPLORE MINNESOTA TOURISM		22,555		-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		4,936,486		-	
	B24	PUBLIC FACILITIES AUTHORITY		16,381		74,863,122	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	
	B34	HOUSING FINANCE AGENCY		129,113		619,664,794	
	B41	WORKERS COMP COURT OF APPEALS		2,426		-	
	B42	LABOR AND INDUSTRY DEPT		869,692		-	
	B43	IRON RANGE RESOURCES		44,124		-	
	B7E	ARCHITECTURE, ENGINEERING BD		13,813		-	
	B7G	COMBATIVE SPORTS COMMISSION		3		-	
	B7P	ACCOUNTANCY BOARD		11,932		-	
	B7S	PRIVATE DETECTIVES BOARD		1,482		-	
	B82	PUBLIC UTILITIES COMM		120,991		-	
	B9D	AMATEUR SPORTS COMM		1,029		-	
	B9V	AGRICULTURE UTILIZATION RESRCH		11		-	
	E25	CENTER FOR ARTS EDUCATION		37,268		-	
	E26	MN STATE COLLEGES/UNIVERSITIES		8,414,899		81,348,655	
	E37	EDUCATION DEPARTMENT		909,364		1,141,403,315	
	E39	BOARD OF TEACHING		14,881		-	
	E40	HISTORICAL SOCIETY		660		-	
	E44	MINNESOTA STATE ACADEMIES		59,792		-	
	E50	ARTS BOARD		45,016		-	
	E60	OFFICE OF HIGHER EDUCATION		79,352		10,000,000	
	E77	ZOOLOGICAL BOARD		138,790		-	
	E81	UNIVERSITY OF MINNESOTA		10,624		238,809,123	
	E95	HUMANITIES COMMISSION		516		-	
	E97	SCIENCE MUSEUM		79		-	
	E9W	HIGHER ED FACILITIES AUTHORITY		199		-	
	G02	ADMINISTRATION		726,070		120,398,798	
	G03	LOTTERY		10,375		-	
	G05	RACING COMMISSION		27,567		-	
	G06	ATTORNEY GENERAL		71,191		-	

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		8,217		-	
	G10	MINNESOTA MANAGEMENT & BUDGET		85,878		-	
	G17	HUMAN RIGHTS DEPT		13,442		-	
	G19	INDIAN AFFAIRS COUNCIL		5,762		-	
	G38	INVESTMENT BOARD		9,222		-	
	G39	GOVERNORS OFFICE		9,260		-	
	G45	MEDIATION SERVICES DEPT		4,428		-	
	G46	MN.IT		643,304		19,246,985	
	G53	SECRETARY OF STATE		52,161		-	
	G61	OFFICE OF THE STATE AUDITOR		18,264		-	
	G62	MINN STATE RETIREMENT SYSTEM		170,146		2,820,125	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		410,046		3,691,800	
	G67	REVENUE DEPT		135,680		-	
	G69	TEACHERS RETIREMENT ASSOC		240,956		3,743,075	
	G90	REVENUE INTERGOVT PAYMENTS		3,570,000		-	
	G92	OMBUDSPERSON FOR FAMILIES		2,574		-	
	G96	UNIFORM LAWS COMMISSION		140		-	
	G9J	CAMPAIGN FINANCE BOARD		8,452		-	
	G9K	ADMINISTRATIVE HEARINGS		41,331		-	
	G9L	BLACK MINNESOTANS COUNCIL		3,951		-	
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,777		-	
	G9N	ASIAN-PACIFIC COUNCIL		2,773		-	
	G9Q	MMB DEBT SERVICE		8,879		-	
	G9R	MMB NON-OPERATING		8,544,626		-	
	G9X	CAPITOL AREA ARCHITECT		2,165		-	
	G9Y	DISABILITY COUNCIL		3,735		-	
	GPR	PAYROLL CLEARING		208		-	
	H12	HEALTH DEPT		805,832		-	
	H55	HUMAN SERVICES DEPT		13,275,278		36,855,000	
	H55b	HUMAN SERVICES SOS		891,131		-	
	H55c	HUMAN SERVICES MSOP		84,255		-	
	H60	MNSURE		16,890		-	
	H75	VETERANS AFFAIRS DEPT		338,240		-	
	H7B	MEDICAL PRACTICE BOARD		24,292		-	
	H7C	NURSING BOARD		24,515		-	
	H7D	PHARMACY BOARD		21,686		-	
	H7F	DENTISTRY BOARD		16,408		-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,706		-	
	H7J	OPTOMETRY BOARD		3,628		-	
	H7K	NURSING HOME ADMIN BOARD		10,114		-	
	H7L	SOCIAL WORK BOARD		19,184		-	
	H7M	MARRIAGE & FAMILY THERAPY BD		6,390		-	
	H7Q	PODIATRIC MEDICINE		3,965		-	
	H7R	VETERINARY MEDICINE BOARD		6,370		-	
	H7S	EMERGENCY MEDICAL SERVICES BD		11,421		-	
	H7U	DIETETICS & NUTRITION PRACTICE		3,696		-	
	H7V	PSYCHOLOGY BOARD		8,321		-	
	H7W	PHYSICAL THERAPY BOARD		8,767		-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		14,588		-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		6,981		-	
	H9G	OMBUDSMAN MH/DD		4,472		-	
	J33	TRIAL COURTS		1,854,008		-	
	J50	GUARDIAN AD LITEM BOARD		30,668		-	
	J52	PUBLIC DEFENSE BOARD		50,877		-	
	J58	COURT OF APPEALS		4,590		-	

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		105,734		-	
	J68	TAX COURT		2,310		-	
	J70	JUDICIAL STANDARDS BOARD		2,342		-	
	L10	LEGISLATIVE COORDINATING COMMISSION		33,788		-	
	L11	SENATE		1,433		-	
	L12	HOUSE		2,007		-	
	L49	LEGISLATIVE AUDITOR		944		-	
	P01	MILITARY AFFAIRS DEPT		558,217		-	
	P07	PUBLIC SAFETY DEPT		3,551,992		33,340,000	
	P78	CORRECTIONS DEPT		799,757		-	
	P7T	PEACE OFFICERS BOARD (POST)		8,370		-	
	P9E	SENTENCING GUIDELINES COMM		1,975		-	
	R28	MINN CONSERVATION CORPS		133		-	
	R29	NATURAL RESOURCES DEPT		3,344,959		733,699	
	R32	POLLUTION CONTROL AGENCY		414,887		-	
	R9P	WATER & SOIL RESOURCES BOARD		123,760		-	
	T79	TRANSPORTATION DEPT		17,107,061		2,055,310,000	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,878		-	
	0	OTHER		4,189		5,198,655,000	
		Total	16,059,146	75,464,875	539,954	9,754,487,491	1,405,307
		Source	**16,059,146**	75,464,875	539,954	**9,754,487,491**	**1,405,307**
		Difference (Total - Source)	0	0	0	0	0

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
	1.2	Fixed Asset Depreciation	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	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			1,189,591		
G10-11.4	G10-11.4	Accounting Services			1,021,801		
G10-11.5	G10-11.5	Financial Reporting			2,192,471		
G10-11.6	G10-11.6	Financial Reporting - Single Audit			26,345		
G10-11.7	G10-11.7	Accounting Services - Non 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	98	2		0.01%	98
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	5,787	146		0.07%	5,787
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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)	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
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	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	7,819	130		0.05%	7,819
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	10,045	147		0.10%	10,045
G02-4.5	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	3,530	138		0.01%	3,530
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	3,186	47		0.03%	3,186
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	773	12		0.01%	773
G10-9.2	G10-9.2	Debt Management Division	658	15		0.01%	658
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	443	7		0.01%	443
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	2,607	51		0.04%	2,607
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	614	10		0.00%	614
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	4,344	45		0.05%	4,344
G10-13.3	G10-13.3	Personnel Administration					
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	436,086	11,369	1.15%	436,086	
	B11	COSMETOLOGIST EXAMINERS BOARD	26,064	182	0.04%	26,064	
	B13	COMMERCE DEPT	500,345	2,830	0.70%	500,345	
	B14	ANIMAL HEALTH BOARD	18,966	272	0.08%	18,966	
	B15	BARBER EXAMINERS BOARD	5,443	110	0.00%	5,443	
	B20	EXPLORE MINNESOTA TOURISM	22,555	917	0.07%	22,555	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	4,936,486	9,258	2.38%	4,936,486	
	B24	PUBLIC FACILITIES AUTHORITY	16,381	1,301	0.02%	16,381	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0.00%	-	
	B34	HOUSING FINANCE AGENCY	129,113	943	0.47%	129,113	
	B41	WORKERS COMP COURT OF APPEALS	2,426	54	0.01%	2,426	
	B42	LABOR AND INDUSTRY DEPT	869,692	2,515	0.64%	869,692	
	B43	IRON RANGE RESOURCES	44,124	644	0.06%	44,124	
	B7E	ARCHITECTURE, ENGINEERING BD	13,813	43	0.01%	13,813	
	B7G	COMBATIVE SPORTS COMMISSION	3	3	0.00%	3	
	B7P	ACCOUNTANCY BOARD	11,932	46	0.01%	11,932	
	B7S	PRIVATE DETECTIVES BOARD	1,482	69	0.01%	1,482	
	B82	PUBLIC UTILITIES COMM	120,991	294	0.28%	120,991	
	B9D	AMATEUR SPORTS COMM	1,029	66	0.00%	1,029	
	B9V	AGRICULTURE UTILIZATION RESRCH	11	2	0.00%	11	
	E25	CENTER FOR ARTS EDUCATION	37,268	1,911	0.11%	37,268	
	E26	MN STATE COLLEGES/UNIVERSITIES	8,414,899	6,691	22.08%	8,414,899	
	E37	EDUCATION DEPARTMENT	909,364	7,057	0.70%	909,364	
	E39	BOARD OF TEACHING	14,881	127	0.03%	14,881	
	E40	HISTORICAL SOCIETY	660	84	0.00%	660	
	E44	MINNESOTA STATE ACADEMIES	59,792	1,874	0.36%	59,792	
	E50	ARTS BOARD	45,016	407	0.04%	45,016	
	E60	OFFICE OF HIGHER EDUCATION	79,352	2,998	0.12%	79,352	
	E77	ZOOLOGICAL BOARD	138,790	1,473	0.51%	138,790	
	E81	UNIVERSITY OF MINNESOTA	10,624	383	0.00%	10,624	
	E95	HUMANITIES COMMISSION	516	49	0.00%	516	
	E97	SCIENCE MUSEUM	79	15	0.00%	79	
	E9W	HIGHER ED FACILITIES AUTHORITY	199	4	0.00%	199	
	G02	ADMINISTRATION	726,070	3,135	1.10%	726,070	
	G03	LOTTERY	10,375	206	0.23%	10,375	
	G05	RACING COMMISSION	27,567	523	0.07%	27,567	
	G06	ATTORNEY GENERAL	71,191	1,275	0.48%	71,191	

Statewide Cost Allocation Plan
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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
	G09	GAMBLING CONTROL BOARD	8,217	88		0.05%	8,217
	G10	MINNESOTA MANAGEMENT & BUDGET	85,878	1,047		0.22%	85,878
	G17	HUMAN RIGHTS DEPT	13,442	270		0.08%	13,442
	G19	INDIAN AFFAIRS COUNCIL	5,762	185		0.01%	5,762
	G38	INVESTMENT BOARD	9,222	74		0.03%	9,222
	G39	GOVERNORS OFFICE	9,260	164		0.09%	9,260
	G45	MEDIATION SERVICES DEPT	4,428	138		0.01%	4,428
	G46	MN.IT	643,304	5,927		3.96%	643,304
	G53	SECRETARY OF STATE	52,161	669		0.16%	52,161
	G61	OFFICE OF THE STATE AUDITOR	18,264	540		0.13%	18,264
	G62	MINN STATE RETIREMENT SYSTEM	170,146	143		0.19%	170,146
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	410,046	187		0.13%	410,046
	G67	REVENUE DEPT	135,680	7,106		2.23%	135,680
	G69	TEACHERS RETIREMENT ASSOC	240,956	411		0.13%	240,956
	G90	REVENUE INTERGOVT PAYMENTS	3,570,000	1,426		0.00%	3,570,000
	G92	OMBUDSPERSON FOR FAMILIES	2,574	88		0.01%	2,574
	G96	UNIFORM LAWS COMMISSION	140	6		0.00%	140
	G9J	CAMPAIGN FINANCE BOARD	8,452	265		0.01%	8,452
	G9K	ADMINISTRATIVE HEARINGS	41,331	193		0.12%	41,331
	G9L	BLACK MINNESOTANS COUNCIL	3,951	67		0.00%	3,951
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,777	73		0.01%	2,777
	G9N	ASIAN-PACIFIC COUNCIL	2,773	64		0.01%	2,773
	G9Q	MMB DEBT SERVICE	8,879	981		0.00%	8,879
	G9R	MMB NON-OPERATING	8,544,626	1,034		0.00%	8,544,626
	G9X	CAPITOL AREA ARCHITECT	2,165	57		0.01%	2,165
	G9Y	DISABILITY COUNCIL	3,735	96		0.02%	3,735
	GPR	PAYROLL CLEARING	208	-		0.00%	208
	H12	HEALTH DEPT	805,832	14,220		2.70%	805,832
	H55	HUMAN SERVICES DEPT	13,275,278	13,085		7.59%	13,275,278
	H55b	HUMAN SERVICES SOS	891,131	4,980		3.69%	891,131
	H55c	HUMAN SERVICES MSOP	84,255	833		0.59%	84,255
	H60	MNSURE	16,890	317		0.27%	16,890
	H75	VETERANS AFFAIRS DEPT	338,240	6,339		2.36%	338,240
	H7B	MEDICAL PRACTICE BOARD	24,292	258		0.04%	24,292
	H7C	NURSING BOARD	24,515	155		0.05%	24,515
	H7D	PHARMACY BOARD	21,686	300		0.03%	21,686
	H7F	DENTISTRY BOARD	16,408	165		0.01%	16,408
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,706	155		0.01%	7,706
	H7J	OPTOMETRY BOARD	3,628	107		0.00%	3,628
	H7K	NURSING HOME ADMIN BOARD	10,114	311		0.02%	10,114
	H7L	SOCIAL WORK BOARD	19,184	195		0.02%	19,184
	H7M	MARRIAGE & FAMILY THERAPY BD	6,390	121		0.00%	6,390
	H7Q	PODIATRIC MEDICINE	3,965	127		0.00%	3,965
	H7R	VETERINARY MEDICINE BOARD	6,370	92		0.00%	6,370
	H7S	EMERGENCY MEDICAL SERVICES BD	11,421	237		0.01%	11,421
	H7U	DIETETICS & NUTRITION PRACTICE	3,696	77		0.00%	3,696
	H7V	PSYCHOLOGY BOARD	8,321	120		0.01%	8,321
	H7W	PHYSICAL THERAPY BOARD	8,767	105		0.00%	8,767
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,588	123		0.01%	14,588
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,981	107		0.00%	6,981
	H9G	OMBUDSMAN MH/DD	4,472	56		0.03%	4,472
	J33	TRIAL COURTS	1,854,008	12,943		3.58%	1,854,008
	J50	GUARDIAN AD LITEM BOARD	30,668	715		0.40%	30,668
	J52	PUBLIC DEFENSE BOARD	50,877	1,167		1.03%	50,877
	J58	COURT OF APPEALS	4,590	82		0.12%	4,590

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
	J65	SUPREME COURT	105,734	1,965		0.66%	105,734
	J68	TAX COURT	2,310	43		0.01%	2,310
	J70	JUDICIAL STANDARDS BOARD	2,342	137		0.00%	2,342
	L10	LEGISLATIVE COORDINATING COMMISSION	33,788	409		0.14%	33,788
	L11	SENATE	1,433	45		0.22%	1,433
	L12	HOUSE	2,007	49		0.00%	2,007
	L49	LEGISLATIVE AUDITOR	944	74		0.01%	944
	P01	MILITARY AFFAIRS DEPT	558,217	1,031		0.72%	558,217
	P07	PUBLIC SAFETY DEPT	3,551,992	26,459		3.62%	3,551,992
	P78	CORRECTIONS DEPT	799,757	13,512		7.04%	799,757
	P7T	PEACE OFFICERS BOARD (POST)	8,370	330		0.02%	8,370
	P9E	SENTENCING GUIDELINES COMM	1,975	31		0.01%	1,975
	R28	MINN CONSERVATION CORPS	133	36		0.00%	133
	R29	NATURAL RESOURCES DEPT	3,344,959	39,822		8.28%	3,344,959
	R32	POLLUTION CONTROL AGENCY	414,887	8,683		1.76%	414,887
	R9P	WATER & SOIL RESOURCES BOARD	123,760	4,378		0.56%	123,760
	T79	TRANSPORTATION DEPT	17,107,061	39,766		14.56%	17,107,061
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,878	92		0.00%	104,878
	0	OTHER	4,189	19		0.00%	4,189
		Total	75,464,875	275,552	4,430,208	100.00%	75,464,875
		Source	**75,464,875**	**275,552**	**4,430,208**	**100.00%**	**75,464,875**
		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	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
	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	98	-		98	0.01%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	5,787	-		5,787	0.07%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	7,819	-		7,819	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	10,045	-		10,045	0.10%
G02-4.5	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	3,530	-		3,530	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	3,186	-	3,825,908	3,186	0.03%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	773	-		773	0.01%
G10-9.2	G10-9.2	Debt Management Division	658	-		658	0.01%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	443	-		443	0.01%
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	2,607	-		2,607	0.04%
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	614	-		614	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	4,344	-		4,344	0.05%
G10-13.3	G10-13.3	Personnel Administration					
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 Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support
			Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT
			11.5	11.6	12.2	12.4	12.5
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	436,086	10,852,987		436,086	1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD	26,064	-		26,064	0.04%
	B13	COMMERCE DEPT	500,345	266,787,546		500,345	0.70%
	B14	ANIMAL HEALTH BOARD	18,966	508,864		18,966	0.08%
	B15	BARBER EXAMINERS BOARD	5,443	-		5,443	0.00%
	B20	EXPLORE MINNESOTA TOURISM	22,555	-		22,555	0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	4,936,486	938,986,199		4,936,486	2.38%
	B24	PUBLIC FACILITIES AUTHORITY	16,381	-		16,381	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	0.00%
	B34	HOUSING FINANCE AGENCY	129,113	-		129,113	0.47%
	B41	WORKERS COMP COURT OF APPEALS	2,426	-		2,426	0.01%
	B42	LABOR AND INDUSTRY DEPT	869,692	5,389,411		869,692	0.64%
	B43	IRON RANGE RESOURCES	44,124	-		44,124	0.06%
	B7E	ARCHITECTURE, ENGINEERING BD	13,813	-		13,813	0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	-		3	0.00%
	B7P	ACCOUNTANCY BOARD	11,932	-		11,932	0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,482	-		1,482	0.01%
	B82	PUBLIC UTILITIES COMM	120,991	-		120,991	0.28%
	B9D	AMATEUR SPORTS COMM	1,029	-		1,029	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	11	-		11	0.00%
	E25	CENTER FOR ARTS EDUCATION	37,268	6,659		37,268	0.11%
	E26	MN STATE COLLEGES/UNIVERSITIES	8,414,899	756,975,732		8,414,899	22.08%
	E37	EDUCATION DEPARTMENT	909,364	782,440,487		909,364	0.70%
	E39	BOARD OF TEACHING	14,881	-		14,881	0.03%
	E40	HISTORICAL SOCIETY	660	-		660	0.00%
	E44	MINNESOTA STATE ACADEMIES	59,792	-		59,792	0.36%
	E50	ARTS BOARD	45,016	781,506		45,016	0.04%
	E60	OFFICE OF HIGHER EDUCATION	79,352	-		79,352	0.12%
	E77	ZOOLOGICAL BOARD	138,790	63,960		138,790	0.51%
	E81	UNIVERSITY OF MINNESOTA	10,624	-		10,624	0.00%
	E95	HUMANITIES COMMISSION	516	-		516	0.00%
	E97	SCIENCE MUSEUM	79	-		79	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	199	-		199	0.00%
	G02	ADMINISTRATION	726,070	3,311,543		726,070	1.10%
	G03	LOTTERY	10,375	-		10,375	0.23%
	G05	RACING COMMISSION	27,567	-		27,567	0.07%
	G06	ATTORNEY GENERAL	71,191	2,369,566		71,191	0.48%

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
	G09	GAMBLING CONTROL BOARD	8,217	-		8,217	0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	85,878	-		85,878	0.22%
	G17	HUMAN RIGHTS DEPT	13,442	-		13,442	0.08%
	G19	INDIAN AFFAIRS COUNCIL	5,762	-		5,762	0.01%
	G38	INVESTMENT BOARD	9,222	-		9,222	0.03%
	G39	GOVERNORS OFFICE	9,260	-		9,260	0.09%
	G45	MEDIATION SERVICES DEPT	4,428	-		4,428	0.01%
	G46	MN.IT	643,304	-		643,304	3.96%
	G53	SECRETARY OF STATE	52,161	-		52,161	0.16%
	G61	OFFICE OF THE STATE AUDITOR	18,264	-		18,264	0.13%
	G62	MINN STATE RETIREMENT SYSTEM	170,146	-		170,146	0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	410,046	-		410,046	0.13%
	G67	REVENUE DEPT	135,680	-		135,680	2.23%
	G69	TEACHERS RETIREMENT ASSOC	240,956	-		240,956	0.13%
	G90	REVENUE INTERGOVT PAYMENTS	3,570,000	-		3,570,000	0.00%
	G92	OMBUDSPERSON FOR FAMILIES	2,574	-		2,574	0.01%
	G96	UNIFORM LAWS COMMISSION	140	-		140	0.00%
	G9J	CAMPAIGN FINANCE BOARD	8,452	-		8,452	0.01%
	G9K	ADMINISTRATIVE HEARINGS	41,331	-		41,331	0.12%
	G9L	BLACK MINNESOTANS COUNCIL	3,951	-		3,951	0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,777	-		2,777	0.01%
	G9N	ASIAN-PACIFIC COUNCIL	2,773	-		2,773	0.01%
	G9Q	MMB DEBT SERVICE	8,879	-		8,879	0.00%
	G9R	MMB NON-OPERATING	8,544,626	8,701,845		8,544,626	0.00%
	G9X	CAPITOL AREA ARCHITECT	2,165	-		2,165	0.01%
	G9Y	DISABILITY COUNCIL	3,735	-		3,735	0.02%
	GPR	PAYROLL CLEARING	208	-		208	0.00%
	H12	HEALTH DEPT	805,832	249,816,331		805,832	2.70%
	H55	HUMAN SERVICES DEPT	13,275,278	9,504,760,361		13,275,278	7.59%
	H55b	HUMAN SERVICES SOS	891,131	-		891,131	3.69%
	H55c	HUMAN SERVICES MSOP	84,255	-		84,255	0.59%
	H60	MNSURE	16,890	-		16,890	0.27%
	H75	VETERANS AFFAIRS DEPT	338,240	1,585,533		338,240	2.36%
	H7B	MEDICAL PRACTICE BOARD	24,292	-		24,292	0.04%
	H7C	NURSING BOARD	24,515	-		24,515	0.05%
	H7D	PHARMACY BOARD	21,686	48,529		21,686	0.03%
	H7F	DENTISTRY BOARD	16,408	-		16,408	0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,706	-		7,706	0.01%
	H7J	OPTOMETRY BOARD	3,628	-		3,628	0.00%
	H7K	NURSING HOME ADMIN BOARD	10,114	-		10,114	0.02%
	H7L	SOCIAL WORK BOARD	19,184	-		19,184	0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	6,390	-		6,390	0.00%
	H7Q	PODIATRIC MEDICINE	3,965	-		3,965	0.00%
	H7R	VETERINARY MEDICINE BOARD	6,370	-		6,370	0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	11,421	110,434		11,421	0.01%
	H7U	DIETETICS & NUTRITION PRACTICE	3,696	-		3,696	0.00%
	H7V	PSYCHOLOGY BOARD	8,321	-		8,321	0.01%
	H7W	PHYSICAL THERAPY BOARD	8,767	-		8,767	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,588	-		14,588	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,981	-		6,981	0.00%
	H9G	OMBUDSMAN MH/DD	4,472	-		4,472	0.03%
	J33	TRIAL COURTS	1,854,008	965,235		1,854,008	3.58%
	J50	GUARDIAN AD LITEM BOARD	30,668	-		30,668	0.40%
	J52	PUBLIC DEFENSE BOARD	50,877	-		50,877	1.03%
	J58	COURT OF APPEALS	4,590	-		4,590	0.12%

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	105,734	433,692		105,734	0.66%
	J68	TAX COURT	2,310	-		2,310	0.01%
	J70	JUDICIAL STANDARDS BOARD	2,342	-		2,342	0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION	33,788	-		33,788	0.14%
	L11	SENATE	1,433	-		1,433	0.22%
	L12	HOUSE	2,007	-		2,007	0.00%
	L49	LEGISLATIVE AUDITOR	944	-		944	0.01%
	P01	MILITARY AFFAIRS DEPT	558,217	85,308,369		558,217	0.72%
	P07	PUBLIC SAFETY DEPT	3,551,992	104,625,345		3,551,992	3.62%
	P78	CORRECTIONS DEPT	799,757	1,198,507		799,757	7.04%
	P7T	PEACE OFFICERS BOARD (POST)	8,370	-		8,370	0.02%
	P9E	SENTENCING GUIDELINES COMM	1,975	-		1,975	0.01%
	R28	MINN CONSERVATION CORPS	133	-		133	0.00%
	R29	NATURAL RESOURCES DEPT	3,344,959	48,712,152		3,344,959	8.28%
	R32	POLLUTION CONTROL AGENCY	414,887	15,539,443		414,887	1.76%
	R9P	WATER & SOIL RESOURCES BOARD	123,760	3,903,716		123,760	0.56%
	T79	TRANSPORTATION DEPT	17,107,061	925,815,364		17,107,061	14.56%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,878	-		104,878	0.00%
	0	OTHER	4,189	-		4,189	0.00%
		Total	75,464,875	13,719,999,316	3,825,908	75,464,875	100.00%
		Source	**75,464,875**	**13,719,999,316**	**3,825,908**	**75,464,875**	**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
			Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget					
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	G10-9.2	Debt Management Division					
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division					
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division					
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				-	
G10-13.3	G10-13.3	Personnel Administration				4,425,447	
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-	
G45-14.2	G45-14.2	Mediation Services	2	0.01%	98		0.01%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	146	0.07%	5,787		0.07%
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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%	7,819		0.00%
G02-3.2	G02-3.2	Admin Management Services	130	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	147	0.10%	10,045		0.10%
G02-4.5	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	138	0.01%	3,530		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	47	0.03%	3,186		0.03%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	12	0.01%	773		0.01%
G10-9.2	G10-9.2	Debt Management Division	15	0.01%	658		0.01%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	7	0.01%	443		0.01%
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	51	0.04%	2,607		0.04%
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	10	0.00%	614		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	45	0.05%	4,344		0.05%
G10-13.3	G10-13.3	Personnel Administration					
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)	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
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	11,369	1.15%	436,086		1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD	182	0.04%	26,064		0.04%
	B13	COMMERCE DEPT	2,830	0.70%	500,345		0.70%
	B14	ANIMAL HEALTH BOARD	272	0.08%	18,966		0.08%
	B15	BARBER EXAMINERS BOARD	110	0.00%	5,443		0.00%
	B20	EXPLORE MINNESOTA TOURISM	917	0.07%	22,555		0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	9,258	2.38%	4,936,486		2.38%
	B24	PUBLIC FACILITIES AUTHORITY	1,301	0.02%	16,381		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		0.00%
	B34	HOUSING FINANCE AGENCY	943	0.47%	129,113		0.47%
	B41	WORKERS COMP COURT OF APPEALS	54	0.01%	2,426		0.01%
	B42	LABOR AND INDUSTRY DEPT	2,515	0.64%	869,692		0.64%
	B43	IRON RANGE RESOURCES	644	0.06%	44,124		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD	43	0.01%	13,813		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3	0.00%	3		0.00%
	B7P	ACCOUNTANCY BOARD	46	0.01%	11,932		0.01%
	B7S	PRIVATE DETECTIVES BOARD	69	0.01%	1,482		0.01%
	B82	PUBLIC UTILITIES COMM	294	0.28%	120,991		0.28%
	B9D	AMATEUR SPORTS COMM	66	0.00%	1,029		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	2	0.00%	11		0.00%
	E25	CENTER FOR ARTS EDUCATION	1,911	0.11%	37,268		0.11%
	E26	MN STATE COLLEGES/UNIVERSITIES	6,691	22.08%	8,414,899		22.08%
	E37	EDUCATION DEPARTMENT	7,057	0.70%	909,364		0.70%
	E39	BOARD OF TEACHING	127	0.03%	14,881		0.03%
	E40	HISTORICAL SOCIETY	84	0.00%	660		0.00%
	E44	MINNESOTA STATE ACADEMIES	1,874	0.36%	59,792		0.36%
	E50	ARTS BOARD	407	0.04%	45,016		0.04%
	E60	OFFICE OF HIGHER EDUCATION	2,998	0.12%	79,352		0.12%
	E77	ZOOLOGICAL BOARD	1,473	0.51%	138,790		0.51%
	E81	UNIVERSITY OF MINNESOTA	383	0.00%	10,624		0.00%
	E95	HUMANITIES COMMISSION	49	0.00%	516		0.00%
	E97	SCIENCE MUSEUM	15	0.00%	79		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	4	0.00%	199		0.00%
	G02	ADMINISTRATION	3,135	1.10%	726,070		1.10%
	G03	LOTTERY	206	0.23%	10,375		0.23%
	G05	RACING COMMISSION	523	0.07%	27,567		0.07%
	G06	ATTORNEY GENERAL	1,275	0.48%	71,191		0.48%

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
	G09	GAMBLING CONTROL BOARD	88	0.05%	8,217		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET	1,047	0.22%	85,878		0.22%
	G17	HUMAN RIGHTS DEPT	270	0.08%	13,442		0.08%
	G19	INDIAN AFFAIRS COUNCIL	185	0.01%	5,762		0.01%
	G38	INVESTMENT BOARD	74	0.03%	9,222		0.03%
	G39	GOVERNORS OFFICE	164	0.09%	9,260		0.09%
	G45	MEDIATION SERVICES DEPT	138	0.01%	4,428		0.01%
	G46	MN.IT	5,927	3.96%	643,304		3.96%
	G53	SECRETARY OF STATE	669	0.16%	52,161		0.16%
	G61	OFFICE OF THE STATE AUDITOR	540	0.13%	18,264		0.13%
	G62	MINN STATE RETIREMENT SYSTEM	143	0.19%	170,146		0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	187	0.13%	410,046		0.13%
	G67	REVENUE DEPT	7,106	2.23%	135,680		2.23%
	G69	TEACHERS RETIREMENT ASSOC	411	0.13%	240,956		0.13%
	G90	REVENUE INTERGOVT PAYMENTS	1,426	0.00%	3,570,000		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	88	0.01%	2,574		0.01%
	G96	UNIFORM LAWS COMMISSION	6	0.00%	140		0.00%
	G9J	CAMPAIGN FINANCE BOARD	265	0.01%	8,452		0.01%
	G9K	ADMINISTRATIVE HEARINGS	193	0.12%	41,331		0.12%
	G9L	BLACK MINNESOTANS COUNCIL	67	0.00%	3,951		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL	73	0.01%	2,777		0.01%
	G9N	ASIAN-PACIFIC COUNCIL	64	0.01%	2,773		0.01%
	G9Q	MMB DEBT SERVICE	981	0.00%	8,879		0.00%
	G9R	MMB NON-OPERATING	1,034	0.00%	8,544,626		0.00%
	G9X	CAPITOL AREA ARCHITECT	57	0.01%	2,165		0.01%
	G9Y	DISABILITY COUNCIL	96	0.02%	3,735		0.02%
	GPR	PAYROLL CLEARING	-	0.00%	208		0.00%
	H12	HEALTH DEPT	14,220	2.70%	805,832		2.70%
	H55	HUMAN SERVICES DEPT	13,085	7.59%	13,275,278		7.59%
	H55b	HUMAN SERVICES SOS	4,980	3.69%	891,131		3.69%
	H55c	HUMAN SERVICES MSOP	833	0.59%	84,255		0.59%
	H60	MNSURE	317	0.27%	16,890		0.27%
	H75	VETERANS AFFAIRS DEPT	6,339	2.36%	338,240		2.36%
	H7B	MEDICAL PRACTICE BOARD	258	0.04%	24,292		0.04%
	H7C	NURSING BOARD	155	0.05%	24,515		0.05%
	H7D	PHARMACY BOARD	300	0.03%	21,686		0.03%
	H7F	DENTISTRY BOARD	165	0.01%	16,408		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD	155	0.01%	7,706		0.01%
	H7J	OPTOMETRY BOARD	107	0.00%	3,628		0.00%
	H7K	NURSING HOME ADMIN BOARD	311	0.02%	10,114		0.02%
	H7L	SOCIAL WORK BOARD	195	0.02%	19,184		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD	121	0.00%	6,390		0.00%
	H7Q	PODIATRIC MEDICINE	127	0.00%	3,965		0.00%
	H7R	VETERINARY MEDICINE BOARD	92	0.00%	6,370		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD	237	0.01%	11,421		0.01%
	H7U	DIETETICS & NUTRITION PRACTICE	77	0.00%	3,696		0.00%
	H7V	PSYCHOLOGY BOARD	120	0.01%	8,321		0.01%
	H7W	PHYSICAL THERAPY BOARD	105	0.00%	8,767		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	123	0.01%	14,588		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	107	0.00%	6,981		0.00%
	H9G	OMBUDSMAN MH/DD	56	0.03%	4,472		0.03%
	J33	TRIAL COURTS	12,943	3.58%	1,854,008		3.58%
	J50	GUARDIAN AD LITEM BOARD	715	0.40%	30,668		0.40%
	J52	PUBLIC DEFENSE BOARD	1,167	1.03%	50,877		1.03%
	J58	COURT OF APPEALS	82	0.12%	4,590		0.12%

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	1,965	0.66%	105,734		0.66%
	J68	TAX COURT	43	0.01%	2,310		0.01%
	J70	JUDICIAL STANDARDS BOARD	137	0.00%	2,342		0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION	409	0.14%	33,788		0.14%
	L11	SENATE	45	0.22%	1,433		0.22%
	L12	HOUSE	49	0.00%	2,007		0.00%
	L49	LEGISLATIVE AUDITOR	74	0.01%	944		0.01%
	P01	MILITARY AFFAIRS DEPT	1,031	0.72%	558,217		0.72%
	P07	PUBLIC SAFETY DEPT	26,459	3.62%	3,551,992		3.62%
	P78	CORRECTIONS DEPT	13,512	7.04%	799,757		7.04%
	P7T	PEACE OFFICERS BOARD (POST)	330	0.02%	8,370		0.02%
	P9E	SENTENCING GUIDELINES COMM	31	0.01%	1,975		0.01%
	R28	MINN CONSERVATION CORPS	36	0.00%	133		0.00%
	R29	NATURAL RESOURCES DEPT	39,822	8.28%	3,344,959		8.28%
	R32	POLLUTION CONTROL AGENCY	8,683	1.76%	414,887		1.76%
	R9P	WATER & SOIL RESOURCES BOARD	4,378	0.56%	123,760		0.56%
	T79	TRANSPORTATION DEPT	39,766	14.56%	17,107,061		14.56%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	92	0.00%	104,878		0.00%
	0	OTHER	19	0.00%	4,189		0.00%
		Total	275,552	100.00%	75,464,875	4,425,447	100.00%
		Source	**275,552**	**100.00%**	**75,464,875**	**4,425,447**	**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	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	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	53,434						
G45-14.4	G45-14.4	Mediation/Representation	-						
L49-15.2	L49-15.2	Legislative Auditor		0.07%					
L49-15.3	L49-15.3	Financial Audits			2,116,155				2,116,155
L49-15.4	L49-15.4	Program Audits			1,702,638				1,702,638
L49-15.5	L49-15.5	Single Audits			702,958				702,958
L49-15.6	L49-15.6	Audit Comm			-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors			-				-
L49-15.8	L49-15.8	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			-				-
L49-15.13	L49-15.13	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		0.10%		-	-	-	
G02-4.5	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		0.03%		-	-	-	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		0.01%		-	-	-	
G10-9.2	G10-9.2	Debt Management Division		0.01%		-	-	-	
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division		0.01%		-	-	-	
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning							
G10-10.5	G10-10.5	Budget Division - Non Allocable							
G10-11.2	G10-11.2	MMB - Accounting Division		0.04%		4,671.56	-	391.00	
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		0.05%		-	-	-	
G10-13.3	G10-13.3	Personnel Administration							
G10-13.5	G02-13.5	Employee Relations - Non Allocable							
G45-14.2	G45-14.2	Mediation Services		0.01%					
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		1.15%		185.72	829.75	-	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.04%		-	-	-	
	B13	COMMERCE DEPT		0.70%		100.58	-	-	
	B14	ANIMAL HEALTH BOARD		0.08%		-	-	-	
	B15	BARBER EXAMINERS BOARD		0.00%		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM		0.07%		11.03	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.38%		583.04	-	2,027.25	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		-	2,209.71	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		-	-	-	
	B34	HOUSING FINANCE AGENCY		0.47%		-	3,435.80	-	
	B41	WORKERS COMP COURT OF APPEALS		0.01%		-	-	-	
	B42	LABOR AND INDUSTRY DEPT		0.64%		11.53	-	-	
	B43	IRON RANGE RESOURCES		0.06%		6.10	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%		290.13	-	-	
	B7G	COMBATIVE SPORTS COMMISSION		0.00%		-	-	-	
	B7P	ACCOUNTANCY BOARD		0.01%		-	-	-	
	B7S	PRIVATE DETECTIVES BOARD		0.01%		-	-	-	
	B82	PUBLIC UTILITIES COMM		0.28%		-	715.32	-	
	B9D	AMATEUR SPORTS COMM		0.00%		-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		-	-	-	
	E25	CENTER FOR ARTS EDUCATION		0.11%		680.19	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.08%		489.69	-	-	
	E37	EDUCATION DEPARTMENT		0.70%		258.08	3,503.03	1,713.25	
	E39	BOARD OF TEACHING		0.03%		-	-	-	
	E40	HISTORICAL SOCIETY		0.00%		-	-	-	
	E44	MINNESOTA STATE ACADEMIES		0.36%		-	-	-	
	E50	ARTS BOARD		0.04%		128.88	2,194.08	-	
	E60	OFFICE OF HIGHER EDUCATION		0.12%		-	-	-	
	E77	ZOOLOGICAL BOARD		0.51%		451.31	-	-	
	E81	UNIVERSITY OF MINNESOTA		0.00%		6.33	-	-	
	E95	HUMANITIES COMMISSION		0.00%		-	-	-	
	E97	SCIENCE MUSEUM		0.00%		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%		-	-	-	
	G02	ADMINISTRATION		1.10%		402.39	-	-	
	G03	LOTTERY		0.23%		1,255.19	-	-	
	G05	RACING COMMISSION		0.07%		-	-	-	
	G06	ATTORNEY GENERAL		0.48%		471.75	-	-	

Statewide Cost Allocation Plan
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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		0.22%		292.54	-	-	
	G17	HUMAN RIGHTS DEPT		0.08%		-	1,352.60	-	
	G19	INDIAN AFFAIRS COUNCIL		0.01%		-	-	-	
	G38	INVESTMENT BOARD		0.03%		1,651.56	-	-	
	G39	GOVERNORS OFFICE		0.09%		42.75	-	-	
	G45	MEDIATION SERVICES DEPT		0.01%		0.25	-	-	
	G46	MN.IT		3.96%		1,505.78	3,128.53	-	
	G53	SECRETARY OF STATE		0.16%		326.25	-	-	
	G61	OFFICE OF THE STATE AUDITOR		0.13%		330.38	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		0.19%		694.77	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%		664.38	-	-	
	G67	REVENUE DEPT		2.23%		146.23	17.87	-	
	G69	TEACHERS RETIREMENT ASSOC		0.13%		559.26	-	-	
	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		0.12%		-	-	-	
	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		2.70%		828.09	16.20	874.50	
	H55	HUMAN SERVICES DEPT		7.59%		3,221.73	1,327.17	5,924.25	
	H55b	HUMAN SERVICES SOS		3.69%		-	-	-	
	H55c	HUMAN SERVICES MSOP		0.59%		-	-	-	
	H60	MNSURE		0.27%		36.57	-	-	
	H75	VETERANS AFFAIRS DEPT		2.36%		1,107.84	-	-	
	H7B	MEDICAL PRACTICE BOARD		0.04%		-	-	-	
	H7C	NURSING BOARD		0.05%		1.25	-	-	
	H7D	PHARMACY BOARD		0.03%		-	-	-	
	H7F	DENTISTRY BOARD		0.01%		2.00	-	-	
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%		-	-	-	
	H7J	OPTOMETRY BOARD		0.00%		-	-	-	
	H7K	NURSING HOME ADMIN BOARD		0.02%		-	-	-	
	H7L	SOCIAL WORK BOARD		0.02%		-	-	-	
	H7M	MARRIAGE & FAMILY THERAPY BD		0.00%		-	-	-	
	H7Q	PODIATRIC MEDICINE		0.00%		-	-	-	
	H7R	VETERINARY MEDICINE BOARD		0.00%		-	-	-	
	H7S	EMERGENCY MEDICAL SERVICES BD		0.01%		-	-	-	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		-	-	-	
	H7V	PSYCHOLOGY BOARD		0.01%		0.38	-	-	
	H7W	PHYSICAL THERAPY BOARD		0.00%		-	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%		-	-	-	
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.00%		-	-	-	
	H9G	OMBUDSMAN MH/DD		0.03%		-	-	-	
	J33	TRIAL COURTS		3.58%		25.88	-	-	
	J50	GUARDIAN AD LITEM BOARD		0.40%		-	-	-	
	J52	PUBLIC DEFENSE BOARD		1.03%		-	-	-	
	J58	COURT OF APPEALS		0.12%		-	-	-	

Statewide Cost Allocation Plan
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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		0.66%		-	-	-	
	J68	TAX COURT		0.01%		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		0.00%		-	-	-	
	L10	LEGISLATIVE COORDINATING COMMISSION		0.14%		-	-	-	
	L11	SENATE		0.22%		-	-	-	
	L12	HOUSE		0.00%		-	-	-	
	L49	LEGISLATIVE AUDITOR		0.01%		-	-	-	
	P01	MILITARY AFFAIRS DEPT		0.72%		-	-	-	
	P07	PUBLIC SAFETY DEPT		3.62%		1,180.01	75.52	-	
	P78	CORRECTIONS DEPT		7.04%		1,088.52	1,472.70	-	
	P7T	PEACE OFFICERS BOARD (POST)		0.02%		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		0.01%		-	-	-	
	R28	MINN CONSERVATION CORPS		0.00%		-	-	-	
	R29	NATURAL RESOURCES DEPT		8.28%		1,228.28	-	-	
	R32	POLLUTION CONTROL AGENCY		1.76%		112.95	-	-	
	R9P	WATER & SOIL RESOURCES BOARD		0.56%		524.06	-	-	
	T79	TRANSPORTATION DEPT		14.56%		653.69	2,714.79	899.00	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		55.16	-	-	
	0	OTHER		0.00%		922.35	3,251.35	-	
		Total	53,434	100.00%	4,521,751	27,328.75	26,244.42	11,829.25	4,521,751
		Source	**53,434**	**100.00%**	**4,521,751**	**27,328.75**	**26,244.42**	**11,829.25**	**4,521,751**
		Difference (Total - Source)	0	0.00%	0	-	-	-	-

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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
	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	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-

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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
	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	-	-	-	-	-	-	-
		Source	-	-	-	-	-	-	-
		Difference (Total - Source)	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
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			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	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					

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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
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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	-	-	7,819	-	
G02-3.2	G02-3.2	Admin Management Services	-	-		2,186,451	-
G02-3.3	G02-3.3	Commissioner's Office					732,403
G02-3.4	G02-3.4	Human Resources					448,443
G02-3.5	G02-3.5	Financial Management and Reporting					1,005,605
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	10,045	4,685,140	
G02-4.5	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	-	-	3,530		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	3,186		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	773		
G10-9.2	G10-9.2	Debt Management Division	-	-	658		
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	443		
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	2,607		
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	614		
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	-	-	4,344		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			98		
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 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			5,787		
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	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	-	10,852,987.00	436,086		
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	26,064		
	B13	COMMERCE DEPT	-	266,787,546.16	500,345		
	B14	ANIMAL HEALTH BOARD	-	508,864.00	18,966		
	B15	BARBER EXAMINERS BOARD	-	-	5,443		
	B20	EXPLORE MINNESOTA TOURISM	-	-	22,555		
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	-	938,986,199.00	4,936,486		
	B24	PUBLIC FACILITIES AUTHORITY	-	-	16,381		
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		
	B34	HOUSING FINANCE AGENCY	-	-	129,113		
	B41	WORKERS COMP COURT OF APPEALS	-	-	2,426		
	B42	LABOR AND INDUSTRY DEPT	-	5,389,411.00	869,692		
	B43	IRON RANGE RESOURCES	-	-	44,124		
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	13,813		
	B7G	COMBATIVE SPORTS COMMISSION	-	-	3		
	B7P	ACCOUNTANCY BOARD	-	-	11,932		
	B7S	PRIVATE DETECTIVES BOARD	-	-	1,482		
	B82	PUBLIC UTILITIES COMM	-	-	120,991		
	B9D	AMATEUR SPORTS COMM	-	-	1,029		
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	11		
	E25	CENTER FOR ARTS EDUCATION	-	6,659.00	37,268		
	E26	MN STATE COLLEGES/UNIVERSITIES	-	756,975,732.00	8,414,899		
	E37	EDUCATION DEPARTMENT	-	782,440,487.00	909,364		
	E39	BOARD OF TEACHING	-	-	14,881		
	E40	HISTORICAL SOCIETY	-	-	660		
	E44	MINNESOTA STATE ACADEMIES	-	-	59,792		
	E50	ARTS BOARD	-	781,506.00	45,016		
	E60	OFFICE OF HIGHER EDUCATION	-	-	79,352		
	E77	ZOOLOGICAL BOARD	-	63,960.00	138,790		
	E81	UNIVERSITY OF MINNESOTA	-	-	10,624		
	E95	HUMANITIES COMMISSION	-	-	516		
	E97	SCIENCE MUSEUM	-	-	79		
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	199		
	G02	ADMINISTRATION	-	3,311,543.00	726,070	155,702,950.00	
	G03	LOTTERY	-	-	10,375		
	G05	RACING COMMISSION	-	-	27,567		
	G06	ATTORNEY GENERAL	-	2,369,566.00	71,191		

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	-	-	8,217		
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	85,878		
	G17	HUMAN RIGHTS DEPT	-	-	13,442		
	G19	INDIAN AFFAIRS COUNCIL	-	-	5,762		
	G38	INVESTMENT BOARD	-	-	9,222		
	G39	GOVERNORS OFFICE	-	-	9,260		
	G45	MEDIATION SERVICES DEPT	-	-	4,428		
	G46	MN.IT	-	-	643,304		
	G53	SECRETARY OF STATE	-	-	52,161		
	G61	OFFICE OF THE STATE AUDITOR	-	-	18,264		
	G62	MINN STATE RETIREMENT SYSTEM	-	-	170,146		
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	410,046		
	G67	REVENUE DEPT	-	-	135,680		
	G69	TEACHERS RETIREMENT ASSOC	-	-	240,956		
	G90	REVENUE INTERGOVT PAYMENTS	-	-	3,570,000		
	G92	OMBUDSPERSON FOR FAMILIES	-	-	2,574		
	G96	UNIFORM LAWS COMMISSION	-	-	140		
	G9J	CAMPAIGN FINANCE BOARD	-	-	8,452		
	G9K	ADMINISTRATIVE HEARINGS	-	-	41,331		
	G9L	BLACK MINNESOTANS COUNCIL	-	-	3,951		
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-	2,777		
	G9N	ASIAN-PACIFIC COUNCIL	-	-	2,773		
	G9Q	MMB DEBT SERVICE	-	-	8,879		
	G9R	MMB NON-OPERATING	-	8,701,845.00	8,544,626		
	G9X	CAPITOL AREA ARCHITECT	-	-	2,165		
	G9Y	DISABILITY COUNCIL	-	-	3,735		
	GPR	PAYROLL CLEARING	-	-	208		
	H12	HEALTH DEPT	-	249,816,331.00	805,832		
	H55	HUMAN SERVICES DEPT	-	9,504,760,361.05	13,275,278		
	H55b	HUMAN SERVICES SOS	-	-	891,131		
	H55c	HUMAN SERVICES MSOP	-	-	84,255		
	H60	MNSURE	-	-	16,890		
	H75	VETERANS AFFAIRS DEPT	-	1,585,533.00	338,240		
	H7B	MEDICAL PRACTICE BOARD	-	-	24,292		
	H7C	NURSING BOARD	-	-	24,515		
	H7D	PHARMACY BOARD	-	48,529.00	21,686		
	H7F	DENTISTRY BOARD	-	-	16,408		
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	7,706		
	H7J	OPTOMETRY BOARD	-	-	3,628		
	H7K	NURSING HOME ADMIN BOARD	-	-	10,114		
	H7L	SOCIAL WORK BOARD	-	-	19,184		
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-	6,390		
	H7Q	PODIATRIC MEDICINE	-	-	3,965		
	H7R	VETERINARY MEDICINE BOARD	-	-	6,370		
	H7S	EMERGENCY MEDICAL SERVICES BD	-	110,434.00	11,421		
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	3,696		
	H7V	PSYCHOLOGY BOARD	-	-	8,321		
	H7W	PHYSICAL THERAPY BOARD	-	-	8,767		
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	14,588		
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	6,981		
	H9G	OMBUDSMAN MH/DD	-	-	4,472		
	J33	TRIAL COURTS	-	965,235.00	1,854,008		
	J50	GUARDIAN AD LITEM BOARD	-	-	30,668		
	J52	PUBLIC DEFENSE BOARD	-	-	50,877		
	J58	COURT OF APPEALS	-	-	4,590		

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit-Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
	J65	SUPREME COURT	-	433,692.00	105,734		
	J68	TAX COURT	-	-	2,310		
	J70	JUDICIAL STANDARDS BOARD	-	-	2,342		
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	33,788		
	L11	SENATE	-	-	1,433		
	L12	HOUSE	-	-	2,007		
	L49	LEGISLATIVE AUDITOR	-	-	944		
	P01	MILITARY AFFAIRS DEPT	-	85,308,369.00	558,217		
	P07	PUBLIC SAFETY DEPT	-	104,625,345.00	3,551,992		
	P78	CORRECTIONS DEPT	-	1,198,507.00	799,757		
	P7T	PEACE OFFICERS BOARD (POST)	-	-	8,370		
	P9E	SENTENCING GUIDELINES COMM	-	-	1,975		
	R28	MINN CONSERVATION CORPS	-	-	133		
	R29	NATURAL RESOURCES DEPT	-	48,712,152.00	3,344,959		
	R32	POLLUTION CONTROL AGENCY	-	15,539,443.00	414,887		
	R9P	WATER & SOIL RESOURCES BOARD	-	3,903,716.00	123,760		
	T79	TRANSPORTATION DEPT	-	925,815,363.85	17,107,061		
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	104,878		
	0	OTHER	-	-	4,189		
		Total	-	13,719,999,316	75,464,875	162,574,541	2,186,451
		Source	-	**13,719,999,316**	**75,464,875**	**162,574,541**	**2,186,451**
		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
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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	0.10%	0.10%	10,045	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				620,292
G02-4.7	G02-4.7	Real Property				1,089,973
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,939,969
G02-4.10	G02-4.10	Central Mail				437,295
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				476,617
G02-4.12	G02-4.12	Grants Management				120,994
G46-6.2	G46-6.2	Minnesota Information Technology				
G46-6.3	G46-6.3	IT Spend				
G46-6.4	G46-6.4	Enterprise IT Security				
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	1.10%	1.10%	726,070	
	G03	LOTTERY				
	G05	RACING COMMISSION				
	G06	ATTORNEY GENERAL				

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
	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	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
	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	1.20%	1.20%	736,115	4,685,140
		Source	**1.20%**	**1.20%**	**736,115**	**4,685,140**
		Difference (Total - Source)	0.00%	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases	Sqft 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 Real Estate and Construction Services - Leasing	Sqft 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
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	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	-	-	181	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security			43	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	84	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	22	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	5	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	10	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	46	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	2	-
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	-	-	63	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	3	-
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 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	-	-	287	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	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	6	8,304	8,937	97,912
	B11	COSMETOLOGIST EXAMINERS BOARD	3	-	98	11,944
	B13	COMMERCE DEPT	1	3,216	2,784	216,293
	B14	ANIMAL HEALTH BOARD	2	-	208	3,032
	B15	BARBER EXAMINERS BOARD	-	-	13	4,127
	B20	EXPLORE MINNESOTA TOURISM	-	-	564	20,372
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	34	27,051	52,427	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	460	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
	B34	HOUSING FINANCE AGENCY	6	-	1,431	22,931
	B41	WORKERS COMP COURT OF APPEALS	-	-	27	1,257
	B42	LABOR AND INDUSTRY DEPT	10	-	4,344	181,103
	B43	IRON RANGE RESOURCES	-	301,314	938	-
	B7E	ARCHITECTURE, ENGINEERING BD	1	-	167	23,640
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	31	6,174
	B7S	PRIVATE DETECTIVES BOARD	-	-	11	-
	B82	PUBLIC UTILITIES COMM	-	-	173	-
	B9D	AMATEUR SPORTS COMM	-	807,054	2	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	1	-
	E25	CENTER FOR ARTS EDUCATION	25	176,361	952	-
	E26	MN STATE COLLEGES/UNIVERSITIES	1	-	-	8,747
	E37	EDUCATION DEPARTMENT	1	-	4,056	19,831
	E39	BOARD OF TEACHING	1	-	189	10,572
	E40	HISTORICAL SOCIETY	-	818,298	21	-
	E44	MINNESOTA STATE ACADEMIES	-	424,709	1,545	-
	E50	ARTS BOARD	-	-	1,556	1,740
	E60	OFFICE OF HIGHER EDUCATION	8	-	922	57,536
	E77	ZOOLOGICAL BOARD	-	647,692	3,005	-
	E81	UNIVERSITY OF MINNESOTA	-	-	29	-
	E95	HUMANITIES COMMISSION	-	-	21	-
	E97	SCIENCE MUSEUM	-	-	2	-
	E9W	HIGHER ED FACILITIES AUTHORITY	8	-	-	-
	G02	ADMINISTRATION	13	-	7,032	96,239
	G03	LOTTERY	4	-	-	2,227
	G05	RACING COMMISSION	-	-	236	-
	G06	ATTORNEY GENERAL	2	-	1,872	66,663

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5	Sqft 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	2	-		72	-
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-		473	113,825
	G17	HUMAN RIGHTS DEPT	1	-		195	22,087
	G19	INDIAN AFFAIRS COUNCIL	1	-		128	152
	G38	INVESTMENT BOARD	-	-		49	1,798
	G39	GOVERNORS OFFICE	1	-		125	3,245
	G45	MEDIATION SERVICES DEPT	1	-		107	1,423
	G46	MN.IT	6	-		12,338	2,485
	G53	SECRETARY OF STATE	1	-		809	30,691
	G61	OFFICE OF THE STATE AUDITOR	6	-		747	1,478
	G62	MINN STATE RETIREMENT SYSTEM	1	145,147		382	241,269
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-		146	364,633
	G67	REVENUE DEPT	7	-		2,276	1,924,399
	G69	TEACHERS RETIREMENT ASSOC	-	-		412	93,412
	G90	REVENUE INTERGOVT PAYMENTS	-	-		-	-
	G92	OMBUDSPERSON FOR FAMILIES	1	-		72	633
	G96	UNIFORM LAWS COMMISSION	-	-		-	-
	G9J	CAMPAIGN FINANCE BOARD	1	-		74	11,154
	G9K	ADMINISTRATIVE HEARINGS	-	-		473	54,535
	G9L	BLACK MINNESOTANS COUNCIL	-	-		128	9
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	-		99	8
	G9N	ASIAN-PACIFIC COUNCIL	-	-		82	199
	G9Q	MMB DEBT SERVICE	-	-		-	-
	G9R	MMB NON-OPERATING	-	-		23	-
	G9X	CAPITOL AREA ARCHITECT	-	-		41	211
	G9Y	DISABILITY COUNCIL	-	-		90	2,130
	GPR	PAYROLL CLEARING	-	-		-	-
	H12	HEALTH DEPT	10	-		15,348	333,607
	H55	HUMAN SERVICES DEPT	125	2,852,213		10,545	749,322
	H55b	HUMAN SERVICES SOS	-	-		5,262	-
	H55c	HUMAN SERVICES MSOP	-	-		580	-
	H60	MNSURE	6	-		179	(1,160)
	H75	VETERANS AFFAIRS DEPT	3	1,254,186		8,190	8,486
	H7B	MEDICAL PRACTICE BOARD	1	-		170	51,261
	H7C	NURSING BOARD	-	-		84	48,875
	H7D	PHARMACY BOARD	-	-		103	22,868
	H7F	DENTISTRY BOARD	-	-		57	7,925
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-		31	8,309
	H7J	OPTOMETRY BOARD	-	-		9	1,265
	H7K	NURSING HOME ADMIN BOARD	9	-		326	1,858
	H7L	SOCIAL WORK BOARD	-	-		81	16,484
	H7M	MARRIAGE & FAMILY THERAPY BD	-	-		26	2,297
	H7Q	PODIATRIC MEDICINE	-	-		8	274
	H7R	VETERINARY MEDICINE BOARD	-	-		4	3,199
	H7S	EMERGENCY MEDICAL SERVICES BD	2	-		161	3,491
	H7U	DIETETICS & NUTRITION PRACTICE	-	-		5	1,581
	H7V	PSYCHOLOGY BOARD	-	-		24	1,649
	H7W	PHYSICAL THERAPY BOARD	-	-		32	9,451
	H7X	BEHAVIORAL HEALTH & THERAPY BD	2	-		42	9,834
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-		19	2,973
	H9G	OMBUDSMAN MH/DD	6	-		108	438
	J33	TRIAL COURTS	-	-		7,409	21,361
	J50	GUARDIAN AD LITEM BOARD	-	-		277	202
	J52	PUBLIC DEFENSE BOARD	-	-		991	-
	J58	COURT OF APPEALS	-	-		74	6,123

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Leases 22.5 Real Estate and Construction Services - Leasing	Sqft 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	-	-	2,173	12,912
	J68	TAX COURT	-	-	42	2,569
	J70	JUDICIAL STANDARDS BOARD	-	-	37	-
	L10	LEGISLATIVE COORDINATING COMMISSION	-	-	3	-
	L11	SENATE	-	-	-	-
	L12	HOUSE	-	-	-	97,238
	L49	LEGISLATIVE AUDITOR	-	-	11	755
	P01	MILITARY AFFAIRS DEPT	-	5,524,494	15,195	88
	P07	PUBLIC SAFETY DEPT	65	20,360	12,630	2,422,603
	P78	CORRECTIONS DEPT	22	7,434,762	30,874	16,210
	P7T	PEACE OFFICERS BOARD (POST)	-	-	38	2,136
	P9E	SENTENCING GUIDELINES COMM	-	-	26	411
	R28	MINN CONSERVATION CORPS	-	-	-	-
	R29	NATURAL RESOURCES DEPT	48	2,989,954	52,958	353,876
	R32	POLLUTION CONTROL AGENCY	11	25,198	4,377	57,182
	R9P	WATER & SOIL RESOURCES BOARD	4	-	3,654	2,771
	T79	TRANSPORTATION DEPT	8	6,596,203	133,356	77,103
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	13	202
	0	OTHER	30	1,519,698	-	(1,775)
		Total	507	31,576,214	419,673	8,078,370
		Source	**507**	**31,576,214**	**419,673**	**8,078,370**
		Difference (Total - Source)	0	0	0	0

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
	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	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
L49-15.11	L49-15.11	Program Audit- Outdoors				
L49-15.12	L49-15.12	Program Audit- Art				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	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%		368,016	
G46-6.5	G46-6.5	MnIT - Non allocable	0.00%		-	
G10-8.2	G10-8.2	Minnesota Management & Budget	0.03%			7,842,276
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.01%			-
G10-9.2	G10-9.2	Debt Management Division	0.01%			-
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	0.01%			-
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	0.04%			-
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	0.05%			-
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	0.01%			-
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	0.07%			60,890
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	1.15%	10,529,751		5,456,832
	B11	COSMETOLOGIST EXAMINERS BOARD	0.04%	-		282,584
	B13	COMMERCE DEPT	0.70%	46,961,960		4,671,095
	B14	ANIMAL HEALTH BOARD	0.08%	-		532,139
	B15	BARBER EXAMINERS BOARD	0.00%	-		16,579
	B20	EXPLORE MINNESOTA TOURISM	0.07%	1,030,289		724,451
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.38%	207,454,515		27,403,979
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	74,179,453		16,982
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-		-
	B34	HOUSING FINANCE AGENCY	0.47%	-		290,969
	B41	WORKERS COMP COURT OF APPEALS	0.01%	-		21,455
	B42	LABOR AND INDUSTRY DEPT	0.64%	2,111,314		11,203,691
	B43	IRON RANGE RESOURCES	0.06%	27,277,627		169,275
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	-		42,880
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	-		-
	B7P	ACCOUNTANCY BOARD	0.01%	-		43,615
	B7S	PRIVATE DETECTIVES BOARD	0.01%	-		1,326
	B82	PUBLIC UTILITIES COMM	0.28%	-		461,138
	B9D	AMATEUR SPORTS COMM	0.00%	-		-
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	-		-
	E25	CENTER FOR ARTS EDUCATION	0.11%	-		408,610
	E26	MN STATE COLLEGES/UNIVERSITIES	22.08%	-		6,184,819
	E37	EDUCATION DEPARTMENT	0.70%	166,897,344		11,643,579
	E39	BOARD OF TEACHING	0.03%	-		891,874
	E40	HISTORICAL SOCIETY	0.00%	-		166,149
	E44	MINNESOTA STATE ACADEMIES	0.36%	-		540,350
	E50	ARTS BOARD	0.04%	37,763,338		211,072
	E60	OFFICE OF HIGHER EDUCATION	0.12%	12,450,389		2,863,408
	E77	ZOOLOGICAL BOARD	0.51%	-		972,626
	E81	UNIVERSITY OF MINNESOTA	0.00%	-		670,401
	E95	HUMANITIES COMMISSION	0.00%	-		-
	E97	SCIENCE MUSEUM	0.00%	-		-
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	-		2,151
	G02	ADMINISTRATION	1.10%	13,614,658		6,056,556
	G03	LOTTERY	0.23%	-		149,936
	G05	RACING COMMISSION	0.07%	49,000		65,875
	G06	ATTORNEY GENERAL	0.48%	-		235,396

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%	-		103,667
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%	-		15,223,242
	G17	HUMAN RIGHTS DEPT	0.08%	-		695,551
	G19	INDIAN AFFAIRS COUNCIL	0.01%	661,735		21,826
	G38	INVESTMENT BOARD	0.03%	-		18,865
	G39	GOVERNORS OFFICE	0.09%	-		191,498
	G45	MEDIATION SERVICES DEPT	0.01%	-		122,914
	G46	MN.IT	3.96%	-		6,997,683
	G53	SECRETARY OF STATE	0.16%	-		375,504
	G61	OFFICE OF THE STATE AUDITOR	0.13%	-		51,868
	G62	MINN STATE RETIREMENT SYSTEM	0.19%	-		199,770
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	-		132,662
	G67	REVENUE DEPT	2.23%	422,783		30,583,520
	G69	TEACHERS RETIREMENT ASSOC	0.13%	-		187,357
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	-		-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	-		13,627
	G96	UNIFORM LAWS COMMISSION	0.00%	-		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%	-		13,116
	G9K	ADMINISTRATIVE HEARINGS	0.12%	-		947,401
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	-		17,346
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	-		25,129
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	-		17,633
	G9Q	MMB DEBT SERVICE	0.00%	-		-
	G9R	MMB NON-OPERATING	0.00%	-		-
	G9X	CAPITOL AREA ARCHITECT	0.01%	-		25,405
	G9Y	DISABILITY COUNCIL	0.02%	-		33,374
	GPR	PAYROLL CLEARING	0.00%	-		-
	H12	HEALTH DEPT	2.70%	207,964,434		25,916,101
	H55	HUMAN SERVICES DEPT	7.59%	162,362,382		175,569,889
	H55b	HUMAN SERVICES SOS	3.69%	-		-
	H55c	HUMAN SERVICES MSOP	0.59%	-		-
	H60	MNSURE	0.27%	4,480,690		1,623,688
	H75	VETERANS AFFAIRS DEPT	2.36%	292,413		6,884,866
	H7B	MEDICAL PRACTICE BOARD	0.04%	-		542,462
	H7C	NURSING BOARD	0.05%	-		591,082
	H7D	PHARMACY BOARD	0.03%	-		414,373
	H7F	DENTISTRY BOARD	0.01%	-		71,815
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	-		73,518
	H7J	OPTOMETRY BOARD	0.00%	-		10,770
	H7K	NURSING HOME ADMIN BOARD	0.02%	-		1,034,604
	H7L	SOCIAL WORK BOARD	0.02%	-		107,726
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	-		43,921
	H7Q	PODIATRIC MEDICINE	0.00%	-		11,718
	H7R	VETERINARY MEDICINE BOARD	0.00%	-		31,493
	H7S	EMERGENCY MEDICAL SERVICES BD	0.01%	116,065		145,117
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	-		15,190
	H7V	PSYCHOLOGY BOARD	0.01%	-		122,225
	H7W	PHYSICAL THERAPY BOARD	0.00%	-		68,467
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	-		69,207
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	-		44,871
	H9G	OMBUDSMAN MH/DD	0.03%	-		210,950
	J33	TRIAL COURTS	3.58%	-		153,762
	J50	GUARDIAN AD LITEM BOARD	0.40%	-		(154)
	J52	PUBLIC DEFENSE BOARD	1.03%	-		331,580
	J58	COURT OF APPEALS	0.12%	-		3,600

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Sum Percent 22.11	Dollars of Grants received 22.12	Net Administrative Expenditures by Division 24.2	IT Central Serv Revenue 24.3
			Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	J65	SUPREME COURT	0.66%	-		1,829,811
	J68	TAX COURT	0.01%	-		378,640
	J70	JUDICIAL STANDARDS BOARD	0.00%	-		3,890
	L10	LEGISLATIVE COORDINATING COMMISSION	0.14%	-		116,053
	L11	SENATE	0.22%	-		-
	L12	HOUSE	0.00%	-		-
	L49	LEGISLATIVE AUDITOR	0.01%	-		-
	P01	MILITARY AFFAIRS DEPT	0.72%	4,406		1,057,121
	P07	PUBLIC SAFETY DEPT	3.62%	117,346,707		78,594,565
	P78	CORRECTIONS DEPT	7.04%	9,370,659		24,504,846
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	99,982		17,490
	P9E	SENTENCING GUIDELINES COMM	0.01%	-		24,498
	R28	MINN CONSERVATION CORPS	0.00%	-		-
	R29	NATURAL RESOURCES DEPT	8.28%	92,495,412		22,754,607
	R32	POLLUTION CONTROL AGENCY	1.76%	33,714,640		11,116,934
	R9P	WATER & SOIL RESOURCES BOARD	0.56%	50,563,803		1,574,719
	T79	TRANSPORTATION DEPT	14.56%	120,701,794		52,048,155
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	-		361,523
	0	OTHER	0.00%	-		215
		Total	99.85%	1,400,917,543	368,016	554,779,825
		Source	**99.85%**	**1,400,917,543**	**368,016**	**554,779,825**
		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	7,842,276				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	1,047,911			
G10-9.2	G10-9.2	Debt Management Division	-	539,954	658	-	
G10-9.3	G10-9.3	Debt Management	-			539,954	-
G10-9.4	G10-9.4	Debt Management - Other	-			-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	1,405,307	443		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-				-
G10-10.4	G10-10.4	Budget Operations and Planning	-				-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				-
G10-11.2	G10-11.2	MMB - Accounting Division	-	4,430,208	2,607		-
G10-11.3	G10-11.3	Central Payroll	-				-
G10-11.4	G10-11.4	Accounting Services	-				-
G10-11.5	G10-11.5	Financial Reporting	-				-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-				-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	4,210,319	614		-
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	-	4,425,447	4,344		-
G10-13.3	G10-13.3	Personnel Administration	-				-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				-
G45-14.2	G45-14.2	Mediation Services	-		98		-
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	60,890		5,787		-
L49-15.3	L49-15.3	Financial Audits	-				-
L49-15.4	L49-15.4	Program Audits	-				-
L49-15.5	L49-15.5	Single Audits	-				-
L49-15.6	L49-15.6	Audit Comm	-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8	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	5,456,832		436,086		113,604,000
	B11	COSMETOLOGIST EXAMINERS BOARD	282,584		26,064		-
	B13	COMMERCE DEPT	4,671,095		500,345		-
	B14	ANIMAL HEALTH BOARD	532,139		18,966		-
	B15	BARBER EXAMINERS BOARD	16,579		5,443		-
	B20	EXPLORE MINNESOTA TOURISM	724,451		22,555		-
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	27,403,979		4,936,486		-
	B24	PUBLIC FACILITIES AUTHORITY	16,982		16,381		74,863,122
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		-		-
	B34	HOUSING FINANCE AGENCY	290,969		129,113		619,664,794
	B41	WORKERS COMP COURT OF APPEALS	21,455		2,426		-
	B42	LABOR AND INDUSTRY DEPT	11,203,691		869,692		-
	B43	IRON RANGE RESOURCES	169,275		44,124		-
	B7E	ARCHITECTURE, ENGINEERING BD	42,880		13,813		-
	B7G	COMBATIVE SPORTS COMMISSION	-		3		-
	B7P	ACCOUNTANCY BOARD	43,615		11,932		-
	B7S	PRIVATE DETECTIVES BOARD	1,326		1,482		-
	B82	PUBLIC UTILITIES COMM	461,138		120,991		-
	B9D	AMATEUR SPORTS COMM	-		1,029		-
	B9V	AGRICULTURE UTILIZATION RESRCH	-		11		-
	E25	CENTER FOR ARTS EDUCATION	408,610		37,268		-
	E26	MN STATE COLLEGES/UNIVERSITIES	6,184,819		8,414,899		81,348,655
	E37	EDUCATION DEPARTMENT	11,643,579		909,364		1,141,403,315
	E39	BOARD OF TEACHING	891,874		14,881		-
	E40	HISTORICAL SOCIETY	166,149		660		-
	E44	MINNESOTA STATE ACADEMIES	540,350		59,792		-
	E50	ARTS BOARD	211,072		45,016		-
	E60	OFFICE OF HIGHER EDUCATION	2,863,408		79,352		10,000,000
	E77	ZOOLOGICAL BOARD	972,626		138,790		-
	E81	UNIVERSITY OF MINNESOTA	670,401		10,624		238,809,123
	E95	HUMANITIES COMMISSION	-		516		-
	E97	SCIENCE MUSEUM	-		79		-
	E9W	HIGHER ED FACILITIES AUTHORITY	2,151		199		-
	G02	ADMINISTRATION	6,056,556		726,070		120,398,798
	G03	LOTTERY	149,936		10,375		-
	G05	RACING COMMISSION	65,875		27,567		-
	G06	ATTORNEY GENERAL	235,396		71,191		-

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	103,667		8,217		-
	G10	MINNESOTA MANAGEMENT & BUDGET	15,223,242		85,878		-
	G17	HUMAN RIGHTS DEPT	695,551		13,442		-
	G19	INDIAN AFFAIRS COUNCIL	21,826		5,762		-
	G38	INVESTMENT BOARD	18,865		9,222		-
	G39	GOVERNORS OFFICE	191,498		9,260		-
	G45	MEDIATION SERVICES DEPT	122,914		4,428		-
	G46	MN.IT	6,997,683		643,304		19,246,985
	G53	SECRETARY OF STATE	375,504		52,161		-
	G61	OFFICE OF THE STATE AUDITOR	51,868		18,264		-
	G62	MINN STATE RETIREMENT SYSTEM	199,770		170,146		2,820,125
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	132,662		410,046		3,691,800
	G67	REVENUE DEPT	30,583,520		135,680		-
	G69	TEACHERS RETIREMENT ASSOC	187,357		240,956		3,743,075
	G90	REVENUE INTERGOVT PAYMENTS	-		3,570,000		-
	G92	OMBUDSPERSON FOR FAMILIES	13,627		2,574		-
	G96	UNIFORM LAWS COMMISSION	-		140		-
	G9J	CAMPAIGN FINANCE BOARD	13,116		8,452		-
	G9K	ADMINISTRATIVE HEARINGS	947,401		41,331		-
	G9L	BLACK MINNESOTANS COUNCIL	17,346		3,951		-
	G9M	CHICANO LATINO AFFAIRS COUNCIL	25,129		2,777		-
	G9N	ASIAN-PACIFIC COUNCIL	17,633		2,773		-
	G9Q	MMB DEBT SERVICE	-		8,879		-
	G9R	MMB NON-OPERATING	-		8,544,626		-
	G9X	CAPITOL AREA ARCHITECT	25,405		2,165		-
	G9Y	DISABILITY COUNCIL	33,374		3,735		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPT	25,916,101		805,832		-
	H55	HUMAN SERVICES DEPT	175,569,889		13,275,278		36,855,000
	H55b	HUMAN SERVICES SOS	-		891,131		-
	H55c	HUMAN SERVICES MSOP	-		84,255		-
	H60	MNSURE	1,623,688		16,890		-
	H75	VETERANS AFFAIRS DEPT	6,884,866		338,240		-
	H7B	MEDICAL PRACTICE BOARD	542,462		24,292		-
	H7C	NURSING BOARD	591,082		24,515		-
	H7D	PHARMACY BOARD	414,373		21,686		-
	H7F	DENTISTRY BOARD	71,815		16,408		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	73,518		7,706		-
	H7J	OPTOMETRY BOARD	10,770		3,628		-
	H7K	NURSING HOME ADMIN BOARD	1,034,604		10,114		-
	H7L	SOCIAL WORK BOARD	107,726		19,184		-
	H7M	MARRIAGE & FAMILY THERAPY BD	43,921		6,390		-
	H7Q	PODIATRIC MEDICINE	11,718		3,965		-
	H7R	VETERINARY MEDICINE BOARD	31,493		6,370		-
	H7S	EMERGENCY MEDICAL SERVICES BD	145,117		11,421		-
	H7U	DIETETICS & NUTRITION PRACTICE	15,190		3,696		-
	H7V	PSYCHOLOGY BOARD	122,225		8,321		-
	H7W	PHYSICAL THERAPY BOARD	68,467		8,767		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	69,207		14,588		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	44,871		6,981		-
	H9G	OMBUDSMAN MH/DD	210,950		4,472		-
	J33	TRIAL COURTS	153,762		1,854,008		-
	J50	GUARDIAN AD LITEM BOARD	(154)		30,668		-
	J52	PUBLIC DEFENSE BOARD	331,580		50,877		-
	J58	COURT OF APPEALS	3,600		4,590		-

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	1,829,811		105,734		-
	J68	TAX COURT	378,640		2,310		-
	J70	JUDICIAL STANDARDS BOARD	3,890		2,342		-
	L10	LEGISLATIVE COORDINATING COMMISSION	116,053		33,788		-
	L11	SENATE	-		1,433		-
	L12	HOUSE	-		2,007		-
	L49	LEGISLATIVE AUDITOR	-		944		-
	P01	MILITARY AFFAIRS DEPT	1,057,121		558,217		-
	P07	PUBLIC SAFETY DEPT	78,594,565		3,551,992		33,340,000
	P78	CORRECTIONS DEPT	24,504,846		799,757		-
	P7T	PEACE OFFICERS BOARD (POST)	17,490		8,370		-
	P9E	SENTENCING GUIDELINES COMM	24,498		1,975		-
	R28	MINN CONSERVATION CORPS	-		133		-
	R29	NATURAL RESOURCES DEPT	22,754,607		3,344,959		733,699
	R32	POLLUTION CONTROL AGENCY	11,116,934		414,887		-
	R9P	WATER & SOIL RESOURCES BOARD	1,574,719		123,760		-
	T79	TRANSPORTATION DEPT	52,048,155		17,107,061		2,055,310,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	361,523		104,878		-
	0	OTHER	215		4,189		5,198,655,000
		Total	554,779,825	16,059,146	75,439,522	539,954	9,754,487,491
		Source	**554,779,825**	**16,059,146**	**75,439,522**	**539,954**	**9,754,487,491**
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			28.2	28.3	28.4	29.2	29.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (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)	1,189,106				
G10-10.4	G10-10.4	Budget Operations and Planning	216,201				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division		2,607		-	
G10-11.3	G10-11.3	Central Payroll				1,189,591	
G10-11.4	G10-11.4	Accounting Services				1,021,801	
G10-11.5	G10-11.5	Financial Reporting				2,192,471	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				26,345	
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration		614			
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		4,344			
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		98	2		0.01%
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 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
L49-15.2	L49-15.2	Legislative Auditor		5,787	146		0.07%
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		436,086	11,369		1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD		26,064	182		0.04%
	B13	COMMERCE DEPT		500,345	2,830		0.70%
	B14	ANIMAL HEALTH BOARD		18,966	272		0.08%
	B15	BARBER EXAMINERS BOARD		5,443	110		0.00%
	B20	EXPLORE MINNESOTA TOURISM		22,555	917		0.07%
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		4,936,486	9,258		2.38%
	B24	PUBLIC FACILITIES AUTHORITY		16,381	1,301		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
	B34	HOUSING FINANCE AGENCY		129,113	943		0.47%
	B41	WORKERS COMP COURT OF APPEALS		2,426	54		0.01%
	B42	LABOR AND INDUSTRY DEPT		869,692	2,515		0.64%
	B43	IRON RANGE RESOURCES		44,124	644		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD		13,813	43		0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	3		0.00%
	B7P	ACCOUNTANCY BOARD		11,932	46		0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,482	69		0.01%
	B82	PUBLIC UTILITIES COMM		120,991	294		0.28%
	B9D	AMATEUR SPORTS COMM		1,029	66		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		11	2		0.00%
	E25	CENTER FOR ARTS EDUCATION		37,268	1,911		0.11%
	E26	MN STATE COLLEGES/UNIVERSITIES		8,414,899	6,691		22.08%
	E37	EDUCATION DEPARTMENT		909,364	7,057		0.70%
	E39	BOARD OF TEACHING		14,881	127		0.03%
	E40	HISTORICAL SOCIETY		660	84		0.00%
	E44	MINNESOTA STATE ACADEMIES		59,792	1,874		0.36%
	E50	ARTS BOARD		45,016	407		0.04%
	E60	OFFICE OF HIGHER EDUCATION		79,352	2,998		0.12%
	E77	ZOOLOGICAL BOARD		138,790	1,473		0.51%
	E81	UNIVERSITY OF MINNESOTA		10,624	383		0.00%
	E95	HUMANITIES COMMISSION		516	49		0.00%
	E97	SCIENCE MUSEUM		79	15		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		199	4		0.00%
	G02	ADMINISTRATION		726,070	3,135		1.10%
	G03	LOTTERY		10,375	206		0.23%
	G05	RACING COMMISSION		27,567	523		0.07%
	G06	ATTORNEY GENERAL		71,191	1,275		0.48%

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
	G09	GAMBLING CONTROL BOARD		8,217	88		0.05%
	G10	MINNESOTA MANAGEMENT & BUDGET		85,878	1,047		0.22%
	G17	HUMAN RIGHTS DEPT		13,442	270		0.08%
	G19	INDIAN AFFAIRS COUNCIL		5,762	185		0.01%
	G38	INVESTMENT BOARD		9,222	74		0.03%
	G39	GOVERNORS OFFICE		9,260	164		0.09%
	G45	MEDIATION SERVICES DEPT		4,428	138		0.01%
	G46	MN.IT		643,304	5,927		3.96%
	G53	SECRETARY OF STATE		52,161	669		0.16%
	G61	OFFICE OF THE STATE AUDITOR		18,264	540		0.13%
	G62	MINN STATE RETIREMENT SYSTEM		170,146	143		0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		410,046	187		0.13%
	G67	REVENUE DEPT		135,680	7,106		2.23%
	G69	TEACHERS RETIREMENT ASSOC		240,956	411		0.13%
	G90	REVENUE INTERGOVT PAYMENTS		3,570,000	1,426		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		2,574	88		0.01%
	G96	UNIFORM LAWS COMMISSION		140	6		0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,452	265		0.01%
	G9K	ADMINISTRATIVE HEARINGS		41,331	193		0.12%
	G9L	BLACK MINNESOTANS COUNCIL		3,951	67		0.00%
	G9M	CHICANO LATINO AFFAIRS COUNCIL		2,777	73		0.01%
	G9N	ASIAN-PACIFIC COUNCIL		2,773	64		0.01%
	G9Q	MMB DEBT SERVICE		8,879	981		0.00%
	G9R	MMB NON-OPERATING		8,544,626	1,034		0.00%
	G9X	CAPITOL AREA ARCHITECT		2,165	57		0.01%
	G9Y	DISABILITY COUNCIL		3,735	96		0.02%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPT		805,832	14,220		2.70%
	H55	HUMAN SERVICES DEPT		13,275,278	13,085		7.59%
	H55b	HUMAN SERVICES SOS		891,131	4,980		3.69%
	H55c	HUMAN SERVICES MSOP		84,255	833		0.59%
	H60	MNSURE		16,890	317		0.27%
	H75	VETERANS AFFAIRS DEPT		338,240	6,339		2.36%
	H7B	MEDICAL PRACTICE BOARD		24,292	258		0.04%
	H7C	NURSING BOARD		24,515	155		0.05%
	H7D	PHARMACY BOARD		21,686	300		0.03%
	H7F	DENTISTRY BOARD		16,408	165		0.01%
	H7H	CHIROPRACTIC EXAMINERS BOARD		7,706	155		0.01%
	H7J	OPTOMETRY BOARD		3,628	107		0.00%
	H7K	NURSING HOME ADMIN BOARD		10,114	311		0.02%
	H7L	SOCIAL WORK BOARD		19,184	195		0.02%
	H7M	MARRIAGE & FAMILY THERAPY BD		6,390	121		0.00%
	H7Q	PODIATRIC MEDICINE		3,965	127		0.00%
	H7R	VETERINARY MEDICINE BOARD		6,370	92		0.00%
	H7S	EMERGENCY MEDICAL SERVICES BD		11,421	237		0.01%
	H7U	DIETETICS & NUTRITION PRACTICE		3,696	77		0.00%
	H7V	PSYCHOLOGY BOARD		8,321	120		0.01%
	H7W	PHYSICAL THERAPY BOARD		8,767	105		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		14,588	123		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		6,981	107		0.00%
	H9G	OMBUDSMAN MH/DD		4,472	56		0.03%
	J33	TRIAL COURTS		1,854,008	12,943		3.58%
	J50	GUARDIAN AD LITEM BOARD		30,668	715		0.40%
	J52	PUBLIC DEFENSE BOARD		50,877	1,167		1.03%
	J58	COURT OF APPEALS		4,590	82		0.12%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Net Administrative Expenditures by Division 28.2	Accounting & Procurement Accounting Transactions - FY (Actual) 28.3	Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3
			MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	J65	SUPREME COURT		105,734	1,965		0.66%
	J68	TAX COURT		2,310	43		0.01%
	J70	JUDICIAL STANDARDS BOARD		2,342	137		0.00%
	L10	LEGISLATIVE COORDINATING COMMISSION		33,788	409		0.14%
	L11	SENATE		1,433	45		0.22%
	L12	HOUSE		2,007	49		0.00%
	L49	LEGISLATIVE AUDITOR		944	74		0.01%
	P01	MILITARY AFFAIRS DEPT		558,217	1,031		0.72%
	P07	PUBLIC SAFETY DEPT		3,551,992	26,459		3.62%
	P78	CORRECTIONS DEPT		799,757	13,512		7.04%
	P7T	PEACE OFFICERS BOARD (POST)		8,370	330		0.02%
	P9E	SENTENCING GUIDELINES COMM		1,975	31		0.01%
	R28	MINN CONSERVATION CORPS		133	36		0.00%
	R29	NATURAL RESOURCES DEPT		3,344,959	39,822		8.28%
	R32	POLLUTION CONTROL AGENCY		414,887	8,683		1.76%
	R9P	WATER & SOIL RESOURCES BOARD		123,760	4,378		0.56%
	T79	TRANSPORTATION DEPT		17,107,061	39,766		14.56%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		104,878	92		0.00%
	0	OTHER		4,189	19		0.00%
		Total	1,405,307	75,438,421	274,950	4,430,208	99.68%
		Source	**1,405,307**	**75,438,421**	**274,950**	**4,430,208**	**99.68%**
		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) 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
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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	614	614			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support				421,430	
G10-12.5	G10-12.5	Personnel Operations and System Support				1,421,430	
G10-12.6	G10-12.6	Budget Service - Computer Operations				134,417	
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	4,344	4,344			4,344
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services	98	98	-		98
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	5,787	5,787	-		5,787
L49-15.3	L49-15.3	Financial Audits			-		
L49-15.4	L49-15.4	Program Audits			-		
L49-15.5	L49-15.5	Single Audits			-		
L49-15.6	L49-15.6	Audit Comm			-		
L49-15.7	L49-15.7	Financial Audit- Outdoors			-		
L49-15.8	L49-15.8	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	436,086	436,086	10,852,987		436,086
	B11	COSMETOLOGIST EXAMINERS BOARD	26,064	26,064	-		26,064
	B13	COMMERCE DEPT	500,345	500,345	266,787,546		500,345
	B14	ANIMAL HEALTH BOARD	18,966	18,966	508,864		18,966
	B15	BARBER EXAMINERS BOARD	5,443	5,443	-		5,443
	B20	EXPLORE MINNESOTA TOURISM	22,555	22,555	-		22,555
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	4,936,486	4,936,486	938,986,199		4,936,486
	B24	PUBLIC FACILITIES AUTHORITY	16,381	16,381	-		16,381
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
	B34	HOUSING FINANCE AGENCY	129,113	129,113	-		129,113
	B41	WORKERS COMP COURT OF APPEALS	2,426	2,426	-		2,426
	B42	LABOR AND INDUSTRY DEPT	869,692	869,692	5,389,411		869,692
	B43	IRON RANGE RESOURCES	44,124	44,124	-		44,124
	B7E	ARCHITECTURE, ENGINEERING BD	13,813	13,813	-		13,813
	B7G	COMBATIVE SPORTS COMMISSION	3	3	-		3
	B7P	ACCOUNTANCY BOARD	11,932	11,932	-		11,932
	B7S	PRIVATE DETECTIVES BOARD	1,482	1,482	-		1,482
	B82	PUBLIC UTILITIES COMM	120,991	120,991	-		120,991
	B9D	AMATEUR SPORTS COMM	1,029	1,029	-		1,029
	B9V	AGRICULTURE UTILIZATION RESRCH	11	11	-		11
	E25	CENTER FOR ARTS EDUCATION	37,268	37,268	6,659		37,268
	E26	MN STATE COLLEGES/UNIVERSITIES	8,414,899	8,414,899	756,975,732		8,414,899
	E37	EDUCATION DEPARTMENT	909,364	909,364	782,440,487		909,364
	E39	BOARD OF TEACHING	14,881	14,881	-		14,881
	E40	HISTORICAL SOCIETY	660	660	-		660
	E44	MINNESOTA STATE ACADEMIES	59,792	59,792	-		59,792
	E50	ARTS BOARD	45,016	45,016	781,506		45,016
	E60	OFFICE OF HIGHER EDUCATION	79,352	79,352	-		79,352
	E77	ZOOLOGICAL BOARD	138,790	138,790	63,960		138,790
	E81	UNIVERSITY OF MINNESOTA	10,624	10,624	-		10,624
	E95	HUMANITIES COMMISSION	516	516	-		516
	E97	SCIENCE MUSEUM	79	79	-		79
	E9W	HIGHER ED FACILITIES AUTHORITY	199	199	-		199
	G02	ADMINISTRATION	726,070	726,070	3,311,543		726,070
	G03	LOTTERY	10,375	10,375	-		10,375
	G05	RACING COMMISSION	27,567	27,567	-		27,567
	G06	ATTORNEY GENERAL	71,191	71,191	2,369,566		71,191

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	8,217	8,217	-		8,217
	G10	MINNESOTA MANAGEMENT & BUDGET	85,878	85,878	-		85,878
	G17	HUMAN RIGHTS DEPT	13,442	13,442	-		13,442
	G19	INDIAN AFFAIRS COUNCIL	5,762	5,762	-		5,762
	G38	INVESTMENT BOARD	9,222	9,222	-		9,222
	G39	GOVERNORS OFFICE	9,260	9,260	-		9,260
	G45	MEDIATION SERVICES DEPT	4,428	4,428	-		4,428
	G46	MN.IT	643,304	643,304	-		643,304
	G53	SECRETARY OF STATE	52,161	52,161	-		52,161
	G61	OFFICE OF THE STATE AUDITOR	18,264	18,264	-		18,264
	G62	MINN STATE RETIREMENT SYSTEM	170,146	170,146	-		170,146
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	410,046	410,046	-		410,046
	G67	REVENUE DEPT	135,680	135,680	-		135,680
	G69	TEACHERS RETIREMENT ASSOC	240,956	240,956	-		240,956
	G90	REVENUE INTERGOVT PAYMENTS	3,570,000	3,570,000	-		3,570,000
	G92	OMBUDSPERSON FOR FAMILIES	2,574	2,574	-		2,574
	G96	UNIFORM LAWS COMMISSION	140	140	-		140
	G9J	CAMPAIGN FINANCE BOARD	8,452	8,452	-		8,452
	G9K	ADMINISTRATIVE HEARINGS	41,331	41,331	-		41,331
	G9L	BLACK MINNESOTANS COUNCIL	3,951	3,951	-		3,951
	G9M	CHICANO LATINO AFFAIRS COUNCIL	2,777	2,777	-		2,777
	G9N	ASIAN-PACIFIC COUNCIL	2,773	2,773	-		2,773
	G9Q	MMB DEBT SERVICE	8,879	8,879	-		8,879
	G9R	MMB NON-OPERATING	8,544,626	8,544,626	8,701,845		8,544,626
	G9X	CAPITOL AREA ARCHITECT	2,165	2,165	-		2,165
	G9Y	DISABILITY COUNCIL	3,735	3,735	-		3,735
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPT	805,832	805,832	249,816,331		805,832
	H55	HUMAN SERVICES DEPT	13,275,278	13,275,278	9,504,760,361		13,275,278
	H55b	HUMAN SERVICES SOS	891,131	891,131	-		891,131
	H55c	HUMAN SERVICES MSOP	84,255	84,255	-		84,255
	H60	MNSURE	16,890	16,890	-		16,890
	H75	VETERANS AFFAIRS DEPT	338,240	338,240	1,585,533		338,240
	H7B	MEDICAL PRACTICE BOARD	24,292	24,292	-		24,292
	H7C	NURSING BOARD	24,515	24,515	-		24,515
	H7D	PHARMACY BOARD	21,686	21,686	48,529		21,686
	H7F	DENTISTRY BOARD	16,408	16,408	-		16,408
	H7H	CHIROPRACTIC EXAMINERS BOARD	7,706	7,706	-		7,706
	H7J	OPTOMETRY BOARD	3,628	3,628	-		3,628
	H7K	NURSING HOME ADMIN BOARD	10,114	10,114	-		10,114
	H7L	SOCIAL WORK BOARD	19,184	19,184	-		19,184
	H7M	MARRIAGE & FAMILY THERAPY BD	6,390	6,390	-		6,390
	H7Q	PODIATRIC MEDICINE	3,965	3,965	-		3,965
	H7R	VETERINARY MEDICINE BOARD	6,370	6,370	-		6,370
	H7S	EMERGENCY MEDICAL SERVICES BD	11,421	11,421	110,434		11,421
	H7U	DIETETICS & NUTRITION PRACTICE	3,696	3,696	-		3,696
	H7V	PSYCHOLOGY BOARD	8,321	8,321	-		8,321
	H7W	PHYSICAL THERAPY BOARD	8,767	8,767	-		8,767
	H7X	BEHAVIORAL HEALTH & THERAPY BD	14,588	14,588	-		14,588
	H7Y	OCCUPATIONAL THERAPY PRACT BD	6,981	6,981	-		6,981
	H9G	OMBUDSMAN MH/DD	4,472	4,472	-		4,472
	J33	TRIAL COURTS	1,854,008	1,854,008	965,235		1,854,008
	J50	GUARDIAN AD LITEM BOARD	30,668	30,668	-		30,668
	J52	PUBLIC DEFENSE BOARD	50,877	50,877	-		50,877
	J58	COURT OF APPEALS	4,590	4,590	-		4,590

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	105,734	105,734	433,692		105,734
	J68	TAX COURT	2,310	2,310	-		2,310
	J70	JUDICIAL STANDARDS BOARD	2,342	2,342	-		2,342
	L10	LEGISLATIVE COORDINATING COMMISSION	33,788	33,788	-		33,788
	L11	SENATE	1,433	1,433	-		1,433
	L12	HOUSE	2,007	2,007	-		2,007
	L49	LEGISLATIVE AUDITOR	944	944	-		944
	P01	MILITARY AFFAIRS DEPT	558,217	558,217	85,308,369		558,217
	P07	PUBLIC SAFETY DEPT	3,551,992	3,551,992	104,625,345		3,551,992
	P78	CORRECTIONS DEPT	799,757	799,757	1,198,507		799,757
	P7T	PEACE OFFICERS BOARD (POST)	8,370	8,370	-		8,370
	P9E	SENTENCING GUIDELINES COMM	1,975	1,975	-		1,975
	R28	MINN CONSERVATION CORPS	133	133	-		133
	R29	NATURAL RESOURCES DEPT	3,344,959	3,344,959	48,712,152		3,344,959
	R32	POLLUTION CONTROL AGENCY	414,887	414,887	15,539,443		414,887
	R9P	WATER & SOIL RESOURCES BOARD	123,760	123,760	3,903,716		123,760
	T79	TRANSPORTATION DEPT	17,107,061	17,107,061	925,815,364		17,107,061
	T9B	METROPOLITAN COUNCIL/TRANSPORT	104,878	104,878	-		104,878
	0	OTHER	4,189	4,189	-		4,189
		Total	75,435,814	75,435,814	13,719,999,316	1,977,277	75,435,200
		Source	**75,435,814**	**75,435,814**	**13,719,999,316**	**1,977,277**	**75,435,200**
		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				4,442
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations				
G10-13.3	G10-13.3	Personnel Administration				
G10-13.5	G02-13.5	Employee Relations - Non Allocable				
G45-14.2	G45-14.2	Mediation Services	0.01%	2	0.01%	
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
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			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	0.07%	146	0.07%	5,787
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	1.15%	11,369	1.15%	436,086
	B11	COSMETOLOGIST EXAMINERS BOARD	0.04%	182	0.04%	26,064
	B13	COMMERCE DEPT	0.70%	2,830	0.70%	500,345
	B14	ANIMAL HEALTH BOARD	0.08%	272	0.08%	18,966
	B15	BARBER EXAMINERS BOARD	0.00%	110	0.00%	5,443
	B20	EXPLORE MINNESOTA TOURISM	0.07%	917	0.07%	22,555
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	2.38%	9,258	2.38%	4,936,486
	B24	PUBLIC FACILITIES AUTHORITY	0.02%	1,301	0.02%	16,381
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0.00%	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	0.47%	943	0.47%	129,113
	B41	WORKERS COMP COURT OF APPEALS	0.01%	54	0.01%	2,426
	B42	LABOR AND INDUSTRY DEPT	0.64%	2,515	0.64%	869,692
	B43	IRON RANGE RESOURCES	0.06%	644	0.06%	44,124
	B7E	ARCHITECTURE, ENGINEERING BD	0.01%	43	0.01%	13,813
	B7G	COMBATIVE SPORTS COMMISSION	0.00%	3	0.00%	3
	B7P	ACCOUNTANCY BOARD	0.01%	46	0.01%	11,932
	B7S	PRIVATE DETECTIVES BOARD	0.01%	69	0.01%	1,482
	B82	PUBLIC UTILITIES COMM	0.28%	294	0.28%	120,991
	B9D	AMATEUR SPORTS COMM	0.00%	66	0.00%	1,029
	B9V	AGRICULTURE UTILIZATION RESRCH	0.00%	2	0.00%	11
	E25	CENTER FOR ARTS EDUCATION	0.11%	1,911	0.11%	37,268
	E26	MN STATE COLLEGES/UNIVERSITIES	22.08%	6,691	22.08%	8,414,899
	E37	EDUCATION DEPARTMENT	0.70%	7,057	0.70%	909,364
	E39	BOARD OF TEACHING	0.03%	127	0.03%	14,881
	E40	HISTORICAL SOCIETY	0.00%	84	0.00%	660
	E44	MINNESOTA STATE ACADEMIES	0.36%	1,874	0.36%	59,792
	E50	ARTS BOARD	0.04%	407	0.04%	45,016
	E60	OFFICE OF HIGHER EDUCATION	0.12%	2,998	0.12%	79,352
	E77	ZOOLOGICAL BOARD	0.51%	1,473	0.51%	138,790
	E81	UNIVERSITY OF MINNESOTA	0.00%	383	0.00%	10,624
	E95	HUMANITIES COMMISSION	0.00%	49	0.00%	516
	E97	SCIENCE MUSEUM	0.00%	15	0.00%	79
	E9W	HIGHER ED FACILITIES AUTHORITY	0.00%	4	0.00%	199
	G02	ADMINISTRATION	1.10%	3,135	1.10%	726,070
	G03	LOTTERY	0.23%	206	0.23%	10,375
	G05	RACING COMMISSION	0.07%	523	0.07%	27,567
	G06	ATTORNEY GENERAL	0.48%	1,275	0.48%	71,191

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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
	G09	GAMBLING CONTROL BOARD	0.05%	88	0.05%	8,217
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%	1,047	0.22%	85,878
	G17	HUMAN RIGHTS DEPT	0.08%	270	0.08%	13,442
	G19	INDIAN AFFAIRS COUNCIL	0.01%	185	0.01%	5,762
	G38	INVESTMENT BOARD	0.03%	74	0.03%	9,222
	G39	GOVERNORS OFFICE	0.09%	164	0.09%	9,260
	G45	MEDIATION SERVICES DEPT	0.01%	138	0.01%	4,428
	G46	MN.IT	3.96%	5,927	3.96%	643,304
	G53	SECRETARY OF STATE	0.16%	669	0.16%	52,161
	G61	OFFICE OF THE STATE AUDITOR	0.13%	540	0.13%	18,264
	G62	MINN STATE RETIREMENT SYSTEM	0.19%	143	0.19%	170,146
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	187	0.13%	410,046
	G67	REVENUE DEPT	2.23%	7,106	2.23%	135,680
	G69	TEACHERS RETIREMENT ASSOC	0.13%	411	0.13%	240,956
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,426	0.00%	3,570,000
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	88	0.01%	2,574
	G96	UNIFORM LAWS COMMISSION	0.00%	6	0.00%	140
	G9J	CAMPAIGN FINANCE BOARD	0.01%	265	0.01%	8,452
	G9K	ADMINISTRATIVE HEARINGS	0.12%	193	0.12%	41,331
	G9L	BLACK MINNESOTANS COUNCIL	0.00%	67	0.00%	3,951
	G9M	CHICANO LATINO AFFAIRS COUNCIL	0.01%	73	0.01%	2,777
	G9N	ASIAN-PACIFIC COUNCIL	0.01%	64	0.01%	2,773
	G9Q	MMB DEBT SERVICE	0.00%	981	0.00%	8,879
	G9R	MMB NON-OPERATING	0.00%	1,034	0.00%	8,544,626
	G9X	CAPITOL AREA ARCHITECT	0.01%	57	0.01%	2,165
	G9Y	DISABILITY COUNCIL	0.02%	96	0.02%	3,735
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208
	H12	HEALTH DEPT	2.70%	14,220	2.70%	805,832
	H55	HUMAN SERVICES DEPT	7.59%	13,085	7.59%	13,275,278
	H55b	HUMAN SERVICES SOS	3.69%	4,980	3.69%	891,131
	H55c	HUMAN SERVICES MSOP	0.59%	833	0.59%	84,255
	H60	MNSURE	0.27%	317	0.27%	16,890
	H75	VETERANS AFFAIRS DEPT	2.36%	6,339	2.36%	338,240
	H7B	MEDICAL PRACTICE BOARD	0.04%	258	0.04%	24,292
	H7C	NURSING BOARD	0.05%	155	0.05%	24,515
	H7D	PHARMACY BOARD	0.03%	300	0.03%	21,686
	H7F	DENTISTRY BOARD	0.01%	165	0.01%	16,408
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	155	0.01%	7,706
	H7J	OPTOMETRY BOARD	0.00%	107	0.00%	3,628
	H7K	NURSING HOME ADMIN BOARD	0.02%	311	0.02%	10,114
	H7L	SOCIAL WORK BOARD	0.02%	195	0.02%	19,184
	H7M	MARRIAGE & FAMILY THERAPY BD	0.00%	121	0.00%	6,390
	H7Q	PODIATRIC MEDICINE	0.00%	127	0.00%	3,965
	H7R	VETERINARY MEDICINE BOARD	0.00%	92	0.00%	6,370
	H7S	EMERGENCY MEDICAL SERVICES BD	0.01%	237	0.01%	11,421
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	77	0.00%	3,696
	H7V	PSYCHOLOGY BOARD	0.01%	120	0.01%	8,321
	H7W	PHYSICAL THERAPY BOARD	0.00%	105	0.00%	8,767
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	123	0.01%	14,588
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.00%	107	0.00%	6,981
	H9G	OMBUDSMAN MH/DD	0.03%	56	0.03%	4,472
	J33	TRIAL COURTS	3.58%	12,943	3.58%	1,854,008
	J50	GUARDIAN AD LITEM BOARD	0.40%	715	0.40%	30,668
	J52	PUBLIC DEFENSE BOARD	1.03%	1,167	1.03%	50,877
	J58	COURT OF APPEALS	0.12%	82	0.12%	4,590

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	0.66%	1,965	0.66%	105,734
	J68	TAX COURT	0.01%	43	0.01%	2,310
	J70	JUDICIAL STANDARDS BOARD	0.00%	137	0.00%	2,342
	L10	LEGISLATIVE COORDINATING COMMISSION	0.14%	409	0.14%	33,788
	L11	SENATE	0.22%	45	0.22%	1,433
	L12	HOUSE	0.00%	49	0.00%	2,007
	L49	LEGISLATIVE AUDITOR	0.01%	74	0.01%	944
	P01	MILITARY AFFAIRS DEPT	0.72%	1,031	0.72%	558,217
	P07	PUBLIC SAFETY DEPT	3.62%	26,459	3.62%	3,551,992
	P78	CORRECTIONS DEPT	7.04%	13,512	7.04%	799,757
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	330	0.02%	8,370
	P9E	SENTENCING GUIDELINES COMM	0.01%	31	0.01%	1,975
	R28	MINN CONSERVATION CORPS	0.00%	36	0.00%	133
	R29	NATURAL RESOURCES DEPT	8.28%	39,822	8.28%	3,344,959
	R32	POLLUTION CONTROL AGENCY	1.76%	8,683	1.76%	414,887
	R9P	WATER & SOIL RESOURCES BOARD	0.56%	4,378	0.56%	123,760
	T79	TRANSPORTATION DEPT	14.56%	39,766	14.56%	17,107,061
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	92	0.00%	104,878
	0	OTHER	0.00%	19	0.00%	4,189
		Total	99.68%	274,950	99.68%	75,435,200
		Source	**99.68%**	**274,950**	**99.68%**	**75,435,200**
		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	4,425,447				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-				
G45-14.2	G45-14.2	Mediation Services		0.01%	-	0.01%	
G45-14.3	G45-14.3	Mediation Services		0.00%	53,434	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	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		0.07%		0.07%	
L49-15.3	L49-15.3	Financial Audits		0.00%		0.00%	2,116,155
L49-15.4	L49-15.4	Program Audits		0.00%		0.00%	1,702,638
L49-15.5	L49-15.5	Single Audits		0.00%		0.00%	702,958
L49-15.6	L49-15.6	Audit Comm		0.00%		0.00%	-
L49-15.7	L49-15.7	Financial Audit- Outdoors		0.00%		0.00%	-
L49-15.8	L49-15.8	Financial Audit- Art		0.00%		0.00%	-
L49-15.9	L49-15.9	Financial Audit- Clean Water		0.00%		0.00%	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		0.00%		0.00%	-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	Program Audit- Parks & Trails					-
G61-16.2	G61-16.2	State Auditor		0.00%		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		1.15%		1.15%	
	B11	COSMETOLOGIST EXAMINERS BOARD		0.04%		0.04%	
	B13	COMMERCE DEPT		0.70%		0.70%	
	B14	ANIMAL HEALTH BOARD		0.08%		0.08%	
	B15	BARBER EXAMINERS BOARD		0.00%		0.00%	
	B20	EXPLORE MINNESOTA TOURISM		0.07%		0.07%	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT		2.38%		2.38%	
	B24	PUBLIC FACILITIES AUTHORITY		0.02%		0.02%	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		0.00%	
	B34	HOUSING FINANCE AGENCY		0.47%		0.47%	
	B41	WORKERS COMP COURT OF APPEALS		0.01%		0.01%	
	B42	LABOR AND INDUSTRY DEPT		0.64%		0.64%	
	B43	IRON RANGE RESOURCES		0.06%		0.06%	
	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		0.01%		0.01%	
	B82	PUBLIC UTILITIES COMM		0.28%		0.28%	
	B9D	AMATEUR SPORTS COMM		0.00%		0.00%	
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		0.00%	
	E25	CENTER FOR ARTS EDUCATION		0.11%		0.11%	
	E26	MN STATE COLLEGES/UNIVERSITIES		22.08%		22.08%	
	E37	EDUCATION DEPARTMENT		0.70%		0.70%	
	E39	BOARD OF TEACHING		0.03%		0.03%	
	E40	HISTORICAL SOCIETY		0.00%		0.00%	
	E44	MINNESOTA STATE ACADEMIES		0.36%		0.36%	
	E50	ARTS BOARD		0.04%		0.04%	
	E60	OFFICE OF HIGHER EDUCATION		0.12%		0.12%	
	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		1.10%		1.10%	
	G03	LOTTERY		0.23%		0.23%	
	G05	RACING COMMISSION		0.07%		0.07%	
	G06	ATTORNEY GENERAL		0.48%		0.48%	

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		0.22%		0.22%	
	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		0.09%		0.09%	
	G45	MEDIATION SERVICES DEPT		0.01%		0.01%	
	G46	MN.IT		3.96%		3.96%	
	G53	SECRETARY OF STATE		0.16%		0.16%	
	G61	OFFICE OF THE STATE AUDITOR		0.13%		0.13%	
	G62	MINN STATE RETIREMENT SYSTEM		0.19%		0.19%	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%		0.13%	
	G67	REVENUE DEPT		2.23%		2.23%	
	G69	TEACHERS RETIREMENT ASSOC		0.13%		0.13%	
	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		0.12%		0.12%	
	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		2.70%		2.70%	
	H55	HUMAN SERVICES DEPT		7.59%		7.59%	
	H55b	HUMAN SERVICES SOS		3.69%		3.69%	
	H55c	HUMAN SERVICES MSOP		0.59%		0.59%	
	H60	MNSURE		0.27%		0.27%	
	H75	VETERANS AFFAIRS DEPT		2.36%		2.36%	
	H7B	MEDICAL PRACTICE BOARD		0.04%		0.04%	
	H7C	NURSING BOARD		0.05%		0.05%	
	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		0.01%		0.01%	
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%		0.00%	
	H7V	PSYCHOLOGY BOARD		0.01%		0.01%	
	H7W	PHYSICAL THERAPY BOARD		0.00%		0.00%	
	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		3.58%		3.58%	
	J50	GUARDIAN AD LITEM BOARD		0.40%		0.40%	
	J52	PUBLIC DEFENSE BOARD		1.03%		1.03%	
	J58	COURT OF APPEALS		0.12%		0.12%	

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		0.66%		0.66%	
	J68	TAX COURT		0.01%		0.01%	
	J70	JUDICIAL STANDARDS BOARD		0.00%		0.00%	
	L10	LEGISLATIVE COORDINATING COMMISSION		0.14%		0.14%	
	L11	SENATE		0.22%		0.22%	
	L12	HOUSE		0.00%		0.00%	
	L49	LEGISLATIVE AUDITOR		0.01%		0.01%	
	P01	MILITARY AFFAIRS DEPT		0.72%		0.72%	
	P07	PUBLIC SAFETY DEPT		3.62%		3.62%	
	P78	CORRECTIONS DEPT		7.04%		7.04%	
	P7T	PEACE OFFICERS BOARD (POST)		0.02%		0.02%	
	P9E	SENTENCING GUIDELINES COMM		0.01%		0.01%	
	R28	MINN CONSERVATION CORPS		0.00%		0.00%	
	R29	NATURAL RESOURCES DEPT		8.28%		8.28%	
	R32	POLLUTION CONTROL AGENCY		1.76%		1.76%	
	R9P	WATER & SOIL RESOURCES BOARD		0.56%		0.56%	
	T79	TRANSPORTATION DEPT		14.56%		14.56%	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%		0.00%	
	0	OTHER		0.00%		0.00%	
		Total	4,425,447	99.68%	53,434	99.68%	4,521,751
		Source	**4,425,447**	**99.68%**	**53,434**	**99.68%**	**4,521,751**
		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	Legislative Auditor General Support
			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	Legislative Auditor General Support
			33.3	33.4	33.5	33.6
			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				
L49-15.13	L49-15.13	Program Audit- Clean Water				
L49-15.14	L49-15.14	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 33.3	Program Audits 33.4	Single Audits 33.5	Legislative Auditor General Support 33.6 Audit Committee
L49-15.2	L49-15.2	Legislative Auditor				
L49-15.3	L49-15.3	Financial Audits				2,116,155
L49-15.4	L49-15.4	Program Audits				1,702,638
L49-15.5	L49-15.5	Single Audits				702,958
L49-15.6	L49-15.6	Audit Comm				-
L49-15.7	L49-15.7	Financial Audit- Outdoors				-
L49-15.8	L49-15.8	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	186	830	-	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	
	B13	COMMERCE DEPT	101	-	-	
	B14	ANIMAL HEALTH BOARD	-	-	-	
	B15	BARBER EXAMINERS BOARD	-	-	-	
	B20	EXPLORE MINNESOTA TOURISM	11	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	583	-	2,027	
	B24	PUBLIC FACILITIES AUTHORITY	-	2,210	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	
	B34	HOUSING FINANCE AGENCY	-	3,436	-	
	B41	WORKERS COMP COURT OF APPEALS	-	-	-	
	B42	LABOR AND INDUSTRY DEPT	12	-	-	
	B43	IRON RANGE RESOURCES	6	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD	290	-	-	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	
	B7P	ACCOUNTANCY BOARD	-	-	-	
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	
	B82	PUBLIC UTILITIES COMM	-	715	-	
	B9D	AMATEUR SPORTS COMM	-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	
	E25	CENTER FOR ARTS EDUCATION	680	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES	490	-	-	
	E37	EDUCATION DEPARTMENT	258	3,503	1,713	
	E39	BOARD OF TEACHING	-	-	-	
	E40	HISTORICAL SOCIETY	-	-	-	
	E44	MINNESOTA STATE ACADEMIES	-	-	-	
	E50	ARTS BOARD	129	2,194	-	
	E60	OFFICE OF HIGHER EDUCATION	-	-	-	
	E77	ZOOLOGICAL BOARD	451	-	-	
	E81	UNIVERSITY OF MINNESOTA	6	-	-	
	E95	HUMANITIES COMMISSION	-	-	-	
	E97	SCIENCE MUSEUM	-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	
	G02	ADMINISTRATION	402	-	-	
	G03	LOTTERY	1,255	-	-	
	G05	RACING COMMISSION	-	-	-	
	G06	ATTORNEY GENERAL	472	-	-	

Statewide Cost Allocation Plan
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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	293	-	-	
	G17	HUMAN RIGHTS DEPT	-	1,353	-	
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	
	G38	INVESTMENT BOARD	1,652	-	-	
	G39	GOVERNORS OFFICE	43	-	-	
	G45	MEDIATION SERVICES DEPT	0	-	-	
	G46	MN.IT	1,506	3,129	-	
	G53	SECRETARY OF STATE	326	-	-	
	G61	OFFICE OF THE STATE AUDITOR	330	-	-	
	G62	MINN STATE RETIREMENT SYSTEM	695	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	664	-	-	
	G67	REVENUE DEPT	146	18	-	
	G69	TEACHERS RETIREMENT ASSOC	559	-	-	
	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	828	16	875	
	H55	HUMAN SERVICES DEPT	3,222	1,327	5,924	
	H55b	HUMAN SERVICES SOS	-	-	-	
	H55c	HUMAN SERVICES MSOP	-	-	-	
	H60	MNSURE	37	-	-	
	H75	VETERANS AFFAIRS DEPT	1,108	-	-	
	H7B	MEDICAL PRACTICE BOARD	-	-	-	
	H7C	NURSING BOARD	1	-	-	
	H7D	PHARMACY BOARD	-	-	-	
	H7F	DENTISTRY BOARD	2	-	-	
	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	0	-	-	
	H7W	PHYSICAL THERAPY BOARD	-	-	-	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	
	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	-	-	-	

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
	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	1,180	76	-	
	P78	CORRECTIONS DEPT	1,089	1,473	-	
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	
	P9E	SENTENCING GUIDELINES COMM	-	-	-	
	R28	MINN CONSERVATION CORPS	-	-	-	
	R29	NATURAL RESOURCES DEPT	1,228	-	-	
	R32	POLLUTION CONTROL AGENCY	113	-	-	
	R9P	WATER & SOIL RESOURCES BOARD	524	-	-	
	T79	TRANSPORTATION DEPT	654	2,715	899	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	55	-	-	
	0	OTHER	922	3,251	-	
		Total	22,535	26,244	11,438	4,521,751
		Source	**22,535**	**26,244**	**11,438**	**4,521,751**
		Difference (Total - Source)	0	0	0	0

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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
	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	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				

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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	-	-	-	-

Statewide Cost Allocation Plan
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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
	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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			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails
			33.7	33.8	33.9	33.10
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	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				

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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
L49-15.2	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	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	-	-	-	-

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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
	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
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Total
			34.2	35.0	
	1.2	Fixed Asset Depreciation	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	785,408
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			1,447,253
G02-3.4	G02-3.4	Human Resources			905,843
G02-3.5	G02-3.5	Financial Management and Reporting			1,969,455
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			10,045
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			1,212,423
G02-4.7	G02-4.7	Real Property			1,808,973
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			3,877,639
G02-4.10	G02-4.10	Central Mail			877,295
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			896,617
G02-4.12	G02-4.12	Grants Management			285,664
G46-6.2	G46-6.2	Minnesota Information Technology			1,635,724
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			805,016
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			19,065,713
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			2,092,858
G10-9.2	G10-9.2	Debt Management Division			663
G10-9.3	G10-9.3	Debt Management			1,650,389
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			453
G10-10.3	G10-10.3	Analysis & Control (EBO's)			3,578,706
G10-10.4	G10-10.4	Budget Operations and Planning			650,674
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			2,653
G10-11.3	G10-11.3	Central Payroll			3,743,531
G10-11.4	G10-11.4	Accounting Services			3,525,090
G10-11.5	G10-11.5	Financial Reporting			6,700,110
G10-11.6	G10-11.6	Financial Reporting - Single Audit			79,035
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			5,229,832
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			2,076,091
G10-12.5	G10-12.5	Personnel Operations and System Support			3,076,091
G10-12.6	G10-12.6	Budget Service - Computer Operations			353,649
G10-12.7	G10-12.7	Personnel Operations Special Billing			5,518,305
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			5,518,305
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			4,407
G10-13.3	G10-13.3	Personnel Administration			14,153,380
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			595
G45-14.3	G45-14.3	Mediation Services			219,304
G45-14.4	G45-14.4	Mediation/Representation			0
L49-15.2	L49-15.2	Legislative Auditor			2,283,088
L49-15.3	L49-15.3	Financial Audits			7,628,717
L49-15.4	L49-15.4	Program Audits			3,405,276
L49-15.5	L49-15.5	Single Audits			1,405,916
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			0
L49-15.13	L49-15.13	Program Audit- Clean Water			0
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor			53,200
G61-16.3	G61-16.3	State Auditor General			0
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)			10,430,896
					0
99YYY	99YYY	Consumer Agencies			0
G02-3.0	G02-3.0	Department of Administration	-		4,110,896
G02-3.2	G02-3.2	Admin Management Services			2,645,576
G02-3.3	G02-3.3	Commissioner's Office			732,403
G02-3.4	G02-3.4	Human Resources			448,443
G02-3.5	G02-3.5	Financial Management and Reporting			1,005,605
G02-3.6	G02-3.6	Fiscal Agent - Non allocable			0
G02-4.2	G02-4.2	Government & Citizen Services			6,981,790
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing			620,292
G02-4.7	G02-4.7	Real Property			1,089,973
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)			1,939,969
G02-4.10	G02-4.10	Central Mail			437,295
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement			476,617
G02-4.12	G02-4.12	Grants Management			120,994
G46-6.2	G46-6.2	Minnesota Information Technology			608,307
G46-6.3	G46-6.3	IT Spend			0
G46-6.4	G46-6.4	Enterprise IT Security			368,059
G46-6.5	G46-6.5	MnIT - Non allocable			0
G10-8.2	G10-8.2	Minnesota Management & Budget			19,532,940
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			1,053,368
G10-9.2	G10-9.2	Debt Management Division			544,590
G10-9.3	G10-9.3	Debt Management			539,959
G10-9.4	G10-9.4	Debt Management - Other			0
G10-10.2	G10-10.2	MMB - Budget Division			1,408,433
G10-10.3	G10-10.3	Analysis & Control (EBO's)			1,189,106
G10-10.4	G10-10.4	Budget Operations and Planning			216,201
G10-10.5	G10-10.5	Budget Division - Non Allocable			0
G10-11.2	G10-11.2	MMB - Accounting Division			4,456,275
G10-11.3	G10-11.3	Central Payroll			1,189,591
G10-11.4	G10-11.4	Accounting Services			1,021,801
G10-11.5	G10-11.5	Financial Reporting			2,192,471
G10-11.6	G10-11.6	Financial Reporting - Single Audit			26,345
G10-11.7	G10-11.7	Accounting Services - Non Allocable			0
G10-12.2	G10-12.2	MMB I.T - Management and Administration			4,216,481
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			421,430
G10-12.5	G10-12.5	Personnel Operations and System Support			1,421,430
G10-12.6	G10-12.6	Budget Service - Computer Operations			134,417
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			4,442
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			4,473,384
G10-13.3	G10-13.3	Personnel Administration			4,425,447
G10-13.5	G02-13.5	Employee Relations - Non Allocable			0
G45-14.2	G45-14.2	Mediation Services			595
G45-14.3	G45-14.3	Mediation Services			53,434
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			162,868
L49-15.3	L49-15.3	Financial Audits			4,232,310
L49-15.4	L49-15.4	Program Audits			3,405,276
L49-15.5	L49-15.5	Single Audits			1,405,916
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			0
L49-15.13	L49-15.13	Program Audit- Clean Water			0
L49-15.14	L49-15.14	Program Audit- Parks & Trails			0
G61-16.2	G61-16.2	State Auditor	-		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	10,852,987	436,086	319,889,809
	B11	COSMETOLOGIST EXAMINERS BOARD	-	26,064	1,520,051
	B13	COMMERCE DEPT	266,787,546	500,345	1,187,219,424
	B14	ANIMAL HEALTH BOARD	508,864	18,966	4,437,109
	B15	BARBER EXAMINERS BOARD	-	5,443	151,238
	B20	EXPLORE MINNESOTA TOURISM	-	22,555	5,319,714
	B22	EMPLOYMENT & ECONOMIC DEVELPMT	938,986,199	4,936,486	4,349,781,823
	B24	PUBLIC FACILITIES AUTHORITY	-	16,381	298,392,954
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	0
	B34	HOUSING FINANCE AGENCY	-	129,113	1,242,360,427
	B41	WORKERS COMP COURT OF APPEALS	-	2,426	122,566
	B42	LABOR AND INDUSTRY DEPT	5,389,411	869,692	83,151,720
	B43	IRON RANGE RESOURCES	-	44,124	56,457,181
	B7E	ARCHITECTURE, ENGINEERING BD	-	13,813	413,268
	B7G	COMBATIVE SPORTS COMMISSION	-	3	54
	B7P	ACCOUNTANCY BOARD	-	11,932	354,100
	B7S	PRIVATE DETECTIVES BOARD	-	1,482	26,348
	B82	PUBLIC UTILITIES COMM	-	120,991	3,541,377
	B9D	AMATEUR SPORTS COMM	-	1,029	1,628,782
	B9V	AGRICULTURE UTILIZATION RESRCH	-	11	164
	E25	CENTER FOR ARTS EDUCATION	6,659	37,268	2,546,508
	E26	MN STATE COLLEGES/UNIVERSITIES	756,975,732	8,414,899	3,333,193,341
	E37	EDUCATION DEPARTMENT	782,440,487	909,364	5,805,755,630
	E39	BOARD OF TEACHING	-	14,881	3,797,864
	E40	HISTORICAL SOCIETY	-	660	2,310,811
	E44	MINNESOTA STATE ACADEMIES	-	59,792	3,858,493
	E50	ARTS BOARD	781,506	45,016	80,140,078
	E60	OFFICE OF HIGHER EDUCATION	-	79,352	57,594,261
	E77	ZOOLOGICAL BOARD	63,960	138,790	7,397,592
	E81	UNIVERSITY OF MINNESOTA	-	10,624	480,450,186
	E95	HUMANITIES COMMISSION	-	516	7,462
	E97	SCIENCE MUSEUM	-	79	1,170
	E9W	HIGHER ED FACILITIES AUTHORITY	-	199	11,423
	G02	ADMINISTRATION	3,311,543	726,070	473,039,293
	G03	LOTTERY	-	10,375	752,789
	G05	RACING COMMISSION	-	27,567	750,003
	G06	ATTORNEY GENERAL	2,369,566	71,191	11,559,638

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual) 34.2 STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) 35.0 SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	G09	GAMBLING CONTROL BOARD	-	8,217	530,208
	G10	MINNESOTA MANAGEMENT & BUDGET	-	85,878	62,328,630
	G17	HUMAN RIGHTS DEPT	-	13,442	3,018,743
	G19	INDIAN AFFAIRS COUNCIL	-	5,762	1,492,745
	G38	INVESTMENT BOARD	-	9,222	211,862
	G39	GOVERNORS OFFICE	-	9,260	903,116
	G45	MEDIATION SERVICES DEPT	-	4,428	557,263
	G46	MN.IT	-	643,304	75,553,594
	G53	SECRETARY OF STATE	-	52,161	2,298,600
	G61	OFFICE OF THE STATE AUDITOR	-	18,264	470,450
	G62	MINN STATE RETIREMENT SYSTEM	-	170,146	9,596,932
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	410,046	14,386,525
	G67	REVENUE DEPT	-	135,680	128,961,283
	G69	TEACHERS RETIREMENT ASSOC	-	240,956	11,799,372
	G90	REVENUE INTERGOVT PAYMENTS	-	3,570,000	49,985,704
	G92	OMBUDSPERSON FOR FAMILIES	-	2,574	92,308
	G96	UNIFORM LAWS COMMISSION	-	140	1,984
	G9J	CAMPAIGN FINANCE BOARD	-	8,452	194,309
	G9K	ADMINISTRATIVE HEARINGS	-	41,331	4,479,028
	G9L	BLACK MINNESOTANS COUNCIL	-	3,951	125,242
	G9M	CHICANO LATINO AFFAIRS COUNCIL	-	2,777	139,902
	G9N	ASIAN-PACIFIC COUNCIL	-	2,773	110,173
	G9Q	MMB DEBT SERVICE	-	8,879	128,230
	G9R	MMB NON-OPERATING	8,701,845	8,544,626	154,436,326
	G9X	CAPITOL AREA ARCHITECT	-	2,165	132,664
	G9Y	DISABILITY COUNCIL	-	3,735	190,611
	GPR	PAYROLL CLEARING	-	208	2,912
	H12	HEALTH DEPT	249,816,331	805,832	1,530,898,492
	H55	HUMAN SERVICES DEPT	9,504,760,361	13,275,278	39,312,907,353
	H55b	HUMAN SERVICES SOS	-	891,131	12,506,278
	H55c	HUMAN SERVICES MSOP	-	84,255	1,184,062
	H60	MNSURE	-	16,890	15,691,983
	H75	VETERANS AFFAIRS DEPT	1,585,533	338,240	41,771,085
	H7B	MEDICAL PRACTICE BOARD	-	24,292	2,613,834
	H7C	NURSING BOARD	-	24,515	2,806,077
	H7D	PHARMACY BOARD	48,529	21,686	2,202,356
	H7F	DENTISTRY BOARD	-	16,408	533,601
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	7,706	419,257
	H7J	OPTOMETRY BOARD	-	3,628	96,849
	H7K	NURSING HOME ADMIN BOARD	-	10,114	4,285,640
	H7L	SOCIAL WORK BOARD	-	19,184	733,391
	H7M	MARRIAGE & FAMILY THERAPY BD	-	6,390	270,274
	H7Q	PODIATRIC MEDICINE	-	3,965	103,454
	H7R	VETERINARY MEDICINE BOARD	-	6,370	221,927
	H7S	EMERGENCY MEDICAL SERVICES BD	110,434	11,421	1,422,484
	H7U	DIETETICS & NUTRITION PRACTICE	-	3,696	115,984
	H7V	PSYCHOLOGY BOARD	-	8,321	609,222
	H7W	PHYSICAL THERAPY BOARD	-	8,767	415,991
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	14,588	501,310
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	6,981	283,631
	H9G	OMBUDSMAN MH/DD	-	4,472	907,735
	J33	TRIAL COURTS	965,235	1,854,008	30,541,463
	J50	GUARDIAN AD LITEM BOARD	-	30,668	432,555
	J52	PUBLIC DEFENSE BOARD	-	50,877	2,045,249
	J58	COURT OF APPEALS	-	4,590	91,381

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Federal Cash Receipts - FY (Actual) 34.2 — STATE AUDITOR	Accounting & Procurement Transactions - FY (Actual) 35.0 — SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22)	Total
	J65	SUPREME COURT	433,692	105,734	10,572,317
	J68	TAX COURT	-	2,310	1,552,295
	J70	JUDICIAL STANDARDS BOARD	-	2,342	48,968
	L10	LEGISLATIVE COORDINATING COMMISSION	-	33,788	938,885
	L11	SENATE	-	1,433	20,242
	L12	HOUSE	-	2,007	222,770
	L49	LEGISLATIVE AUDITOR	-	944	15,044
	P01	MILITARY AFFAIRS DEPT	85,308,369	558,217	364,369,488
	P07	PUBLIC SAFETY DEPT	104,625,345	3,551,992	1,089,000,604
	P78	CORRECTIONS DEPT	1,198,507	799,757	147,774,236
	P7T	PEACE OFFICERS BOARD (POST)	-	8,370	392,771
	P9E	SENTENCING GUIDELINES COMM	-	1,975	126,641
	R28	MINN CONSERVATION CORPS	-	133	2,006
	R29	NATURAL RESOURCES DEPT	48,712,152	3,344,959	526,110,101
	R32	POLLUTION CONTROL AGENCY	15,539,443	414,887	180,071,700
	R9P	WATER & SOIL RESOURCES BOARD	3,903,716	123,760	124,805,405
	T79	TRANSPORTATION DEPT	925,815,364	17,107,061	8,516,757,457
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	104,878	2,915,294
	0	OTHER	-	4,189	10,400,413,835
		Total	13,719,999,316	75,424,971	80,871,065,356
		Source	**13,719,999,316**	**75,424,971**	**80,871,065,356**
		Difference (Total - Source)	0	0	0

Agency	SWCAP Line	Fund	Schedule Name	Approp ID	Alltmt	ALLTMT Name	FY21 Budget	FY21 Allocable Budget	FY21 Allocable by SWACAP Line	FY21 Non-Allocable Budget	FY21 Non-alloc by SWACAP Line	Difference between FY19 Actl and FY21 Alloc Budget
1.2	1.2		Fixed Asset Depreciation				785,408	785,408	785,408	0	0	-855,278
G02	G02-3.2	1000	ADMIN Management Services		ADMIN	SPECIAL PROJECTS/PURCHASES	0	0		0		0
Total	G02-3.2		ADMIN Management Services						0		0	0
G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001	Commissioner's Office	715,650	714,850		800		-17,553
Total	G02-3.3		Commissioner's Office						714,850		800	-17,553
G02	G02-3.4	1000	Human Resources	G027102	G0221041	Human Resources	459,000	457,400		1,600		8,957
Total	G02-3.4		Human Resources						457,400		1,600	8,957
G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	Financial Management & Reporting	964,000	963,850		150		-41,755
Total	G02-3.5		Financial Management & Reporting						963,850		150	-41,755
G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090	In Lieu of Rent	0	0		0		0
G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029108	G0223102	Land Sales	0	0		0		0
G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029110	G0229227	Legislative Office Facility	0	0		0		0
G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229228	Rent Loss	0	0		0		0
G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029111	G0229229	Relocation Appropriation	0	0		0		0
Total	G02-3.6		Fiscal Agent - Non allocable						0		0	0
G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201	Real Estate & Construction Svs	2,819,670	**592,131**		2,227,539		-28,161
G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0233201	Non-allocable portion of Real Estate & Constr Svc	0	0		0		0
Total	G02-4.5		Real Estate & Construction Services						592,131		2,227,539	-28,161
G02	G02-4.7	1000	Real Property	G021144	G0223230	Enterprise Real Property	719,000	719,000		0		-86,861
G02	G02-4.7		Real Property			REAL PROPERTY system(amortize 10 years, BFY11 to BFY20)	0	0		0		-284,112
Total	G02-4.7		Real Property						719,000		0	-370,973
G02	G02-4.8	1000	Office of State Procurement (fmrly Materials Mgmt)	G021105	G0221134	Materials Mgmt Division (MMD)	1,937,670	1,937,670		0		-2,299
Total	G02-4.8		Office of State Procurement (fmrly Materials Mgmt)						1,937,670		0	-2,299
G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail - General Fund	440,000	440,000		0		2,705
Total	G02-4.10		Central Mail						440,000		0	2,705
G02	G02-4.11	1000	Office of Continuous Improvement	G021119	G0221901	Office of Enterprise Continuous Improvement	420,000	420,000		0		-56,617
Total	G02-4.11		Office of Continuous Improvement						420,000		0	-56,617
G02	G02-4.12	1000	Grants Management	G021106	G0227600	Grants Mgmt Operating	164,670	164,670		0		43,676
Total	G02-4.12		Grants Management						164,670		0	43,676
G46	G46-6.2	1000	MINNESOTA INFORMATION TECHNOLOGY	G465000	G4625101	State CIO Office	1,365,000	1,365,000		0		-93,944
Total	G46-6.2		Minnesota Information Technology						1,365,000		0	-93,944
G46	G46-6.4	1000	Enterprise IT Security	G465010	G4625106	IT Security	437,000	437,000		0		68,984
Total	G46-6.4		Enterprise IT Security						437,000		0	68,984
G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029000	Management Services Admin	3,385,577	3,381,077		4,500		-444,831
G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1039000	Non-allocable portions of MMB	0	0		0		0
G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100114		Operating Adjustment	0	0		0		0
Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET						3,381,077		4,500	-444,831
G10	G10-8.3	1000	Enterprise Communications & Planning (fmrly IC&A)	G100032	G1029100	Enterprise Communications & Planning	1,044,925	1,044,925		0		-2,986
G10	G10-8.3	1000	Enterprise Communications & Planning (fmrly IC&A)	G100114		Operating Adjustment	0	0		0		0
Total	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)						1,044,925		0	-2,986
G10	G10-9.3	1000	Debt Management	G100005	G1025000	Debt Management	570,481	570,481		0		30,527
G10	G10-9.3	1000	Debt Management	G100005	G1025100	BANK FEES	0	0		0		0
G10	G10-9.3	1000	Debt Management	G100005	G1035000	Non-allocable portions of Debt Mgmt	0	0		0		0
G10	G10-9.3	1000	Debt Management	G100114		Operating Adjustment	0	0		0		0
Total	G10-9.3		Debt Management						570,481		0	30,527

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1													
2		SWCAP		Schedule	Approp	Alltmt	ALLTMT	FY21 Budget	FY21 Allocable	FY21 Allocable by SWACAP	FY21 Non-Allocable	FY21 Non-alloc by SWACAP	Difference between FY19 Actl and
3													
4	Agency	Line	Fund	Name	ID		Name		Budget	Line	Budget	Line	FY21 Alloc Budget
67	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100002	G1022000	Budget Services Operating	2,810,862	**0**		0		0
68	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100002	G1022400	Results Management Initiative	827,000	**0**		0		0
69	Total	G10-10.2		MMB BUDGET DIVISION						0		0	34,509.00
70													
71	G10	G10-10.3	1000	Analysis and Control (EBO's)	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2	0	**1,200,494**		0		11,388
72	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100114		Operating Adjustment	0	**0**				0
73	Total	G10-10.3		Analysis and Control (EBO's)						1,200,494		0	11,388
74													
75	G10	G10-10.4	1000	Budget Operations and Planning	G100002	G1022000	Budget Services Operating reschedule from 10.2	0	**218,272**		0		2,071
76	G10	G10-10.4	1000	Budget Operations and Planning	G100114		Operating Adjustment	0	**0**		0		0
77	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022301	Fiscal Note System - FNTS	0	0		0		0
78	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022302	BPAS System	0	0		0		0
79	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1022303	Capital Budget System	0	0		0		0
80	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1024301	MN.IT Fiscal Note System	0	0		0		0
81	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1024302	Statewide Budget System	0	0		0		0
82	G10	G10-10.4	1000	Budget Operations and Planning	G100024	G1024303	Statewide Budget System	0	0		0		0
83	Total	G10-10.4		Budget Operations and Planning						218,272		0	2,071
84													
85	G10	G10-10.5	1000	Budget Division Non-Allocable	G100010	G1022100	Local Impact Notes	207,000	0		207,000		0
86	G10	G10-10.5	1000	Budget Division Non-Allocable	G100114		Operating Adjustment	0	0		**0**		0
87	G10	G10-10.5	1000	Budget Division Non-Allocable	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2	0	0		**2,219,096**		0
88	Total	G10-10.5		Budget Division Non-Allocable						0		2,426,096	0
89													
90	G10	G10-11.2	1000	MMB-ACCOUNTING DIVISION				0	0		0		0
91	Total	G10-11.2		MMB-ACCOUNTING DIVISION						0		0	0
92													
93	G10	G10-11.3	1000	Central Payroll	G100001	G1021100	Payroll Services	1,364,349	1,364,349		0		174,758
94	G10	G10-11.3	1000	Central Payroll	G100114		Operating Adjustment	0	0		0		0
95	Total	G10-11.3		Central Payroll						1,364,349		0	174,758
96													
97	G10	G10-11.4	1000	Accounting Services	G100001	G1021300	Agency Suppport	1,481,488	1,481,488		0		459,687
98	G10	G10-11.4	1000	Accounting Services	G100114		Operating Adjustment	0	0		0		
99	Total	G10-11.4		Accounting Services						1,481,488		0	459,687
100													
101	G10	G10-11.5	1000	Financial Reporting	G100001	G1021200	Financial Reporting	2,315,513	2,289,168		0		112,009
102	G10	G10-11.5	1000	Financial Reporting	G100001	G1021251	Bank Fees	26,000	26,000		0		10,688
103	G10	G10-11.5	1000	Financial Reporting	G100114		Operating Adjustment	0	0		0		
104	Total	G10-11.5		Financial Reporting						2,315,168		0	122,697
105													
106	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100001	G1021200	SINGLE AUDIT	0	26,345		0		0
107	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100114		Operating Adjustment	0	-		0		
108	Total	G10-11.6		Financial Reporting - Single Audit						26,345		0	0
109													
110	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100004	G1024000	Mn.IT @ MMB Management	7,307,742	**2,996,174**		0		763,132
111	Total	G10-12.2		MMB I.T. MANAGEMENT AND ADMINISTRATION						2,996,174		0	763,132
112													
113	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024700	MN.IT SWIFT/ELM Upgrade	0	0		0		0
114	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.4 portion	0	**2,046,168**		0		1,624,738
115	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100115	G1024700	Mn.IT @ MMB Management	0	0		0		0
116	Total	G10-12.4		Accounting & Procurement Operations and System Support						**1,527,863**		0	1,624,738
117													
118	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.5 portion	0	**2,046,168**		0		624,738
119	Total	G10-12.5		Personnel Operations and System Support						**1,527,863**		0	624,738
120													
121	G10	G10-12.6	1000	Budget Service Computer Operations	G100004	G1024000	Mn.IT @ MMB Management 12.6 portion	0	**219,232**		0		84,815
122	Total	G10-12.6		Budget Service Computer Operations						219,232		0	84,815
123													
124	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1021110	Payroll ServicesSEMA4 Upgrade	0	0		0		0
125	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024100	Mn.IT ERP All Modules	0	0		0		0
126	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024110	Mn.IT SEMA4 Upgrade	0	0		0		0
127	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024120	Mn.IT SEMA4	0	0		0		0
128	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027600	SWIFT ELM	0	0		0		0

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1													
2		SWCAP		Schedule	Approp	Alltmt	ALLTMT	FY21 Budget	FY21 Allocable	FY21 Allocable by SWACAP	FY21 Non-Allocable	FY21 Non-alloc by SWACAP	Difference between FY19 Actl and
3													
4	Agency	Line	Fund	Name	ID		Name		Budget	Line	Budget	Line	FY21 Alloc Budget
129	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027650	Mn.IT ELM	0	0		0		0
130	Total	G10-12.7		Personnel Operations Special Billing						**5,518,305**		0	2,764,884
131													
132	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021300	Agency Support	0	0		0		0
133	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021400	SWIFT Procurement	0	0		0		0
134	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	MAPS Replacement Project	0	0		0		0
135	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	Non-allocable portion of MAPS REPL PROJ	0	0		0		0
136	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024700	MN.IT SWIFT/ELM Upgrade	0	0		0		0
137	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024200	Mn.IT SWIFT	0	0		0		0
138	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024400	Mn.IT Data Warehouse	0	0		0		0
139	Total	G10-12.8		Accounting & Procurement Operations Special Billing						**5,518,305**		0	-870,262
140													
141	G10	G10-12.90	1000	MMB Other Non-Allocable	G100003	G1023000	Economic Analysis	591,013	0		591,013		0
142	G10	G10-12.90	1000	MMB Other Non-Allocable	G100114		Operating Adjustment	0	0		0		
143	Total	G10-12.90		MMB Other Non-Allocable						0		591,013	0
144													
145	G10	G10-13.3	1000	Personnel Administration	G100007	G1027000	Agency & Applicant Svcs Ops	3,889,000	3,888,600		400		276,782
146	G10	G10-13.3	1000	Personnel Administration	G100008	G1028000	Labor Relations Operations	1,163,050	1,163,050		0		349,421
147	G10	G10-13.3	1000	Personnel Administration	G100023	G1029010	Admin Rpts Study - DHS Regulatory Resp	0	0		0		0
148	G10	G10-13.3	1000	Personnel Administration	G100070	G1027700	Talent Management System	0	0		0		0
149	G10	G10-13.3	1000	Personnel Administration	G100070	G1024100	Mn.IT ERP	0	0		0		0
150	G10	G10-13.3	1000	Personnel Administration	G100114		Operating Adjustment	0	0		0		0
151	Total	G10-13.3		Personnel Administration						5,051,650		400	626,203
152													
153	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services	2,043,500	**40,870**		0		7,952
154	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Non-allocable portions of Bureau of Med Svc	0	0		2,002,630		0
155	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Public Employee Relations Board	125,000	125,000		0		104,484
156	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	68,000	0		68,000		0
157	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants	0	0		0		0
158	G45	G45-14.3	1000	MEDIATION SERVICES	G021152	G0227951	Office Collaboration & Dispute Grants	160,000	0		160,000		0
159	G45	G45-14.3	1000	MEDIATION SERVICES	G021151	G0227950	Office Collaboration & Dispute Resolution	237,500	**0**		0		0
160	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR	G4520000	Non-allocable portion of Office Collaboration & Dispute Resolution	0	0		237,500		0
161	Total	G45-14.3		MEDIATION SERVICES						165,870		2,468,130	112,436
162													
163	G45	G45-14.4	1000	Mediation/Representation	G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants	0	0		0		0
164	Total	G45-14.4		Mediation/Representation						0		0	0
165													
166	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office	378,000	0		378,000		0
167	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice	7,855,000	0		7,801,800		0
168	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice	0	0		0		0
169	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations	426,000	0		426,000		0
170	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information	674,000	0		674,000		0
171	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Govnt Performance Measures	2,000	0		2,000		0
172	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension	515,000	0		515,000		0
173	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management Statewide	488,000	0		488,000		0
174	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt	0	0		0		0
175	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT	0	53,200		0		19,757
176	Total	G61-16.2		STATE AUDITOR						53,200		10,284,800	19,757
177													
178	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L490000	L4921300	Support Services Division	1,969,000	1,969,000		0		188,718
179	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L491000	L4922000	OLA Carryforward	146,532	146,532		0		8,194
180	Total	L49-15.2		LEGISLATIVE AUDITOR						2,115,532		0	196,912
181													
182	L49	L49-15.3	1000	Financial Audits	L490000	L4921100	Financial Audit Division	3,396,407	3,396,407	3,396,407	0	0	1,280,252
183	L49	L49-15.5	1000	Single Audits			SINGLE AUDIT		0	0	0	0	-702,958
184	L49	L49-15.7	1001	Financial Audits - Outdoors			Legacy Fin Audit- Outdoors		0	0	0	0	0
185	L49	L49-15.8	1002	Financial Audits - Arts			Legacy Fin Audit- Arts		0	0	0	0	0
186	L49	L49-15.9	1003	Financial Audits - Clean Water			Legacy Fin Audit- Clean Water		0	0	0	0	0
187	L49	L49-15.10	1004	Financial Audits - Parks & Trails			Legacy Fin Audit- Parks & Trails		0	0	0	0	0
188	L49	L49-15.4	1005	Program Audits	L490000	L4921200	Program Evaluation Division						
189	L49	L49-15.11	1006	Program Audits - Outdoors			Legacy Prog Audit- Outdoors						
190	L49	L49-15.12	1007	Program Audits - Arst			Legacy Prog Audit- Arts						

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1													
2		SWCAP		Schedule	Approp	Alltmt	ALLTMT	FY21 Budget	FY21 Allocable	FY21 Allocable by SWACAP	FY21 Non-Allocable	FY21 Non-alloc by SWACAP	Difference between FY19 Actl and
3													
4	Agency	Line	Fund	Name	ID		Name		Budget	Line	Budget	Line	FY21 Alloc Budget
191	L49	L-49-15.13	1008	Program Audits - Clean Water			Legacy Prog Audit- Clean Water						
192	L49	L49-15.14	1009	Program Audits - Parks and Trails			Legacy Prog Audit- Parks & Trails						
193													
194	L49	L49-15.6	1000	Audit Comm	L490000	L4921000	Legislative Audit Commission	7,000	0	0	7,000	7,000	0
195		17		SWIFT(amortize 10 years, BFY13 to BFY22)				6,864,688	6,864,688	6,864,688	0	0	0
196		17		SWIFT 9.2 upgrade (amortize 5 years, BFY21 to BFY25)				3,566,208	3,566,208	3,566,208			
197								67,132,903	49,120,875	59,120,875	18,012,028	18,012,028	7,786,634