



MINNESOTA

STATEWIDE COST ALLOCATION PLAN

Fiscal Year 2021 Actual | Fiscal Year 2023 Budget

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<https://mn.gov/mmb/accounting/reports/annual-comprehensive-financial-report.jsp>

State of Minnesota Employees Retirement Fund Actuarial Report -

<https://www.msrs.state.mn.us/annual-reports-fy-2020>

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	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
FIXED ASSET DEPRECIATION		
Nature and Extent of Service	1.0	N/A
Schedule of Costs to be Allocated by Function	1.1	N/A
Allocation: Fixed Asset Depreciation.....	1.2	N/A
ADMINISTRATION - DEPARTMENT ALLOCATED FROM STEP 1		
Nature and Extent of Services.....	N/A	20.0
Schedule of Costs to be Allocated by Function	N/A	20.1
Allocation: General Support.....	N/A	20.0
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Allocation: Admin - Government & Citizen Services.....	N/A	22.2
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SCHEDULE NUMBER
1st STEP 2nd STEP

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Allocation: Office of Enterprise Continuous Improvement	4.11	22.11
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Allocation: General Support	6.2	24.2
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Nature and Extent of Services	8.0	26.0
Schedule of Costs to be Allocated by Function	8.1	26.1
Allocation: General Support	8.2	26.2
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Allocation: Debt Management Division	9.2	27.2
Allocation: Budget Division	10.2	28.2
Allocation: Accounting Division	11.2	29.2
Allocation: IT Management & Administration	12.2	30.2
Non-Allocable: Other	12.9	30.9
Allocation: State HR, Benefits & Labor Relations	13.2	31.2

MMB - ENTERPRISE COMMUNICATIONS & PLANNING

Nature and Extent of Services	8.2	26.2
Schedule of Costs to be Allocated by Function	8.2	26.2
Allocation: General Support	8.2	26.2
Allocation: Enterprise Communications & Planning	8.3	26.3

MMB - DEBT MANAGEMENT DIVISION

Nature and Extent of Services	9.0	27.0
Schedule of Costs to be Allocated by Function	9.1	27.1
Allocation: General Support	9.2	27.2
Allocation: Debt Management	9.3	27.3
Non-Allocable: Debt Management - Other	9.4	27.4

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	1 st STEP	2 nd STEP
MMB - BUDGET DIVISION		
Nature and Extent of Services.....	10.0	28.0
Schedule of Costs to be Allocated by Function	10.1	28.1
Allocation: General Support.....	10.2	28.2
Allocation: Analysis and Control (EBO's).....	10.3	28.3
Allocation: Budget Operations and Planning	10.4	28.4
Non-Allocable: Budget Division – Non allocable	10.5	28.5
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Allocation: Personnel Administration	13.3	31.3
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	SCHEDULE NUMBER	
	1 st STEP	2 nd 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

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2021 - Actual

	B04	B13	B14	B22	B42	E26	E37
	AGRICULTURE DEPARTMENT	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOP	LABOR AND INDUSTRY DEPARTMENT	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT
DP# Name							
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	7,399	-	2,775	35,146	5,549	-	925
4.7 Real Property	166	64	-	542	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	39,929	16,022	1,990	218,641	15,701	-	11,856
4.10 Central Mail	5,199	9,951	59	127	7,432	438	851
4.11 Office of Enterprise Continuous Improvement	4,178	2,262	405	8,924	2,316	75,199	2,397
4.12 Grants Mgt	869	16,079	-	16,564	230	-	16,529
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	17,010	15,602	1,739	108,304	37,438	17,584	36,050
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	5,864	7,169	418	67,439	10,424	95,159	11,670
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	9,273	-	-	-	-	6,956	105,628
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	8,494	10,385	605	97,691	15,100	137,846	16,904
10.4 Budget Operations and Planning	15,136	3,108	738	9,779	3,645	8,122	9,333
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	23,016	12,462	2,230	49,157	12,757	414,225	13,202
11.4 Accounting Services	11,955	14,617	852	137,498	21,253	194,017	23,793
11.5 Financial Reporting	18,374	22,464	1,309	211,323	32,663	298,187	36,567
11.6 Financial Reporting - Single Audit	27	557	2	21,088	16	2,062	3,718
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	17,376	21,245	1,238	199,848	30,890	281,995	34,582
12.5 Personnel Operations and System Support	50,533	27,362	4,897	107,930	28,010	909,474	28,985
12.6 Budget Service - Computer Operations	12,320	2,530	601	7,959	2,967	6,611	7,596
12.7 Personnel Operations Special Billing	52,033	28,174	5,043	111,134	28,841	936,472	29,846
12.8 Accounting & Procurement Operations Special Billing	30,887	37,763	2,200	355,234	54,907	501,251	61,470
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	62,641	33,918	6,071	133,791	34,721	1,127,393	35,931
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	3,291	1,782	319	7,029	1,824	59,233	1,888
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	453	12,324	-	30,456	3,052	4,478	13,788
15.4 Program Audits	472,942	57,313	-	28,504	-	-	15,120
15.5 Single Audits	-	74,994	-	318,047	-	-	96,290
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	15	307	1	11,612	9	1,135	2,047
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	56,308	68,843	4,011	647,604	100,098	913,800	112,061
20 Administration	-	-	-	-	-	-	-
Total Actual	925,687	497,296	37,502	2,941,372	449,843	5,991,637	729,025
Original Budget	509,188	380,697	27,721	2,834,468	519,063	7,130,609	775,000
Rollforward Adjustment	416,499	116,599	9,781	106,904	-69,219	-1,138,972	-45,975

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2021 - Actual

	E50	E77	G02	G06	G53	G9R	H12
DP# Name	ARTS BOARD	ZOOLOGICAL BOARD	ADMINISTRATION DEPARTMENT	ATTORNEY GENERAL	SECRETARY OF STATE	MMB NON-OPERATING	HEALTH DEPARTMENT
3.2 Admin Management Services	-	-	-	-	-	-	-
3.3 Commissioner's Office	-	-	545,951	-	-	-	-
3.4 Human Resources	-	-	413,501	-	-	-	-
3.5 Financial Management and Reporting	-	-	889,190	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	925	-	52,719	4,624	925	-	67,518
4.7 Real Property	-	12,990	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	16,375	7,277	31,298	2,687	6,477	33	76,377
4.10 Central Mail	1	-	3,536	993	1,713	-	20,533
4.11 Office of Enterprise Continuous Improvement	112	1,556	4,765	1,662	618	-	11,593
4.12 Grants Mgt	2,975	-	1,137	-	-	9,241	25,453
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	668	3,143	16,584	730	1,467	-	123,170
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	543	1,213	10,189	540	990	107,278	13,399
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	8,873	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	786	1,757	14,759	783	1,434	155,400	19,410
10.4 Budget Operations and Planning	533	1,641	4,148	995	943	1,267	12,665
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	619	8,572	26,249	9,154	3,402	-	63,857
11.4 Accounting Services	1,106	2,474	20,773	1,102	2,018	218,724	27,319
11.5 Financial Reporting	1,700	3,802	31,927	1,693	3,101	336,160	41,988
11.6 Financial Reporting - Single Audit	3	0	9	4	17	20	775
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,608	3,595	30,193	1,601	2,933	317,907	39,708
12.5 Personnel Operations and System Support	1,359	18,821	57,631	20,099	7,470	-	140,206
12.6 Budget Service - Computer Operations	434	1,336	3,376	810	768	1,032	10,308
12.7 Personnel Operations Special Billing	1,400	19,379	59,342	20,696	7,692	-	144,368
12.8 Accounting & Procurement Operations Special Billing	2,858	6,391	53,668	2,846	5,213	565,085	70,581
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	1,685	23,330	71,440	24,915	9,260	-	173,801
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	89	1,226	3,753	1,309	487	-	9,131
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	11,445	40,394	77,962	10,030	15,152	-	61,638
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	32,127
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	0	5	2	10	11	427
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	5,210	11,650	97,840	5,188	9,503	1,030,170	128,672
20 Administration	-	-	81,857	-	-	-	-
Total Actual	52,435	170,547	2,612,676	112,464	81,590	2,742,326	1,315,025
Original Budget	60,711	259,899	2,768,335	216,905	116,894	3,049,650	1,226,064
Rollforward Adjustment	-8,276	-89,352	-155,659	-104,441	-35,304	-307,325	88,961

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2021 - Actual

	H55	H55b	H55c	H75	H7D	H7S	J33
DP# Name	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	VETERANS AFFAIRS DEPARTMENT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES OFF	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	78,616	-	-	-	1,850	3,700	-
4.7 Real Property	62,715	-	-	25,069	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	38,684	14,765	3,094	41,555	1,033	816	35,948
4.10 Central Mail	28,580	-	-	375	1,228	103	1,220
4.11 Office of Enterprise Continuous Improvement	27,786	13,189	2,378	9,514	113	53	13,314
4.12 Grants Mgt	15,993	-	-	27	-	138	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	538,512	-	-	20,841	5,820	770	370
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	200,855	10,682	967	5,240	300	141	21,071
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	2,113	-	-	-	-	-	-
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	290,955	15,473	1,400	7,590	435	205	30,523
10.4 Budget Operations and Planning	12,711	10,242	882	6,281	378	248	11,516
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	153,058	72,649	13,101	52,408	624	293	73,338
11.4 Accounting Services	409,516	21,778	1,971	10,683	612	288	42,960
11.5 Financial Reporting	629,390	33,472	3,029	16,419	941	443	66,026
11.6 Financial Reporting - Single Audit	31,550	-	-	4	1	0	3
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	595,215	31,654	2,864	15,527	890	419	62,441
12.5 Personnel Operations and System Support	336,055	159,508	28,764	115,066	1,370	643	161,022
12.6 Budget Service - Computer Operations	10,346	8,336	718	5,112	308	202	9,374
12.7 Personnel Operations Special Billing	346,031	164,243	29,618	118,482	1,411	662	165,802
12.8 Accounting & Procurement Operations Special Billing	1,058,004	56,266	5,091	27,600	1,582	744	110,990
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	416,578	197,728	35,656	142,638	1,699	797	199,604
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	21,887	10,389	1,873	7,494	89	42	10,487
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	442,276	-	-	15,661	-	11,960	2,778
15.4 Program Audits	205,829	-	-	-	-	37,436	167,811
15.5 Single Audits	1,071,310	-	-	-	-	-	-
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	17,372	-	-	2	1	0	2
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	1,928,780	102,575	9,282	50,316	2,883	1,357	202,338
20 Administration	-	-	-	-	-	-	-
Total Actual	8,970,717	922,948	140,687	693,906	23,569	61,457	1,388,936
Original Budget	8,040,615	1,021,121	140,569	859,564	16,939	11,204	1,378,331
Rollforward Adjustment	930,103	-98,174	118	-165,658	6,630	50,253	10,604

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2021 - Actual

		J65	P01	P07	P78	R29	R32	R9P	T79
			MILITARY AFFAIRS	PUBLIC SAFETY	CORRECTIONS	NATURAL RESOURCES	POLLUTION CONTROL	WATER AND SOIL RESOURCES BOARD	TRANSPORTATION DEPARTMENT
DP#	Name	SUPREME COURT	DEPARTMENT	DEPARTMENT	DEPARTMENT	DEPARTMENT	AGENCY	BOARD	N DEPARTMENT
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	925	-	105,438	20,348	45,320	4,624	4,624	5,549
4.7	Real Property	-	110,670	408	149,543	60,402	505	-	131,312
4.8	Office of State Procurement (fmrly Materials Mgmt)	14,983	87,727	70,303	121,408	285,284	14,504	19,372	633,594
4.10	Central Mail	1,169	133	197,035	628	18,664	2,247	157	4,250
4.11	Office of Enterprise Continuous Improvement	2,515	2,389	14,644	25,434	28,177	6,146	2,232	54,795
4.12	Grants Mgt	-	-	9,289	699	9,813	3,003	4,289	10,400
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	4,582	3,728	221,916	84,028	74,309	41,175	5,171	171,883
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,278	8,767	58,341	10,050	46,649	5,632	2,342	293,896
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	56	-	-	181,718
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,852	12,700	84,512	14,558	67,575	8,158	3,392	425,733
10.4	Budget Operations and Planning	2,101	982	27,421	14,345	44,583	9,531	7,913	45,111
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	13,851	13,158	80,663	140,101	155,208	33,854	12,296	301,833
11.4	Accounting Services	2,606	17,875	118,949	20,491	95,111	11,482	4,775	599,214
11.5	Financial Reporting	4,005	27,472	182,815	31,492	146,177	17,648	7,338	920,939
11.6	Financial Reporting - Single Audit	1	191	584	1	137	51	3	2,063
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,788	25,980	172,888	29,782	138,240	16,689	6,940	870,933
12.5	Personnel Operations and System Support	30,412	28,890	177,104	307,607	340,776	74,330	26,998	662,705
12.6	Budget Service - Computer Operations	1,710	799	22,319	11,676	36,287	7,758	6,441	36,717
12.7	Personnel Operations Special Billing	31,315	29,748	182,361	316,739	350,891	76,537	27,799	682,378
12.8	Accounting & Procurement Operations Special Billing	6,733	46,180	307,311	52,939	245,724	29,666	12,336	1,548,098
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	37,699	35,813	219,540	381,313	422,429	92,141	33,467	821,496
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,981	1,882	11,535	20,034	22,194	4,841	1,758	43,161
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,812	15,263	108,382	99,021	131,776	6,354	8,178	99,425
15.4	Program Audits	-	-	361,271	-	-	34,185	-	393,535
15.5	Single Audits	-	90,528	149,666	-	19,313	-	-	-
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	105	321	0	76	28	2	1,136
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	12,275	84,188	560,239	96,509	447,964	54,081	22,489	2,822,239
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	177,593	645,168	3,445,255	1,948,747	3,233,134	555,171	220,313	11,764,111
	Original Budget	180,055	524,139	2,782,494	2,210,002	3,491,370	590,398	285,563	10,152,162
	Rollforward Adjustment	-2,462	121,029	662,761	-261,255	-258,236	-35,227	-65,250	1,611,949

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
Federal Version
State Fiscal Year 2021 - Actual

DP#	Name	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2	Admin Management Services	-	-	-
3.3	Commissioner's Office	545,951	-	545,951
3.4	Human Resources	413,501	-	413,501
3.5	Financial Management and Reporting	889,190	-	889,190
4.2	Government & Citizen Services	-	-	-
4.5	Real Estate and Construction Services - Leasing	449,501	69,367	518,868
4.7	Real Property	554,386	92,739	647,125
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,827,732	115,926	1,943,658
4.10	Central Mail	306,621	169,001	475,622
4.11	Office of Enterprise Continuous Improvement	318,667	43,059	361,726
4.12	Grants Mgt	142,727	9,494	152,221
6.2	Minnesota Information Technology	-	-	-
6.3	IT Spend	-	-	-
6.4	Enterprise IT Security	1,552,594	208,226	1,760,820
8.2	Minnesota Management & Budget	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	998,503	87,158	1,085,661
9.2	Debt Management Division	-	-	-
9.3	Debt Management	314,616	474,310	788,927
10.2	MMB - Budget Division	-	-	-
10.3	Analysis & Control (EBO's)	1,446,415	126,256	1,572,670
10.4	Budget Operations and Planning	266,298	39,733	306,032
11.2	MMB-Accounting Division	-	-	-
11.3	Central Payroll	1,755,337	237,185	1,992,522
11.4	Accounting Services	2,035,810	177,703	2,213,514
11.5	Financial Reporting	3,128,863	273,115	3,401,978
11.6	Financial Reporting - Single Audit	62,890	-	62,890
12.2	MMB I.T - Management and Administration	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,958,969	258,285	3,217,254
12.5	Personnel Operations and System Support	3,854,030	520,765	4,374,794
12.6	Budget Service - Computer Operations	216,747	32,340	249,087
12.7	Personnel Operations Special Billing	3,968,436	536,223	4,504,660
12.8	Accounting & Procurement Operations Special Billing	5,259,616	459,106	5,718,721
13.2	State HR, Benefits & Labor Relations	-	-	-
13.3	Personnel Administration	4,777,493	645,545	5,423,038
14.2	Mediation Services	-	-	-
14.3	Mediation Services	251,008	33,917	284,924
15.2	Legislative Auditor	-	-	-
15.3	Financial Audits	1,224,057	848,239	2,072,296
15.4	Program Audits	1,773,946	774,582	2,548,528
15.5	Single Audits	1,852,276	-	1,852,276
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	34,628	-	34,628
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	9,588,472	836,966	10,425,438
20	Administration	81,857	-	81,857
	Total Actual	52,851,137	7,069,241	59,920,378
	Original Budget	51,559,732	7,561,143	59,120,875
	Rollforward Adjustment	1,291,406	-491,903	799,503

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

State Version (all agencies)

State Fiscal Year 2021 - Actual

		B04	B11	B13	B14	B15	B20	B22
		AGRICULTURE	COSMETOLOGIST	COMMERCE	ANIMAL HEALTH	BARBER	EXPLORE	EMPLOYMENT &
DP#	Name	DEPARTMENT	EXAMINERS BOARD	DEPARTMENT	BOARD	EXAMINERS BOARD	MINNESOTA TOURISM	ECONOMIC DEVELOP
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	7,399	-	-	2,775	-	925	35,146
4.7	Real Property	166	-	64	-	-	-	542
4.8	Office of State Procurement (fmrly Materials Mgmt)	39,929	462	16,022	1,990	370	2,545	218,641
4.10	Central Mail	5,199	478	9,951	59	148	706	127
4.11	Office of Enterprise Continuous Improvement	4,178	129	2,262	405	19	202	8,924
4.12	Grants Mgt	869	-	16,079	-	-	52	16,564
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	17,010	1,223	15,602	1,739	51	2,234	108,304
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	5,864	359	7,169	418	93	248	67,439
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	9,273	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	8,494	520	10,385	605	135	360	97,691
10.4	Budget Operations and Planning	15,136	138	3,108	738	81	1,005	9,779
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	23,016	709	12,462	2,230	105	1,113	49,157
11.4	Accounting Services	11,955	733	14,617	852	189	506	137,498
11.5	Financial Reporting	18,374	1,126	22,464	1,309	291	778	211,323
11.6	Financial Reporting - Single Audit	27	-	557	2	-	-	21,088
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	17,376	1,065	21,245	1,238	275	736	199,848
12.5	Personnel Operations and System Support	50,533	1,557	27,362	4,897	230	2,444	107,930
12.6	Budget Service - Computer Operations	12,320	112	2,530	601	66	818	7,959
12.7	Personnel Operations Special Billing	52,033	1,603	28,174	5,043	237	2,516	111,134
12.8	Accounting & Procurement Operations Special Billing	30,887	1,893	37,763	2,200	489	1,308	355,234
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	62,641	1,930	33,918	6,071	285	3,029	133,791
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	3,291	101	1,782	319	15	159	7,029
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	453	13,414	12,324	-	-	430	30,456
15.4	Program Audits	472,942	-	57,313	-	-	-	28,504
15.5	Single Audits	-	-	74,994	-	-	-	318,047
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	15	-	307	1	-	-	11,612
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	56,308	3,450	68,843	4,011	892	2,385	647,604
20	Administration	-	-	-	-	-	-	-
	Total Actual	925,687	31,001	497,296	37,502	3,972	24,500	2,941,372
	Original Budget	509,188	21,949	380,697	27,721	3,382	31,891	2,834,468
	Rollforward Adjustment	416,499	9,053	116,599	9,781	590	-7,391	106,904

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

	B24	B25	B34	B41	B42	B43	B7E	B7G
	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	HOUSING FINANCE AGENCY	WORKERS' COMP COURT OF APPEALS	LABOR AND INDUSTRY DEPARTMENT	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING BD	COMBATIVE SPORTS COMMISSION
DP#	Name							
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	2,775	-	5,549	-	-
4.7	Real Property	-	-	-	-	6,040	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,936	-	3,486	218	15,701	4,144	1,338
4.10	Central Mail	-	-	410	52	7,432	-	465
4.11	Office of Enterprise Continuous Improvement	80	-	1,694	54	2,316	213	41
4.12	Grants Mgt	4,435	-	-	-	230	3,242	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	91	-	777	87	37,438	473	117
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	248	-	1,810	38	10,424	596	187
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	4,712	-	28,563	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	359	-	2,622	55	15,100	863	270
10.4	Budget Operations and Planning	1,919	-	1,401	46	3,645	989	73
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	441	-	9,329	298	12,757	1,176	224
11.4	Accounting Services	505	-	3,690	78	21,253	1,215	380
11.5	Financial Reporting	776	-	5,671	120	32,663	1,867	585
11.6	Financial Reporting - Single Audit	-	-	-	-	16	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	734	-	5,363	113	30,890	1,766	553
12.5	Personnel Operations and System Support	969	-	20,482	654	28,010	2,582	492
12.6	Budget Service - Computer Operations	1,562	-	1,140	37	2,967	805	59
12.7	Personnel Operations Special Billing	998	-	21,090	673	28,841	2,658	507
12.8	Accounting & Procurement Operations Special Billing	1,304	-	9,534	202	54,907	3,139	983
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,202	-	25,390	811	34,721	3,200	610
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	63	-	1,334	43	1,824	168	32
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	966	-	3,052	102,520	28,014
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	9	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	2,377	-	17,380	368	100,098	5,722	1,792
20	Administration	-	-	-	-	-	-	-
	Total Actual	24,710	0	164,906	3,947	449,843	143,377	36,721
	Original Budget	30,049	-	200,592	3,937	519,063	44,538	63,634
	Rollforward Adjustment	-5,339	0	-35,685	11	-69,219	98,840	-26,913

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

		B7P	B7S	B82	B9D	B9V	E25	E26
		ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMMISSION	AMATEUR SPORTS COMMISSION	AGRICULTURE UTILIZATION RESRCH	PERPICH CTR FOR ARTS EDUCATION	MN STATE COLLEGES/UNIVERSITIES
DP#	Name							
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	2,775	-	-	-	-	-	-
4.7	Real Property	-	-	-	15,706	-	3,533	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	158	38	734	-	-	3,704	-
4.10	Central Mail	355	-	-	-	-	-	438
4.11	Office of Enterprise Continuous Improvement	23	16	1,306	14	-	316	75,199
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	117	-	1,579	0	-	1,604	17,584
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	169	22	2,354	11	0	404	95,159
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	6,956
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	244	31	3,409	16	0	586	137,846
10.4	Budget Operations and Planning	74	62	145	54	1	1,803	8,122
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	124	90	7,192	75	-	1,738	414,225
11.4	Accounting Services	344	44	4,799	22	0	824	194,017
11.5	Financial Reporting	529	68	7,375	34	0	1,267	298,187
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	2,062
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	500	64	6,974	32	0	1,198	281,995
12.5	Personnel Operations and System Support	273	197	15,792	165	-	3,816	909,474
12.6	Budget Service - Computer Operations	60	51	118	44	1	1,467	6,611
12.7	Personnel Operations Special Billing	281	203	16,261	170	-	3,929	936,472
12.8	Accounting & Procurement Operations Special Billing	889	114	12,397	57	1	2,129	501,251
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	338	244	19,576	204	-	4,731	1,127,393
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	18	13	1,028	11	-	249	59,233
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	4,478
15.4	Program Audits	-	-	6,863	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	-	-	-	1,135
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	1,620	208	22,601	104	1	3,882	913,800
20	Administration	-	-	-	-	-	-	-
Total Actual		8,890	1,465	130,502	16,718	6	37,179	5,991,637
Original Budget		6,106	1,705	97,780	18,302	13	201,495	7,130,609
Rollforward Adjustment		2,784	-240	32,722	-1,584	-8	-164,316	-1,138,972

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

		E37	E39	E40	E44	E50	E60	E77	E81
		EDUCATION	PROF EDUCATOR	HISTORICAL	MINNESOTA	ARTS	OFFICE OF	ZOOLOGICAL	UNIVERSITY OF
DP#	Name	DEPARTMEN	LICENSING STD BD	SOCIETY	STATE	BOARD	HIGHER	BOARD	MINNESOTA
		T			ACADEMIES		EDUCATION		
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	925	925	-	-	925	-	-	-
4.7	Real Property	-	-	25,100	8,508	-	-	12,990	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	11,856	636	-	5,286	16,375	4,139	7,277	158
4.10	Central Mail	851	490	-	-	1	2,197	-	-
4.11	Office of Enterprise Continuous Improvement	2,397	121	-	1,067	112	503	1,556	-
4.12	Grants Mgt	16,529	131	-	-	2,975	1,218	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	36,050	1,315	394	2,005	668	15,669	3,143	1,874
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	11,670	172	12	630	543	935	1,213	160
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	105,628	-	-	-	-	-	-	15,324
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	16,904	250	18	913	786	1,355	1,757	232
10.4	Budget Operations and Planning	9,333	150	154	1,921	533	1,982	1,641	542
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	13,202	666	-	5,876	619	2,770	8,572	-
11.4	Accounting Services	23,793	351	25	1,285	1,106	1,907	2,474	326
11.5	Financial Reporting	36,567	540	39	1,975	1,700	2,931	3,802	502
11.6	Financial Reporting - Single Audit	3,718	-	-	-	3	-	0	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	34,582	511	37	1,868	1,608	2,771	3,595	474
12.5	Personnel Operations and System Support	28,985	1,462	-	12,901	1,359	6,082	18,821	-
12.6	Budget Service - Computer Operations	7,596	122	126	1,563	434	1,613	1,336	441
12.7	Personnel Operations Special Billing	29,846	1,505	-	13,284	1,400	6,263	19,379	-
12.8	Accounting & Procurement Operations Special Billing	61,470	907	65	3,320	2,858	4,926	6,391	843
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	35,931	1,812	-	15,992	1,685	7,540	23,330	-
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,888	95	-	840	89	396	1,226	-
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	13,788	-	-	-	11,445	-	40,394	22
15.4	Program Audits	15,120	322,699	-	-	-	-	-	-
15.5	Single Audits	96,290	-	-	-	-	-	-	-
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	2,047	-	-	-	2	-	0	-
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	112,061	1,654	119	6,052	5,210	8,981	11,650	1,538
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	729,025	336,515	26,090	85,284	52,435	74,177	170,547	22,438
	Original Budget	775,000	16,520	18,426	109,487	60,711	87,800	259,899	28,117
	Rollforward Adjustment	-45,975	319,994	7,664	-24,203	-8,276	-13,623	-89,352	-5,679

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

		E95	E97	E9W	G02	G03	G05	G06
		HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	ADMINISTRATION DEPARTMENT	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	545,951	-	-	-
3.4	Human Resources	-	-	-	413,501	-	-	-
3.5	Financial Management and Reporting	-	-	-	889,190	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	52,719	9,249	-	4,624
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	-	-	-	31,298	-	2,458	2,687
4.10	Central Mail	-	-	-	3,536	99	-	993
4.11	Office of Enterprise Continuous Improvement	-	-	8	4,765	754	257	1,662
4.12	Grants Mgt	-	-	-	1,137	-	3	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	-	2	16,584	379	205	730
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	6	1	4	10,189	140	378	540
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	8,873	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	8	2	5	14,759	203	548	783
10.4	Budget Operations and Planning	108	28	14	4,148	257	487	995
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	-	-	46	26,249	4,156	1,415	9,154
11.4	Accounting Services	12	2	7	20,773	286	771	1,102
11.5	Financial Reporting	18	3	11	31,927	439	1,184	1,693
11.6	Financial Reporting - Single Audit	-	-	-	9	-	-	4
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	17	3	11	30,193	415	1,120	1,601
12.5	Personnel Operations and System Support	-	-	101	57,631	9,125	3,106	20,099
12.6	Budget Service - Computer Operations	88	23	12	3,376	209	396	810
12.7	Personnel Operations Special Billing	-	-	104	59,342	9,396	3,198	20,696
12.8	Accounting & Procurement Operations Special Billing	31	6	19	53,668	738	1,991	2,846
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	-	126	71,440	11,311	3,850	24,915
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	-	-	7	3,753	594	202	1,309
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	77,962	966	-	10,030
15.4	Program Audits	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	5	-	-	2
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	56	11	34	97,840	1,346	3,630	5,188
20	Administration	-	-	-	81,857	-	-	-
Total Actual		345	80	512	2,612,676	50,065	25,198	112,464
Original Budget		394	72	10,134	2,768,335	280,441	24,291	216,905
Rollforward Adjustment		-49	8	-9,623	-155,659	-230,376	907	-104,441

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

		G09	G10	G17	G19	G38	G39	G45
		GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPARTMENT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPARTMENT
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,850	-	1,850	-	925	-	925
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	228	2,784	810	696	810	609	430
4.10	Central Mail	-	6,449	689	-	20	28	65
4.11	Office of Enterprise Continuous Improvement	166	797	285	27	127	328	66
4.12	Grants Mgt	-	-	-	14	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	402	38,501	1,583	108	51	709	314
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	96	1,236	127	47	127	125	61
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	139	1,791	184	69	183	181	89
10.4	Budget Operations and Planning	139	1,377	256	237	61	237	121
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	914	4,387	1,568	147	699	1,804	365
11.4	Accounting Services	196	2,521	259	97	258	255	125
11.5	Financial Reporting	301	3,874	398	149	397	392	192
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	285	3,664	376	141	375	371	181
12.5	Personnel Operations and System Support	2,007	9,633	3,442	324	1,534	3,961	801
12.6	Budget Service - Computer Operations	113	1,121	208	193	50	193	99
12.7	Personnel Operations Special Billing	2,067	9,919	3,544	333	1,580	4,078	825
12.8	Accounting & Procurement Operations Special Billing	507	6,513	669	250	667	659	322
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	2,488	11,941	4,266	401	1,902	4,910	993
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	131	627	224	21	100	258	52
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	20,271	31,924	-	150,526	1,357	638
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)	924	11,873	1,220	456	1,216	1,201	587
20	Administration	-	-	-	-	-	-	-
Total Actual		12,955	139,282	53,883	3,711	161,608	21,656	7,252
Original Budget		15,022	190,954	26,064	6,595	312,390	30,810	6,289
Rollforward Adjustment		-2,067	-51,672	27,819	-2,884	-150,782	-9,154	963

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

	G46	G53	G61	G62	G63	G67	G69
		SECRETARY OF	OFFICE OF STATE	MINN STATE	PUBLIC	REVENUE	TEACHERS
DP# Name	MN.IT	STATE	AUDITOR	RETIREMENT	EMPLOYEES	DEPARTMENT	RETIREMENT ASSOC
				SYSTEM	RETIRE ASSOC		
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	2,775	925	-	925	-	6,474	-
4.7 Real Property	-	-	-	2,908	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	41,990	6,477	4,182	2,050	767	4,710	1,713
4.10 Central Mail	38	1,713	16	11,312	19,353	102,465	3,139
4.11 Office of Enterprise Continuous Improvement	15,125	618	502	693	469	7,180	397
4.12 Grants Mgt	-	-	-	-	-	46	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	7,490	1,467	148	355	463	82,960	491
8.2 Minnesota Management & Budget	-	-	-	-	-	-	-
8.3 Enterprise Communications & Planning (fmrly IC&A)	8,944	990	246	2,391	4,319	1,308	2,839
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	1,783	-	-	150	196	-	199
10.2 MMB - Budget Division	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	12,956	1,434	357	3,463	6,257	1,895	4,112
10.4 Budget Operations and Planning	5,942	943	424	173	195	6,783	264
11.2 MMB-Accounting Division	-	-	-	-	-	-	-
11.3 Central Payroll	83,313	3,402	2,763	3,820	2,583	39,551	2,187
11.4 Accounting Services	18,235	2,018	502	4,874	8,807	2,667	5,787
11.5 Financial Reporting	28,026	3,101	772	7,491	13,535	4,099	8,895
11.6 Financial Reporting - Single Audit	-	17	-	-	-	-	-
12.2 MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	26,504	2,933	730	7,085	12,800	3,876	8,412
12.5 Personnel Operations and System Support	182,922	7,470	6,066	8,387	5,671	86,838	4,802
12.6 Budget Service - Computer Operations	4,836	768	345	141	158	5,521	215
12.7 Personnel Operations Special Billing	188,353	7,692	6,246	8,635	5,840	89,415	4,944
12.8 Accounting & Procurement Operations Special Billing	47,111	5,213	1,298	12,593	22,752	6,890	14,952
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	226,753	9,260	7,520	10,396	7,030	107,645	5,952
14.2 Mediation Services	-	-	-	-	-	-	-
14.3 Mediation Services	11,913	487	395	546	369	5,656	313
15.2 Legislative Auditor	-	-	-	-	-	-	-
15.3 Financial Audits	166,162	15,152	75,406	79,995	60,927	10,966	58,230
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2 State Auditor	-	10	-	-	-	-	-
17 SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	85,885	9,503	2,366	22,958	41,478	12,560	27,258
20 Administration	-	-	-	-	-	-	-
Total Actual	1,167,056	81,590	110,285	191,342	213,969	589,502	155,102
Original Budget	1,328,081	116,894	102,504	242,421	314,374	735,686	221,719
Rollforward Adjustment	-161,026	-35,304	7,781	-51,080	-100,405	-146,184	-66,617

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

		G90	G92	G93	G96	G9J	G9K	G9L
DP#	Name	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSON FOR FAMILIES	OMBUD AMERICAN INDIAN FAMILIES	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	COUNCIL FOR MINNESOTANS OF AFR
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	-	925	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	-	294	-	-	223	2,926	375
4.10	Central Mail	-	30	-	-	546	2,991	2
4.11	Office of Enterprise Continuous Improvement	-	21	3	-	38	409	21
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	-	183	-	-	41	2,824	75
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	49,174	30	-	1	137	525	49
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	71,232	43	-	1	199	760	71
10.4	Budget Operations and Planning	1,912	85	-	11	224	265	111
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	-	113	15	-	209	2,252	114
11.4	Accounting Services	100,259	61	-	1	280	1,070	100
11.5	Financial Reporting	154,089	94	-	2	430	1,644	153
11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	145,722	89	-	2	406	1,555	145
12.5	Personnel Operations and System Support	-	248	32	-	458	4,944	250
12.6	Budget Service - Computer Operations	1,557	69	-	9	182	216	90
12.7	Personnel Operations Special Billing	-	256	33	-	472	5,091	257
12.8	Accounting & Procurement Operations Special Billing	259,023	158	-	3	722	2,763	257
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	-	308	40	-	568	6,129	309
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	-	16	2	-	30	322	16
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	966	-
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)	472,209	288	-	5	1,317	5,037	469
20	Administration	-	-	-	-	-	-	-
	Total Actual	1,255,177	3,310	124	32	6,481	42,688	2,864
	Original Budget	1,276,334	3,933	-	63	7,930	45,525	2,992
	Rollforward Adjustment	-21,157	-623	124	-31	-1,448	-2,837	-128

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
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		G9M	G9N	G9Q	G9R	G9X	G9Y	GPR	H12
		MINNESOTA COUNCIL ON LATINO AF	ASIAN PACIFIC COUNCIL	MMB DEBT SERVICE	MMB NON-OPERATING	CAPITOL AREA ARCHITECT	MN STATE COUNCIL ON DISABILITY	PAYROLL CLEARING	HEALTH DEPARTMENT
DP#	Name								
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	925	-	67,518
4.7	Real Property	-	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	511	223	-	33	131	827	-	76,377
4.10	Central Mail	5	41	-	-	9	56	-	20,533
4.11	Office of Enterprise Continuous Improvement	31	18	-	-	25	38	-	11,593
4.12	Grants Mgt	-	-	-	9,241	-	-	-	25,453
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	67	61	-	-	49	125	-	123,170
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	33	27	141	107,278	23	53	3	13,399
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	48	39	204	155,400	34	77	5	19,410
10.4	Budget Operations and Planning	71	80	1,253	1,267	113	134	-	12,665
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	173	101	-	-	137	211	-	63,857
11.4	Accounting Services	68	55	288	218,724	48	109	7	27,319
11.5	Financial Reporting	105	84	442	336,160	74	168	10	41,988
11.6	Financial Reporting - Single Audit	-	-	-	20	-	-	-	775
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	99	80	418	317,907	70	158	10	39,708
12.5	Personnel Operations and System Support	379	221	-	-	301	464	-	140,206
12.6	Budget Service - Computer Operations	58	65	1,020	1,032	92	109	-	10,308
12.7	Personnel Operations Special Billing	390	228	-	-	310	478	-	144,368
12.8	Accounting & Procurement Operations Special Billing	176	141	743	565,085	124	282	17	70,581
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	470	274	-	-	373	576	-	173,801
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	25	14	-	-	20	30	-	9,131
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	-	-	-	-	61,638
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	32,127
15.7	Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2	State Auditor	-	-	-	11	-	-	-	427
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	321	258	1,355	1,030,170	225	514	31	128,672
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	3,030	2,010	5,864	2,742,326	2,155	5,336	82	1,315,025
	Original Budget	3,039	2,868	5,379	3,049,650	2,247	4,940	74	1,226,064
	Rollforward Adjustment	-9	-857	486	-307,325	-91	396	8	88,961

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

		H55	H55b	H55c	H60	H75	H7B	H7C
		HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN INSURANCE MARKETPLACE	VETERANS AFFAIRS DEPARTMENT	MEDICAL PRACTICE BOARD	NURSING BOARD
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	78,616	-	-	-	-	1,850	925
4.7	Real Property	62,715	-	-	-	25,069	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	38,684	14,765	3,094	745	41,555	1,169	381
4.10	Central Mail	28,580	-	-	1,047	375	2,823	2,154
4.11	Office of Enterprise Continuous Improvement	27,786	13,189	2,378	1,022	9,514	148	154
4.12	Grants Mgt	15,993	-	-	345	27	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	538,512	-	-	3,984	20,841	1,681	2,000
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	200,855	10,682	967	177	5,240	398	334
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	2,113	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	290,955	15,473	1,400	257	7,590	577	484
10.4	Budget Operations and Planning	12,711	10,242	882	308	6,281	203	130
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	153,058	72,649	13,101	5,631	52,408	815	847
11.4	Accounting Services	409,516	21,778	1,971	361	10,683	812	681
11.5	Financial Reporting	629,390	33,472	3,029	555	16,419	1,248	1,047
11.6	Financial Reporting - Single Audit	31,550	-	-	-	4	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	595,215	31,654	2,864	525	15,527	1,180	990
12.5	Personnel Operations and System Support	336,055	159,508	28,764	12,362	115,066	1,790	1,859
12.6	Budget Service - Computer Operations	10,346	8,336	718	250	5,112	165	106
12.7	Personnel Operations Special Billing	346,031	164,243	29,618	12,729	118,482	1,843	1,914
12.8	Accounting & Procurement Operations Special Billing	1,058,004	56,266	5,091	934	27,600	2,097	1,760
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	416,578	197,728	35,656	15,325	142,638	2,219	2,305
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	21,887	10,389	1,873	805	7,494	117	121
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	442,276	-	-	4,147	15,661	-	-
15.4	Program Audits	205,829	-	-	-	-	-	-
15.5	Single Audits	1,071,310	-	-	-	-	-	-
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	17,372	-	-	-	2	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	1,928,780	102,575	9,282	1,702	50,316	3,823	3,209
20	Administration	-	-	-	-	-	-	-
Total Actual		8,970,717	922,948	140,687	63,213	693,906	24,957	21,403
Original Budget		8,040,615	1,021,121	140,569	77,575	859,564	23,574	22,914
Rollforward Adjustment		930,103	-98,174	118	-14,362	-165,658	1,383	-1,511

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
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		H7D	H7F	H7H	H7J	H7K	H7L	H7M
		PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	EXEC FOR LT SVCS & SUPPORTS BD	SOCIAL WORK BOARD	MARRIAGE AND FAMILY THERAPY BD
DP#	Name							
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,850	1,850	1,850	2,775	10,174	925	1,850
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	1,033	631	430	239	1,773	457	277
4.10	Central Mail	1,228	289	269	55	90	683	86
4.11	Office of Enterprise Continuous Improvement	113	69	32	7	40	69	14
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	5,820	315	136	29	3,198	327	46
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	300	222	99	60	159	274	87
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	435	321	143	88	230	396	125
10.4	Budget Operations and Planning	378	164	113	80	332	138	84
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	624	378	178	38	220	377	76
11.4	Accounting Services	612	452	202	123	324	558	176
11.5	Financial Reporting	941	695	310	189	498	858	271
11.6	Financial Reporting - Single Audit	1	-	-	-	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	890	657	293	179	471	811	256
12.5	Personnel Operations and System Support	1,370	830	392	84	483	829	167
12.6	Budget Service - Computer Operations	308	133	92	65	271	112	68
12.7	Personnel Operations Special Billing	1,411	854	403	87	497	853	172
12.8	Accounting & Procurement Operations Special Billing	1,582	1,168	521	319	836	1,442	456
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	1,699	1,029	486	104	598	1,027	207
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	89	54	26	5	31	54	11
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	1	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	2,883	2,130	950	581	1,525	2,628	831
20	Administration	-	-	-	-	-	-	-
Total Actual		23,569	12,240	6,925	5,109	21,749	12,819	5,261
Original Budget		16,939	10,246	5,214	1,900	23,661	11,941	3,666
Rollforward Adjustment		6,630	1,994	1,710	3,209	-1,913	878	1,595

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

		H7Q	H7R	H7S	H7U	H7V	H7W
				EMERGENCY			
DP#	Name	PODIATRIC MEDICINE	VETERINARY MEDICINE BOARD	MEDICAL SERVICES OFF	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD
3.2	Admin Management Services	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	-	1,850	3,700	-	1,850	925
4.7	Real Property	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	245	305	816	201	364	321
4.10	Central Mail	12	117	103	69	75	212
4.11	Office of Enterprise Continuous Improvement	5	9	53	4	38	15
4.12	Grants Mgt	-	-	138	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	33	71	770	28	365	988
8.2	Minnesota Management & Budget	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	57	83	141	59	119	122
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	83	120	205	86	172	177
10.4	Budget Operations and Planning	88	83	248	67	98	88
11.2	MMB-Accounting Division	-	-	-	-	-	-
11.3	Central Payroll	26	48	293	22	209	80
11.4	Accounting Services	116	169	288	121	242	249
11.5	Financial Reporting	179	260	443	185	372	383
11.6	Financial Reporting - Single Audit	-	-	0	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	169	246	419	175	352	363
12.5	Personnel Operations and System Support	58	106	643	48	458	176
12.6	Budget Service - Computer Operations	72	67	202	55	80	72
12.7	Personnel Operations Special Billing	60	109	662	49	472	181
12.8	Accounting & Procurement Operations Special Billing	300	438	744	312	625	645
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	72	131	797	59	568	218
14.2	Mediation Services	-	-	-	-	-	-
14.3	Mediation Services	4	7	42	3	30	11
15.2	Legislative Auditor	-	-	-	-	-	-
15.3	Financial Audits	-	-	11,960	-	34	-
15.4	Program Audits	-	-	37,436	-	-	-
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)	547	798	1,357	568	1,139	1,175
20	Administration	-	-	-	-	-	-
Total Actual		2,126	5,016	61,457	2,110	7,660	6,402
Original Budget		2,041	3,196	11,204	1,845	6,167	5,075
Rollforward Adjustment		85	1,820	50,253	265	1,493	1,327

Statewide Cost Allocation Plan
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State Version (all agencies)
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		H7X	H7Y	H9G	J33	J50	J52	J58
		BEHAVIORAL HEALTH & THERAPY BD	OCCUPATIONAL THERAPY PRACT BD	OMBUDSMAN MH/DD	TRIAL COURTS	STATE GUARDIAN AD LITEM	PUBLIC DEFENSE BOARD	COURT OF APPEALS
DP#	Name							
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	2,775	925	3,700	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	593	299	587	35,948	870	5,770	315
4.10	Central Mail	443	121	52	1,220	0	-	230
4.11	Office of Enterprise Continuous Improvement	29	19	113	13,314	1,542	3,817	416
4.12	Grants Mgt	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	84	95	508	370	3	557	-
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	237	109	55	21,071	452	825	57
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	344	157	80	30,523	655	1,195	83
10.4	Budget Operations and Planning	124	75	91	11,516	1,107	1,236	86
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	159	102	623	73,338	8,493	21,028	2,289
11.4	Accounting Services	484	221	113	42,960	922	1,681	117
11.5	Financial Reporting	743	340	174	66,026	1,417	2,584	179
11.6	Financial Reporting - Single Audit	-	-	-	3	-	-	-
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	703	322	164	62,441	1,340	2,444	170
12.5	Personnel Operations and System Support	349	224	1,367	161,022	18,646	46,169	5,027
12.6	Budget Service - Computer Operations	101	61	74	9,374	901	1,006	70
12.7	Personnel Operations Special Billing	359	231	1,408	165,802	19,200	47,540	5,176
12.8	Accounting & Procurement Operations Special Billing	1,249	572	292	110,990	2,382	4,344	302
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	432	278	1,695	199,604	23,114	57,232	6,231
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	23	15	89	10,487	1,214	3,007	327
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	-	-	-	2,778	-	2,364	-
15.4	Program Audits	-	-	-	167,811	-	-	-
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 beginning BFY13)	2,278	1,042	532	202,338	4,343	7,919	550
20	Administration	-	-	-	-	-	-	-
	Total Actual	11,507	5,207	11,715	1,388,936	86,603	210,718	21,625
	Original Budget	10,207	3,747	15,633	1,378,331	86,520	212,646	24,435
	Rollforward Adjustment	1,300	1,460	-3,917	10,604	82	-1,927	-2,810

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

		J65	J68	J70	L10	L11	L12	L49	P01
					LEGISLATURE				
		SUPREME	TAX	JUDICIAL	COORDINATI	SENATE	HOUSE	LEGISLATIVE	MILITARY
DP#	Name	COURT	COURT	STANDARDS BOARD	NG COMM			AUDITOR	AFFAIRS
									DEPARTMENT
3.2	Admin Management Services	-	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	925	-	925	-	-	-	-	-
4.7	Real Property	-	-	-	-	-	-	-	110,670
4.8	Office of State Procurement (fmrly Materials Mgmt)	14,983	348	201	-	-	-	-	87,727
4.10	Central Mail	1,169	16	-	0	7,427	-	13	133
4.11	Office of Enterprise Continuous Improvement	2,515	44	17	568	1,156	-	27	2,389
4.12	Grants Mgt	-	-	-	-	-	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	4,582	1,054	11	292	-	-	-	3,728
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	1,278	32	29	484	26	25	9	8,767
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	-	-
10.2	MMB - Budget Division	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,852	46	42	701	37	36	14	12,700
10.4	Budget Operations and Planning	2,101	48	117	508	57	73	67	982
11.2	MMB-Accounting Division	-	-	-	-	-	-	-	-
11.3	Central Payroll	13,851	243	96	3,131	6,370	-	151	13,158
11.4	Accounting Services	2,606	65	59	987	52	51	19	17,875
11.5	Financial Reporting	4,005	100	91	1,516	80	78	30	27,472
11.6	Financial Reporting - Single Audit	1	-	-	-	-	-	-	191
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	3,788	95	86	1,434	76	74	28	25,980
12.5	Personnel Operations and System Support	30,412	534	212	6,874	13,987	-	331	28,890
12.6	Budget Service - Computer Operations	1,710	39	95	414	46	59	55	799
12.7	Personnel Operations Special Billing	31,315	550	218	7,078	14,402	-	341	29,748
12.8	Accounting & Procurement Operations Special Billing	6,733	169	152	2,549	135	131	50	46,180
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	37,699	662	262	8,521	17,338	-	411	35,813
14.2	Mediation Services	-	-	-	-	-	-	-	-
14.3	Mediation Services	1,981	35	14	448	911	-	22	1,882
15.2	Legislative Auditor	-	-	-	-	-	-	-	-
15.3	Financial Audits	1,812	-	-	-	-	-	-	15,263
15.4	Program Audits	-	-	-	-	-	-	-	-
15.5	Single Audits	-	-	-	-	-	-	-	90,528
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	-	-	-	-	-	-	105
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	12,275	307	278	4,647	245	238	91	84,188
20	Administration	-	-	-	-	-	-	-	-
	Total Actual	177,593	4,388	2,904	40,151	62,344	765	1,659	645,168
	Original Budget	180,055	4,843	2,161	38,180	40,468	6,280	2,284	524,139
	Rollforward Adjustment	-2,462	-455	743	1,971	21,876	-5,516	-625	121,029

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

		P07	P08	P78	P7T	P9E	R28	R29
		PUBLIC SAFETY DEPARTMENT	OMBUDSPERSON FOR CORRECTIONS	CORRECTIONS DEPARTMENT	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	MINN CONSERVATION CORPS	NATURAL RESOURCES DEPARTMENT
DP#	Name							
3.2	Admin Management Services	-	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	105,438	-	20,348	-	-	-	45,320
4.7	Real Property	408	-	149,543	-	-	-	60,402
4.8	Office of State Procurement (fmrly Materials Mgmt)	70,303	-	121,408	212	87	-	285,284
4.10	Central Mail	197,035	-	628	63	-	-	18,664
4.11	Office of Enterprise Continuous Improvement	14,644	13	25,434	60	33	-	28,177
4.12	Grants Mgt	9,289	-	699	8	-	-	9,813
6.2	Minnesota Information Technology	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-
6.4	Enterprise IT Security	221,916	-	84,028	362	148	-	74,309
8.2	Minnesota Management & Budget	-	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	58,341	-	10,050	126	11	2	46,649
9.2	Debt Management Division	-	-	-	-	-	-	-
9.3	Debt Management	-	-	-	-	-	-	56
10.2	MMB - Budget Division	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	84,512	-	14,558	183	17	3	67,575
10.4	Budget Operations and Planning	27,421	-	14,345	147	21	15	44,583
11.2	MMB-Accounting Division	-	-	-	-	-	-	-
11.3	Central Payroll	80,663	73	140,101	332	182	-	155,208
11.4	Accounting Services	118,949	-	20,491	257	23	4	95,111
11.5	Financial Reporting	182,815	-	31,492	395	36	5	146,177
11.6	Financial Reporting - Single Audit	584	-	1	-	-	-	137
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	172,888	-	29,782	374	34	5	138,240
12.5	Personnel Operations and System Support	177,104	160	307,607	729	399	-	340,776
12.6	Budget Service - Computer Operations	22,319	-	11,676	120	17	12	36,287
12.7	Personnel Operations Special Billing	182,361	165	316,739	751	411	-	350,891
12.8	Accounting & Procurement Operations Special Billing	307,311	-	52,939	664	60	9	245,724
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3	Personnel Administration	219,540	198	381,313	904	494	-	422,429
14.2	Mediation Services	-	-	-	-	-	-	-
14.3	Mediation Services	11,535	10	20,034	48	26	-	22,194
15.2	Legislative Auditor	-	-	-	-	-	-	-
15.3	Financial Audits	108,382	-	99,021	-	-	-	131,776
15.4	Program Audits	361,271	-	-	-	-	-	-
15.5	Single Audits	149,666	-	-	-	-	-	19,313
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	321	-	0	-	-	-	76
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	560,239	-	96,509	1,211	110	17	447,964
20	Administration	-	-	-	-	-	-	-
Total Actual		3,445,255	620	1,948,747	6,946	2,109	72	3,233,134
Original Budget		2,782,494	-	2,210,002	6,950	2,516	129	3,491,370
Rollforward Adjustment		662,761	620	-261,255	-4	-407	-57	-258,236

Statewide Cost Allocation Plan
Exhibit A - Roll Forward Costs by Department
State Version (all agencies)
State Fiscal Year 2021 - Actual

DP#	Name	R32	R9P	T79	T9B	O	Total
		POLLUTION CONTROL	WATER AND SOIL	TRANSPORTATION	METROPOLITAN	OTHER	
		AGENCY	RESOURCES BOARD	DEPARTMENT	COUNCIL/TRANSPOR	T	
3.2	Admin Management Services	-	-	-	-	-	-
3.3	Commissioner's Office	-	-	-	-	-	545,951
3.4	Human Resources	-	-	-	-	-	413,501
3.5	Financial Management and Reporting	-	-	-	-	-	889,190
4.2	Government & Citizen Services	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	4,624	4,624	5,549	-	-	518,868
4.7	Real Property	505	-	131,312	-	30,944	647,125
4.8	Office of State Procurement (fmrly Materials Mgmt)	14,504	19,372	633,594	5	-	1,943,658
4.10	Central Mail	2,247	157	4,250	-	-	475,622
4.11	Office of Enterprise Continuous Improvement	6,146	2,232	54,795	-	-	361,726
4.12	Grants Mgt	3,003	4,289	10,400	-	-	152,221
6.2	Minnesota Information Technology	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-
6.4	Enterprise IT Security	41,175	5,171	171,883	1,265	23,446	1,760,820
8.2	Minnesota Management & Budget	-	-	-	-	-	-
8.3	Enterprise Communications & Planning (fmrly IC&A)	5,632	2,342	293,896	1,361	28	1,085,661
9.2	Debt Management Division	-	-	-	-	-	-
9.3	Debt Management	-	-	181,718	-	423,384	788,927
10.2	MMB - Budget Division	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	8,158	3,392	425,733	1,972	41	1,572,670
10.4	Budget Operations and Planning	9,531	7,913	45,111	75	-	306,032
11.2	MMB-Accounting Division	-	-	-	-	-	-
11.3	Central Payroll	33,854	12,296	301,833	-	-	1,992,522
11.4	Accounting Services	11,482	4,775	599,214	2,775	58	2,213,514
11.5	Financial Reporting	17,648	7,338	920,939	4,265	88	3,401,978
11.6	Financial Reporting - Single Audit	51	3	2,063	-	-	62,890
12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	16,689	6,940	870,933	4,033	84	3,217,254
12.5	Personnel Operations and System Support	74,330	26,998	662,705	-	-	4,374,794
12.6	Budget Service - Computer Operations	7,758	6,441	36,717	61	-	249,087
12.7	Personnel Operations Special Billing	76,537	27,799	682,378	-	-	4,504,660
12.8	Accounting & Procurement Operations Special Billing	29,666	12,336	1,548,098	7,169	149	5,718,721
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
13.3	Personnel Administration	92,141	33,467	821,496	-	-	5,423,038
14.2	Mediation Services	-	-	-	-	-	-
14.3	Mediation Services	4,841	1,758	43,161	-	-	284,924
15.2	Legislative Auditor	-	-	-	-	-	-
15.3	Financial Audits	6,354	8,178	99,425	-	37,994	2,072,296
15.4	Program Audits	34,185	-	393,535	-	445,020	2,548,528
15.5	Single Audits	-	-	-	-	-	1,852,276
15.7	Financial Audit- Outdoors	-	-	-	-	-	-
15.8	Financial Audit- Art	-	-	-	-	-	-
15.9	Financial Audit- Clean Water	-	-	-	-	-	-
15.1	Financial Audit- Parks & Trails	-	-	-	-	-	-
15.11	Program Audit- Outdoors	-	-	-	-	-	-
15.12	Program Audit- Art	-	-	-	-	-	-
15.13	Program Audit- Clean Water	-	-	-	-	-	-
15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
16.2	State Auditor	28	2	1,136	-	-	34,628
17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	54,081	22,489	2,822,239	13,070	271	10,425,438
20	Administration	-	-	-	-	-	81,857
	Total Actual	555,171	220,313	11,764,111	36,053	961,506	59,920,378
	Original Budget	590,398	285,563	10,152,162	49,136	666,696	59,120,875
	Rollforward Adjustment	-35,227	-65,250	1,611,949	-13,083	294,810	799,503

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2021 - Actual

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	
			1.2	3.2	3.3	3.4	3.5	
Schedule No.	DP#	Name	2021 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2	Fixed Asset Depreciation	1,162,381	(1,162,381)				
G02-3.0	G02-3.0	Department of Administration	-	-				
G02-3.2	G02-3.2	Admin Management Services	-	-	-			
G02-3.3	G02-3.3	Commissioner's Office	601,297	-		(601,297)		
G02-3.4	G02-3.4	Human Resources	455,419	-			(455,419)	
G02-3.5	G02-3.5	Financial Management and Reporting	878,874	-				(878,874)
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-				
G02-4.2	G02-4.2	Government & Citizen Services	-	-		47,955	36,321	10,996
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	503,248	-				
G02-4.7	G02-4.7	Real Property	705,948	-				
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	1,889,089	-				
G02-4.10	G02-4.10	Central Mail	461,304	-				
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	352,410	-				
G02-4.12	G02-4.12	Grants Management	147,638	-				
G46-6.2	G46-6.2	Minnesota Information Technology	1,075,332	270,500				
G46-6.3	G46-6.3	IT Spend	-	-				
G46-6.4	G46-6.4	Enterprise IT Security	436,579	-				
G46-6.5	G46-6.5	MnIT - Non allocable	-	-				
G10-8.2	G10-8.2	Minnesota Management & Budget	3,044,475	2,247				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	840,924	-				
G10-9.2	G10-9.2	Debt Management Division	-	-				
G10-9.3	G10-9.3	Debt Management	611,399	-				
G10-9.4	G10-9.4	Debt Management - Other	-	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	-				
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,217,850	-				
G10-10.4	G10-10.4	Budget Operations and Planning	237,629	-				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-				
G10-11.2	G10-11.2	MMB - Accounting Division	-	-				
G10-11.3	G10-11.3	Central Payroll	1,441,714	-				
G10-11.4	G10-11.4	Accounting Services	1,596,201	-				
G10-11.5	G10-11.5	Financial Reporting	2,453,222	-				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	45,330	-				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration	2,404,421	-				
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	2,153,443	310,449				
G10-12.5	G10-12.5	Personnel Operations and System Support	3,022,298	310,449				
G10-12.6	G10-12.6	Budget Service - Computer Operations	185,004	-				
G10-12.7	G10-12.7	Personnel Operations Special Billing	4,524,918	-				
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,721,715	-				
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-				
G10-13.3	G10-13.3	Personnel Administration	4,024,585	250,836				
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-				
G45-14.2	G45-14.2	Mediation Services	-	-				
G45-14.3	G45-14.3	Mediation Services	285,463	-				
G45-14.4	G45-14.4	Mediation/Representation	-	-				
L49-15.2	L49-15.2	Legislative Auditor	1,913,281	17,899				
L49-15.3	L49-15.3	Financial Audits	1,845,100	-				
L49-15.4	L49-15.4	Program Audits	1,840,831	-				
L49-15.5	L49-15.5	Single Audits	1,375,532	-				
L49-15.6	L49-15.6	Audit Comm	-	-				
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-				
L49-15.8	L49-15.8	Financial Audit- Art	-	-				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-				

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	34,628	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	10,430,896	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	27,305	20,681	10,046
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	-	-	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	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 Suppor	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-

G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
99YYY		Consumer Agencies						
B04		AGRICULTURE DEPARTMENT	-	-	-	-	-	-
B11		COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-
B13		COMMERCE DEPARTMENT	-	-	-	-	-	-
B14		ANIMAL HEALTH BOARD	-	-	-	-	-	-
B15		BARBER EXAMINERS BOARD	-	-	-	-	-	-
B20		EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-
B22		EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-	-
B24		PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B34		HOUSING FINANCE AGENCY	-	-	-	-	-	-
B41		WORKERS' COMP COURT OF APPEALS	-	-	-	-	-	-
B42		LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-	-
B43		IRON RANGE RESOURCES	-	-	-	-	-	-
B7E		ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-
B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
B7P		ACCOUNTANCY BOARD	-	-	-	-	-	-
B7S		PRIVATE DETECTIVES BOARD	-	-	-	-	-	-
B82		PUBLIC UTILITIES COMMISSION	-	-	-	-	-	-
B9D		AMATEUR SPORTS COMMISSION	-	-	-	-	-	-
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25		PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-	-
E26		MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-
E37		EDUCATION DEPARTMENT	-	-	-	-	-	-
E39		PROF EDUCATOR LICENSING STD BD	-	-	-	-	-	-
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 DEPARTMENT	-	-	-	526,038	398,418	857,832
G03		LOTTERY	-	-	-	-	-	-
G05		RACING COMMISSION	-	-	-	-	-	-
G06		ATTORNEY GENERAL	-	-	-	-	-	-
G09		GAMBLING CONTROL BOARD	-	-	-	-	-	-
G10		MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-
G17		HUMAN RIGHTS DEPARTMENT	-	-	-	-	-	-
G19		INDIAN AFFAIRS COUNCIL	-	-	-	-	-	-
G38		INVESTMENT BOARD	-	-	-	-	-	-
G39		GOVERNORS OFFICE	-	-	-	-	-	-
G45		MEDIATION SERVICES DEPARTMENT	-	-	-	-	-	-
G46		MN.IT	-	-	-	-	-	-
G53		SECRETARY OF STATE	-	-	-	-	-	-
G61		OFFICE OF STATE AUDITOR	-	-	-	-	-	-
G62		MINN STATE RETIREMENT SYSTEM	-	-	-	-	-	-
G63		PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-	-
G67		REVENUE DEPARTMENT	-	-	-	-	-	-
G69		TEACHERS RETIREMENT ASSOC	-	-	-	-	-	-
G90		REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92		OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	-
G93		OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-	-
G96		UNIFORM LAWS COMMISSION	-	-	-	-	-	-
G9J		CAMPAIGN FINANCE BOARD	-	-	-	-	-	-
G9K		ADMINISTRATIVE HEARINGS	-	-	-	-	-	-
G9L		COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-	-
G9M		MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-	-
G9N		ASIAN PACIFIC COUNCIL	-	-	-	-	-	-
G9Q		MMB DEBT SERVICE	-	-	-	-	-	-
G9R		MMB NON-OPERATING	-	-	-	-	-	-
G9X		CAPITOL AREA ARCHITECT	-	-	-	-	-	-

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	-
H60	MNSURE	-	-	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-	-
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	STATE GUARDIAN AD LITEM	-	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-	-
L11	SENATE	-	-	-	-	-	-
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-	-
O	OTHER	-	-	-	-	-	-
	Total	59,920,378	(0)	-	-	0	0
	Source	59,920,378					
	Difference (Total - Source)	-					

x

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021 - Actual

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

Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
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Schedule No.	DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services	(95,271)					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	11,810	(515,058)				
G02-4.7	G02-4.7	Real Property	16,567		(722,515)			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	44,333			(1,933,422)		
G02-4.10	G02-4.10	Central Mail	10,826				(472,130)	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	8,270					(360,680)
G02-4.12	G02-4.12	Grants Management	3,465					
G46-6.2	G46-6.2	Minnesota Information Technology	-			227		27
G46-6.3	G46-6.3	IT Spend	-			-		-
G46-6.4	G46-6.4	Enterprise IT Security	-			-		-
G46-6.5	G46-6.5	MnIT - Non allocable	-			-		-
G10-8.2	G10-8.2	Minnesota Management & Budget	-			372		148
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-			49		46
G10-9.2	G10-9.2	Debt Management Division	-			38		14
G10-9.3	G10-9.3	Debt Management	-			-		-
G10-9.4	G10-9.4	Debt Management - Other	-			-		-
G10-10.2	G10-10.2	MMB - Budget Division	-			59		93
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-			-		-
G10-10.4	G10-10.4	Budget Operations and Planning	-			-		-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-			-		-
G10-11.2	G10-11.2	MMB - Accounting Division	-			211		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	-			103		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-			-		-
G10-12.5	G10-12.5	Personnel Operations and System Support	-			-		-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-			-		-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-			-		-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-			-		-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-			-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-			243		139
G10-13.3	G10-13.3	Personnel Administration	-			-		-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-			-		-
G45-14.2	G45-14.2	Mediation Services	-			65		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	-			993		241
L49-15.3	L49-15.3	Financial Audits	-			-		-
L49-15.4	L49-15.4	Program Audits	-			-		-
L49-15.5	L49-15.5	Single Audits	-			-		-
L49-15.6	L49-15.6	Audit Comm	-			-		-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-			-		-
L49-15.8	L49-15.8	Financial Audit- Art	-			-		-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-			-		-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	80,735	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	848	-	246
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	842	-	431
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	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	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-

G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
99YYY		Consumer Agencies						
B04		AGRICULTURE DEPARTMENT	-	7,345	165	39,636	5,161	4,148
B11		COSMETOLOGIST EXAMINERS BOARD	-	-	-	459	475	128
B13		COMMERCE DEPARTMENT	-	-	64	15,904	9,878	2,246
B14		ANIMAL HEALTH BOARD	-	2,754	-	1,976	58	402
B15		BARBER EXAMINERS BOARD	-	-	-	367	147	19
B20		EXPLORE MINNESOTA TOURISM	-	918	-	2,526	701	201
B22		EMPLOYMENT & ECONOMIC DEVELOP	-	34,888	537	217,034	126	8,858
B24		PUBLIC FACILITIES AUTHORITY	-	-	-	1,922	-	80
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B34		HOUSING FINANCE AGENCY	-	2,754	-	3,460	407	1,681
B41		WORKERS' COMP COURT OF APPEALS	-	-	-	216	52	54
B42		LABOR AND INDUSTRY DEPARTMENT	-	5,509	-	15,585	7,378	2,299
B43		IRON RANGE RESOURCES	-	-	5,990	4,114	-	212
B7E		ARCHITECTURE, ENGINEERING BD	-	-	-	1,328	461	40
B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
B7P		ACCOUNTANCY BOARD	-	2,754	-	157	352	22
B7S		PRIVATE DETECTIVES BOARD	-	-	-	38	-	16
B82		PUBLIC UTILITIES COMMISSION	-	-	-	729	-	1,296
B9D		AMATEUR SPORTS COMMISSION	-	-	15,576	-	-	14
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25		PERPICH CTR FOR ARTS EDUCATION	-	-	3,504	3,676	-	313
E26		MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	435	74,646
E37		EDUCATION DEPARTMENT	-	918	-	11,769	845	2,379
E39		PROF EDUCATOR LICENSING STD BD	-	918	-	632	486	120
E40		HISTORICAL SOCIETY	-	-	24,893	-	-	-
E44		MINNESOTA STATE ACADEMIES	-	-	8,438	5,247	-	1,059
E50		ARTS BOARD	-	918	-	16,255	1	112
E60		OFFICE OF HIGHER EDUCATION	-	-	-	4,108	2,181	499
E77		ZOOLOGICAL BOARD	-	-	12,883	7,223	-	1,545
E81		UNIVERSITY OF MINNESOTA	-	-	-	157	-	-
E95		HUMANITIES COMMISSION	-	-	-	-	-	-
E97		SCIENCE MUSEUM	-	-	-	-	-	-
E9W		HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	8
G02		ADMINISTRATION DEPARTMENT	-	52,332	-	31,068	3,510	4,730
G03		LOTTERY	-	9,181	-	-	98	749
G05		RACING COMMISSION	-	-	-	2,440	-	255
G06		ATTORNEY GENERAL	-	4,591	-	2,667	985	1,650
G09		GAMBLING CONTROL BOARD	-	1,836	-	227	-	165
G10		MINNESOTA MANAGEMENT & BUDGET	-	-	-	2,764	6,402	791
G17		HUMAN RIGHTS DEPARTMENT	-	1,836	-	804	684	282
G19		INDIAN AFFAIRS COUNCIL	-	-	-	691	-	27
G38		INVESTMENT BOARD	-	918	-	804	20	126
G39		GOVERNORS OFFICE	-	-	-	605	27	325
G45		MEDIATION SERVICES DEPARTMENT	-	918	-	426	65	66
G46		MN.IT	-	2,754	-	41,682	38	15,014
G53		SECRETARY OF STATE	-	918	-	6,430	1,700	613
G61		OFFICE OF STATE AUDITOR	-	-	-	4,151	16	498
G62		MINN STATE RETIREMENT SYSTEM	-	918	2,884	2,035	11,229	688
G63		PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	761	19,211	465
G67		REVENUE DEPARTMENT	-	6,427	-	4,675	101,713	7,127
G69		TEACHERS RETIREMENT ASSOC	-	-	-	1,701	3,116	394
G90		REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92		OMBUDSPERSON FOR FAMILIES	-	918	-	292	30	20
G93		OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-	3
G96		UNIFORM LAWS COMMISSION	-	-	-	-	-	-
G9J		CAMPAIGN FINANCE BOARD	-	-	-	221	542	38
G9K		ADMINISTRATIVE HEARINGS	-	-	-	2,904	2,969	406
G9L		COUNCIL FOR MINNESOTANS OF AFR	-	-	-	372	2	20
G9M		MINNESOTA COUNCIL ON LATINO AF	-	-	-	507	5	31
G9N		ASIAN PACIFIC COUNCIL	-	-	-	221	40	18
G9Q		MMB DEBT SERVICE	-	-	-	-	-	-
G9R		MMB NON-OPERATING	-	-	-	32	-	-
G9X		CAPITOL AREA ARCHITECT	-	-	-	130	9	25

G9Y	MN STATE COUNCIL ON DISABILITY	-	918	-	821	56	38
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	67,022	-	75,816	20,383	11,508
H55	HUMAN SERVICES DEPARTMENT	-	78,039	62,197	38,399	28,371	27,582
H55b	HUMAN SERVICES SOS	-	-	-	14,657	-	13,092
H55c	HUMAN SERVICES MSOP	-	-	-	3,072	-	2,361
H60	MNSURE	-	-	-	740	1,039	1,015
H75	VETERANS AFFAIRS DEPARTMENT	-	-	24,862	41,250	372	9,444
H7B	MEDICAL PRACTICE BOARD	-	1,836	-	1,161	2,802	147
H7C	NURSING BOARD	-	918	-	378	2,139	153
H7D	PHARMACY BOARD	-	1,836	-	1,026	1,219	112
H7F	DENTISTRY BOARD	-	1,836	-	626	287	68
H7H	CHIROPRACTIC EXAMINERS BOARD	-	1,836	-	426	267	32
H7J	OPTOMETRY BOARD	-	2,754	-	238	55	7
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	10,099	-	1,760	89	40
H7L	SOCIAL WORK BOARD	-	918	-	453	678	68
H7M	MARRIAGE AND FAMILY THERAPY BD	-	1,836	-	275	86	14
H7Q	PODIATRIC MEDICINE	-	-	-	243	12	5
H7R	VETERINARY MEDICINE BOARD	-	1,836	-	302	116	9
H7S	EMERGENCY MEDICAL SERVICES OFF	-	3,672	-	810	102	53
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	200	69	4
H7V	PSYCHOLOGY BOARD	-	1,836	-	362	75	38
H7W	PHYSICAL THERAPY BOARD	-	918	-	319	210	14
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	2,754	-	588	439	29
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	918	-	297	120	18
H9G	OMBUDSMAN MH/DD	-	3,672	-	583	52	112
J33	TRIAL COURTS	-	-	-	35,684	1,211	13,216
J50	STATE GUARDIAN AD LITEM	-	-	-	864	0	1,530
J52	PUBLIC DEFENSE BOARD	-	-	-	5,728	-	3,789
J58	COURT OF APPEALS	-	-	-	313	229	413
J65	SUPREME COURT	-	918	-	14,873	1,160	2,496
J68	TAX COURT	-	-	-	346	16	44
J70	JUDICIAL STANDARDS BOARD	-	918	-	200	-	17
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	0	564
L11	SENATE	-	-	-	-	7,372	1,148
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	13	27
P01	MILITARY AFFAIRS DEPARTMENT	-	-	109,756	87,083	132	2,371
P07	PUBLIC SAFETY DEPARTMENT	-	104,664	404	69,786	195,588	14,536
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-	13
P78	CORRECTIONS DEPARTMENT	-	20,198	148,308	120,515	624	25,247
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	211	63	60
P9E	SENTENCING GUIDELINES COMM	-	-	-	86	-	33
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	44,987	59,903	283,187	18,527	27,969
R32	POLLUTION CONTROL AGENCY	-	4,591	501	14,398	2,231	6,101
R9P	WATER AND SOIL RESOURCES BOARD	-	4,591	-	19,229	156	2,216
T79	TRANSPORTATION DEPARTMENT	-	5,509	130,227	628,937	4,218	54,392
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	5	-	-
O	OTHER	-	-	30,689	-	-	-
	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 2021 - Actual

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
 Net Administrative Expenditures by Division: 8.2
 Accounting & Procurement Accounting Transactions - FY (Actual): 8.3

Schedule No.	DP#	Name	Grants Management	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 I						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management	(151,103)					
G46-6.2	G46-6.2	Minnesota Information Technology	-	(1,346,086)				
G46-6.3	G46-6.3	IT Spend	-	-	-			
G46-6.4	G46-6.4	Enterprise IT Security	-	1,346,086		(1,782,665)		
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-		
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	21,179	(3,068,422)	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	127,523	(968,542)
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	7
G10-9.3	G10-9.3	Debt Management	-	-	-	-	92,717	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	14
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	184,683	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	36,036	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	42
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	218,631	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	242,059	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	372,023	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	6,874	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	364,623	17
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	326,563	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	458,322	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	28,055	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	29
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	610,315	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	43	-	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	-	-	-	157	-	66
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	491	-	106
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	2,356	-	116
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	114	-	38
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	-	-	53
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-	9
G10-9.2	G10-9.2	Debt Management Division	-	-	-	-	-	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	-	-	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-

G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
	99YYY	Consumer Agencies						
	B04	AGRICULTURE DEPARTMENT	862	-	-	16,986	-	5,228
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,221	-	320
	B13	COMMERCE DEPARTMENT	15,961	-	-	15,580	-	6,392
	B14	ANIMAL HEALTH BOARD	-	-	-	1,736	-	372
	B15	BARBER EXAMINERS BOARD	-	-	-	51	-	83
	B20	EXPLORE MINNESOTA TOURISM	52	-	-	2,231	-	221
	B22	EMPLOYMENT & ECONOMIC DEVELOP	16,442	-	-	108,150	-	60,132
	B24	PUBLIC FACILITIES AUTHORITY	4,403	-	-	91	-	221
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	776	-	1,614
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	87	-	34
	B42	LABOR AND INDUSTRY DEPARTMENT	228	-	-	37,385	-	9,294
	B43	IRON RANGE RESOURCES	3,218	-	-	473	-	531
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	117	-	166
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	0
	B7P	ACCOUNTANCY BOARD	-	-	-	117	-	150
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	19
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,577	-	2,099
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	0	-	10
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	0
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	1,602	-	360
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	17,559	-	84,849
	E37	EDUCATION DEPARTMENT	16,407	-	-	35,999	-	10,405
	E39	PROF EDUCATOR LICENSING STD BD	130	-	-	1,314	-	154
	E40	HISTORICAL SOCIETY	-	-	-	394	-	11
	E44	MINNESOTA STATE ACADEMIES	-	-	-	2,002	-	562
	E50	ARTS BOARD	2,953	-	-	667	-	484
	E60	OFFICE OF HIGHER EDUCATION	1,209	-	-	15,646	-	834
	E77	ZOOLOGICAL BOARD	-	-	-	3,139	-	1,082
	E81	UNIVERSITY OF MINNESOTA	-	-	-	1,872	-	143
	E95	HUMANITIES COMMISSION	-	-	-	-	-	5
	E97	SCIENCE MUSEUM	-	-	-	-	-	1
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	2	-	3
	G02	ADMINISTRATION DEPARTMENT	1,128	-	-	16,560	-	9,085
	G03	LOTTERY	-	-	-	379	-	125
	G05	RACING COMMISSION	3	-	-	205	-	337
	G06	ATTORNEY GENERAL	-	-	-	729	-	482
	G09	GAMBLING CONTROL BOARD	-	-	-	401	-	86
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	38,447	-	1,102
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	1,581	-	113
	G19	INDIAN AFFAIRS COUNCIL	14	-	-	108	-	42
	G38	INVESTMENT BOARD	-	-	-	51	-	113
	G39	GOVERNORS OFFICE	-	-	-	708	-	112
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	314	-	54
	G46	MN.IT	-	-	-	7,479	-	7,975
	G53	SECRETARY OF STATE	-	-	-	1,464	-	882
	G61	OFFICE OF STATE AUDITOR	-	-	-	147	-	220
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	354	-	2,132
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	462	-	3,851
	G67	REVENUE DEPARTMENT	46	-	-	82,843	-	1,166
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	490	-	2,531
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	43,846
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	182	-	27
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	0
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	41	-	122
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,820	-	468
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	75	-	44
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	67	-	30
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	61	-	24
	G9Q	MMB DEBT SERVICE	-	-	-	-	-	126
	G9R	MMB NON-OPERATING	9,173	-	-	-	-	95,655
	G9X	CAPITOL AREA ARCHITECT	-	-	-	49	-	21

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	125	-	48
GPR	PAYROLL CLEARING	-	-	-	-	-	3
H12	HEALTH DEPARTMENT	25,266	-	-	122,996	-	11,948
H55	HUMAN SERVICES DEPARTMENT	15,876	-	-	537,749	-	179,093
H55b	HUMAN SERVICES SOS	-	-	-	-	-	9,524
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	862
H60	MNSURE	343	-	-	3,979	-	158
H75	VETERANS AFFAIRS DEPARTMENT	27	-	-	20,811	-	4,672
H7B	MEDICAL PRACTICE BOARD	-	-	-	1,679	-	355
H7C	NURSING BOARD	-	-	-	1,997	-	298
H7D	PHARMACY BOARD	-	-	-	5,811	-	268
H7F	DENTISTRY BOARD	-	-	-	314	-	198
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	136	-	88
H7J	OPTOMETRY BOARD	-	-	-	29	-	54
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	3,194	-	142
H7L	SOCIAL WORK BOARD	-	-	-	327	-	244
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	46	-	77
H7Q	PODIATRIC MEDICINE	-	-	-	33	-	51
H7R	VETERINARY MEDICINE BOARD	-	-	-	71	-	74
H7S	EMERGENCY MEDICAL SERVICES OFF	136	-	-	769	-	126
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	27	-	53
H7V	PSYCHOLOGY BOARD	-	-	-	364	-	106
H7W	PHYSICAL THERAPY BOARD	-	-	-	987	-	109
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	84	-	211
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	95	-	97
H9G	OMBUDSMAN MH/DD	-	-	-	507	-	49
J33	TRIAL COURTS	-	-	-	369	-	18,788
J50	STATE GUARDIAN AD LITEM	-	-	-	3	-	403
J52	PUBLIC DEFENSE BOARD	-	-	-	556	-	735
J58	COURT OF APPEALS	-	-	-	-	-	51
J65	SUPREME COURT	-	-	-	4,576	-	1,140
J68	TAX COURT	-	-	-	1,052	-	29
J70	JUDICIAL STANDARDS BOARD	-	-	-	11	-	26
L10	LEGISLATURE COORDINATING COMM	-	-	-	292	-	431
L11	SENATE	-	-	-	-	-	23
L12	HOUSE	-	-	-	-	-	22
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	8
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	3,723	-	7,817
P07	PUBLIC SAFETY DEPARTMENT	9,220	-	-	221,602	-	52,020
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	694	-	-	83,909	-	8,961
P7T	PEACE OFFICERS BOARD (POST)	7	-	-	361	-	112
P9E	SENTENCING GUIDELINES COMM	-	-	-	148	-	10
R28	MINN CONSERVATION CORPS	-	-	-	-	-	2
R29	NATURAL RESOURCES DEPARTMENT	9,741	-	-	74,204	-	41,595
R32	POLLUTION CONTROL AGENCY	2,981	-	-	41,117	-	5,022
R9P	WATER AND SOIL RESOURCES BOARD	4,258	-	-	5,163	-	2,088
T79	TRANSPORTATION DEPARTMENT	10,324	-	-	171,640	-	262,054
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,263	-	1,214
O	OTHER	-	-	-	23,413	-	25
	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 2021 - Actual

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

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	1.2	Fixed Asset Depreciation						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services						
G02-3.3	G02-3.3	Commissioner's Office						
G02-3.4	G02-3.4	Human Resources						
G02-3.5	G02-3.5	Financial Management and Reporting						
G02-3.6	G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	G02-4.2	Government & Citizen Services						
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	G02-4.7	Real Property						
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	G46-6.5	MnIT - Non allocable						
G10-8.2	G10-8.2	Minnesota Management & Budget						
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)						
G10-9.2	G10-9.2	Debt Management Division	(60)					
G10-9.3	G10-9.3	Debt Management	60	(704,175)				
G10-9.4	G10-9.4	Debt Management - Other	-	-				
G10-10.2	G10-10.2	MMB - Budget Division	-	-	(167)			
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	139	(1,402,672)		
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	27		(273,692)	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	-	-	(474)
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	123
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	137
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	210
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	4
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	12	12	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	96	136	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	154	140	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-	169	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 I	-	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	55	133	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-	76	56	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	13	30	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-	11	25	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-	21	29	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-	61	98	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	25	28	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	42	95	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-

G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	8,277	-	7,572	13,489
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	464	123
B13	COMMERCE DEPARTMENT	-	-	-	9,257	2,770
B14	ANIMAL HEALTH BOARD	-	-	-	539	658
B15	BARBER EXAMINERS BOARD	-	-	-	120	72
B20	EXPLORE MINNESOTA TOURISM	-	-	-	321	895
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	87,085	8,715
B24	PUBLIC FACILITIES AUTHORITY	-	4,206	-	320	1,711
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	25,494	-	2,337	1,248
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	49	41
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	13,460	3,249
B43	IRON RANGE RESOURCES	-	-	-	769	882
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	241	65
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	3
B7P	ACCOUNTANCY BOARD	-	-	-	218	66
B7S	PRIVATE DETECTIVES BOARD	-	-	-	28	56
B82	PUBLIC UTILITIES COMMISSION	-	-	-	3,039	129
B9D	AMATEUR SPORTS COMMISSION	-	-	-	14	48
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	1
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	522	1,607
E26	MN STATE COLLEGES/UNIVERSITIES	-	6,209	-	122,881	7,238
E37	EDUCATION DEPARTMENT	-	94,281	-	15,069	8,317
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	222	133
E40	HISTORICAL SOCIETY	-	-	-	16	138
E44	MINNESOTA STATE ACADEMIES	-	-	-	814	1,712
E50	ARTS BOARD	-	-	-	701	475
E60	OFFICE OF HIGHER EDUCATION	-	-	-	1,208	1,766
E77	ZOOLOGICAL BOARD	-	-	-	1,567	1,463
E81	UNIVERSITY OF MINNESOTA	-	13,678	-	207	483
E95	HUMANITIES COMMISSION	-	-	-	8	97
E97	SCIENCE MUSEUM	-	-	-	1	25
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	5	13
G02	ADMINISTRATION DEPARTMENT	-	7,920	-	13,157	3,696
G03	LOTTERY	-	-	-	181	229
G05	RACING COMMISSION	-	-	-	488	434
G06	ATTORNEY GENERAL	-	-	-	698	887
G09	GAMBLING CONTROL BOARD	-	-	-	124	124
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	1,597	1,227
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	164	228
G19	INDIAN AFFAIRS COUNCIL	-	-	-	61	211
G38	INVESTMENT BOARD	-	-	-	164	55
G39	GOVERNORS OFFICE	-	-	-	162	211
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	79	108
G46	MN.IT	-	1,591	-	11,549	5,296
G53	SECRETARY OF STATE	-	-	-	1,278	841
G61	OFFICE OF STATE AUDITOR	-	-	-	318	378
G62	MINN STATE RETIREMENT SYSTEM	-	134	-	3,087	154
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	175	-	5,578	173
G67	REVENUE DEPARTMENT	-	-	-	1,689	6,045
G69	TEACHERS RETIREMENT ASSOC	-	177	-	3,666	235
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	63,499	1,704
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	39	76
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	1	9
G9J	CAMPAIGN FINANCE BOARD	-	-	-	177	200
G9K	ADMINISTRATIVE HEARINGS	-	-	-	677	236
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	63	99
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	43	63
G9N	ASIAN PACIFIC COUNCIL	-	-	-	35	71
G9Q	MMB DEBT SERVICE	-	-	-	182	1,117
G9R	MMB NON-OPERATING	-	-	-	138,530	1,130
G9X	CAPITOL AREA ARCHITECT	-	-	-	30	101

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	69	120	-
GPR	PAYROLL CLEARING	-	-	-	4	-	-
H12	HEALTH DEPARTMENT	-	-	-	17,303	11,287	-
H55	HUMAN SERVICES DEPARTMENT	-	1,886	-	259,369	11,328	-
H55b	HUMAN SERVICES SOS	-	-	-	13,793	9,127	-
H55c	HUMAN SERVICES MSOP	-	-	-	1,248	786	-
H60	MNSURE	-	-	-	229	274	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	6,766	5,597	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	514	181	-
H7C	NURSING BOARD	-	-	-	432	116	-
H7D	PHARMACY BOARD	-	-	-	388	337	-
H7F	DENTISTRY BOARD	-	-	-	286	146	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	128	101	-
H7J	OPTOMETRY BOARD	-	-	-	78	71	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	205	296	-
H7L	SOCIAL WORK BOARD	-	-	-	353	123	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	112	75	-
H7Q	PODIATRIC MEDICINE	-	-	-	74	79	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	107	74	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	182	221	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	76	60	-
H7V	PSYCHOLOGY BOARD	-	-	-	153	87	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	158	79	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	306	110	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	140	67	-
H9G	OMBUDSMAN MH/DD	-	-	-	72	81	-
J33	TRIAL COURTS	-	-	-	27,209	10,263	-
J50	STATE GUARDIAN AD LITEM	-	-	-	584	987	-
J52	PUBLIC DEFENSE BOARD	-	-	-	1,065	1,101	-
J58	COURT OF APPEALS	-	-	-	74	77	-
J65	SUPREME COURT	-	-	-	1,651	1,872	-
J68	TAX COURT	-	-	-	41	43	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	37	104	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	625	453	-
L11	SENATE	-	-	-	33	50	-
L12	HOUSE	-	-	-	32	65	-
L49	LEGISLATIVE AUDITOR	-	-	-	12	60	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	11,321	875	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	75,337	24,437	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	12,978	12,784	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	163	131	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	15	19	-
R28	MINN CONSERVATION CORPS	-	-	-	2	14	-
R29	NATURAL RESOURCES DEPARTMENT	-	50	-	60,239	39,731	-
R32	POLLUTION CONTROL AGENCY	-	-	-	7,272	8,494	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	3,024	7,052	-
T79	TRANSPORTATION DEPARTMENT	-	162,197	-	379,514	40,202	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,758	67	-
O	OTHER	-	377,902	-	36	-	-
	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 2021 - Actual

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

Schedule No.	DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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	(1,660,468)				
G10-11.4	G10-11.4	Accounting Services	-	(1,838,396)			
G10-11.5	G10-11.5	Financial Reporting	-	-	(2,825,455)		
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	(52,208)	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	(2,769,163)
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	37	15	23	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	1,108	125	192	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-
99YYY	99YYY	Consumer Agencies				
G02-3.0	G02-3.0	Department of Administration	1,130	202	310	-
G02-3.2	G02-3.2	Admin Management Services	-	-	-	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	1,985	221	340	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	125	73	112	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	683	100	153	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	213	17	26	-
G10-9.2	G10-9.2	Debt Management Division	66	14	22	-
G10-9.3	G10-9.3	Debt Management	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	427	27	42	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	1,018	79	122	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	33	50	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	641	55	85	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-

G61-16.2	G61-16.2	State Auditor	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT		19,094	9,924	15,252	22
B11	COSMETOLOGIST EXAMINERS BOARD		588	608	935	-
B13	COMMERCE DEPARTMENT		10,339	12,133	18,648	463
B14	ANIMAL HEALTH BOARD		1,850	707	1,087	1
B15	BARBER EXAMINERS BOARD		87	157	242	-
B20	EXPLORE MINNESOTA TOURISM		923	420	646	-
B22	EMPLOYMENT & ECONOMIC DEVELOP		40,782	114,137	175,419	17,507
B24	PUBLIC FACILITIES AUTHORITY		366	419	644	-
B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-
B34	HOUSING FINANCE AGENCY		7,739	3,063	4,708	-
B41	WORKERS' COMP COURT OF APPEALS		247	65	100	-
B42	LABOR AND INDUSTRY DEPARTMENT		10,584	17,642	27,114	14
B43	IRON RANGE RESOURCES		975	1,008	1,550	-
B7E	ARCHITECTURE, ENGINEERING BD		186	316	485	-
B7G	COMBATIVE SPORTS COMMISSION		-	0	0	-
B7P	ACCOUNTANCY BOARD		103	285	439	-
B7S	PRIVATE DETECTIVES BOARD		74	37	56	-
B82	PUBLIC UTILITIES COMMISSION		5,967	3,983	6,122	-
B9D	AMATEUR SPORTS COMMISSION		62	18	28	-
B9V	AGRICULTURE UTILIZATION RESRCH		-	0	0	-
E25	PERPICH CTR FOR ARTS EDUCATION		1,442	684	1,051	-
E26	MN STATE COLLEGES/UNIVERSITIES		343,649	161,053	247,524	1,712
E37	EDUCATION DEPARTMENT		10,952	19,750	30,354	3,087
E39	PROF EDUCATOR LICENSING STD BD		552	292	448	-
E40	HISTORICAL SOCIETY		-	21	32	-
E44	MINNESOTA STATE ACADEMIES		4,875	1,067	1,639	-
E50	ARTS BOARD		514	918	1,411	3
E60	OFFICE OF HIGHER EDUCATION		2,298	1,583	2,433	-
E77	ZOOLOGICAL BOARD		7,111	2,053	3,156	0
E81	UNIVERSITY OF MINNESOTA		-	271	416	-
E95	HUMANITIES COMMISSION		-	10	15	-
E97	SCIENCE MUSEUM		-	2	3	-
E9W	HIGHER ED FACILITIES AUTHORITY		38	6	9	-
G02	ADMINISTRATION DEPARTMENT		21,776	17,244	26,502	8
G03	LOTTERY		3,448	237	365	-
G05	RACING COMMISSION		1,174	640	983	-
G06	ATTORNEY GENERAL		7,595	914	1,405	4
G09	GAMBLING CONTROL BOARD		759	163	250	-
G10	MINNESOTA MANAGEMENT & BUDGET		3,640	2,093	3,216	-
G17	HUMAN RIGHTS DEPARTMENT		1,300	215	330	-
G19	INDIAN AFFAIRS COUNCIL		122	80	124	-
G38	INVESTMENT BOARD		580	214	329	-
G39	GOVERNORS OFFICE		1,497	212	325	-
G45	MEDIATION SERVICES DEPARTMENT		303	103	159	-
G46	MN.IT		69,118	15,137	23,264	-
G53	SECRETARY OF STATE		2,823	1,675	2,574	14
G61	OFFICE OF STATE AUDITOR		2,292	417	641	-
G62	MINN STATE RETIREMENT SYSTEM		3,169	4,046	6,219	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC		2,143	7,310	11,235	-
G67	REVENUE DEPARTMENT		32,812	2,214	3,402	-
G69	TEACHERS RETIREMENT ASSOC		1,814	4,804	7,384	-
G90	REVENUE INTERGOVT PAYMENTS		-	83,225	127,909	-
G92	OMBUDSPERSON FOR FAMILIES		94	51	78	-
G93	OMBUD AMERICAN INDIAN FAMILIES		12	-	-	-
G96	UNIFORM LAWS COMMISSION		-	1	1	-
G9J	CAMPAIGN FINANCE BOARD		173	232	357	-
G9K	ADMINISTRATIVE HEARINGS		1,868	888	1,364	-
G9L	COUNCIL FOR MINNESOTANS OF AFR		94	83	127	-
G9M	MINNESOTA COUNCIL ON LATINO AF		143	57	87	-
G9N	ASIAN PACIFIC COUNCIL		84	45	70	-
G9Q	MMB DEBT SERVICE		-	239	367	-
G9R	MMB NON-OPERATING		-	181,563	279,046	16
G9X	CAPITOL AREA ARCHITECT		114	40	61	-

G9Y	MN STATE COUNCIL ON DISABILITY	175	91	139	-
GPR	PAYROLL CLEARING	-	5	8	-
H12	HEALTH DEPARTMENT	52,977	22,678	34,854	643
H55	HUMAN SERVICES DEPARTMENT	126,980	339,938	522,456	26,191
H55b	HUMAN SERVICES SOS	60,271	18,078	27,785	-
H55c	HUMAN SERVICES MSOP	10,868	1,636	2,514	-
H60	MNSURE	4,671	300	461	-
H75	VETERANS AFFAIRS DEPARTMENT	43,478	8,868	13,629	4
H7B	MEDICAL PRACTICE BOARD	676	674	1,036	-
H7C	NURSING BOARD	703	566	869	-
H7D	PHARMACY BOARD	518	508	781	1
H7F	DENTISTRY BOARD	314	375	577	-
H7H	CHIROPRACTIC EXAMINERS BOARD	148	167	257	-
H7J	OPTOMETRY BOARD	32	102	157	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	182	269	413	-
H7L	SOCIAL WORK BOARD	313	463	712	-
H7M	MARRIAGE AND FAMILY THERAPY BD	63	146	225	-
H7Q	PODIATRIC MEDICINE	22	96	148	-
H7R	VETERINARY MEDICINE BOARD	40	141	216	-
H7S	EMERGENCY MEDICAL SERVICES OFF	243	239	368	0
H7U	DIETETICS & NUTRITION PRACTICE	18	100	154	-
H7V	PSYCHOLOGY BOARD	173	201	309	-
H7W	PHYSICAL THERAPY BOARD	66	207	318	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	132	401	617	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	85	184	282	-
H9G	OMBUDSMAN MH/DD	517	94	144	-
J33	TRIAL COURTS	60,843	35,661	54,808	3
J50	STATE GUARDIAN AD LITEM	7,046	765	1,176	-
J52	PUBLIC DEFENSE BOARD	17,445	1,396	2,145	-
J58	COURT OF APPEALS	1,899	97	149	-
J65	SUPREME COURT	11,491	2,163	3,325	1
J68	TAX COURT	202	54	83	-
J70	JUDICIAL STANDARDS BOARD	80	49	75	-
L10	LEGISLATURE COORDINATING COMM	2,597	819	1,259	-
L11	SENATE	5,285	43	66	-
L12	HOUSE	-	42	65	-
L49	LEGISLATIVE AUDITOR	125	16	25	-
P01	MILITARY AFFAIRS DEPARTMENT	10,916	14,838	22,804	159
P07	PUBLIC SAFETY DEPARTMENT	66,919	98,740	151,754	485
P08	OMBUDSPERSON FOR CORRECTIONS	60	-	-	-
P78	CORRECTIONS DEPARTMENT	116,231	17,009	26,142	1
P7T	PEACE OFFICERS BOARD (POST)	276	213	328	-
P9E	SENTENCING GUIDELINES COMM	151	19	30	-
R28	MINN CONSERVATION CORPS	-	3	5	-
R29	NATURAL RESOURCES DEPARTMENT	128,763	78,952	121,342	114
R32	POLLUTION CONTROL AGENCY	28,086	9,532	14,649	43
R9P	WATER AND SOIL RESOURCES BOARD	10,201	3,964	6,092	2
T79	TRANSPORTATION DEPARTMENT	250,406	497,406	764,470	1,713
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2,304	3,540	-
O	OTHER	-	48	73	-
	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 2021 - Actual

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

Schedule No.	DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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	(2,790,455)				
G10-12.5	G10-12.5	Personnel Operations and System Support	-	(3,791,069)			
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	(213,059)		
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	(4,524,918)	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	(5,721,715)
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	23	85	9	102	47
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	190	2,529	106	3,019	390
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	307	-	-	-	629
G02-3.2	G02-3.2	Admin Management Services	-	2,581	109	3,080	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	335	4,532	140	5,410	688
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	G02-4.7	Real Property	-	-	-	-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	110	286	104	342	226
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	151	1,558	43	1,860	310
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	26	486	24	580	54
G10-9.2	G10-9.2	Debt Management Division	21	151	20	180	44
G10-9.3	G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	G10-10.2	MMB - Budget Division	42	976	23	1,165	85
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	121	2,325	76	2,775	247
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	50	-	22	-	102
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	84	1,463	74	1,746	172
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-

G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT		15,063	43,594	10,501	52,033	30,887
B11	COSMETOLOGIST EXAMINERS BOARD		923	1,343	96	1,603	1,893
B13	COMMERCE DEPARTMENT		18,417	23,605	2,156	28,174	37,763
B14	ANIMAL HEALTH BOARD		1,073	4,225	512	5,043	2,200
B15	BARBER EXAMINERS BOARD		239	199	56	237	489
B20	EXPLORE MINNESOTA TOURISM		638	2,108	697	2,516	1,308
B22	EMPLOYMENT & ECONOMIC DEVELOP		173,246	93,111	6,784	111,134	355,234
B24	PUBLIC FACILITIES AUTHORITY		636	836	1,332	998	1,304
B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	-	-
B34	HOUSING FINANCE AGENCY		4,650	17,670	972	21,090	9,534
B41	WORKERS' COMP COURT OF APPEALS		98	564	32	673	202
B42	LABOR AND INDUSTRY DEPARTMENT		26,778	24,164	2,529	28,841	54,907
B43	IRON RANGE RESOURCES		1,531	2,227	686	2,658	3,139
B7E	ARCHITECTURE, ENGINEERING BD		479	425	51	507	983
B7G	COMBATIVE SPORTS COMMISSION		0	-	2	-	0
B7P	ACCOUNTANCY BOARD		433	236	52	281	889
B7S	PRIVATE DETECTIVES BOARD		56	170	43	203	114
B82	PUBLIC UTILITIES COMMISSION		6,046	13,623	101	16,261	12,397
B9D	AMATEUR SPORTS COMMISSION		28	142	38	170	57
B9V	AGRICULTURE UTILIZATION RESRCH		0	-	1	-	1
E25	PERPICH CTR FOR ARTS EDUCATION		1,038	3,292	1,251	3,929	2,129
E26	MN STATE COLLEGES/UNIVERSITIES		244,458	784,595	5,635	936,472	501,251
E37	EDUCATION DEPARTMENT		29,978	25,005	6,475	29,846	61,470
E39	PROF EDUCATOR LICENSING STD BD		443	1,261	104	1,505	907
E40	HISTORICAL SOCIETY		32	-	107	-	65
E44	MINNESOTA STATE ACADEMIES		1,619	11,129	1,332	13,284	3,320
E50	ARTS BOARD		1,394	1,173	370	1,400	2,858
E60	OFFICE OF HIGHER EDUCATION		2,403	5,247	1,375	6,263	4,926
E77	ZOOLOGICAL BOARD		3,117	16,236	1,139	19,379	6,391
E81	UNIVERSITY OF MINNESOTA		411	-	376	-	843
E95	HUMANITIES COMMISSION		15	-	75	-	31
E97	SCIENCE MUSEUM		3	-	20	-	6
E9W	HIGHER ED FACILITIES AUTHORITY		9	88	10	104	19
G02	ADMINISTRATION DEPARTMENT		26,174	49,718	2,877	59,342	53,668
G03	LOTTERY		360	7,872	178	9,396	738
G05	RACING COMMISSION		971	2,680	338	3,198	1,991
G06	ATTORNEY GENERAL		1,388	17,340	690	20,696	2,846
G09	GAMBLING CONTROL BOARD		247	1,732	97	2,067	507
G10	MINNESOTA MANAGEMENT & BUDGET		3,176	8,310	955	9,919	6,513
G17	HUMAN RIGHTS DEPARTMENT		326	2,969	177	3,544	669
G19	INDIAN AFFAIRS COUNCIL		122	279	164	333	250
G38	INVESTMENT BOARD		325	1,323	43	1,580	667
G39	GOVERNORS OFFICE		321	3,417	164	4,078	659
G45	MEDIATION SERVICES DEPARTMENT		157	691	84	825	322
G46	MN.IT		22,976	157,806	4,122	188,353	47,111
G53	SECRETARY OF STATE		2,542	6,444	654	7,692	5,213
G61	OFFICE OF STATE AUDITOR		633	5,233	294	6,246	1,298
G62	MINN STATE RETIREMENT SYSTEM		6,142	7,235	120	8,635	12,593
G63	PUBLIC EMPLOYEES RETIRE ASSOC		11,096	4,893	135	5,840	22,752
G67	REVENUE DEPARTMENT		3,360	74,914	4,706	89,415	6,890
G69	TEACHERS RETIREMENT ASSOC		7,292	4,142	183	4,944	14,952
G90	REVENUE INTERGOVT PAYMENTS		126,324	-	1,327	-	259,023
G92	OMBUDSPERSON FOR FAMILIES		77	214	59	256	158
G93	OMBUD AMERICAN INDIAN FAMILIES		-	28	-	33	-
G96	UNIFORM LAWS COMMISSION		1	-	7	-	3
G9J	CAMPAIGN FINANCE BOARD		352	395	155	472	722
G9K	ADMINISTRATIVE HEARINGS		1,348	4,265	184	5,091	2,763
G9L	COUNCIL FOR MINNESOTANS OF AFR		125	215	77	257	257
G9M	MINNESOTA COUNCIL ON LATINO AF		86	327	49	390	176
G9N	ASIAN PACIFIC COUNCIL		69	191	56	228	141
G9Q	MMB DEBT SERVICE		362	-	869	-	743
G9R	MMB NON-OPERATING		275,589	-	879	-	565,085
G9X	CAPITOL AREA ARCHITECT		60	259	79	310	124

G9Y	MN STATE COUNCIL ON DISABILITY	137	401	93	478	282
GPR	PAYROLL CLEARING	8	-	-	-	17
H12	HEALTH DEPARTMENT	34,422	120,954	8,786	144,368	70,581
H55	HUMAN SERVICES DEPARTMENT	515,984	289,912	8,818	346,031	1,058,004
H55b	HUMAN SERVICES SOS	27,441	137,606	7,105	164,243	56,266
H55c	HUMAN SERVICES MSOP	2,483	24,814	612	29,618	5,091
H60	MNSURE	455	10,665	213	12,729	934
H75	VETERANS AFFAIRS DEPARTMENT	13,461	99,267	4,357	118,482	27,600
H7B	MEDICAL PRACTICE BOARD	1,023	1,544	141	1,843	2,097
H7C	NURSING BOARD	859	1,604	90	1,914	1,760
H7D	PHARMACY BOARD	771	1,182	263	1,411	1,582
H7F	DENTISTRY BOARD	570	716	114	854	1,168
H7H	CHIROPRACTIC EXAMINERS BOARD	254	338	79	403	521
H7J	OPTOMETRY BOARD	155	73	56	87	319
H7K	EXEC FOR LT SVCS & SUPPORTS BD	408	416	231	497	836
H7L	SOCIAL WORK BOARD	703	715	96	853	1,442
H7M	MARRIAGE AND FAMILY THERAPY BD	222	144	58	172	456
H7Q	PODIATRIC MEDICINE	146	50	61	60	300
H7R	VETERINARY MEDICINE BOARD	213	91	57	109	438
H7S	EMERGENCY MEDICAL SERVICES OFF	363	555	172	662	744
H7U	DIETETICS & NUTRITION PRACTICE	152	41	47	49	312
H7V	PSYCHOLOGY BOARD	305	395	68	472	625
H7W	PHYSICAL THERAPY BOARD	314	152	61	181	645
H7X	BEHAVIORAL HEALTH & THERAPY BD	609	301	86	359	1,249
H7Y	OCCUPATIONAL THERAPY PRACT BD	279	193	52	231	572
H9G	OMBUDSMAN MH/DD	142	1,179	63	1,408	292
J33	TRIAL COURTS	54,129	138,912	7,990	165,802	110,990
J50	STATE GUARDIAN AD LITEM	1,162	16,086	768	19,200	2,382
J52	PUBLIC DEFENSE BOARD	2,119	39,830	857	47,540	4,344
J58	COURT OF APPEALS	147	4,337	60	5,176	302
J65	SUPREME COURT	3,284	26,236	1,458	31,315	6,733
J68	TAX COURT	82	461	34	550	169
J70	JUDICIAL STANDARDS BOARD	74	182	81	218	152
L10	LEGISLATURE COORDINATING COMM	1,243	5,930	353	7,078	2,549
L11	SENATE	66	12,066	39	14,402	135
L12	HOUSE	64	-	51	-	131
L49	LEGISLATIVE AUDITOR	24	286	47	341	50
P01	MILITARY AFFAIRS DEPARTMENT	22,522	24,923	681	29,748	46,180
P07	PUBLIC SAFETY DEPARTMENT	149,874	152,786	19,024	182,361	307,311
P08	OMBUDSPERSON FOR CORRECTIONS	-	138	-	165	-
P78	CORRECTIONS DEPARTMENT	25,818	265,370	9,952	316,739	52,939
P7T	PEACE OFFICERS BOARD (POST)	324	629	102	751	664
P9E	SENTENCING GUIDELINES COMM	29	344	15	411	60
R28	MINN CONSERVATION CORPS	4	-	11	-	9
R29	NATURAL RESOURCES DEPARTMENT	119,838	293,984	30,929	350,891	245,724
R32	POLLUTION CONTROL AGENCY	14,468	64,124	6,612	76,537	29,666
R9P	WATER AND SOIL RESOURCES BOARD	6,016	23,291	5,490	27,799	12,336
T79	TRANSPORTATION DEPARTMENT	755,000	571,710	31,296	682,378	1,548,098
T9B	METROPOLITAN COUNCIL/TRANSPORT	3,497	-	52	-	7,169
O	OTHER	72	-	-	-	149
	Total	0	(0)	(0)	(0)	0
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2021 - Actual

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

Schedule No.	DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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 Suppor					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	(411)				
G10-13.3	G10-13.3	Personnel Administration	411	(4,886,147)			
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-			
G45-14.2	G45-14.2	Mediation Services	-	110	(599)		
G45-14.3	G45-14.3	Mediation Services	-	-	599	(286,062)	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	3,260	-	191	(1,943,977)
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	708,655
L49-15.4	L49-15.4	Program Audits	-	-	-	-	707,016
L49-15.5	L49-15.5	Single Audits	-	-	-	-	528,306
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	99YYY	Consumer Agencies	-	-	-	-	-
G02-3.0	G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	G02-3.2	Admin Management Services	-	3,326	-	195	-
G02-3.3	G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	5,842	-	342	-
G02-4.5	G02-4.5	Real Estate and 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	-	369	-	22	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	2,009	-	118	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	626	-	37	-
G10-9.2	G10-9.2	Debt Management Division	-	195	-	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	-	1,258	-	74	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	2,997	-	175	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	1,885	-	110	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	6	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-

G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY		Consumer Agencies					
B04		AGRICULTURE DEPARTMENT	-	56,187	-	3,289	-
B11		COSMETOLOGIST EXAMINERS BOARD	-	1,731	-	101	-
B13		COMMERCE DEPARTMENT	-	30,423	-	1,781	-
B14		ANIMAL HEALTH BOARD	-	5,445	-	319	-
B15		BARBER EXAMINERS BOARD	-	256	-	15	-
B20		EXPLORE MINNESOTA TOURISM	-	2,717	-	159	-
B22		EMPLOYMENT & ECONOMIC DEVELOP	-	120,006	-	7,026	-
B24		PUBLIC FACILITIES AUTHORITY	-	1,078	-	63	-
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34		HOUSING FINANCE AGENCY	-	22,774	-	1,333	-
B41		WORKERS' COMP COURT OF APPEALS	-	727	-	43	-
B42		LABOR AND INDUSTRY DEPARTMENT	-	31,144	-	1,823	-
B43		IRON RANGE RESOURCES	-	2,871	-	168	-
B7E		ARCHITECTURE, ENGINEERING BD	-	547	-	32	-
B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P		ACCOUNTANCY BOARD	-	304	-	18	-
B7S		PRIVATE DETECTIVES BOARD	-	219	-	13	-
B82		PUBLIC UTILITIES COMMISSION	-	17,559	-	1,028	-
B9D		AMATEUR SPORTS COMMISSION	-	183	-	11	-
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25		PERPICH CTR FOR ARTS EDUCATION	-	4,243	-	248	-
E26		MN STATE COLLEGES/UNIVERSITIES	-	1,011,232	-	59,203	-
E37		EDUCATION DEPARTMENT	-	32,228	-	1,887	-
E39		PROF EDUCATOR LICENSING STD BD	-	1,625	-	95	-
E40		HISTORICAL SOCIETY	-	-	-	-	-
E44		MINNESOTA STATE ACADEMIES	-	14,344	-	840	-
E50		ARTS BOARD	-	1,511	-	88	-
E60		OFFICE OF HIGHER EDUCATION	-	6,763	-	396	-
E77		ZOOLOGICAL BOARD	-	20,926	-	1,225	-
E81		UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95		HUMANITIES COMMISSION	-	-	-	-	-
E97		SCIENCE MUSEUM	-	-	-	-	-
E9W		HIGHER ED FACILITIES AUTHORITY	-	113	-	7	-
G02		ADMINISTRATION DEPARTMENT	-	64,080	-	3,752	-
G03		LOTTERY	-	10,146	-	594	-
G05		RACING COMMISSION	-	3,453	-	202	-
G06		ATTORNEY GENERAL	-	22,348	-	1,308	-
G09		GAMBLING CONTROL BOARD	-	2,232	-	131	-
G10		MINNESOTA MANAGEMENT & BUDGET	-	10,711	-	627	-
G17		HUMAN RIGHTS DEPARTMENT	-	3,827	-	224	-
G19		INDIAN AFFAIRS COUNCIL	-	360	-	21	-
G38		INVESTMENT BOARD	-	1,706	-	100	-
G39		GOVERNORS OFFICE	-	4,404	-	258	-
G45		MEDIATION SERVICES DEPARTMENT	-	891	-	52	-
G46		MN.IT	-	203,389	-	11,907	-
G53		SECRETARY OF STATE	-	8,306	-	486	-
G61		OFFICE OF STATE AUDITOR	-	6,745	-	395	-
G62		MINN STATE RETIREMENT SYSTEM	-	9,325	-	546	-
G63		PUBLIC EMPLOYEES RETIRE ASSOC	-	6,306	-	369	-
G67		REVENUE DEPARTMENT	-	96,553	-	5,653	-
G69		TEACHERS RETIREMENT ASSOC	-	5,339	-	313	-
G90		REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92		OMBUDSPERSON FOR FAMILIES	-	276	-	16	-
G93		OMBUD AMERICAN INDIAN FAMILIES	-	36	-	2	-
G96		UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J		CAMPAIGN FINANCE BOARD	-	510	-	30	-
G9K		ADMINISTRATIVE HEARINGS	-	5,497	-	322	-
G9L		COUNCIL FOR MINNESOTANS OF AFR	-	278	-	16	-
G9M		MINNESOTA COUNCIL ON LATINO AF	-	421	-	25	-
G9N		ASIAN PACIFIC COUNCIL	-	246	-	14	-
G9Q		MMB DEBT SERVICE	-	-	-	-	-
G9R		MMB NON-OPERATING	-	-	-	-	-
G9X		CAPITOL AREA ARCHITECT	-	334	-	20	-

G9Y	MN STATE COUNCIL ON DISABILITY	-	516	-	30	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	155,893	-	9,127	-
H55	HUMAN SERVICES DEPARTMENT	-	373,655	-	21,876	-
H55b	HUMAN SERVICES SOS	-	177,355	-	10,383	-
H55c	HUMAN SERVICES MSOP	-	31,982	-	1,872	-
H60	MNSURE	-	13,746	-	805	-
H75	VETERANS AFFAIRS DEPARTMENT	-	127,941	-	7,490	-
H7B	MEDICAL PRACTICE BOARD	-	1,990	-	117	-
H7C	NURSING BOARD	-	2,067	-	121	-
H7D	PHARMACY BOARD	-	1,524	-	89	-
H7F	DENTISTRY BOARD	-	923	-	54	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	436	-	26	-
H7J	OPTOMETRY BOARD	-	94	-	5	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	537	-	31	-
H7L	SOCIAL WORK BOARD	-	921	-	54	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	186	-	11	-
H7Q	PODIATRIC MEDICINE	-	64	-	4	-
H7R	VETERINARY MEDICINE BOARD	-	118	-	7	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	715	-	42	-
H7U	DIETETICS & NUTRITION PRACTICE	-	53	-	3	-
H7V	PSYCHOLOGY BOARD	-	510	-	30	-
H7W	PHYSICAL THERAPY BOARD	-	196	-	11	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	388	-	23	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	249	-	15	-
H9G	OMBUDSMAN MH/DD	-	1,520	-	89	-
J33	TRIAL COURTS	-	179,038	-	10,482	-
J50	STATE GUARDIAN AD LITEM	-	20,733	-	1,214	-
J52	PUBLIC DEFENSE BOARD	-	51,335	-	3,005	-
J58	COURT OF APPEALS	-	5,589	-	327	-
J65	SUPREME COURT	-	33,815	-	1,980	-
J68	TAX COURT	-	594	-	35	-
J70	JUDICIAL STANDARDS BOARD	-	235	-	14	-
L10	LEGISLATURE COORDINATING COMM	-	7,643	-	447	-
L11	SENATE	-	15,552	-	910	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	368	-	22	-
P01	MILITARY AFFAIRS DEPARTMENT	-	32,123	-	1,881	-
P07	PUBLIC SAFETY DEPARTMENT	-	196,919	-	11,529	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	178	-	10	-
P78	CORRECTIONS DEPARTMENT	-	342,024	-	20,024	-
P7T	PEACE OFFICERS BOARD (POST)	-	811	-	47	-
P9E	SENTENCING GUIDELINES COMM	-	444	-	26	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	378,903	-	22,183	-
R32	POLLUTION CONTROL AGENCY	-	82,647	-	4,839	-
R9P	WATER AND SOIL RESOURCES BOARD	-	30,018	-	1,757	-
T79	TRANSPORTATION DEPARTMENT	-	736,853	-	43,139	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	Total	-	(0)	-	(0)	(0)
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021 - Actual

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

Schedule No.	DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
	1.2	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 I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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	(2,553,755)				
L49-15.4	L49-15.4	Program Audits	-	(2,547,847)			
L49-15.5	L49-15.5	Single Audits	-	-	(1,903,838)		
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
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 I	-	-	-	-	-
G02-4.10	G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	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	482,142	-	52,072	-	-
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-

G61-16.2	State Auditor	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-
99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT	453	472,816	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	13,410	-	-	-
B13	COMMERCE DEPARTMENT	12,320	57,298	74,974	-
B14	ANIMAL HEALTH BOARD	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	430	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	30,446	28,497	317,959	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B34	HOUSING FINANCE AGENCY	965	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	3,051	-	-	-
B43	IRON RANGE RESOURCES	102,486	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	28,005	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	6,861	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	4,477	-	-	-
E37	EDUCATION DEPARTMENT	13,783	15,116	96,263	-
E39	PROF EDUCATOR LICENSING STD BD	-	322,613	-	-
E40	HISTORICAL SOCIETY	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-
E50	ARTS BOARD	11,441	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-
E77	ZOOLOGICAL BOARD	40,380	-	-	-
E81	UNIVERSITY OF MINNESOTA	22	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	77,936	-	-	-
G03	LOTTERY	965	-	-	-
G05	RACING COMMISSION	-	-	-	-
G06	ATTORNEY GENERAL	10,027	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	20,265	-	-	-
G17	HUMAN RIGHTS DEPARTMENT	31,914	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-
G38	INVESTMENT BOARD	150,477	-	-	-
G39	GOVERNORS OFFICE	1,357	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	638	-	-	-
G46	MN.IT	166,107	-	-	-
G53	SECRETARY OF STATE	15,147	-	-	-
G61	OFFICE OF STATE AUDITOR	75,381	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	79,968	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	60,907	-	-	-
G67	REVENUE DEPARTMENT	10,962	-	-	-
G69	TEACHERS RETIREMENT ASSOC	58,211	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	965	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPARTMENT	61,618	-	32,118	-
H55	HUMAN SERVICES DEPARTMENT	442,130	205,774	1,071,016	-
H55b	HUMAN SERVICES SOS	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-
H60	MNSURE	4,146	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	15,655	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-
H7C	NURSING BOARD	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	11,956	37,426	-	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-
H7V	PSYCHOLOGY BOARD	34	-	-	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-
H9G	OMBUDSMAN MH/DD	-	-	-	-
J33	TRIAL COURTS	2,777	167,766	-	-
J50	STATE GUARDIAN AD LITEM	-	-	-	-
J52	PUBLIC DEFENSE BOARD	2,363	-	-	-
J58	COURT OF APPEALS	-	-	-	-
J65	SUPREME COURT	1,811	-	-	-
J68	TAX COURT	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-
L11	SENATE	-	-	-	-
L12	HOUSE	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	15,258	-	90,503	-
P07	PUBLIC SAFETY DEPARTMENT	108,347	361,175	149,625	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-
P78	CORRECTIONS DEPARTMENT	98,988	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	131,732	-	19,308	-
R32	POLLUTION CONTROL AGENCY	6,352	34,176	-	-
R9P	WATER AND SOIL RESOURCES BOARD	8,176	-	-	-
T79	TRANSPORTATION DEPARTMENT	99,393	393,430	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
O	OTHER	37,981	444,901	-	-
	Total	0	-	(0)	-
	Source				
	Difference (Total - Source)				

x

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2021 - Actual

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

Schedule No.	DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
	1.2	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 I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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 Suppor					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art	-				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-			

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

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-
H60	MNSURE	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-
H7C	NURSING BOARD	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-
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	STATE GUARDIAN AD LITEM	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-
J65	SUPREME COURT	-	-	-	-
J68	TAX COURT	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-
L11	SENATE	-	-	-	-
L12	HOUSE	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
O	OTHER	-	-	-	-
	Total	-	-	-	-
	Source	-	-	-	-
	Difference (Total - Source)	-	-	-	-

x

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021 - Actual

Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures
15.13	15.14	16.2	17.0	20.0
Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION

Schedule No.	DP#	Name
	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management [
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water	-					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-				
G61-16.2	G61-16.2	State Auditor	-	-	(34,628)			
G61-16.3	G61-16.3	State Auditor General	-	-	-			
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-		(10,430,896)	
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration	-	-	-		1,146	(84,752)
G02-3.2	G02-3.2	Admin Management Services	-	-	-		-	935
G02-3.3	G02-3.3	Commissioner's Office	-	-	-		-	-
G02-3.4	G02-3.4	Human Resources	-	-	-		-	-
G02-3.5	G02-3.5	Financial Management and Reporting	-	-	-		-	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-		-	-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	-		1,254	1,960
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-		-	-
G02-4.7	G02-4.7	Real Property	-	-	-		-	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-		-	-
G02-4.10	G02-4.10	Central Mail	-	-	-		-	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-		-	-
G02-4.12	G02-4.12	Grants Management	-	-	-		-	-
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-		413	-
G46-6.3	G46-6.3	IT Spend	-	-	-		-	-
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-		-	-
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-		-	-
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	-		566	-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-		98	-
G10-9.2	G10-9.2	Debt Management Division	-	-	-		80	-
G10-9.3	G10-9.3	Debt Management	-	-	-		-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-	-		-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-	-		156	-
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-		-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-		-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-		-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	-		451	-
G10-11.3	G10-11.3	Central Payroll	-	-	-		-	-
G10-11.4	G10-11.4	Accounting Services	-	-	-		-	-
G10-11.5	G10-11.5	Financial Reporting	-	-	-		-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-		-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-		-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-		186	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-		-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-		-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-		-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-		-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-		-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-		313	-
G10-13.3	G10-13.3	Personnel Administration	-	-	-		-	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-		-	-
G45-14.2	G45-14.2	Mediation Services	-	-	-		86	-
G45-14.3	G45-14.3	Mediation Services	-	-	-		-	-
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		-	-
L49-15.2	L49-15.2	Legislative Auditor	-	-	-		710	-
L49-15.3	L49-15.3	Financial Audits	-	-	-		-	-
L49-15.4	L49-15.4	Program Audits	-	-	-		-	-
L49-15.5	L49-15.5	Single Audits	-	-	-		-	-
L49-15.6	L49-15.6	Audit Comm	-	-	-		-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-		-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-		-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-		-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-		-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-		-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-	-		-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-		-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-		-	-

G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	15	56,308	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	3,450	-
B13	COMMERCE DEPARTMENT	-	-	307	68,843	-
B14	ANIMAL HEALTH BOARD	-	-	1	4,011	-
B15	BARBER EXAMINERS BOARD	-	-	-	892	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	2,385	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	11,612	647,604	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,377	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	17,380	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	368	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	9	100,098	-
B43	IRON RANGE RESOURCES	-	-	-	5,722	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	1,792	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	-
B7P	ACCOUNTANCY BOARD	-	-	-	1,620	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	208	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	22,601	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	104	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	3,882	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	1,135	913,800	-
E37	EDUCATION DEPARTMENT	-	-	2,047	112,061	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	1,654	-
E40	HISTORICAL SOCIETY	-	-	-	119	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	6,052	-
E50	ARTS BOARD	-	-	2	5,210	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	8,981	-
E77	ZOOLOGICAL BOARD	-	-	0	11,650	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	1,538	-
E95	HUMANITIES COMMISSION	-	-	-	56	-
E97	SCIENCE MUSEUM	-	-	-	11	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	34	-
G02	ADMINISTRATION DEPARTMENT	-	-	5	97,840	81,857
G03	LOTTERY	-	-	-	1,346	-
G05	RACING COMMISSION	-	-	-	3,630	-
G06	ATTORNEY GENERAL	-	-	2	5,188	-
G09	GAMBLING CONTROL BOARD	-	-	-	924	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	11,873	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	1,220	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	456	-
G38	INVESTMENT BOARD	-	-	-	1,216	-
G39	GOVERNORS OFFICE	-	-	-	1,201	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	587	-
G46	MN.IT	-	-	-	85,885	-
G53	SECRETARY OF STATE	-	-	10	9,503	-
G61	OFFICE OF STATE AUDITOR	-	-	-	2,366	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	22,958	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	41,478	-
G67	REVENUE DEPARTMENT	-	-	-	12,560	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	27,258	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	472,209	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	288	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	5	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	1,317	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	5,037	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	469	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	321	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	258	-
G9Q	MMB DEBT SERVICE	-	-	-	1,355	-
G9R	MMB NON-OPERATING	-	-	11	1,030,170	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	225	-

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	514	-
GPR	PAYROLL CLEARING	-	-	-	31	-
H12	HEALTH DEPARTMENT	-	-	427	128,672	-
H55	HUMAN SERVICES DEPARTMENT	-	-	17,372	1,928,780	-
H55b	HUMAN SERVICES SOS	-	-	-	102,575	-
H55c	HUMAN SERVICES MSOP	-	-	-	9,282	-
H60	MNSURE	-	-	-	1,702	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	2	50,316	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	3,823	-
H7C	NURSING BOARD	-	-	-	3,209	-
H7D	PHARMACY BOARD	-	-	1	2,883	-
H7F	DENTISTRY BOARD	-	-	-	2,130	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	950	-
H7J	OPTOMETRY BOARD	-	-	-	581	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	1,525	-
H7L	SOCIAL WORK BOARD	-	-	-	2,628	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	831	-
H7Q	PODIATRIC MEDICINE	-	-	-	547	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	798	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	0	1,357	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	568	-
H7V	PSYCHOLOGY BOARD	-	-	-	1,139	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	1,175	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	2,278	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	1,042	-
H9G	OMBUDSMAN MH/DD	-	-	-	532	-
J33	TRIAL COURTS	-	-	2	202,338	-
J50	STATE GUARDIAN AD LITEM	-	-	-	4,343	-
J52	PUBLIC DEFENSE BOARD	-	-	-	7,919	-
J58	COURT OF APPEALS	-	-	-	550	-
J65	SUPREME COURT	-	-	1	12,275	-
J68	TAX COURT	-	-	-	307	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	278	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	4,647	-
L11	SENATE	-	-	-	245	-
L12	HOUSE	-	-	-	238	-
L49	LEGISLATIVE AUDITOR	-	-	-	91	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	105	84,188	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	321	560,239	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	0	96,509	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	1,211	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	110	-
R28	MINN CONSERVATION CORPS	-	-	-	17	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	76	447,964	-
R32	POLLUTION CONTROL AGENCY	-	-	28	54,081	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	2	22,489	-
T79	TRANSPORTATION DEPARTMENT	-	-	1,136	2,822,239	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	13,070	-
O	OTHER	-	-	-	271	-
	Total	-	-	(0)	(0)	0
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021 - Actual

Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency
21.2	21.3	21.4	21.5	22.2

Schedule No.	DP#	Name	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
G02-3.0	1.2	Fixed Asset Depreciation					
G02-3.2	G02-3.0	Department of Administration					
G02-3.3	G02-3.2	Admin Management Services					
G02-3.4	G02-3.3	Commissioner's Office					
G02-3.5	G02-3.4	Human Resources					
G02-3.6	G02-3.5	Financial Management and Reporting					
G02-4.2	G02-3.6	Fiscal Agent - Non allocable					
G02-4.5	G02-4.2	Government & Citizen Services					
G02-4.7	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.8	G02-4.7	Real Property					
G02-4.10	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.11	G02-4.10	Central Mail					
G02-4.12	G02-4.11	Office of Enterprise Continuous Improvement					
G46-6.2	G02-4.12	Grants Management					
G46-6.3	G46-6.2	Minnesota Information Technology					
G46-6.4	G46-6.3	IT Spend					
G46-6.5	G46-6.4	Enterprise IT Security					
G10-8.2	G46-6.5	MnIT - Non allocable					
G10-8.3	G10-8.2	Minnesota Management & Budget					
G10-9.2	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.3	G10-9.2	Debt Management Division					
G10-9.4	G10-9.3	Debt Management					
G10-10.2	G10-9.4	Debt Management - Other					
G10-10.3	G10-10.2	MMB - Budget Division					
G10-10.4	G10-10.3	Analysis & Control (EBO's)					
G10-10.5	G10-10.4	Budget Operations and Planning					
G10-11.2	G10-10.5	Budget Division - Non Allocable					
G10-11.3	G10-11.2	MMB - Accounting Division					
G10-11.4	G10-11.3	Central Payroll					
G10-11.5	G10-11.4	Accounting Services					
G10-11.6	G10-11.5	Financial Reporting					
G10-11.7	G10-11.6	Financial Reporting - Single Audit					
G10-12.2	G10-11.7	Accounting Services - Non Allocable					
G10-12.4	G10-12.2	MMB I.T - Management and Administration					
G10-12.5	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.6	G10-12.5	Personnel Operations and System Support					
G10-12.7	G10-12.6	Budget Service - Computer Operations					
G10-12.8	G10-12.7	Personnel Operations Special Billing					
G10-12.9	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-13.2	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.3	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.5	G10-13.3	Personnel Administration					
G45-14.2	G02-13.5	Employee Relations - Non Allocable					
G45-14.3	G45-14.2	Mediation Services					
G45-14.4	G45-14.3	Mediation Services					
L49-15.2	G45-14.4	Mediation/Representation					
L49-15.3	L49-15.2	Legislative Auditor					
L49-15.4	L49-15.3	Financial Audits					
L49-15.5	L49-15.4	Program Audits					
L49-15.6	L49-15.5	Single Audits					
L49-15.7	L49-15.6	Audit Comm					
L49-15.8	L49-15.7	Financial Audit- Outdoors					
L49-15.9	L49-15.8	Financial Audit- Art					
	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10 y						
99YYY	99YYY	Consumer Agencies						
G02-3.0	G02-3.0	Department of Administration						
G02-3.2	G02-3.2	Admin Management Services	(69,947)					
G02-3.3	G02-3.3	Commissioner's Office	21,729	(21,729)				
G02-3.4	G02-3.4	Human Resources	16,458	-	(16,458)			
G02-3.5	G02-3.5	Financial Management and Reporting	31,760	-	-	(31,760)		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-	-	-	-		
G02-4.2	G02-4.2	Government & Citizen Services	-	1,815	1,375	402	(30,736)	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	3,810	
G02-4.7	G02-4.7	Real Property	-	-	-	-	5,345	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	14,302	
G02-4.10	G02-4.10	Central Mail	-	-	-	-	3,493	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	2,668	
G02-4.12	G02-4.12	Grants Management	-	-	-	-	1,118	
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	-	-	-	
G46-6.3	G46-6.3	IT Spend	-	-	-	-	-	
G46-6.4	G46-6.4	Enterprise IT Security	-	-	-	-	-	
G46-6.5	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 Suppor	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	-	-	-	-	-	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	-	-	-	-	-	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	

G61-16.2	State Auditor	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-
99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-
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 DEPARTMENT	-	19,914	15,083	31,358
G03	LOTTERY	-	-	-	-
G05	RACING COMMISSION	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-
G46	MN.IT	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-
G61	OFFICE OF STATE AUDITOR	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-
G67	REVENUE DEPARTMENT	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-
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	STATE GUARDIAN AD LITEM	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	Total	0	-	0	0	(0)
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2021 - Actual

Leases	Sqft of Agencies Using System	Purchase Order Transactions	Postage Revolving Fund Charges - FY (Actual)	Sum Percent
22.5	22.7	22.8	22.10	22.11

Schedule No.	DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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	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	17	SWIFT (Internally Developed Software Amortized over 10 y							
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	(3,810)						
G02-4.7	G02-4.7	Real Property	-	(5,345)					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	(14,302)				
G02-4.10	G02-4.10	Central Mail	-	-	-	(3,493)			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	(2,668)		
G02-4.12	G02-4.12	Grants Management	-	-	-	-	-	0	
G46-6.2	G46-6.2	Minnesota Information Technology	-	-	1	-	-	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	-	-	3	-	-	1	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	0	-	-	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	-	-	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	-	-	2	-	-	2	
G10-11.3	G10-11.3	Central Payroll	-	-	-	-	-	-	
G10-11.4	G10-11.4	Accounting Services	-	-	-	-	-	-	
G10-11.5	G10-11.5	Financial Reporting	-	-	-	-	-	-	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	1	-	-	-	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	1	
G10-13.3	G10-13.3	Personnel Administration	-	-	2	-	-	-	
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	-	-	7	-	-	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	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	54	1	293	38	31
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	3	4	1
B13	COMMERCE DEPARTMENT	-	1	118	73	17
B14	ANIMAL HEALTH BOARD	20	-	15	0	3
B15	BARBER EXAMINERS BOARD	-	-	3	1	0
B20	EXPLORE MINNESOTA TOURISM	7	-	19	5	1
B22	EMPLOYMENT & ECONOMIC DEVELOP	258	4	1,607	1	66
B24	PUBLIC FACILITIES AUTHORITY	-	-	14	-	1
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	20	-	26	3	12
B41	WORKERS' COMP COURT OF APPEALS	-	-	2	0	0
B42	LABOR AND INDUSTRY DEPARTMENT	41	-	115	55	17
B43	IRON RANGE RESOURCES	-	50	30	-	2
B7E	ARCHITECTURE, ENGINEERING BD	-	-	10	3	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	20	-	1	3	0
B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	0
B82	PUBLIC UTILITIES COMMISSION	-	-	5	-	10
B9D	AMATEUR SPORTS COMMISSION	-	130	-	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	29	27	-	2
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	3	553
E37	EDUCATION DEPARTMENT	7	-	87	6	18
E39	PROF EDUCATOR LICENSING STD BD	7	-	5	4	1
E40	HISTORICAL SOCIETY	-	207	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	70	39	-	8
E50	ARTS BOARD	7	-	120	0	1
E60	OFFICE OF HIGHER EDUCATION	-	-	30	16	4
E77	ZOOLOGICAL BOARD	-	107	53	-	11
E81	UNIVERSITY OF MINNESOTA	-	-	1	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0
G02	ADMINISTRATION DEPARTMENT	387	-	230	26	35
G03	LOTTERY	68	-	-	1	6
G05	RACING COMMISSION	-	-	18	-	2
G06	ATTORNEY GENERAL	34	-	20	7	12
G09	GAMBLING CONTROL BOARD	14	-	2	-	1
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	20	47	6
G17	HUMAN RIGHTS DEPARTMENT	14	-	6	5	2
G19	INDIAN AFFAIRS COUNCIL	-	-	5	-	0
G38	INVESTMENT BOARD	7	-	6	0	1
G39	GOVERNORS OFFICE	-	-	4	0	2
G45	MEDIATION SERVICES DEPARTMENT	7	-	3	0	0
G46	MN.IT	20	-	309	0	111
G53	SECRETARY OF STATE	7	-	48	13	5
G61	OFFICE OF STATE AUDITOR	-	-	31	0	4
G62	MINN STATE RETIREMENT SYSTEM	7	24	15	83	5
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	6	142	3
G67	REVENUE DEPARTMENT	48	-	35	752	53
G69	TEACHERS RETIREMENT ASSOC	-	-	13	23	3
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	7	-	2	0	0
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	2	4	0
G9K	ADMINISTRATIVE HEARINGS	-	-	22	22	3
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	3	0	0
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	4	0	0
G9N	ASIAN PACIFIC COUNCIL	-	-	2	0	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	0	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	1	0	0

G9Y	MN STATE COUNCIL ON DISABILITY	7	-	6	0	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	496	-	561	151	85
H55	HUMAN SERVICES DEPARTMENT	577	518	284	210	204
H55b	HUMAN SERVICES SOS	-	-	109	-	97
H55c	HUMAN SERVICES MSOP	-	-	23	-	17
H60	MNSURE	-	-	5	8	8
H75	VETERANS AFFAIRS DEPARTMENT	-	207	305	3	70
H7B	MEDICAL PRACTICE BOARD	14	-	9	21	1
H7C	NURSING BOARD	7	-	3	16	1
H7D	PHARMACY BOARD	14	-	8	9	1
H7F	DENTISTRY BOARD	14	-	5	2	1
H7H	CHIROPRACTIC EXAMINERS BOARD	14	-	3	2	0
H7J	OPTOMETRY BOARD	20	-	2	0	0
H7K	EXEC FOR LT SVCS & SUPPORTS BD	75	-	13	1	0
H7L	SOCIAL WORK BOARD	7	-	3	5	1
H7M	MARRIAGE AND FAMILY THERAPY BD	14	-	2	1	0
H7Q	PODIATRIC MEDICINE	-	-	2	0	0
H7R	VETERINARY MEDICINE BOARD	14	-	2	1	0
H7S	EMERGENCY MEDICAL SERVICES OFF	27	-	6	1	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	1	1	0
H7V	PSYCHOLOGY BOARD	14	-	3	1	0
H7W	PHYSICAL THERAPY BOARD	7	-	2	2	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	20	-	4	3	0
H7Y	OCCUPATIONAL THERAPY PRACT BD	7	-	2	1	0
H9G	OMBUDSMAN MH/DD	27	-	4	0	1
J33	TRIAL COURTS	-	-	264	9	98
J50	STATE GUARDIAN AD LITEM	-	-	6	0	11
J52	PUBLIC DEFENSE BOARD	-	-	42	-	28
J58	COURT OF APPEALS	-	-	2	2	3
J65	SUPREME COURT	7	-	110	9	18
J68	TAX COURT	-	-	3	0	0
J70	JUDICIAL STANDARDS BOARD	7	-	1	-	0
L10	LEGISLATURE COORDINATING COMM	-	-	-	0	4
L11	SENATE	-	-	-	55	9
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	0	0
P01	MILITARY AFFAIRS DEPARTMENT	-	914	645	1	18
P07	PUBLIC SAFETY DEPARTMENT	774	3	517	1,447	108
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	0
P78	CORRECTIONS DEPARTMENT	149	1,235	892	5	187
P7T	PEACE OFFICERS BOARD (POST)	-	-	2	0	0
P9E	SENTENCING GUIDELINES COMM	-	-	1	-	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	333	499	2,097	137	207
R32	POLLUTION CONTROL AGENCY	34	4	107	17	45
R9P	WATER AND SOIL RESOURCES BOARD	34	-	142	1	16
T79	TRANSPORTATION DEPARTMENT	41	1,085	4,657	31	403
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	0	-	-
O	OTHER	-	256	-	-	-
	Total	0	(0)	(0)	0	0
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2021 - Actual

Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division
22.12	24.2	24.3	24.4	26.2

Schedule No.	DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
	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 I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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 Suppor					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10 y						
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 C						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management	(1,118)					
G46-6.2	G46-6.2	Minnesota Information Technology	-	(2,524)				
G46-6.3	G46-6.3	IT Spend	-	-				
G46-6.4	G46-6.4	Enterprise IT Security	-	2,524			(2,525)	
G46-6.5	G46-6.5	MnIT - Non allocable	-	-			-	
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-			30	(2,776,933)
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-			-	115,409
G10-9.2	G10-9.2	Debt Management Division	-	-			-	83,909
G10-9.3	G10-9.3	Debt Management	-	-			-	-
G10-9.4	G10-9.4	Debt Management - Other	-	-			-	-
G10-10.2	G10-10.2	MMB - Budget Division	-	-			-	199,751
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-			-	-
G10-10.4	G10-10.4	Budget Operations and Planning	-	-			-	-
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-			-	-
G10-11.2	G10-11.2	MMB - Accounting Division	-	-			-	759,829
G10-11.3	G10-11.3	Central Payroll	-	-			-	-
G10-11.4	G10-11.4	Accounting Services	-	-			-	-
G10-11.5	G10-11.5	Financial Reporting	-	-			-	-
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	-			-	-
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-			-	-
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-			-	1,065,697
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-			-	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-			-	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-			-	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-			-	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-			-	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-			-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-			-	552,337
G10-13.3	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	-
L49-15.3	L49-15.3	Financial Audits	-	-			-	-
L49-15.4	L49-15.4	Program Audits	-	-			-	-
L49-15.5	L49-15.5	Single Audits	-	-			-	-
L49-15.6	L49-15.6	Audit Comm	-	-			-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-			-	-
L49-15.8	L49-15.8	Financial Audit- Art	-	-			-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-			-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-			-	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-			-	-
L49-15.12	L49-15.12	Program Audit- Art	-	-			-	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-			-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-			-	-

G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY		Consumer Agencies					
B04		AGRICULTURE DEPARTMENT	6	-	-	24	-
B11		COSMETOLOGIST EXAMINERS BOARD	-	-	-	2	-
B13		COMMERCE DEPARTMENT	118	-	-	22	-
B14		ANIMAL HEALTH BOARD	-	-	-	2	-
B15		BARBER EXAMINERS BOARD	-	-	-	0	-
B20		EXPLORE MINNESOTA TOURISM	0	-	-	3	-
B22		EMPLOYMENT & ECONOMIC DEVELOP	122	-	-	153	-
B24		PUBLIC FACILITIES AUTHORITY	33	-	-	0	-
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34		HOUSING FINANCE AGENCY	-	-	-	1	-
B41		WORKERS' COMP COURT OF APPEALS	-	-	-	0	-
B42		LABOR AND INDUSTRY DEPARTMENT	2	-	-	53	-
B43		IRON RANGE RESOURCES	24	-	-	1	-
B7E		ARCHITECTURE, ENGINEERING BD	-	-	-	0	-
B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P		ACCOUNTANCY BOARD	-	-	-	0	-
B7S		PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82		PUBLIC UTILITIES COMMISSION	-	-	-	2	-
B9D		AMATEUR SPORTS COMMISSION	-	-	-	0	-
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25		PERPICH CTR FOR ARTS EDUCATION	-	-	-	2	-
E26		MN STATE COLLEGES/UNIVERSITIES	-	-	-	25	-
E37		EDUCATION DEPARTMENT	121	-	-	51	-
E39		PROF EDUCATOR LICENSING STD BD	1	-	-	2	-
E40		HISTORICAL SOCIETY	-	-	-	1	-
E44		MINNESOTA STATE ACADEMIES	-	-	-	3	-
E50		ARTS BOARD	22	-	-	1	-
E60		OFFICE OF HIGHER EDUCATION	9	-	-	22	-
E77		ZOOLOGICAL BOARD	-	-	-	4	-
E81		UNIVERSITY OF MINNESOTA	-	-	-	3	-
E95		HUMANITIES COMMISSION	-	-	-	-	-
E97		SCIENCE MUSEUM	-	-	-	-	-
E9W		HIGHER ED FACILITIES AUTHORITY	-	-	-	0	-
G02		ADMINISTRATION DEPARTMENT	8	-	-	23	-
G03		LOTTERY	-	-	-	1	-
G05		RACING COMMISSION	0	-	-	0	-
G06		ATTORNEY GENERAL	-	-	-	1	-
G09		GAMBLING CONTROL BOARD	-	-	-	1	-
G10		MINNESOTA MANAGEMENT & BUDGET	-	-	-	55	-
G17		HUMAN RIGHTS DEPARTMENT	-	-	-	2	-
G19		INDIAN AFFAIRS COUNCIL	0	-	-	0	-
G38		INVESTMENT BOARD	-	-	-	0	-
G39		GOVERNORS OFFICE	-	-	-	1	-
G45		MEDIATION SERVICES DEPARTMENT	-	-	-	0	-
G46		MN.IT	-	-	-	11	-
G53		SECRETARY OF STATE	-	-	-	2	-
G61		OFFICE OF STATE AUDITOR	-	-	-	0	-
G62		MINN STATE RETIREMENT SYSTEM	-	-	-	1	-
G63		PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1	-
G67		REVENUE DEPARTMENT	0	-	-	118	-
G69		TEACHERS RETIREMENT ASSOC	-	-	-	1	-
G90		REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92		OMBUDSPERSON FOR FAMILIES	-	-	-	0	-
G93		OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96		UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J		CAMPAIGN FINANCE BOARD	-	-	-	0	-
G9K		ADMINISTRATIVE HEARINGS	-	-	-	4	-
G9L		COUNCIL FOR MINNESOTANS OF AFR	-	-	-	0	-
G9M		MINNESOTA COUNCIL ON LATINO AF	-	-	-	0	-
G9N		ASIAN PACIFIC COUNCIL	-	-	-	0	-
G9Q		MMB DEBT SERVICE	-	-	-	-	-
G9R		MMB NON-OPERATING	68	-	-	-	-
G9X		CAPITOL AREA ARCHITECT	-	-	-	0	-

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	0	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	187	-	-	175	-
H55	HUMAN SERVICES DEPARTMENT	117	-	-	763	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	3	-	-	6	-
H75	VETERANS AFFAIRS DEPARTMENT	0	-	-	30	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	2	-
H7C	NURSING BOARD	-	-	-	3	-
H7D	PHARMACY BOARD	-	-	-	8	-
H7F	DENTISTRY BOARD	-	-	-	0	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	0	-
H7J	OPTOMETRY BOARD	-	-	-	0	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	5	-
H7L	SOCIAL WORK BOARD	-	-	-	0	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	0	-
H7Q	PODIATRIC MEDICINE	-	-	-	0	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	0	-
H7S	EMERGENCY MEDICAL SERVICES OFF	1	-	-	1	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	0	-
H7V	PSYCHOLOGY BOARD	-	-	-	1	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	1	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	0	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	0	-
H9G	OMBUDSMAN MH/DD	-	-	-	1	-
J33	TRIAL COURTS	-	-	-	1	-
J50	STATE GUARDIAN AD LITEM	-	-	-	0	-
J52	PUBLIC DEFENSE BOARD	-	-	-	1	-
J58	COURT OF APPEALS	-	-	-	-	-
J65	SUPREME COURT	-	-	-	6	-
J68	TAX COURT	-	-	-	1	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	0	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	0	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	5	-
P07	PUBLIC SAFETY DEPARTMENT	68	-	-	314	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	5	-	-	119	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	1	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	72	-	-	105	-
R32	POLLUTION CONTROL AGENCY	22	-	-	58	-
R9P	WATER AND SOIL RESOURCES BOARD	32	-	-	7	-
T79	TRANSPORTATION DEPARTMENT	76	-	-	244	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2	-
O	OTHER	-	-	-	33	-
	Total	(0)	-	-	0	(0)
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2021 - Actual

Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
26.3	27.2	27.3	28.2	28.3

Schedule No.	DP#	Name	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
	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 I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10 y						
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 C						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	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)	(117,648)					
G10-9.2	G10-9.2	Debt Management Division	1	(84,751)				
G10-9.3	G10-9.3	Debt Management	-	84,751	(84,751)			
G10-9.4	G10-9.4	Debt Management - Other	-	-	-			
G10-10.2	G10-10.2	MMB - Budget Division	2	-	-	(204,079)		
G10-10.3	G10-10.3	Analysis & Control (EBO's)	-	-	-	170,760	(170,760)	
G10-10.4	G10-10.4	Budget Operations and Planning	-	-	-	33,319	-	
G10-10.5	G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	G10-11.2	MMB - Accounting Division	5	-	-	-	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	-	-	-	3	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-	-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	4	-	-	-	5	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-	-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-	
G45-14.2	G45-14.2	Mediation Services	1	-	-	-	1	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-	-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-	-	
L49-15.2	L49-15.2	Legislative Auditor	8	-	-	-	12	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	

G61-16.2	State Auditor	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-
99YYY	Consumer Agencies				
B04	AGRICULTURE DEPARTMENT	635	-	996	922
B11	COSMETOLOGIST EXAMINERS BOARD	39	-	-	57
B13	COMMERCE DEPARTMENT	777	-	-	1,127
B14	ANIMAL HEALTH BOARD	45	-	-	66
B15	BARBER EXAMINERS BOARD	10	-	-	15
B20	EXPLORE MINNESOTA TOURISM	27	-	-	39
B22	EMPLOYMENT & ECONOMIC DEVELOP	7,307	-	-	10,605
B24	PUBLIC FACILITIES AUTHORITY	27	-	506	39
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-
B34	HOUSING FINANCE AGENCY	196	-	3,068	285
B41	WORKERS' COMP COURT OF APPEALS	4	-	-	6
B42	LABOR AND INDUSTRY DEPARTMENT	1,129	-	-	1,639
B43	IRON RANGE RESOURCES	65	-	-	94
B7E	ARCHITECTURE, ENGINEERING BD	20	-	-	29
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0
B7P	ACCOUNTANCY BOARD	18	-	-	27
B7S	PRIVATE DETECTIVES BOARD	2	-	-	3
B82	PUBLIC UTILITIES COMMISSION	255	-	-	370
B9D	AMATEUR SPORTS COMMISSION	1	-	-	2
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	44	-	-	64
E26	MN STATE COLLEGES/UNIVERSITIES	10,310	-	747	14,965
E37	EDUCATION DEPARTMENT	1,264	-	11,347	1,835
E39	PROF EDUCATOR LICENSING STD BD	19	-	-	27
E40	HISTORICAL SOCIETY	1	-	-	2
E44	MINNESOTA STATE ACADEMIES	68	-	-	99
E50	ARTS BOARD	59	-	-	85
E60	OFFICE OF HIGHER EDUCATION	101	-	-	147
E77	ZOOLOGICAL BOARD	131	-	-	191
E81	UNIVERSITY OF MINNESOTA	17	-	1,646	25
E95	HUMANITIES COMMISSION	1	-	-	1
E97	SCIENCE MUSEUM	0	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	1
G02	ADMINISTRATION DEPARTMENT	1,104	-	953	1,602
G03	LOTTERY	15	-	-	22
G05	RACING COMMISSION	41	-	-	59
G06	ATTORNEY GENERAL	59	-	-	85
G09	GAMBLING CONTROL BOARD	10	-	-	15
G10	MINNESOTA MANAGEMENT & BUDGET	134	-	-	194
G17	HUMAN RIGHTS DEPARTMENT	14	-	-	20
G19	INDIAN AFFAIRS COUNCIL	5	-	-	7
G38	INVESTMENT BOARD	14	-	-	20
G39	GOVERNORS OFFICE	14	-	-	20
G45	MEDIATION SERVICES DEPARTMENT	7	-	-	10
G46	MN.IT	969	-	192	1,406
G53	SECRETARY OF STATE	107	-	-	156
G61	OFFICE OF STATE AUDITOR	27	-	-	39
G62	MINN STATE RETIREMENT SYSTEM	259	-	16	376
G63	PUBLIC EMPLOYEES RETIRE ASSOC	468	-	21	679
G67	REVENUE DEPARTMENT	142	-	-	206
G69	TEACHERS RETIREMENT ASSOC	308	-	21	446
G90	REVENUE INTERGOVT PAYMENTS	5,328	-	-	7,733
G92	OMBUDSPERSON FOR FAMILIES	3	-	-	5
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-
G96	UNIFORM LAWS COMMISSION	0	-	-	0
G9J	CAMPAIGN FINANCE BOARD	15	-	-	22
G9K	ADMINISTRATIVE HEARINGS	57	-	-	82
G9L	COUNCIL FOR MINNESOTANS OF AFR	5	-	-	8
G9M	MINNESOTA COUNCIL ON LATINO AF	4	-	-	5
G9N	ASIAN PACIFIC COUNCIL	3	-	-	4
G9Q	MMB DEBT SERVICE	15	-	-	22
G9R	MMB NON-OPERATING	11,623	-	-	16,871
G9X	CAPITOL AREA ARCHITECT	3	-	-	4

G9Y	MN STATE COUNCIL ON DISABILITY	6	-	-	-	8
GPR	PAYROLL CLEARING	0	-	-	-	1
H12	HEALTH DEPARTMENT	1,452	-	-	-	2,107
H55	HUMAN SERVICES DEPARTMENT	21,762	-	227	-	31,587
H55b	HUMAN SERVICES SOS	1,157	-	-	-	1,680
H55c	HUMAN SERVICES MSOP	105	-	-	-	152
H60	MNSURE	19	-	-	-	28
H75	VETERANS AFFAIRS DEPARTMENT	568	-	-	-	824
H7B	MEDICAL PRACTICE BOARD	43	-	-	-	63
H7C	NURSING BOARD	36	-	-	-	53
H7D	PHARMACY BOARD	33	-	-	-	47
H7F	DENTISTRY BOARD	24	-	-	-	35
H7H	CHIROPRACTIC EXAMINERS BOARD	11	-	-	-	16
H7J	OPTOMETRY BOARD	7	-	-	-	10
H7K	EXEC FOR LT SVCS & SUPPORTS BD	17	-	-	-	25
H7L	SOCIAL WORK BOARD	30	-	-	-	43
H7M	MARRIAGE AND FAMILY THERAPY BD	9	-	-	-	14
H7Q	PODIATRIC MEDICINE	6	-	-	-	9
H7R	VETERINARY MEDICINE BOARD	9	-	-	-	13
H7S	EMERGENCY MEDICAL SERVICES OFF	15	-	-	-	22
H7U	DIETETICS & NUTRITION PRACTICE	6	-	-	-	9
H7V	PSYCHOLOGY BOARD	13	-	-	-	19
H7W	PHYSICAL THERAPY BOARD	13	-	-	-	19
H7X	BEHAVIORAL HEALTH & THERAPY BD	26	-	-	-	37
H7Y	OCCUPATIONAL THERAPY PRACT BD	12	-	-	-	17
H9G	OMBUDSMAN MH/DD	6	-	-	-	9
J33	TRIAL COURTS	2,283	-	-	-	3,314
J50	STATE GUARDIAN AD LITEM	49	-	-	-	71
J52	PUBLIC DEFENSE BOARD	89	-	-	-	130
J58	COURT OF APPEALS	6	-	-	-	9
J65	SUPREME COURT	138	-	-	-	201
J68	TAX COURT	3	-	-	-	5
J70	JUDICIAL STANDARDS BOARD	3	-	-	-	5
L10	LEGISLATURE COORDINATING COMM	52	-	-	-	76
L11	SENATE	3	-	-	-	4
L12	HOUSE	3	-	-	-	4
L49	LEGISLATIVE AUDITOR	1	-	-	-	1
P01	MILITARY AFFAIRS DEPARTMENT	950	-	-	-	1,379
P07	PUBLIC SAFETY DEPARTMENT	6,321	-	-	-	9,175
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	1,089	-	-	-	1,580
P7T	PEACE OFFICERS BOARD (POST)	14	-	-	-	20
P9E	SENTENCING GUIDELINES COMM	1	-	-	-	2
R28	MINN CONSERVATION CORPS	0	-	-	-	0
R29	NATURAL RESOURCES DEPARTMENT	5,054	-	6	-	7,336
R32	POLLUTION CONTROL AGENCY	610	-	-	-	886
R9P	WATER AND SOIL RESOURCES BOARD	254	-	-	-	368
T79	TRANSPORTATION DEPARTMENT	31,842	-	19,521	-	46,218
T9B	METROPOLITAN COUNCIL/TRANSPORT	147	-	-	-	214
O	OTHER	3	-	45,483	-	4
	Total	0	-	-	(0)	0
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021 - Actual

Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
28.4	29.2	29.3	29.4	29.5

Schedule No.	DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10 y							
99YYY	99YYY	Consumer Agencies							
G02-3.0	G02-3.0	Department of Administration							
G02-3.2	G02-3.2	Admin Management Services							
G02-3.3	G02-3.3	Commissioner's Office							
G02-3.4	G02-3.4	Human Resources							
G02-3.5	G02-3.5	Financial Management and Reporting							
G02-3.6	G02-3.6	Fiscal Agent - Non allocable							
G02-4.2	G02-4.2	Government & Citizen Services							
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing							
G02-4.7	G02-4.7	Real Property							
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management I							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	G46-6.5	MnIT - Non allocable							
G10-8.2	G10-8.2	Minnesota Management & Budget							
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)							
G10-9.2	G10-9.2	Debt Management Division							
G10-9.3	G10-9.3	Debt Management							
G10-9.4	G10-9.4	Debt Management - Other							
G10-10.2	G10-10.2	MMB - Budget Division							
G10-10.3	G10-10.3	Analysis & Control (EBO's)							
G10-10.4	G10-10.4	Budget Operations and Planning	(33,319)						
G10-10.5	G10-10.5	Budget Division - Non Allocable	-						
G10-11.2	G10-11.2	MMB - Accounting Division	-	(1,304,603)					
G10-11.3	G10-11.3	Central Payroll	-	339,723	(339,723)				
G10-11.4	G10-11.4	Accounting Services	-	376,126	-	(376,126)			
G10-11.5	G10-11.5	Financial Reporting	-	578,073	-	-		(578,073)	
G10-11.6	G10-11.6	Financial Reporting - Single Audit	-	10,681	-	-		-	
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-	-	-	-		-	
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	-	7		10	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-		-	
G10-12.5	G10-12.5	Personnel Operations and System Support	-	-	-	-		-	
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	-	-	-		-	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-		-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-		-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-		-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	-	11		17	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-		-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-		-	
G45-14.2	G45-14.2	Mediation Services	1	-	8	3		5	
G45-14.3	G45-14.3	Mediation Services	-	-	-	-		-	
G45-14.4	G45-14.4	Mediation/Representation	-	-	-	-		-	
L49-15.2	L49-15.2	Legislative Auditor	17	-	227	26		39	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-		-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-		-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-		-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-		-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-		-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-		-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-		-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-		-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-		-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-		-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-		-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-		-	

G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	1,647	-	3,921	2,031	3,122
B11	COSMETOLOGIST EXAMINERS BOARD	15	-	121	124	191
B13	COMMERCE DEPARTMENT	338	-	2,123	2,483	3,817
B14	ANIMAL HEALTH BOARD	80	-	380	145	222
B15	BARBER EXAMINERS BOARD	9	-	18	32	49
B20	EXPLORE MINNESOTA TOURISM	109	-	190	86	132
B22	EMPLOYMENT & ECONOMIC DEVELOP	1,064	-	8,375	23,361	35,904
B24	PUBLIC FACILITIES AUTHORITY	209	-	75	86	132
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	152	-	1,589	627	964
B41	WORKERS' COMP COURT OF APPEALS	5	-	51	13	20
B42	LABOR AND INDUSTRY DEPARTMENT	397	-	2,174	3,611	5,550
B43	IRON RANGE RESOURCES	108	-	200	206	317
B7E	ARCHITECTURE, ENGINEERING BD	8	-	38	65	99
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0	0
B7P	ACCOUNTANCY BOARD	8	-	21	58	90
B7S	PRIVATE DETECTIVES BOARD	7	-	15	7	12
B82	PUBLIC UTILITIES COMMISSION	16	-	1,225	815	1,253
B9D	AMATEUR SPORTS COMMISSION	6	-	13	4	6
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0	0
E25	PERPICH CTR FOR ARTS EDUCATION	196	-	296	140	215
E26	MN STATE COLLEGES/UNIVERSITIES	884	-	70,576	32,964	50,662
E37	EDUCATION DEPARTMENT	1,016	-	2,249	4,042	6,213
E39	PROF EDUCATOR LICENSING STD BD	16	-	113	60	92
E40	HISTORICAL SOCIETY	17	-	-	4	7
E44	MINNESOTA STATE ACADEMIES	209	-	1,001	218	336
E50	ARTS BOARD	58	-	105	188	289
E60	OFFICE OF HIGHER EDUCATION	216	-	472	324	498
E77	ZOOLOGICAL BOARD	179	-	1,461	420	646
E81	UNIVERSITY OF MINNESOTA	59	-	-	55	85
E95	HUMANITIES COMMISSION	12	-	-	2	3
E97	SCIENCE MUSEUM	3	-	-	0	1
E9W	HIGHER ED FACILITIES AUTHORITY	2	-	8	1	2
G02	ADMINISTRATION DEPARTMENT	451	-	4,472	3,529	5,424
G03	LOTTERY	28	-	708	49	75
G05	RACING COMMISSION	53	-	241	131	201
G06	ATTORNEY GENERAL	108	-	1,560	187	288
G09	GAMBLING CONTROL BOARD	15	-	156	33	51
G10	MINNESOTA MANAGEMENT & BUDGET	150	-	748	428	658
G17	HUMAN RIGHTS DEPARTMENT	28	-	267	44	68
G19	INDIAN AFFAIRS COUNCIL	26	-	25	16	25
G38	INVESTMENT BOARD	7	-	119	44	67
G39	GOVERNORS OFFICE	26	-	307	43	67
G45	MEDIATION SERVICES DEPARTMENT	13	-	62	21	33
G46	MN.IT	647	-	14,195	3,098	4,762
G53	SECRETARY OF STATE	103	-	580	343	527
G61	OFFICE OF STATE AUDITOR	46	-	471	85	131
G62	MINN STATE RETIREMENT SYSTEM	19	-	651	828	1,273
G63	PUBLIC EMPLOYEES RETIRE ASSOC	21	-	440	1,496	2,300
G67	REVENUE DEPARTMENT	738	-	6,739	453	696
G69	TEACHERS RETIREMENT ASSOC	29	-	373	983	1,511
G90	REVENUE INTERGOVT PAYMENTS	208	-	-	17,034	26,180
G92	OMBUDSPERSON FOR FAMILIES	9	-	19	10	16
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	2	-	-
G96	UNIFORM LAWS COMMISSION	1	-	-	0	0
G9J	CAMPAIGN FINANCE BOARD	24	-	36	47	73
G9K	ADMINISTRATIVE HEARINGS	29	-	384	182	279
G9L	COUNCIL FOR MINNESOTANS OF AFR	12	-	19	17	26
G9M	MINNESOTA COUNCIL ON LATINO AF	8	-	29	12	18
G9N	ASIAN PACIFIC COUNCIL	9	-	17	9	14
G9Q	MMB DEBT SERVICE	136	-	-	49	75
G9R	MMB NON-OPERATING	138	-	-	37,162	57,114
G9X	CAPITOL AREA ARCHITECT	12	-	23	8	12

G9Y	MN STATE COUNCIL ON DISABILITY	15	-	36	19	28
GPR	PAYROLL CLEARING	-	-	-	1	2
H12	HEALTH DEPARTMENT	1,378	-	10,880	4,642	7,134
H55	HUMAN SERVICES DEPARTMENT	1,383	-	26,078	69,577	106,934
H55b	HUMAN SERVICES SOS	1,114	-	12,378	3,700	5,687
H55c	HUMAN SERVICES MSOP	96	-	2,232	335	515
H60	MNSURE	33	-	959	61	94
H75	VETERANS AFFAIRS DEPARTMENT	683	-	8,929	1,815	2,790
H7B	MEDICAL PRACTICE BOARD	22	-	139	138	212
H7C	NURSING BOARD	14	-	144	116	178
H7D	PHARMACY BOARD	41	-	106	104	160
H7F	DENTISTRY BOARD	18	-	64	77	118
H7H	CHIROPRACTIC EXAMINERS BOARD	12	-	30	34	53
H7J	OPTOMETRY BOARD	9	-	7	21	32
H7K	EXEC FOR LT SVCS & SUPPORTS BD	36	-	37	55	85
H7L	SOCIAL WORK BOARD	15	-	64	95	146
H7M	MARRIAGE AND FAMILY THERAPY BD	9	-	13	30	46
H7Q	PODIATRIC MEDICINE	10	-	4	20	30
H7R	VETERINARY MEDICINE BOARD	9	-	8	29	44
H7S	EMERGENCY MEDICAL SERVICES OFF	27	-	50	49	75
H7U	DIETETICS & NUTRITION PRACTICE	7	-	4	20	32
H7V	PSYCHOLOGY BOARD	11	-	36	41	63
H7W	PHYSICAL THERAPY BOARD	10	-	14	42	65
H7X	BEHAVIORAL HEALTH & THERAPY BD	13	-	27	82	126
H7Y	OCCUPATIONAL THERAPY PRACT BD	8	-	17	38	58
H9G	OMBUDSMAN MH/DD	10	-	106	19	29
J33	TRIAL COURTS	1,253	-	12,495	7,299	11,218
J50	STATE GUARDIAN AD LITEM	120	-	1,447	157	241
J52	PUBLIC DEFENSE BOARD	134	-	3,583	286	439
J58	COURT OF APPEALS	9	-	390	20	30
J65	SUPREME COURT	229	-	2,360	443	681
J68	TAX COURT	5	-	41	11	17
J70	JUDICIAL STANDARDS BOARD	13	-	16	10	15
L10	LEGISLATURE COORDINATING COMM	55	-	533	168	258
L11	SENATE	6	-	1,085	9	14
L12	HOUSE	8	-	-	9	13
L49	LEGISLATIVE AUDITOR	7	-	26	3	5
P01	MILITARY AFFAIRS DEPARTMENT	107	-	2,242	3,037	4,667
P07	PUBLIC SAFETY DEPARTMENT	2,984	-	13,743	20,210	31,060
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	12	-	-
P78	CORRECTIONS DEPARTMENT	1,561	-	23,871	3,481	5,351
P7T	PEACE OFFICERS BOARD (POST)	16	-	57	44	67
P9E	SENTENCING GUIDELINES COMM	2	-	31	4	6
R28	MINN CONSERVATION CORPS	2	-	-	1	1
R29	NATURAL RESOURCES DEPARTMENT	4,851	-	26,444	16,160	24,836
R32	POLLUTION CONTROL AGENCY	1,037	-	5,768	1,951	2,998
R9P	WATER AND SOIL RESOURCES BOARD	861	-	2,095	811	1,247
T79	TRANSPORTATION DEPARTMENT	4,909	-	51,427	101,807	156,469
T9B	METROPOLITAN COUNCIL/TRANSPORT	8	-	-	471	725
O	OTHER	-	-	-	10	15
	Total	0	0	(0)	(0)	0
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021 - Actual

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6

Schedule No.	DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
	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 I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10 y							
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 I							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	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	(10,681)						
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-						
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	(1,066,216)					
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Suppor	-	428,305	(428,305)				
G10-12.5	G10-12.5	Personnel Operations and System Support	-	601,115	-	(601,115)			
G10-12.6	G10-12.6	Budget Service - Computer Operations	-	36,796	-	-		(36,796)	
G10-12.7	G10-12.7	Personnel Operations Special Billing	-	-	-	-		-	
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-		-	
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-		-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	13	-		-	
G10-13.3	G10-13.3	Personnel Administration	-	-	-	-		-	
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-	-		-	
G45-14.2	G45-14.2	Mediation Services	-	-	4	14		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	-	-	29	403		18	
L49-15.3	L49-15.3	Financial Audits	-	-	-	-		-	
L49-15.4	L49-15.4	Program Audits	-	-	-	-		-	
L49-15.5	L49-15.5	Single Audits	-	-	-	-		-	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-		-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-		-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-		-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-		-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-		-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-		-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-		-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-		-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-		-	

G61-16.2	G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
	99YYY	Consumer Agencies						
	B04	AGRICULTURE DEPARTMENT	5	-	2,313	6,939	1,819	
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	142	214	17	
	B13	COMMERCE DEPARTMENT	95	-	2,828	3,757	373	
	B14	ANIMAL HEALTH BOARD	0	-	165	672	89	
	B15	BARBER EXAMINERS BOARD	-	-	37	32	10	
	B20	EXPLORE MINNESOTA TOURISM	-	-	98	336	121	
	B22	EMPLOYMENT & ECONOMIC DEVELOP	3,582	-	26,602	14,820	1,175	
	B24	PUBLIC FACILITIES AUTHORITY	-	-	98	133	231	
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	
	B34	HOUSING FINANCE AGENCY	-	-	714	2,812	168	
	B41	WORKERS' COMP COURT OF APPEALS	-	-	15	90	6	
	B42	LABOR AND INDUSTRY DEPARTMENT	3	-	4,112	3,846	438	
	B43	IRON RANGE RESOURCES	-	-	235	354	119	
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	74	68	9	
	B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	0	
	B7P	ACCOUNTANCY BOARD	-	-	67	37	9	
	B7S	PRIVATE DETECTIVES BOARD	-	-	9	27	8	
	B82	PUBLIC UTILITIES COMMISSION	-	-	928	2,168	17	
	B9D	AMATEUR SPORTS COMMISSION	-	-	4	23	7	
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	0	
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	159	524	217	
	E26	MN STATE COLLEGES/UNIVERSITIES	350	-	37,537	124,879	976	
	E37	EDUCATION DEPARTMENT	631	-	4,603	3,980	1,122	
	E39	PROF EDUCATOR LICENSING STD BD	-	-	68	201	18	
	E40	HISTORICAL SOCIETY	-	-	5	-	19	
	E44	MINNESOTA STATE ACADEMIES	-	-	249	1,771	231	
	E50	ARTS BOARD	1	-	214	187	64	
	E60	OFFICE OF HIGHER EDUCATION	-	-	369	835	238	
	E77	ZOOLOGICAL BOARD	0	-	479	2,584	197	
	E81	UNIVERSITY OF MINNESOTA	-	-	63	-	65	
	E95	HUMANITIES COMMISSION	-	-	2	-	13	
	E97	SCIENCE MUSEUM	-	-	0	-	3	
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	1	14	2	
	G02	ADMINISTRATION DEPARTMENT	2	-	4,019	7,913	498	
	G03	LOTTERY	-	-	55	1,253	31	
	G05	RACING COMMISSION	-	-	149	426	59	
	G06	ATTORNEY GENERAL	1	-	213	2,760	120	
	G09	GAMBLING CONTROL BOARD	-	-	38	276	17	
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	488	1,323	165	
	G17	HUMAN RIGHTS DEPARTMENT	-	-	50	473	31	
	G19	INDIAN AFFAIRS COUNCIL	-	-	19	44	28	
	G38	INVESTMENT BOARD	-	-	50	211	7	
	G39	GOVERNORS OFFICE	-	-	49	544	28	
	G45	MEDIATION SERVICES DEPARTMENT	-	-	24	110	15	
	G46	MN.IT	-	-	3,528	25,117	714	
	G53	SECRETARY OF STATE	3	-	390	1,026	113	
	G61	OFFICE OF STATE AUDITOR	-	-	97	833	51	
	G62	MINN STATE RETIREMENT SYSTEM	-	-	943	1,152	21	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,704	779	23	
	G67	REVENUE DEPARTMENT	-	-	516	11,924	815	
	G69	TEACHERS RETIREMENT ASSOC	-	-	1,120	659	32	
	G90	REVENUE INTERGOVT PAYMENTS	-	-	19,398	-	230	
	G92	OMBUDSPERSON FOR FAMILIES	-	-	12	34	10	
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	4	-	
	G96	UNIFORM LAWS COMMISSION	-	-	0	-	1	
	G9J	CAMPAIGN FINANCE BOARD	-	-	54	63	27	
	G9K	ADMINISTRATIVE HEARINGS	-	-	207	679	32	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	19	34	13	
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	13	52	9	
	G9N	ASIAN PACIFIC COUNCIL	-	-	11	30	10	
	G9Q	MMB DEBT SERVICE	-	-	56	-	151	
	G9R	MMB NON-OPERATING	3	-	42,318	-	152	
	G9X	CAPITOL AREA ARCHITECT	-	-	9	41	14	

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	21	64	16
GPR	PAYROLL CLEARING	-	-	1	-	-
H12	HEALTH DEPARTMENT	132	-	5,286	19,252	1,522
H55	HUMAN SERVICES DEPARTMENT	5,359	-	79,231	46,143	1,527
H55b	HUMAN SERVICES SOS	-	-	4,214	21,902	1,231
H55c	HUMAN SERVICES MSOP	-	-	381	3,950	106
H60	MNSURE	-	-	70	1,697	37
H75	VETERANS AFFAIRS DEPARTMENT	1	-	2,067	15,800	755
H7B	MEDICAL PRACTICE BOARD	-	-	157	246	24
H7C	NURSING BOARD	-	-	132	255	16
H7D	PHARMACY BOARD	0	-	118	188	45
H7F	DENTISTRY BOARD	-	-	87	114	20
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	39	54	14
H7J	OPTOMETRY BOARD	-	-	24	12	10
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	63	66	40
H7L	SOCIAL WORK BOARD	-	-	108	114	17
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	34	23	10
H7Q	PODIATRIC MEDICINE	-	-	22	8	11
H7R	VETERINARY MEDICINE BOARD	-	-	33	15	10
H7S	EMERGENCY MEDICAL SERVICES OFF	0	-	56	88	30
H7U	DIETETICS & NUTRITION PRACTICE	-	-	23	7	8
H7V	PSYCHOLOGY BOARD	-	-	47	63	12
H7W	PHYSICAL THERAPY BOARD	-	-	48	24	11
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	94	48	15
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	43	31	9
H9G	OMBUDSMAN MH/DD	-	-	22	188	11
J33	TRIAL COURTS	1	-	8,312	22,110	1,384
J50	STATE GUARDIAN AD LITEM	-	-	178	2,560	133
J52	PUBLIC DEFENSE BOARD	-	-	325	6,339	148
J58	COURT OF APPEALS	-	-	23	690	10
J65	SUPREME COURT	0	-	504	4,176	252
J68	TAX COURT	-	-	13	73	6
J70	JUDICIAL STANDARDS BOARD	-	-	11	29	14
L10	LEGISLATURE COORDINATING COMM	-	-	191	944	61
L11	SENATE	-	-	10	1,921	7
L12	HOUSE	-	-	10	-	9
L49	LEGISLATIVE AUDITOR	-	-	4	45	8
P01	MILITARY AFFAIRS DEPARTMENT	32	-	3,458	3,967	118
P07	PUBLIC SAFETY DEPARTMENT	99	-	23,014	24,318	3,295
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	22	-
P78	CORRECTIONS DEPARTMENT	0	-	3,964	42,237	1,724
P7T	PEACE OFFICERS BOARD (POST)	-	-	50	100	18
P9E	SENTENCING GUIDELINES COMM	-	-	4	55	3
R28	MINN CONSERVATION CORPS	-	-	1	-	2
R29	NATURAL RESOURCES DEPARTMENT	23	-	18,402	46,792	5,358
R32	POLLUTION CONTROL AGENCY	9	-	2,222	10,206	1,145
R9P	WATER AND SOIL RESOURCES BOARD	0	-	924	3,707	951
T79	TRANSPORTATION DEPARTMENT	350	-	115,933	90,995	5,421
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	537	-	9
O	OTHER	-	-	11	-	-
	Total	0	0	(0)	(0)	0
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021 - Actual

SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division
30.7	30.8	31.2	31.3	32.2

Schedule No.	DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	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 I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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 Suppor					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails							
L49-15.11	L49-15.11	Program Audit- Outdoors							
L49-15.12	L49-15.12	Program Audit- Art							
L49-15.13	L49-15.13	Program Audit- Clean Water							
L49-15.14	L49-15.14	Program Audit- Parks & Trails							
G61-16.2	G61-16.2	State Auditor							
G61-16.3	G61-16.3	State Auditor General							
17	17	SWIFT (Internally Developed Software Amortized over 10 y							
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 I							
G02-4.10	G02-4.10	Central Mail							
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement							
G02-4.12	G02-4.12	Grants Management							
G46-6.2	G46-6.2	Minnesota Information Technology							
G46-6.3	G46-6.3	IT Spend							
G46-6.4	G46-6.4	Enterprise IT Security							
G46-6.5	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				(559,152)			
G10-13.3	G10-13.3	Personnel Administration				559,152		(559,153)	
G10-13.5	G02-13.5	Employee Relations - Non Allocable				-		-	
G45-14.2	G45-14.2	Mediation Services				-		13	(143)
G45-14.3	G45-14.3	Mediation Services				-		-	143
G45-14.4	G45-14.4	Mediation/Representation				-		-	-
L49-15.2	L49-15.2	Legislative Auditor				-		374	-
L49-15.3	L49-15.3	Financial Audits				-		-	-
L49-15.4	L49-15.4	Program Audits				-		-	-
L49-15.5	L49-15.5	Single Audits				-		-	-
L49-15.6	L49-15.6	Audit Comm				-		-	-
L49-15.7	L49-15.7	Financial Audit- Outdoors				-		-	-
L49-15.8	L49-15.8	Financial Audit- Art				-		-	-
L49-15.9	L49-15.9	Financial Audit- Clean Water				-		-	-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				-		-	-
L49-15.11	L49-15.11	Program Audit- Outdoors				-		-	-
L49-15.12	L49-15.12	Program Audit- Art				-		-	-
L49-15.13	L49-15.13	Program Audit- Clean Water				-		-	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails				-		-	-

G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	6,454	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	199	-
B13	COMMERCE DEPARTMENT	-	-	-	3,495	-
B14	ANIMAL HEALTH BOARD	-	-	-	625	-
B15	BARBER EXAMINERS BOARD	-	-	-	29	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	312	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	13,785	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	124	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	2,616	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	84	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	3,578	-
B43	IRON RANGE RESOURCES	-	-	-	330	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	63	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	35	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	25	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	2,017	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	21	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	487	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	116,162	-
E37	EDUCATION DEPARTMENT	-	-	-	3,702	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	187	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	1,648	-
E50	ARTS BOARD	-	-	-	174	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	777	-
E77	ZOOLOGICAL BOARD	-	-	-	2,404	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	13	-
G02	ADMINISTRATION DEPARTMENT	-	-	-	7,361	-
G03	LOTTERY	-	-	-	1,165	-
G05	RACING COMMISSION	-	-	-	397	-
G06	ATTORNEY GENERAL	-	-	-	2,567	-
G09	GAMBLING CONTROL BOARD	-	-	-	256	-
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	1,230	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	440	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	41	-
G38	INVESTMENT BOARD	-	-	-	196	-
G39	GOVERNORS OFFICE	-	-	-	506	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	102	-
G46	MN.IT	-	-	-	23,364	-
G53	SECRETARY OF STATE	-	-	-	954	-
G61	OFFICE OF STATE AUDITOR	-	-	-	775	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	1,071	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	724	-
G67	REVENUE DEPARTMENT	-	-	-	11,091	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	613	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	32	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	4	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	59	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	631	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	32	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	48	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	28	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	38	-

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	59	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	17,908	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	42,922	-
H55b	HUMAN SERVICES SOS	-	-	-	20,373	-
H55c	HUMAN SERVICES MSOP	-	-	-	3,674	-
H60	MNSURE	-	-	-	1,579	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	14,697	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	229	-
H7C	NURSING BOARD	-	-	-	237	-
H7D	PHARMACY BOARD	-	-	-	175	-
H7F	DENTISTRY BOARD	-	-	-	106	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	50	-
H7J	OPTOMETRY BOARD	-	-	-	11	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	62	-
H7L	SOCIAL WORK BOARD	-	-	-	106	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	21	-
H7Q	PODIATRIC MEDICINE	-	-	-	7	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	14	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	82	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	6	-
H7V	PSYCHOLOGY BOARD	-	-	-	59	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	22	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	45	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	29	-
H9G	OMBUDSMAN MH/DD	-	-	-	175	-
J33	TRIAL COURTS	-	-	-	20,566	-
J50	STATE GUARDIAN AD LITEM	-	-	-	2,382	-
J52	PUBLIC DEFENSE BOARD	-	-	-	5,897	-
J58	COURT OF APPEALS	-	-	-	642	-
J65	SUPREME COURT	-	-	-	3,884	-
J68	TAX COURT	-	-	-	68	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	27	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	878	-
L11	SENATE	-	-	-	1,786	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	42	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	3,690	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	22,620	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	20	-
P78	CORRECTIONS DEPARTMENT	-	-	-	39,289	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	93	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	51	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	43,525	-
R32	POLLUTION CONTROL AGENCY	-	-	-	9,494	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	3,448	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	84,643	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	Total	-	-	-	(0)	-
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2021 - Actual

SUM OF PERCENT	32.3	Legislative Auditor General Support	33.2	Financial Audits	33.3	Program Audits	33.4	Single Audits	33.5
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Schedule No.	DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single 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 C					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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 Suppor					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

L49-15.10	L49-15.10	Financial Audit- Parks & Trails						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10 y						
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 C						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	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 Suppor						
G10-12.5	G10-12.5	Personnel Operations and System Support						
G10-12.6	G10-12.6	Budget Service - Computer Operations						
G10-12.7	G10-12.7	Personnel Operations Special Billing						
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing						
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable						
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations						
G10-13.3	G10-13.3	Personnel Administration						
G10-13.5	G02-13.5	Employee Relations - Non Allocable						
G45-14.2	G45-14.2	Mediation Services						
G45-14.3	G45-14.3	Mediation Services	(143)					
G45-14.4	G45-14.4	Mediation/Representation	-					
L49-15.2	L49-15.2	Legislative Auditor	0	(1,873)				
L49-15.3	L49-15.3	Financial Audits	-	683	(683)			
L49-15.4	L49-15.4	Program Audits	-	681	-	(681)		
L49-15.5	L49-15.5	Single Audits	-	509	-	-	(509)	
L49-15.6	L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	

G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY		Consumer Agencies					
B04		AGRICULTURE DEPARTMENT	2	-	0	126	-
B11		COSMETOLOGIST EXAMINERS BOARD	0	-	4	-	-
B13		COMMERCE DEPARTMENT	1	-	4	15	21
B14		ANIMAL HEALTH BOARD	0	-	-	-	-
B15		BARBER EXAMINERS BOARD	0	-	-	-	-
B20		EXPLORE MINNESOTA TOURISM	0	-	0	-	-
B22		EMPLOYMENT & ECONOMIC DEVELOP	4	-	10	8	87
B24		PUBLIC FACILITIES AUTHORITY	0	-	-	-	-
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34		HOUSING FINANCE AGENCY	1	-	0	-	-
B41		WORKERS' COMP COURT OF APPEALS	0	-	-	-	-
B42		LABOR AND INDUSTRY DEPARTMENT	1	-	1	-	-
B43		IRON RANGE RESOURCES	0	-	34	-	-
B7E		ARCHITECTURE, ENGINEERING BD	0	-	9	-	-
B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P		ACCOUNTANCY BOARD	0	-	-	-	-
B7S		PRIVATE DETECTIVES BOARD	0	-	-	-	-
B82		PUBLIC UTILITIES COMMISSION	1	-	-	2	-
B9D		AMATEUR SPORTS COMMISSION	0	-	-	-	-
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25		PERPICH CTR FOR ARTS EDUCATION	0	-	-	-	-
E26		MN STATE COLLEGES/UNIVERSITIES	30	-	1	-	-
E37		EDUCATION DEPARTMENT	1	-	5	4	26
E39		PROF EDUCATOR LICENSING STD BD	0	-	-	86	-
E40		HISTORICAL SOCIETY	-	-	-	-	-
E44		MINNESOTA STATE ACADEMIES	0	-	-	-	-
E50		ARTS BOARD	0	-	4	-	-
E60		OFFICE OF HIGHER EDUCATION	0	-	-	-	-
E77		ZOOLOGICAL BOARD	1	-	13	-	-
E81		UNIVERSITY OF MINNESOTA	-	-	0	-	-
E95		HUMANITIES COMMISSION	-	-	-	-	-
E97		SCIENCE MUSEUM	-	-	-	-	-
E9W		HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-
G02		ADMINISTRATION DEPARTMENT	2	-	26	-	-
G03		LOTTERY	0	-	0	-	-
G05		RACING COMMISSION	0	-	-	-	-
G06		ATTORNEY GENERAL	1	-	3	-	-
G09		GAMBLING CONTROL BOARD	0	-	-	-	-
G10		MINNESOTA MANAGEMENT & BUDGET	0	-	7	-	-
G17		HUMAN RIGHTS DEPARTMENT	0	-	11	-	-
G19		INDIAN AFFAIRS COUNCIL	0	-	-	-	-
G38		INVESTMENT BOARD	0	-	50	-	-
G39		GOVERNORS OFFICE	0	-	0	-	-
G45		MEDIATION SERVICES DEPARTMENT	0	-	0	-	-
G46		MN.IT	6	-	55	-	-
G53		SECRETARY OF STATE	0	-	5	-	-
G61		OFFICE OF STATE AUDITOR	0	-	25	-	-
G62		MINN STATE RETIREMENT SYSTEM	0	-	26	-	-
G63		PUBLIC EMPLOYEES RETIRE ASSOC	0	-	20	-	-
G67		REVENUE DEPARTMENT	3	-	4	-	-
G69		TEACHERS RETIREMENT ASSOC	0	-	19	-	-
G90		REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92		OMBUDSPERSON FOR FAMILIES	0	-	-	-	-
G93		OMBUD AMERICAN INDIAN FAMILIES	0	-	-	-	-
G96		UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J		CAMPAIGN FINANCE BOARD	0	-	-	-	-
G9K		ADMINISTRATIVE HEARINGS	0	-	0	-	-
G9L		COUNCIL FOR MINNESOTANS OF AFR	0	-	-	-	-
G9M		MINNESOTA COUNCIL ON LATINO AF	0	-	-	-	-
G9N		ASIAN PACIFIC COUNCIL	0	-	-	-	-
G9Q		MMB DEBT SERVICE	-	-	-	-	-
G9R		MMB NON-OPERATING	-	-	-	-	-
G9X		CAPITOL AREA ARCHITECT	0	-	-	-	-

G9Y	MN STATE COUNCIL ON DISABILITY	0	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	5	-	20	-	9
H55	HUMAN SERVICES DEPARTMENT	11	-	146	55	294
H55b	HUMAN SERVICES SOS	5	-	-	-	-
H55c	HUMAN SERVICES MSOP	1	-	-	-	-
H60	MNSURE	0	-	1	-	-
H75	VETERANS AFFAIRS DEPARTMENT	4	-	5	-	-
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	EXEC FOR LT SVCS & SUPPORTS BD	0	-	-	-	-
H7L	SOCIAL WORK BOARD	0	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	0	-	-	-	-
H7Q	PODIATRIC MEDICINE	0	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	0	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	0	-	4	10	-
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	-	-
H7V	PSYCHOLOGY BOARD	0	-	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	5	-	1	45	-
J50	STATE GUARDIAN AD LITEM	1	-	-	-	-
J52	PUBLIC DEFENSE BOARD	2	-	1	-	-
J58	COURT OF APPEALS	0	-	-	-	-
J65	SUPREME COURT	1	-	1	-	-
J68	TAX COURT	0	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	0	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	0	-	-	-	-
L11	SENATE	0	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	0	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	1	-	5	-	25
P07	PUBLIC SAFETY DEPARTMENT	6	-	36	97	41
P08	OMBUDSPERSON FOR CORRECTIONS	0	-	-	-	-
P78	CORRECTIONS DEPARTMENT	10	-	33	-	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	0	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	11	-	43	-	5
R32	POLLUTION CONTROL AGENCY	2	-	2	9	-
R9P	WATER AND SOIL RESOURCES BOARD	1	-	3	-	-
T79	TRANSPORTATION DEPARTMENT	22	-	33	105	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	13	119	-
	Total	(0)	(0)	0	-	0
	Source					
	Difference (Total - Source)					

x

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021 - Actual

Legislative Auditor General Support	33.6	Financial Audits Outdoor	33.7	Financial Audits Art	33.8	Financial Audits Clean Water	33.9	Financial Audits Parks & Trails	33.10
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Schedule No.	DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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						
L49-15.11	L49-15.11	Program Audit- Outdoors						
L49-15.12	L49-15.12	Program Audit- Art						
L49-15.13	L49-15.13	Program Audit- Clean Water						
L49-15.14	L49-15.14	Program Audit- Parks & Trails						
G61-16.2	G61-16.2	State Auditor						
G61-16.3	G61-16.3	State Auditor General						
17	17	SWIFT (Internally Developed Software Amortized over 10 y						
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 I						
G02-4.10	G02-4.10	Central Mail						
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	G02-4.12	Grants Management						
G46-6.2	G46-6.2	Minnesota Information Technology						
G46-6.3	G46-6.3	IT Spend						
G46-6.4	G46-6.4	Enterprise IT Security						
G46-6.5	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	-					
L49-15.11	L49-15.11	Program Audit- Outdoors	-					
L49-15.12	L49-15.12	Program Audit- Art	-					
L49-15.13	L49-15.13	Program Audit- Clean Water	-					
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-					

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-
H60	MNSURE	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-
H7C	NURSING BOARD	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-
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	STATE GUARDIAN AD LITEM	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-
J65	SUPREME COURT	-	-	-	-
J68	TAX COURT	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-
L11	SENATE	-	-	-	-
L12	HOUSE	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
O	OTHER	-	-	-	-
	Total	-	-	-	-
	Source	-	-	-	-
	Difference (Total - Source)	-	-	-	-

x

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2021 - Actual

Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)
33.11	33.12	33.13	33.14	34.2

Schedule No.	DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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 Suppor					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					

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

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-
H60	MNSURE	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-
H7C	NURSING BOARD	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-
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	STATE GUARDIAN AD LITEM	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-
J65	SUPREME COURT	-	-	-	-
J68	TAX COURT	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-
L11	SENATE	-	-	-	-
L12	HOUSE	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-
O	OTHER	-	-	-	-
	Total	-	-	-	-
	Source	-	-	-	-
	Difference (Total - Source)	-	-	-	-

x

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2021 - Actual

Accounting & Procurement
Transactions - FY (Actual)
35.0
**SWIFT (Internally
Developed Software
Amortized over 10 years,
BFY13 to BFY22, SWIFT
Upgrade Amortized over 5
years, BFY21 to BFY25)**

Schedule No.	DP#	Name	Total
	1.2	Fixed Asset Depreciation	-
G02-3.0	G02-3.0	Department of Administration	-
G02-3.2	G02-3.2	Admin Management Services	-
G02-3.3	G02-3.3	Commissioner's Office	-
G02-3.4	G02-3.4	Human Resources	-
G02-3.5	G02-3.5	Financial Management and Reporting	-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-
G02-4.2	G02-4.2	Government & Citizen Services	-
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	-
G02-4.7	G02-4.7	Real Property	-
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management I	-
G02-4.10	G02-4.10	Central Mail	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-
G02-4.12	G02-4.12	Grants Management	-
G46-6.2	G46-6.2	Minnesota Information Technology	-
G46-6.3	G46-6.3	IT Spend	-
G46-6.4	G46-6.4	Enterprise IT Security	-
G46-6.5	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 Suppor	-
G10-12.5	G10-12.5	Personnel Operations and System Support	-
G10-12.6	G10-12.6	Budget Service - Computer Operations	-
G10-12.7	G10-12.7	Personnel Operations Special Billing	-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-
G10-13.3	G10-13.3	Personnel Administration	-
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-
G45-14.2	G45-14.2	Mediation Services	-
G45-14.3	G45-14.3	Mediation Services	-
G45-14.4	G45-14.4	Mediation/Representation	-
L49-15.2	L49-15.2	Legislative Auditor	-
L49-15.3	L49-15.3	Financial Audits	-
L49-15.4	L49-15.4	Program Audits	-
L49-15.5	L49-15.5	Single Audits	-
L49-15.6	L49-15.6	Audit Comm	-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-
L49-15.8	L49-15.8	Financial Audit- Art	-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-

L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-
L49-15.12	L49-15.12	Program Audit- Art	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-
G61-16.2	G61-16.2	State Auditor	-
G61-16.3	G61-16.3	State Auditor General	-
17	17	SWIFT (Internally Developed Software Amortized over 10 y	-
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 I	-
G02-4.10	G02-4.10	Central Mail	-
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	-
G02-4.12	G02-4.12	Grants Management	-
G46-6.2	G46-6.2	Minnesota Information Technology	-
G46-6.3	G46-6.3	IT Spend	-
G46-6.4	G46-6.4	Enterprise IT Security	-
G46-6.5	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	-
L49-15.11	L49-15.11	Program Audit- Outdoors	-
L49-15.12	L49-15.12	Program Audit- Art	-
L49-15.13	L49-15.13	Program Audit- Clean Water	-
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-

G61-16.2	State Auditor	-	-
G61-16.3	State Auditor General	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-
99YYY	Consumer Agencies		
B04	AGRICULTURE DEPARTMENT	-	925,687
B11	COSMETOLOGIST EXAMINERS BOARD	-	31,001
B13	COMMERCE DEPARTMENT	-	497,296
B14	ANIMAL HEALTH BOARD	-	37,502
B15	BARBER EXAMINERS BOARD	-	3,972
B20	EXPLORE MINNESOTA TOURISM	-	24,500
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	2,941,372
B24	PUBLIC FACILITIES AUTHORITY	-	24,710
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-
B34	HOUSING FINANCE AGENCY	-	164,906
B41	WORKERS' COMP COURT OF APPEALS	-	3,947
B42	LABOR AND INDUSTRY DEPARTMENT	-	449,843
B43	IRON RANGE RESOURCES	-	143,377
B7E	ARCHITECTURE, ENGINEERING BD	-	36,721
B7G	COMBATIVE SPORTS COMMISSION	-	8
B7P	ACCOUNTANCY BOARD	-	8,890
B7S	PRIVATE DETECTIVES BOARD	-	1,465
B82	PUBLIC UTILITIES COMMISSION	-	130,502
B9D	AMATEUR SPORTS COMMISSION	-	16,718
B9V	AGRICULTURE UTILIZATION RESRCH	-	6
E25	PERPICH CTR FOR ARTS EDUCATION	-	37,179
E26	MN STATE COLLEGES/UNIVERSITIES	-	5,991,637
E37	EDUCATION DEPARTMENT	-	729,025
E39	PROF EDUCATOR LICENSING STD BD	-	336,515
E40	HISTORICAL SOCIETY	-	26,090
E44	MINNESOTA STATE ACADEMIES	-	85,284
E50	ARTS BOARD	-	52,435
E60	OFFICE OF HIGHER EDUCATION	-	74,177
E77	ZOOLOGICAL BOARD	-	170,547
E81	UNIVERSITY OF MINNESOTA	-	22,438
E95	HUMANITIES COMMISSION	-	345
E97	SCIENCE MUSEUM	-	80
E9W	HIGHER ED FACILITIES AUTHORITY	-	512
G02	ADMINISTRATION DEPARTMENT	-	2,612,676
G03	LOTTERY	-	50,065
G05	RACING COMMISSION	-	25,198
G06	ATTORNEY GENERAL	-	112,464
G09	GAMBLING CONTROL BOARD	-	12,955
G10	MINNESOTA MANAGEMENT & BUDGET	-	139,282
G17	HUMAN RIGHTS DEPARTMENT	-	53,883
G19	INDIAN AFFAIRS COUNCIL	-	3,711
G38	INVESTMENT BOARD	-	161,608
G39	GOVERNORS OFFICE	-	21,656
G45	MEDIATION SERVICES DEPARTMENT	-	7,252
G46	MN.IT	-	1,167,056
G53	SECRETARY OF STATE	-	81,590
G61	OFFICE OF STATE AUDITOR	-	110,285
G62	MINN STATE RETIREMENT SYSTEM	-	191,342
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	213,969
G67	REVENUE DEPARTMENT	-	589,502
G69	TEACHERS RETIREMENT ASSOC	-	155,102
G90	REVENUE INTERGOVT PAYMENTS	-	1,255,177
G92	OMBUDSPERSON FOR FAMILIES	-	3,310
G93	OMBUD AMERICAN INDIAN FAMILIES	-	124
G96	UNIFORM LAWS COMMISSION	-	32
G9J	CAMPAIGN FINANCE BOARD	-	6,481
G9K	ADMINISTRATIVE HEARINGS	-	42,688
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	2,864
G9M	MINNESOTA COUNCIL ON LATINO AF	-	3,030
G9N	ASIAN PACIFIC COUNCIL	-	2,010
G9Q	MMB DEBT SERVICE	-	5,864
G9R	MMB NON-OPERATING	-	2,742,326
G9X	CAPITOL AREA ARCHITECT	-	2,155

G9Y	MN STATE COUNCIL ON DISABILITY	-	5,336
GPR	PAYROLL CLEARING	-	82
H12	HEALTH DEPARTMENT	-	1,315,025
H55	HUMAN SERVICES DEPARTMENT	-	8,970,717
H55b	HUMAN SERVICES SOS	-	922,948
H55c	HUMAN SERVICES MSOP	-	140,687
H60	MNSURE	-	63,213
H75	VETERANS AFFAIRS DEPARTMENT	-	693,906
H7B	MEDICAL PRACTICE BOARD	-	24,957
H7C	NURSING BOARD	-	21,403
H7D	PHARMACY BOARD	-	23,569
H7F	DENTISTRY BOARD	-	12,240
H7H	CHIROPRACTIC EXAMINERS BOARD	-	6,925
H7J	OPTOMETRY BOARD	-	5,109
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	21,749
H7L	SOCIAL WORK BOARD	-	12,819
H7M	MARRIAGE AND FAMILY THERAPY BD	-	5,261
H7Q	PODIATRIC MEDICINE	-	2,126
H7R	VETERINARY MEDICINE BOARD	-	5,016
H7S	EMERGENCY MEDICAL SERVICES OFF	-	61,457
H7U	DIETETICS & NUTRITION PRACTICE	-	2,110
H7V	PSYCHOLOGY BOARD	-	7,660
H7W	PHYSICAL THERAPY BOARD	-	6,402
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	11,507
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	5,207
H9G	OMBUDSMAN MH/DD	-	11,715
J33	TRIAL COURTS	-	1,388,936
J50	STATE GUARDIAN AD LITEM	-	86,603
J52	PUBLIC DEFENSE BOARD	-	210,718
J58	COURT OF APPEALS	-	21,625
J65	SUPREME COURT	-	177,593
J68	TAX COURT	-	4,388
J70	JUDICIAL STANDARDS BOARD	-	2,904
L10	LEGISLATURE COORDINATING COMM	-	40,151
L11	SENATE	-	62,344
L12	HOUSE	-	765
L49	LEGISLATIVE AUDITOR	-	1,659
P01	MILITARY AFFAIRS DEPARTMENT	-	645,168
P07	PUBLIC SAFETY DEPARTMENT	-	3,445,255
P08	OMBUDSPERSON FOR CORRECTIONS	-	620
P78	CORRECTIONS DEPARTMENT	-	1,948,747
P7T	PEACE OFFICERS BOARD (POST)	-	6,946
P9E	SENTENCING GUIDELINES COMM	-	2,109
R28	MINN CONSERVATION CORPS	-	72
R29	NATURAL RESOURCES DEPARTMENT	-	3,233,134
R32	POLLUTION CONTROL AGENCY	-	555,171
R9P	WATER AND SOIL RESOURCES BOARD	-	220,313
T79	TRANSPORTATION DEPARTMENT	-	11,764,111
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	36,053
O	OTHER	-	961,506
	Total	-	59,920,378
	Source		
	Difference (Total - Source)		0

x



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

SCHEDULE 1.0

FIXED ASSET DEPRECIATION

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

The depreciation expense allocated is per the Comprehensive Annual Financial Report (CAFR), for the year ended June 30, 2021.

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:	1,162,381	1,162,381
Add: Allocated Costs		
Sum of Allocated Costs	1,162,381	1,162,381
Distribution of Allocated Costs	0	
Total Allocated Costs	1,162,381	1,162,381
Less: Disallowed Costs	0	
Net Allocable Costs	1,162,381	1,162,381



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

SCHEDULE 3.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

- > Costs of the Human Resources and Commissioner's office have been allocated to units within the department based on actual full time equivalent employees in each cost-center within the department in FY 2021.
- > 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 2021.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2021 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

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:	1,935,590	601,297	455,419	878,874	
Add: Allocated Costs					
Fixed Asset Depreciation	0				
Sum of Allocated Costs	1,935,590	601,297	455,419	878,874	0
Distribution of Allocated Costs	0				
Total Allocated Costs	1,935,590	601,297	455,419	878,874	0
Less: Disallowed Costs	0				
Net Allocable Costs	1,935,590	601,297	455,419	878,874	0



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

SCHEDULE 4.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT & CITIZEN SERVICES

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

- > Government and Citizen Services – General support costs allocated to this cost center have been apportioned among its activities based on FY 2021 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 2021.
- > 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 2021 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 2021 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 2021.
- > 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 2021 net cost of these activities.

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

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

Exhibit C

**State of Minnesota
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 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	
	<u>Government & Citizen Services</u>	<u>General Support</u>	<u>Real Estate & Constr Services</u>	<u>Real Prop Enterprise System</u>	<u>Office of State Procurement (fmrlly Materials Mgmt)</u>	<u>Central Mail</u>	<u>Enterprise Performance Improvement</u>	<u>Grants Mgmt</u>
Total Eligible Direct Costs:	4,059,637		503,248	705,948	1,889,089	461,304	352,410	147,638
Add: Allocated Costs								
3.3 Admin Mgmt-Commissioner's Office	47,955	47,955						
3.4 Admin Mgmt-Human Resources	36,321	36,321						
3.5 Admin Mgmt-Financial Mgmt & Rptg	10,996	10,996						
Sum of Allocated Costs	4,154,908	95,271	503,248	705,948	1,889,089	461,304	352,410	147,638
Distribution of Allocated Costs	0	(95,271)	11,810	16,567	44,333	10,826	8,270	3,465
Total Allocated Costs	4,154,908	0	515,058	722,515	1,933,422	472,130	360,680	151,103
Less: Disallowed Costs	0							
Net Allocable Costs	4,154,908	0	515,058	722,515	1,933,422	472,130	360,680	151,103



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 6.0

MN.IT SERVICES

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

MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY 2021 IT spend.

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

Exhibit C

**State of Minnesota
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Schedule No. 6.1

Minnesota Information Technology

	6.2	6.3	6.4	
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>IT Spend</u>	<u>Enterprise IT Security</u>
Total Eligible Direct Costs:	1,511,911	1,075,332		436,579
Add: Allocated Costs				
1.2 Fixed Asset Depreciation	270,500	270,500		
4.8 Office of State Procurement (fmrly Materials Mgmt)	227	227		
4.11 Office of Enterprise Continuous Improvement	27	27		
Sum of Allocated Costs	1,782,638	1,346,086	0	436,579
Distribution of Allocated Costs	0	(1,346,086)	0	1,346,086
Total Allocated Costs	1,782,638	0	0	1,782,665
Less: Disallowed Costs	0			
Net Allocable Costs	1,782,638	0	0	1,782,665



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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 2021 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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Minnesota Management & Budgets (MMB) - Fiscal Management & Administration

Schedule No. 8.1

	8.2	8.3	9.2	10.2	11.2	12.2	12.9	13.2
	Minnesota Management & Budget	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	MMB - Budget Division	MMB - Accounting Division	MMB - IT Mgmt & Administration	Other Non- Allocable	State HR, Benefits & Labor Relatio
	MMB							
Total Eligible Direct Costs:	3,044,475	3,044,475						
Add: Allocated Costs								
1.2 Fixed Asset Depreciation	2,247	2,247						
4.8 Office of State Procurement (fmrly Materials Mgmt)	372	372						
4.11 Office of Enterprise Continuous Improvement	148	148						
6.4 Enterprise IT Security	21,179	21,179						
Sum of Allocated Costs	3,068,422	3,068,422	0	0	0	0	0	0
Distribution of Allocated Costs	0	(3,068,422)	127,523	92,717	220,719	839,587	1,177,562	0 610,315
Total Allocated Costs	3,068,422	0	127,523	92,717	220,719	839,587	1,177,562	0 610,315
Less: Disallowed Costs	0							
Net Allocable Costs	3,068,422	0	127,523	92,717	220,719	839,587	1,177,562	0 610,315



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

SCHEDULE 8.3

MINNESOTA MANAGEMENT & BUDGET (MMB) -- 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 2021 net cost of these activities.

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

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MMB - Enterprise Communications & Planning

Schedule No. 8.3.1

	8.3	9.2	10.2	11.2	12.2	13.2	14.2	15.2	16.2		
	Enterprise Communications & Planning (fmrlly IC&A)	General Support	Debt Management Division	MMB Budget Division	MMB Accounting Division	MMB IT Mgmt & Administration	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	State Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	840,924	840,924									
Add: Allocated Costs											
4.8 Office of State Procurement	49	49									
4.11 Office of Enterprise Continuous Improvement	46	46									
8.2 Minnesota Management & Budget	127,523	127,523									
Sum of Allocated Costs	968,542	968,542	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(968,542)	7	14	42	17	29	8	66	0	968,358
Total Allocated Costs	968,542	0	7	14	42	17	29	8	66	0	968,358
Less: Disallowed Costs	0										
Net Allocable Costs	968,542	0	7	14	42	17	29	8	66	0	968,358



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

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

Exhibit C

**State of Minnesota
 Summary of Allocated Costs
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 First Stepdown**

MMB - Debt Management Division

Schedule No. 9.1

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

	<u>MMB - Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	611,399		611,399	
Add: Allocated Costs				
4.8 Office of State Procurement	38	38		
4.11 Office of Enterprise Continuous Improvement	14	14		
8.2 Minnesota Management & Budget	92,717	0	92,717	
8.3 Enterprise Communication and Planning	7	7		
Sum of Allocated Costs	704,176	60	704,116	0
Distribution of Allocated Costs	0	(60)	60	
Distribution of Allocated Costs	0		(704,175)	704,175
Total Allocated Costs	704,176	0	704,176	704,175
Less: Disallowed Costs	0			
Net Allocable Costs	704,176	0	704,176	704,175



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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 2021. 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 2021.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2021 net cost of these activities.

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

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MMB - Budget Division

Schedule No. 10.1

	10.2	10.3	10.4	14.2	15.2	16.2		
	<u>MMB - Budget Division</u>	<u>General Support</u>	<u>Analysis & Control</u>	<u>Budget Operations & Planning</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	1,455,479		1,217,850	237,629				
Add: Allocated Costs								
4.8 Office of State Procurement	59	59						
4.11 Office of Continuous Improvement	93	93						
8.2 Minnesota Management and Budget	220,719	0	184,683	36,036				
8.3 Enterprise Communications & Planning	14	14						
Sum of Allocated Costs	1,676,365	167	1,402,533	273,665	0	0	0	0
Distribution of Allocated Costs	0	(167)	139	27				
Distribution of Allocated Costs	0		(1,402,672)		12	96	0	1,402,565
Distribution of Allocated Costs	0			(273,692)	12	136	0	273,545
Total Allocated Costs	1,676,365	0	0	0	23	231	0	1,676,111
Less: Disallowed Costs	0							
Net Allocable Costs	1,676,365	0	0	0	23	231	0	1,676,111



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

SCHEDULE 11.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

The Accounting Division manages the state's accounting system and other related activities. The Accounting Division includes: Financial Reporting, General Accounting, SWIFT Systems Support and Payroll. Financial Reporting reviews and reports on expenditures and revenues to complete the state's Comprehensive Annual Financial Report (CAFR). General Accounting is also responsible for the preparation of the Statewide Cost Allocation Plan (SWCAP). These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2021.

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 2021.

The cost of central payroll is allowable and has been allocated based on total FY 2021 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 2021.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2021 net cost of these activities.

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

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MMB - Accounting Division

Schedule No. 11.1

	11.2	11.3	11.4	11.5	11.6	11.7	14.2	15.2	16.2		
	MMB - Accounting Division	General Support	Central Payroll	Accounting Services	Financial Reporting	Financial Rptg Single Audit	Accounting Services Non-Alloc	Mediation Services	Legislative Auditor	State Auditor	2nd step & Consumer Activities
Total Eligible Direct Costs:	5,536,467		1,441,714	1,596,201	2,453,222	45,330					
Add: Allocated Costs											
4.8 Office of State Procurement	211	211									
4.11 Office of Continuous Improvement	221	221									
8.2 Minnesota Management & Budget	839,587	0	218,631	242,059	372,023	6,874					
8.3 Enterprise Communications & Planning	42	42									
Sum of Allocated Costs	6,376,528	474	1,660,345	1,838,260	2,825,245	52,204	0	0	0	0	0
Distribution of Allocated Costs	0	(474)	123	137	210	4					
Distribution of Allocated Costs	0		(1,660,468)					37	1,108		1,659,323
Distribution of Allocated Costs	0			(1,838,396)				15	125		1,838,255
Distribution of Allocated Costs	0				(2,825,455)			23	192		2,825,239
Distribution of Allocated Costs	0					(52,208)					52,208
Total Allocated Costs	6,376,528	0	0	2	0	1	0	76	1,425	0	6,375,025
Less: Disallowed Costs	0										
Net Allocable Costs	6,376,528	0	0	2	0	1	0	76	1,425	0	6,375,025



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EXHIBIT C—NATURE AND EXTENT OF SERVICES**

SCHEDULE 12.0

MINNESOTA MANAGEMENT AND BUDGET (MMB)—INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION

The 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 2021 net cost of these activities.

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

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MMB - IT Management & Administration

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	16.2	26.2	
	MMB - Information Systems	Accounting & Procurement General 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:	18,011,799	2,404,421	2,153,443	3,022,298	185,004	4,524,918	5,721,715					
Add: Allocated Costs												
1.2 Fixed Asset Depreciation	620,898	0	310,449	310,449	0							
4.8 Office of State Procurement	103	103	0	0	0							
8.2 Minnesota Management & Budget	1,177,562	364,623	326,563	458,322	28,055							
8.3 Enterprise Communications & Planning	17	17	0	0	0							
Sum of Allocated Costs	19,810,378	2,769,163	2,790,455	3,791,069	213,059	4,524,918	5,721,715	0	0	0	0	0
Distribution of Allocated Costs	0	(2,769,163)	0	0	0	0	0	0	0	0	2,769,163	0
Sum of Allocated Costs	19,810,378	0	2,790,455	3,791,069	213,059	4,524,918	5,721,715	0	0	0	2,769,163	0
Distribution of Allocated Costs	0		(2,790,455)					23	190	0	0	2,790,242
Distribution of Allocated Costs	0			(3,791,069)				85	2,529	0	0	3,788,453
Distribution of Allocated Costs	0				(213,059)			9	106	0	0	212,946
Distribution of Allocated Costs	0					(4,524,918)		102	3,019	0	0	4,521,797
Distribution of Allocated Costs	0						(5,721,715)	47	390	0	0	5,721,278
Total Allocated Costs	19,810,378	0	0	0	0	0	0	266	6,233	0	2,769,163	17,034,716
Less: Disallowed Costs	0											
Net Allocable Costs	19,810,378	0	0	0	0	0	0	266	6,233	0	2,769,163	17,034,716



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 13.0

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

The functions of this department are as follows:

- > Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2021.
- > 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 2021 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		
	<u>HR, Benefits & Labor Relations</u>	<u>General Support</u>	<u>Personnel Administration</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	4,024,585		4,024,585			
Add: Allocated Costs						
1.2 Fixed Asset Depreciation	250,836	0	250,836			
4.8 Office of State Procurement	243	243	0			
4.11 Office of Continuous Improvement	139	139	0			
8.2 Minnesota Management & Budget	610,315	0	610,315			
8.3 Enterprise Communications & Planning	29	29	0			
Sum of Allocated Costs	4,886,147	411	4,885,736	0	0	0
Distribution of Allocated Costs	0	(411)	411			
Distribution of Allocated Costs	0		(4,886,147)	110	3,260	4,882,779
Total Allocated Costs	4,886,147	0	0	110	3,260	4,882,779
Less: Disallowed Costs	0					
Net Allocable Costs	4,886,147	0	0	110		4,882,779



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EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 14.0

DEPARTMENT OF MEDIATION SERVICES

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

The costs of services provided to state agencies were identified by determining the percentage of all meetings that were conducted exclusively for the arbitration and mediation of state labor agreements. Costs of such services have been allocated to departments based on the number of employees in each department included in collective bargaining units for FY 2021.

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 2021 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		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation/ Representation General</u>	<u>Legislative Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	285,463		285,463			
Add: Allocated Costs						
4.8 Office of State Procurement (fmrly Materials Mgmt)	65	65				
4.11 Office of Enterprise Continuous Improvement	8	8				
6.4 Enterprise IT Security	43	43				
8.3 Enterprise Communications & Planning (fmrly IC&A)	8	8				
10.3 Analysis & Control (EBO's)	12	12				
10.4 Budget Operations & Planning	12	12				
11.3 Central Payroll	37	37				
11.4 Accounting Services	15	15				
11.5 Financial Reporting	23	23				
12.4 Accounting & Procurement Ops & Sys Support	23	23				
12.5 Personnel Operations and System Support	85	85				
12.6 Budget Service - Computer Operations	9	9				
12.7 Personnel Operations Special Billing	102	102				
12.8 Accounting & Procurement Ops Special Billing	47	47				
13.3 Personnel Administration	110	110				
Sum of Allocated Costs	286,062	599	285,463	0	0	0
Distribution of Allocated Costs	0	(599)	599			
Distribution of Allocated Costs	0		(286,062)		191	285,871
Total Allocated Costs	286,062	0	0	0	191	285,871
Less: Disallowed Costs	0			0		
Net Allocable Costs	286,062	0	0	0	191	285,871



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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 2021 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 2021.

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 2021 net cost of these activities.

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



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

SCHEDULE 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 2021.

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

Exhibit C

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State Auditor

Schedule No. 16.1

16.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	34,628	34,628	
Add: Allocated Costs			
Sum of Allocated Costs	34,628	34,628	0
Distribution of Allocated Costs	0	(34,628)	34,628
Total Allocated Costs	34,628	0	34,628
Less: Disallowed Costs	0		
Net Allocable Costs	34,628	0	34,628



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

SCHEDULE 17.0

**Statewide Integrated Financial Tools (SWIFT)
(Internally developed software to be amortized over ten (10) years beginning budget fiscal year 2013)**

On July 1, 2011, the Statewide Integrated Financial Tools (SWIFT) Project team, in collaboration with Minnesota state government agencies, successfully replaced the Minnesota Accounting and Procurement System (MAPS) with a PeopleSoft Enterprise Resource Planning system.

SWIFT integrates all of the administrative functions across state agencies, including financial, procurement, reporting and the current SEMA4 (human resources / payroll) system.

The capitalizable costs of this project are compiled and are amortized over a ten year period. These costs are allowable and have been allocated based on the number of accounting transactions processed for each department in FY 2021. All other costs are allowable and allocated through cost pool 12.4 Accounting & Procurement Operations and System Support.

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

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

Schedule No. 17.1

17	
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	<u>SWIFT</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	10,430,896	10,430,896	0
Add: Allocated Costs			
Sum of Allocated Costs	10,430,896	10,430,896	0
Distribution of Allocated Costs	0	(10,430,896)	10,430,896
Total Allocated Costs	10,430,896	0	10,430,896
Less: Disallowed Costs	0		
Net Allocable Costs	10,430,896	0	10,430,896



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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.

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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	80,735	80,735		
10.3 Analysis & Control (EBO's)	154	154		
10.4 Budget Operations & Planning	140	140		
11.3 Central Payroll	1,130	1,130		
11.4 Accounting Services	202	202		
11.5 Financial Reporting	310	310		
12.4 Accounting & Procurement Ops & Sys Support	307	307		
12.8 Accounting & Procurement Ops Special Billing	629	629		
15.3 Financial Audits	0	0		
17 SWIFT	1,146	1,146		
Sum of Allocated Costs	84,752	84,752	0	0
Distribution of Allocated Costs	0	(84,752)	935	1,960
Total Allocated Costs	84,752	0	935	1,960
Less: Disallowed Costs	0			
Net Allocable Costs	84,752	0	935	1,960
				81,857



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

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Department of Administration - Management Services

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6	22.2		
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.3 Commissioner's Office	27,305	27,305						
3.4 Human Resources	20,681	20,681						
3.5 Financial Management & Reporting	10,046	10,046						
4.7 Real Property	0	0						
4.8 Materials Management	848	848						
4.11 Office of Enterprise Continuous Improvement	246	246						
4.12 Grants Management	0	0						
6.4 Enterprise IT Security	491	491						
8.3 Internal Controls & Accountability	106	106						
12.5 Personnel Operations & Sys Support	2,581	2,581						
12.6 Budget Service - Computer Operations	109	109						
12.7 Personnel Operations Special Billing	3,080	3,080						
13.3 Personnel Administration	3,326	3,326						
14.3 State Agencies	195	195						
20 Department of Administration	935	935						
Sum of Allocated Costs	69,947	69,947	0	0	0	0	0	0
Distribution of Allocated Costs	0	(69,947)	21,729	16,458	31,760			
Sum of Allocated Costs	69,947	0	21,729	16,458	31,760	0	0	0
Distribution of Allocated Costs	0		(21,729)				1,815	19,914
Distribution of Allocated Costs	0			(16,458)			1,375	15,083
Distribution of Allocated Costs	0				(31,760)		402	31,358
Total Allocated Costs	69,947	0	0	0	0	0	3,592	66,355
Less: Disallowed Costs	0							
Net Allocable Costs	69,947	0	0	0	0	0	3,592	66,355



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 22.0

DEPARTMENT OF ADMINISTRATION—GOVERNMENT AND CITIZEN SERVICES

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

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

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Admin - Government & Citizen Services

Schedule No. 22.1

	22.2	22.5	22.7	22.8	22.10	22.11	22.12	24.2	26.2	32.2	33.2	34.2		
	Government & Citizen Services	General Support	Real Estate & Construction Services - Leasing	Real Property Enterprise System	Materials Management	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	MnIT	MMB	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0													
Add: Allocated Costs														
4.5 Real Estate & Construction Services	0	0												
4.8 Office of State Procurement (fmrlly Materials Mgmt)	842	842												
4.11 Office of Enterprise Continuous Improvement	431	431												
6.4 Enterprise IT Security	2,356	2,356												
8.3 Enterprise Communications & Planning (fmrlly IC&A)	116	116												
10.3 Analysis & Control (EBO's)	169	169												
10.4 Budget Operations & Planning	180	180												
11.3 Central Payroll	1,985	1,985												
11.4 Accounting Services	221	221												
11.5 Financial Reporting	340	340												
12.4 Accounting & Procurement Ops & Sys Support	335	335												
12.5 Personnel Operations & Sys Support	4,532	4,532												
12.6 Budget Service - Computer Operations	140	140												
12.7 Personnel Operations Special Billing	5,410	5,410												
12.8 Accounting & Procurement Ops Special Billing	688	688												
13.3 Personnel Administration	5,842	5,842												
14.3 Mediation Services - State Agencies	342	342												
17 SWIFT	1,254	1,254												
20 Department of Administration	1,960	1,960												
21.3 Commissioner's Office	1,815	1,815												
21.4 Human Resources	1,375	1,375												
21.5 Financial Management & Reporting	402	402												
Sum of Allocated Costs	30,736	30,736	0	0	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(30,736)	3,810	5,345	14,302	3,493	2,668	1,118						
Sum of Allocated Costs	30,736	0	3,810	5,345	14,302	3,493	2,668	1,118	0	0	0	0	0	0
Distribution of Allocated Costs	0		(3,810)											3,810
Distribution of Allocated Costs	0			(5,345)										5,345
Distribution of Allocated Costs	0				(14,302)				2	8		7		14,285
Distribution of Allocated Costs	0					(3,493)								3,493
Distribution of Allocated Costs	0						(2,668)			3		2		2,663
Distribution of Allocated Costs	0							(1,118)						1,118
Total Allocated Costs	30,736	0	0	0	0	0	0	0	2	11	0	9	0	30,714
Less: Disallowed Costs	0													
Net Allocable Costs	30,736	0	0	0	0	0	0	0	2	11	0	9	0	30,714



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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.

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Minnesota Information Technology

Schedule No. 24.1

	24.2	24.4	24.5	26.2	32.2	33.2	34.2		
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>Enterprise IT Security</u>	<u>Other Non-Allocable</u>	<u>Minnesota Mgmt & Budget</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0								
Add: Allocated Costs									
4.11 Office of Continuous Improvement	0	0							
6.4 Enterprise IT Security	114	114							
8.3 Enterprise Communications & Planning (fmrly IC&A)	38	38							
10.3 Analysis & Control (EBO's)	55	55							
10.4 Budget Operations & Planning	133	133							
11.3 Central Payroll	125	125							
11.4 Accounting Services	73	73							
11.5 Financial Reporting	112	112							
12.4 Accounting & Procurement Ops & Sys Support	110	110							
12.5 Personnel Operations & System Support	286	286							
12.6 Budget Service - Computer Operations	104	104							
12.7 Personnel Operations Special Billing	342	342							
12.8 Accounting & Procurement Ops Special Billing	226	226							
13.3 Personnel Administration	369	369							
14.3 Mediation Services	22	22							
17 SWIFT	413	413							
22.8 Office of State Procurement (fmrly Materials Mgmt)	2	1	1						
Sum of Allocated Costs	2,525	2,524	1	0	0	0	0	0	0
Distribution of Allocated Costs	0	(2,524)	2,524						
Sum of Allocated Costs	2,525	0	2,525	0	0	0	0	0	0
Distribution of Allocated Costs	0		(2,525)		30	0	0	0	2,495
Total Allocated Costs	2,525	0	0	0	30	0	0	0	2,495
Less: Disallowed Costs	0								
Net Allocable Costs	2,525	0	0	0	30	0	0	0	2,495



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 26.0

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

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

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

Exhibit C

State of Minnesota
 Summary of Allocated Costs
 Actual State Fiscal Year 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	Enterprise Communications & Planning & Support	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	62	53	9	0	0	0	0	0
10.3 Analysis & Control (EBO's)	249	76	13	11	21	61	25	42
10.4 Budget Operations & Planning	361	56	30	25	29	98	28	95
11.3 Central Payroll	3,048	683	213	66	427	1,018	0	641
11.4 Accounting Services	326	100	17	14	27	79	33	55
11.5 Financial Reporting	501	153	26	22	42	122	50	85
12.2 MnIT @ MMB - Mgmt & Admin	2,769,163	2,769,163	0	0	0	0	0	0
12.4 Accounting & Procurement Ops & Sys Support	495	151	26	21	42	121	50	84
12.5 Personnel Operations and System Support	6,959	1,558	486	151	976	2,325	0	1,463
12.6 Budget Service - Computer Operations	281	43	24	20	23	76	22	74
12.7 Personnel Operations Special Billing	8,306	1,860	580	180	1,165	2,775	0	1,746
12.8 Accounting & Procurement Ops Special Billing	1,014	310	54	44	85	247	102	172
13.3 Personnel Administration	8,969	2,009	626	195	1,258	2,997	0	1,885
14.3 Mediation Services	525	118	37	11	74	175	0	110
15.3 Financial Audits	482,142	0	0	0	0	482,142	0	0
15.5 Single Audits	52,072	0	0	0	0	52,072	0	0
17 SWIFT	1,849	566	98	80	156	451	186	313
22.8 Office of State Procurement (fmrly Materials Mgmt)	6	3	0	0	0	2	1	0
22.10 Central Mail	0	0	0	0	0	0	0	0
22.11 Office of Enterprise Continuous Improvement	5	1	0	0	1	2	0	1
24.4 Enterprise IT Security	30	30	0	0	0	0	0	0
26.3 Enterprise Communications & Planning	13	0	0	1	2	5	2	4
28.3 Analysis & Control (EBO's)	16	0	0	0	0	7	3	5
29.4 Accounting Services	18	0	0	0	0	0	7	11
29.5 Financial Reporting	28	0	0	0	0	0	10	17
30.4 Accounting & Procurement Ops & Sys Support	13	0	0	0	0	0	0	13
Sum of Allocated Costs	3,336,447	2,776,933	2,239	842	4,328	544,774	518	6,815
Distribution of Allocated Costs	0	(2,776,933)	115,409	83,909	199,751	759,829	1,065,697	552,337
Total Allocated Costs	3,336,447	0	117,648	84,751	204,079	1,304,603	1,066,216	559,152
Less: Disallowed Costs	0							
Net Allocable Costs	3,336,447	0	117,648	84,751	204,079	1,304,603	1,066,216	559,152



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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.

State of Minnesota
 Summary of Allocated Costs
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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											
8.3 Enterprise Communications & Planning (fmrly IC&A)	9	9									
10.3 Analysis & Control (EBO's)	13	13									
10.4 Budget Operations and Planning	30	30									
11.3 Central Payroll	213	213									
11.4 Accounting Services	17	17									
11.5 Financial Reporting	26	26									
12.4 Accounting & Procurement Operations and System Support	26	26									
12.5 Personnel Operations and System Support	486	486									
12.6 Budget Service - Computer Operations	24	24									
12.7 Personnel Operations Special Billing	580	580									
12.8 Accounting & Procurement Operations Special Billing	54	54									
13.3 Personnel Administration	626	626									
14.3 Mediation Services	37	37									
17 SWIFT	98	98									
22.8 Office of State Procurement	0	0									
22.11 Office of Enterprise Continuous Improvement	0	0									
26.2 Minnesota Management & Budget	115,409	115,409									
Sum of Allocated Costs	117,648	117,648	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(117,648)	1	2	5	2	4	1	8	0	117,626
Total Allocated Costs	117,648	0						1	8	0	117,626
Less: Disallowed Costs	0										
Net Allocable Costs	117,648	0						1	8	0	117,626



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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
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	<u>Debt Manager</u> <u>Division</u>	<u>General</u> <u>Support</u>	<u>Debt</u> <u>Management</u>	<u>Debt</u> <u>Management -</u> <u>Other</u>	<u>State</u> <u>Auditor</u>	<u>Consumer</u> <u>Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
10.3 Analysis & Control (EBO's)	11	11				
10.4 Budget Operations and Planning	25	25				
11.3 Central Payroll	66	66				
11.4 Accounting Services	14	14				
11.5 Financial Reporting	22	22				
12.4 Accounting & Procurement Operations and System Support	21	21				
12.5 Personnel Operations and System Support	151	151				
12.6 Budget Service - Computer Operations	20	20				
12.7 Personnel Operations Special Billing	180	180				
12.8 Accounting & Procurement Operations Special Billing	44	44				
13.3 Personnel Administration	195	195				
14.3 Mediation Services	11	11				
17 SWIFT	80	80				
22.11 Office of Enterprise Continuous Improvement	0	0				
26.2 Minnesota Management & Budget	83,909	83,909				
26.3 Enterprise Communications & Planning (fmrly IC&A)	1	1				
Sum of Allocated Costs	84,751	84,751	0	0	0	0
Distribution of Allocated Costs	0	(84,751)	84,751	0	0	0
Sum of Allocated Costs	84,751	0	84,751	0	0	0
Distribution of Allocated Costs	0	0	(84,751)	0	0	84,751
Total Allocated Costs	84,751	0	0	0	0	84,751
Less: Disallowed Costs	0					
Net Allocable Costs	84,751	0	0	0	0	84,751



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 28.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — BUDGET DIVISION

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

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

State of Minnesota
 Summary of Allocated Costs
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MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	29.2	30.2	31.2	32.2	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	Mediation Services	Legislative Auditor	State Auditor	Consumer Activities
Total Eligible Direct Costs:	0											
Add: Allocated Costs												
10.3 Analysis & Control (EBO's)	21	21										
10.4 Budget Operations and Planning	29	29										
11.3 Central Payroll	427	427										
11.4 Accounting Services	27	27										
11.5 Financial Reporting	42	42										
12.4 Accounting & Procurement Operations and System Support	42	42										
12.5 Personnel Operations and System Support	976	976										
12.6 Budget Service - Computer Operations	23	23										
12.7 Personnel Operations Special Billing	1,165	1,165										
12.8 Accounting & Procurement Operations Special Billing	85	85										
13.3 Personnel Administration	1,258	1,258										
14.3 Mediation Services	74	74										
17 SWIFT	156	156										
22.11 Office of Enterprise Continuous Improvement	1	1										
26.2 Minnesota Management & Budget	199,751	199,751										
26.3 Enterprise Communications & Planning (fmrlly IC&A)	2	2										
Sum of Allocated Costs	204,079	204,079	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(204,079)	170,760	33,319	0	0	0	0	0	0	0	0
Sum of Allocated Costs	204,079	0	170,760	33,319	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0		(170,760)			7	3	5	1	12	0	170,732
Distribution of Allocated Costs	0			(33,319)					1	17	0	33,301
Total Allocated Costs	204,079	0	0	0	0	7	3	5	3	28	0	204,033
Less: Disallowed Costs	0											
Net Allocable Costs	204,079	0	0	0	0	7	3	5	3	28	0	204,033

7.380650388
 3.04023498
 5.127814395
 1.40468091
 11.63357702



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

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

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 Summary of Allocated Costs
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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)	61	61										
10.4 Budget Operations & Planning	98	98										
11.3 Central Payroll	1,018	1,018										
11.4 Accounting Services	79	79										
11.5 Financial Reporting	122	122										
12.4 Accounting & Procurement Ops & Sys Support	121	121										
12.5 Personnel Operations and System Support	2,325	2,325										
12.6 Budget Service - Computer Operations	76	76										
12.7 Personnel Operations Special Billing	2,775	2,775										
12.8 Accounting & Procurement Ops Special Billing	247	247										
13.3 Personnel Administration	2,997	2,997										
14.3 Mediation Services	175	175										
15.3 Financial Audits	482,142	482,142										
15.5 Single Audits	52,072	52,072										
17 SWIFT	451	451										
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	759,829	759,829										
26.3 Enterprise Communications & Planning	5	5										
28.3 Analysis & Control (EBO's)	7	7										
Sum of Allocated Costs	1,304,603	1,304,603	0	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,304,603)	339,723	376,126	578,073	10,681						
Sum of Allocated Costs	1,304,603	0	339,723	376,126	578,073	10,681	0	0	0	0	0	0
Distribution of Allocated Costs	0		(339,723)					8	227			339,488
Distribution of Allocated Costs	0			(376,126)			7	11	3	26		376,079
Distribution of Allocated Costs	0				(578,073)		10	17	5	39		578,001
Distribution of Allocated Costs	0					(10,681)						10,681
Total Allocated Costs	1,304,603	0	0	0	0	0	17	29	16	293	0	1,304,250
Less: Disallowed Costs	0											
Net Allocable Costs	1,304,603	0	0	0	0	0	17	29	16	293	0	1,304,250



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

SCHEDULE 30.0

MINNESOTA MANAGEMENT & BUDGET (MMB) — INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION

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

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

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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)	25	25										
10.4 Budget Operations & Planning	28	28										
11.4 Accounting Services	33	33										
11.5 Financial Reporting	50	50										
12.4 Accounting & Procurement Ops & Sys Support	50	50										
12.6 Budget Service - Computer Operations	22	22										
12.8 Accounting & Procurement Ops Special Billing	102	102										
17 SWIFT	186	186										
22.8 Office of State Procurement	1	1										
26.2 Minnesota Management & Budget	1,065,697	1,065,697										
26.3 Enterprise Communications & Planning	2	2										
28.3 Analysis & Control (EBO's)	3	3										
29.4 Accounting Services	7	7										
29.5 Financial Reporting	10	10										
Sum of Allocated Costs	1,066,216	1,066,216	0	0	0	0	0	0	0	0	0	
Distribution of Allocated Costs	0	(1,066,216)	428,305	601,115	36,796	0	0					
Sum of Allocated Costs	1,066,216	0	428,305	601,115	36,796	0	0	0	0	0	0	
Distribution of Allocated Costs	0		(428,305)					13	4	29	428,260	
Distribution of Allocated Costs	0			(601,115)					14	403	600,698	
Distribution of Allocated Costs	0				(36,796)				2	18	36,776	
Distribution of Allocated Costs	0					0						
Distribution of Allocated Costs	0						0					
Total Allocated Costs	1,066,216	0	0	0	0	0	0	13	19	450	1,065,734	
Less: Disallowed Costs	0							0				
Net Allocable Costs	1,066,216	0	0	0	0	0	0	13	19	450	1,065,734	



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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
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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)	42	42			
10.4 Budget Operations & Planning	95	95			
11.3 Central Payroll	641	641			
11.4 Accounting Services	55	55			
11.5 Financial Reporting	85	85			
12.4 Accounting & Procurement Ops & Sys Support	84	84			
12.5 Personnel Operations and System Support	1,463	1,463			
12.6 Budget Service - Computer Operations	74	74			
12.7 Personnel Operations Special Billing	1,746	1,746			
12.8 Accounting & Procurement Ops Special Billing	172	172			
13.3 Personnel Administration	1,885	1,885			
14.3 Mediation Services	110	110			
17 SWIFT	313	313			
22.11 Office of Enterprise Continuous Improvement	1	1			
22.8 Office of State Procurement (fmrly Materials Mgmt)	2	0	2		
26.2 Minnesota Management & Budget	552,337	552,337			
26.3 Enterprise Communications & Planning	4	4			
28.3 Analysis & Control (EBO's)	5	5			
29.4 Accounting Services	11	11			
29.5 Financial Reporting	17	17			
30.4 Accounting & Procurement Ops & Sys Support	13	13			
Sum of Allocated Costs	559,153	559,152	2	0	0
Distribution of Allocated Costs	1	(559,152)	559,152		
Sum of Allocated Costs	559,153	0	559,153		0
Distribution of Allocated Costs	0		(559,153)	13	374
Total Allocated Costs	559,153	0	0	13	374
Less: Disallowed Costs	0				
Net Allocable Costs	559,153	0	0	13	374



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

State of Minnesota
 Summary of Allocated Costs
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Schedule No. 32.1

Mediation Services

	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	6	6			
17 SWIFT	86	86			
22.8 Office of State Procurement (fmrly Materials Mgmt)	0	0			
26.3 Enterprise Communications & Planning	1	1			
28.3 Analysis & Control (EBO's)	1	1			
28.4 Budget Operations & Planning	1	1			
29.3 Central Payroll	8	8			
29.4 Accounting Services	3	3			
29.5 Financial Reporting	5	5			
30.4 Accounting & Procurement Operations and System Support	4	4			
30.5 Personnel Operations & System Support	14	14			
30.6 Budget Services Computer Operations	2	2			
31.3 Personnel Administration	13	13			
Sum of Allocated Costs	146	143	0	0	0
Distribution of Allocated Costs	0	(143)	143	0	
Sum of Allocated Costs	146	0	143	0	0
Distribution of Allocated Costs	0		(143)		143
Total Allocated Costs	146	0	0	0	143
Less: Disallowed Costs	0			0	
Net Allocable Costs	146	0	0	0	143



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

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



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION 1

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
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State Auditor

Schedule No. 34.1

34.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0		
Add: Allocated Costs			
17 SWIFT	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

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2021 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	1.2	Fixed Asset Depreciation	1,162,381				
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	601,297	0	601,297		
G02-3.4	G02-3.4	Human Resources	455,419	0	455,419		
G02-3.5	G02-3.5	Financial Management and Reporting	878,874	0	878,874		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0		
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.12%	0.12%
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	503,248	0			
G02-4.7	G02-4.7	Real Property	705,948	0			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,889,089	0			
G02-4.10	G02-4.10	Central Mail	461,304	0			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	352,410	0			
G02-4.12	G02-4.12	Grants Management	147,638	0			
G46-6.2	G46-6.2	Minnesota Information Technology	1,075,332	270,500			
G46-6.3	G46-6.3	IT Spend	0	0			
G46-6.4	G46-6.4	Enterprise IT Security	436,579	0			
G46-6.5	G46-6.5	MnIT - Non allocable	0	0			
G10-8.2	G10-8.2	Minnesota Management & Budget	3,044,475	2,247			
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	840,924	0			
G10-9.2	G10-9.2	Debt Management Division	0	0			
G10-9.3	G10-9.3	Debt Management	611,399	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)	1,217,850	0			
G10-10.4	G10-10.4	Budget Operations and Planning	237,629	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	1,441,714	0			
G10-11.4	G10-11.4	Accounting Services	1,596,201	0			
G10-11.5	G10-11.5	Financial Reporting	2,453,222	0			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	45,330	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	2,404,421	0			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	2,153,443	310,449			
G10-12.5	G10-12.5	Personnel Operations and System Support	3,022,298	310,449			
G10-12.6	G10-12.6	Budget Service - Computer Operations	185,004	0			
G10-12.7	G10-12.7	Personnel Operations Special Billing	4,524,918	0			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	5,721,715	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	4,024,585	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	285,463	0			
G45-14.4	G45-14.4	Mediation/Representation	0	0			
L49-15.2	L49-15.2	Legislative Auditor	1,913,281	17,899			
L49-15.3	L49-15.3	Financial Audits	1,845,100	0			
L49-15.4	L49-15.4	Program Audits	1,840,831	0			
L49-15.5	L49-15.5	Single Audits	1,375,532	0			
L49-15.6	L49-15.6	Audit Comm	0	0			
L49-15.7	L49-15.7	Financial Audit- Outdoors	0	0			
L49-15.8	L49-15.8	Financial Audit- Art	0	0			
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0	0			

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2021 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
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	34,628	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%
G02-3.2	G02-3.2	Admin Management Services				0.07%	0.07%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and 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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent	
			1.2	3.2	3.3	3.4	
Schedule No.	DP#	Name	2021 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 DEPARTMENT					
	B11	COSMETOLOGIST EXAMINERS BOARD					
	B13	COMMERCE DEPARTMENT					
	B14	ANIMAL HEALTH BOARD					
	B15	BARBER EXAMINERS BOARD					
	B20	EXPLORE MINNESOTA TOURISM					
	B22	EMPLOYMENT & ECONOMIC DEVELOP					
	B24	PUBLIC FACILITIES AUTHORITY					
	B25	SCIENCE & TECHNOLOGY AUTHORITY					
	B34	HOUSING FINANCE AGENCY					
	B41	WORKERS' COMP COURT OF APPEALS					
	B42	LABOR AND INDUSTRY DEPARTMENT					
	B43	IRON RANGE RESOURCES					
	B7E	ARCHITECTURE, ENGINEERING BD					
	B7G	COMBATIVE SPORTS COMMISSION					
	B7P	ACCOUNTANCY BOARD					
	B7S	PRIVATE DETECTIVES BOARD					
	B82	PUBLIC UTILITIES COMMISSION					
	B9D	AMATEUR SPORTS COMMISSION					
	B9V	AGRICULTURE UTILIZATION RESRCH					
	E25	PERPICH CTR FOR ARTS EDUCATION					
	E26	MN STATE COLLEGES/UNIVERSITIES					
	E37	EDUCATION DEPARTMENT					
	E39	PROF EDUCATOR LICENSING STD BD					
	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 DEPARTMENT				1.31%	1.31%
	G03	LOTTERY					
	G05	RACING COMMISSION					
	G06	ATTORNEY GENERAL					
	G09	GAMBLING CONTROL BOARD					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2021 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	G10	MINNESOTA MANAGEMENT & BUDGET					
	G17	HUMAN RIGHTS DEPARTMENT					
	G19	INDIAN AFFAIRS COUNCIL					
	G38	INVESTMENT BOARD					
	G39	GOVERNORS OFFICE					
	G45	MEDIATION SERVICES DEPARTMENT					
	G46	MN.IT					
	G53	SECRETARY OF STATE					
	G61	OFFICE OF STATE AUDITOR					
	G62	MINN STATE RETIREMENT SYSTEM					
	G63	PUBLIC EMPLOYEES RETIRE ASSOC					
	G67	REVENUE DEPARTMENT					
	G69	TEACHERS RETIREMENT ASSOC					
	G90	REVENUE INTERGOVT PAYMENTS					
	G92	OMBUDSPERSON FOR FAMILIES					
	G93	OMBUD AMERICAN INDIAN FAMILIES					
	G96	UNIFORM LAWS COMMISSION					
	G9J	CAMPAIGN FINANCE BOARD					
	G9K	ADMINISTRATIVE HEARINGS					
	G9L	COUNCIL FOR MINNESOTANS OF AFR					
	G9M	MINNESOTA COUNCIL ON LATINO AF					
	G9N	ASIAN PACIFIC COUNCIL					
	G9Q	MMB DEBT SERVICE					
	G9R	MMB NON-OPERATING					
	G9X	CAPITOL AREA ARCHITECT					
	G9Y	MN STATE COUNCIL ON DISABILITY					
	GPR	PAYROLL CLEARING					
	H12	HEALTH DEPARTMENT					
	H55	HUMAN SERVICES DEPARTMENT					
	H55b	HUMAN SERVICES SOS					
	H55c	HUMAN SERVICES MSOP					
	H60	MN INSURANCE MARKETPLACE					
	H75	VETERANS AFFAIRS DEPARTMENT					
	H7B	MEDICAL PRACTICE BOARD					
	H7C	NURSING BOARD					
	H7D	PHARMACY BOARD					
	H7F	DENTISTRY BOARD					
	H7H	CHIROPRACTIC EXAMINERS BOARD					
	H7J	OPTOMETRY BOARD					
	H7K	EXEC FOR LT SVCS & SUPPORTS BD					
	H7L	SOCIAL WORK BOARD					
	H7M	MARRIAGE AND FAMILY THERAPY BD					
	H7Q	PODIATRIC MEDICINE					
	H7R	VETERINARY MEDICINE BOARD					
	H7S	EMERGENCY MEDICAL SERVICES OFF					
	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	STATE GUARDIAN AD LITEM					
	J52	PUBLIC DEFENSE BOARD					
	J58	COURT OF APPEALS					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2021 Actual Allocable costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	J65	SUPREME COURT					
	J68	TAX COURT					
	J70	JUDICIAL STANDARDS BOARD					
	L10	LEGISLATURE COORDINATING COMM					
	L11	SENATE					
	L12	HOUSE					
	L49	LEGISLATIVE AUDITOR					
	P01	MILITARY AFFAIRS DEPARTMENT					
	P07	PUBLIC SAFETY DEPARTMENT					
	P08	OMBUDSPERSON FOR CORRECTIONS					
	P78	CORRECTIONS DEPARTMENT					
	P7T	PEACE OFFICERS BOARD (POST)					
	P9E	SENTENCING GUIDELINES COMM					
	R28	MINN CONSERVATION CORPS					
	R29	NATURAL RESOURCES DEPARTMENT					
	R32	POLLUTION CONTROL AGENCY					
	R9P	WATER AND SOIL RESOURCES BOARD					
	T79	TRANSPORTATION DEPARTMENT					
	T9B	METROPOLITAN COUNCIL/TRANSPORT					
	O	OTHER					
	Total		59,920,378	1,162,381	1,935,590	1.50%	1.50%
	Source		59,920,378	1,162,381	1,935,590	1.50%	1.50%
	Difference (Total - Source)		0	0	0	0.00%	0.00%

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement

	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	8,451				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing		503,248			
G02-4.7	G02-4.7	Real Property		705,948			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)		1,889,089			
G02-4.10	G02-4.10	Central Mail		461,304			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		352,410			
G02-4.12	G02-4.12	Grants Management		147,638			
G46-6.2	G46-6.2	Minnesota Information Technology			-	-	42
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget			-	-	69
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			-	-	9
G10-9.2	G10-9.2	Debt Management Division			-	-	7
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division			-	-	11
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division			-	-	39
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-	-	19
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-	-	45
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			-	-	12
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor			-	-	184
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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		0	-	4,063,730	-
G02-3.2	G02-3.2	Admin Management Services	7,721		-	-	157
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services			-	-	156
G02-4.5	G02-4.5	Real Estate and 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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
3.5	4.2	4.5	4.7	4.8
Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement

Schedule No.	DP#	Name
L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	
	99YYY	Consumer Agencies
	B04	AGRICULTURE DEPARTMENT
	B11	COSMETOLOGIST EXAMINERS BOARD
	B13	COMMERCE DEPARTMENT
	B14	ANIMAL HEALTH BOARD
	B15	BARBER EXAMINERS BOARD
	B20	EXPLORE MINNESOTA TOURISM
	B22	EMPLOYMENT & ECONOMIC DEVELOP
	B24	PUBLIC FACILITIES AUTHORITY
	B25	SCIENCE & TECHNOLOGY AUTHORITY
	B34	HOUSING FINANCE AGENCY
	B41	WORKERS' COMP COURT OF APPEALS
	B42	LABOR AND INDUSTRY DEPARTMENT
	B43	IRON RANGE RESOURCES
	B7E	ARCHITECTURE, ENGINEERING BD
	B7G	COMBATIVE SPORTS COMMISSION
	B7P	ACCOUNTANCY BOARD
	B7S	PRIVATE DETECTIVES BOARD
	B82	PUBLIC UTILITIES COMMISSION
	B9D	AMATEUR SPORTS COMMISSION
	B9V	AGRICULTURE UTILIZATION RESRCH
	E25	PERPICH CTR FOR ARTS EDUCATION
	E26	MN STATE COLLEGES/UNIVERSITIES
	E37	EDUCATION DEPARTMENT
	E39	PROF EDUCATOR LICENSING STD BD
	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 DEPARTMENT
	G03	LOTTERY
	G05	RACING COMMISSION
	G06	ATTORNEY GENERAL
	G09	GAMBLING CONTROL BOARD

			8	8,304	7,342
			-	-	85
			-	3,216	2,946
			3	-	366
			-	-	68
			1	-	468
			38	27,051	40,203
			-	-	356
			-	-	-
			3	-	641
			-	-	40
			6	-	2,887
			-	301,520	762
			-	-	246
			-	-	-
			3	-	29
			-	-	7
			-	-	135
			-	783,997	-
			-	-	-
			-	176,361	681
			-	-	-
			1	-	2,180
			1	-	117
			-	1,252,963	-
			-	424,709	972
			1	-	3,011
			-	-	761
			-	648,443	1,338
			-	-	29
			-	-	-
			-	-	-
			-	-	-
			57	-	5,755
			10	-	-
			-	-	452
			5	-	494
			2	-	42

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	G10	MINNESOTA MANAGEMENT & BUDGET			-	-	512
	G17	HUMAN RIGHTS DEPARTMENT			2	-	149
	G19	INDIAN AFFAIRS COUNCIL			-	-	128
	G38	INVESTMENT BOARD			1	-	149
	G39	GOVERNORS OFFICE			-	-	112
	G45	MEDIATION SERVICES DEPARTMENT			1	-	79
	G46	MN.IT			3	-	7,721
	G53	SECRETARY OF STATE			1	-	1,191
	G61	OFFICE OF STATE AUDITOR			-	-	769
	G62	MINN STATE RETIREMENT SYSTEM			1	145,147	377
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			-	-	141
	G67	REVENUE DEPARTMENT			7	-	866
	G69	TEACHERS RETIREMENT ASSOC			-	-	315
	G90	REVENUE INTERGOVT PAYMENTS			-	-	-
	G92	OMBUDSPERSON FOR FAMILIES			1	-	54
	G93	OMBUD AMERICAN INDIAN FAMILIES			-	-	-
	G96	UNIFORM LAWS COMMISSION			-	-	-
	G9J	CAMPAIGN FINANCE BOARD			-	-	41
	G9K	ADMINISTRATIVE HEARINGS			-	-	538
	G9L	COUNCIL FOR MINNESOTANS OF AFR			-	-	69
	G9M	MINNESOTA COUNCIL ON LATINO AF			-	-	94
	G9N	ASIAN PACIFIC COUNCIL			-	-	41
	G9Q	MMB DEBT SERVICE			-	-	-
	G9R	MMB NON-OPERATING			-	-	6
	G9X	CAPITOL AREA ARCHITECT			-	-	24
	G9Y	MN STATE COUNCIL ON DISABILITY			1	-	152
	GPR	PAYROLL CLEARING			-	-	-
	H12	HEALTH DEPARTMENT			73	-	14,044
	H55	HUMAN SERVICES DEPARTMENT			85	3,130,641	7,113
	H55b	HUMAN SERVICES SOS			-	-	2,715
	H55c	HUMAN SERVICES MSOP			-	-	569
	H60	MN INSURANCE MARKETPLACE			-	-	137
	H75	VETERANS AFFAIRS DEPARTMENT			-	1,251,431	7,641
	H7B	MEDICAL PRACTICE BOARD			2	-	215
	H7C	NURSING BOARD			1	-	70
	H7D	PHARMACY BOARD			2	-	190
	H7F	DENTISTRY BOARD			2	-	116
	H7H	CHIROPRACTIC EXAMINERS BOARD			2	-	79
	H7J	OPTOMETRY BOARD			3	-	44
	H7K	EXEC FOR LT SVCS & SUPPORTS BD			11	-	326
	H7L	SOCIAL WORK BOARD			1	-	84
	H7M	MARRIAGE AND FAMILY THERAPY BD			2	-	51
	H7Q	PODIATRIC MEDICINE			-	-	45
	H7R	VETERINARY MEDICINE BOARD			2	-	56
	H7S	EMERGENCY MEDICAL SERVICES OFF			4	-	150
	H7U	DIETETICS & NUTRITION PRACTICE			-	-	37
	H7V	PSYCHOLOGY BOARD			2	-	67
	H7W	PHYSICAL THERAPY BOARD			1	-	59
	H7X	BEHAVIORAL HEALTH & THERAPY BD			3	-	109
	H7Y	OCCUPATIONAL THERAPY PRACT BD			1	-	55
	H9G	OMBUDSMAN MH/DD			4	-	108
	J33	TRIAL COURTS			-	-	6,610
	J50	STATE GUARDIAN AD LITEM			-	-	160
	J52	PUBLIC DEFENSE BOARD			-	-	1,061
	J58	COURT OF APPEALS			-	-	58

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	J65	SUPREME COURT				1	2,755
	J68	TAX COURT				-	64
	J70	JUDICIAL STANDARDS BOARD				1	37
	L10	LEGISLATURE COORDINATING COMM				-	-
	L11	SENATE				-	-
	L12	HOUSE				-	-
	L49	LEGISLATIVE AUDITOR				-	-
	P01	MILITARY AFFAIRS DEPARTMENT				-	16,131
	P07	PUBLIC SAFETY DEPARTMENT			114	20,360	12,927
	P08	OMBUDSPERSON FOR CORRECTIONS			-	-	-
	P78	CORRECTIONS DEPARTMENT			22	7,464,946	22,324
	P7T	PEACE OFFICERS BOARD (POST)			-	-	39
	P9E	SENTENCING GUIDELINES COMM			-	-	16
	R28	MINN CONSERVATION CORPS			-	-	-
	R29	NATURAL RESOURCES DEPARTMENT			49	3,015,154	52,457
	R32	POLLUTION CONTROL AGENCY			5	25,198	2,667
	R9P	WATER AND SOIL RESOURCES BOARD			5	-	3,562
	T79	TRANSPORTATION DEPARTMENT			6	6,554,873	116,503
	T9B	METROPOLITAN COUNCIL/TRANSPORT			-	-	1
	O	OTHER			-	1,544,698	-
		Total	675,475	4,059,637	561	36,367,236	358,143
		Source	675,475	4,059,637	561	36,367,236	358,143
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		0.01%	-	-	-
G46-6.3	G46-6.3	IT Spend				-	-
G46-6.4	G46-6.4	Enterprise IT Security				436,579	-
G46-6.5	G46-6.5	MnIT - Non allocable				-	-
G10-8.2	G10-8.2	Minnesota Management & Budget		0.04%	-		6,773,719
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		0.01%	-		-
G10-9.2	G10-9.2	Debt Management Division		0.00%	-		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		0.03%	-		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division		0.06%	-		-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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		0.04%	-		-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		0.00%	-		13,682
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%	-		50,294
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	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		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	-	0.07%	-		157,038
G02-3.3	G02-3.3	Commissioner's Office	-				
G02-3.4	G02-3.4	Human Resources	-				
G02-3.5	G02-3.5	Financial Management and Reporting	-				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-				
G02-4.2	G02-4.2	Government & Citizen Services	-	0.12%			753,536
G02-4.5	G02-4.5	Real Estate and 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	-				36,428
G46-6.3	G46-6.3	IT Spend	-				
G46-6.4	G46-6.4	Enterprise IT Security	-				
G46-6.5	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	-				

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3

Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
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L49-15.3	L49-15.3	Financial Audits	-				
L49-15.4	L49-15.4	Program Audits	-				
L49-15.5	L49-15.5	Single Audits	-				
L49-15.6	L49-15.6	Audit Comm	-				
L49-15.7	L49-15.7	Financial Audit- Outdoors	-				
L49-15.8	L49-15.8	Financial Audit- Art	-				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-				
L49-15.11	L49-15.11	Program Audit- Outdoors	-				
L49-15.12	L49-15.12	Program Audit- Art	-				
L49-15.13	L49-15.13	Program Audit- Clean Water	-				
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-				
G61-16.2	G61-16.2	State Auditor	-				
G61-16.3	G61-16.3	State Auditor General	-				
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						

99YYY		Consumer Agencies					
B04		AGRICULTURE DEPARTMENT	109,905.00	1.15%	10,791,004		5,432,503
B11		COSMETOLOGIST EXAMINERS BOARD	10,112.00	0.04%	-		390,624
B13		COMMERCE DEPARTMENT	210,344.00	0.62%	199,756,358		4,982,936
B14		ANIMAL HEALTH BOARD	1,240.00	0.11%	-		555,235
B15		BARBER EXAMINERS BOARD	3,127.00	0.01%	-		16,381
B20		EXPLORE MINNESOTA TOURISM	14,934.00	0.06%	651,391		713,563
B22		EMPLOYMENT & ECONOMIC DEVELOP	2,683.00	2.46%	205,780,534		34,589,530
B24		PUBLIC FACILITIES AUTHORITY	-	0.02%	55,103,880		29,057
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		-
B34		HOUSING FINANCE AGENCY	8,659.00	0.47%	-		248,119
B41		WORKERS' COMP COURT OF APPEALS	1,098.00	0.01%	-		27,921
B42		LABOR AND INDUSTRY DEPARTMENT	157,104.00	0.64%	2,858,843		11,956,809
B43		IRON RANGE RESOURCES	-	0.06%	40,271,378		151,165
B7E		ARCHITECTURE, ENGINEERING BD	9,820.00	0.01%	-		37,288
B7G		COMBATIVE SPORTS COMMISSION	-	0.00%	-		-
B7P		ACCOUNTANCY BOARD	7,504.00	0.01%	-		37,427
B7S		PRIVATE DETECTIVES BOARD	-	0.00%	-		-
B82		PUBLIC UTILITIES COMMISSION	-	0.36%	-		504,299
B9D		AMATEUR SPORTS COMMISSION	-	0.00%	-		1
B9V		AGRICULTURE UTILIZATION RESRCH	-	0.00%	-		-
E25		PERPICH CTR FOR ARTS EDUCATION	-	0.09%	-		512,419
E26		MN STATE COLLEGES/UNIVERSITIES	9,253.00	20.70%	-		5,615,762
E37		EDUCATION DEPARTMENT	17,993.00	0.66%	205,344,723		11,513,554
E39		PROF EDUCATOR LICENSING STD BD	10,351.00	0.03%	1,625,033		420,126
E40		HISTORICAL SOCIETY	-	0.00%	-		125,903
E44		MINNESOTA STATE ACADEMIES	-	0.29%	-		640,354
E50		ARTS BOARD	12.00	0.03%	36,960,387		213,391
E60		OFFICE OF HIGHER EDUCATION	46,439.00	0.14%	15,125,649		5,004,180
E77		ZOOLOGICAL BOARD	-	0.43%	-		1,003,783
E81		UNIVERSITY OF MINNESOTA	-	0.00%	-		598,625
E95		HUMANITIES COMMISSION	-	0.00%	-		-
E97		SCIENCE MUSEUM	-	0.00%	-		-
E9W		HIGHER ED FACILITIES AUTHORITY	-	0.00%	-		625
G02		ADMINISTRATION DEPARTMENT	74,748.00	1.31%	14,122,511		5,296,472
G03		LOTTERY	2,093.00	0.21%	-		121,166
G05		RACING COMMISSION	-	0.07%	38,000		65,425
G06		ATTORNEY GENERAL	20,984.00	0.46%	-		233,164
G09		GAMBLING CONTROL BOARD	-	0.05%	-		128,288

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	G10	MINNESOTA MANAGEMENT & BUDGET	136,328.00	0.22%	-	-	12,296,435
	G17	HUMAN RIGHTS DEPARTMENT	14,567.00	0.08%	-	-	505,656
	G19	INDIAN AFFAIRS COUNCIL	-	0.01%	176,341	-	34,582
	G38	INVESTMENT BOARD	429.00	0.03%	-	-	16,176
	G39	GOVERNORS OFFICE	582.00	0.09%	-	-	226,594
	G45	MEDIATION SERVICES DEPARTMENT	1,376.00	0.02%	-	-	100,333
	G46	MN.IT	813.00	4.16%	-	-	2,392,129
	G53	SECRETARY OF STATE	36,209.00	0.17%	-	-	468,389
	G61	OFFICE OF STATE AUDITOR	331.00	0.14%	-	-	47,126
	G62	MINN STATE RETIREMENT SYSTEM	239,123.00	0.19%	-	-	113,345
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	409,086.00	0.13%	-	-	147,843
	G67	REVENUE DEPARTMENT	2,165,951.00	1.98%	569,705	-	26,495,472
	G69	TEACHERS RETIREMENT ASSOC	66,352.00	0.11%	-	-	156,809
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00%	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	639.00	0.01%	-	-	58,342
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	0.00%	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	0.00%	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	11,533.00	0.01%	-	-	13,098
	G9K	ADMINISTRATIVE HEARINGS	63,234.00	0.11%	-	-	901,992
	G9L	COUNCIL FOR MINNESOTANS OF AFR	45.00	0.01%	-	-	24,030
	G9M	MINNESOTA COUNCIL ON LATINO AF	108.00	0.01%	-	-	21,426
	G9N	ASIAN PACIFIC COUNCIL	857.00	0.01%	-	-	19,452
	G9Q	MMB DEBT SERVICE	-	0.00%	-	-	-
	G9R	MMB NON-OPERATING	-	0.00%	114,800,000	-	-
	G9X	CAPITOL AREA ARCHITECT	186.00	0.01%	-	-	15,669
	G9Y	MN STATE COUNCIL ON DISABILITY	1,183.00	0.01%	-	-	39,902
	GPR	PAYROLL CLEARING	-	0.00%	-	-	-
	H12	HEALTH DEPARTMENT	434,043.00	3.19%	316,212,302	-	39,337,643
	H55	HUMAN SERVICES DEPARTMENT	604,144.00	7.65%	198,692,891	-	171,987,716
	H55b	HUMAN SERVICES SOS	-	3.63%	-	-	-
	H55c	HUMAN SERVICES MSOP	-	0.65%	-	-	-
	H60	MN INSURANCE MARKETPLACE	22,122.00	0.28%	4,290,334	-	1,272,524
	H75	VETERANS AFFAIRS DEPARTMENT	7,922.00	2.62%	340,748	-	6,656,093
	H7B	MEDICAL PRACTICE BOARD	59,673.00	0.04%	-	-	537,016
	H7C	NURSING BOARD	45,542.00	0.04%	-	-	638,804
	H7D	PHARMACY BOARD	25,951.00	0.03%	-	-	1,858,613
	H7F	DENTISTRY BOARD	6,101.00	0.02%	-	-	100,501
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,690.00	0.01%	-	-	43,460
	H7J	OPTOMETRY BOARD	1,167.00	0.00%	-	-	9,292
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	1,893.00	0.01%	-	-	1,021,477
	H7L	SOCIAL WORK BOARD	14,444.00	0.02%	-	-	104,550
	H7M	MARRIAGE AND FAMILY THERAPY BD	1,822.00	0.00%	-	-	14,764
	H7Q	PODIATRIC MEDICINE	255.00	0.00%	-	-	10,556
	H7R	VETERINARY MEDICINE BOARD	2,467.00	0.00%	-	-	22,644
	H7S	EMERGENCY MEDICAL SERVICES OFF	2,178.00	0.01%	1,708,349	-	246,050
	H7U	DIETETICS & NUTRITION PRACTICE	1,464.00	0.00%	-	-	8,795
	H7V	PSYCHOLOGY BOARD	1,594.00	0.01%	-	-	116,518
	H7W	PHYSICAL THERAPY BOARD	4,477.00	0.00%	-	-	315,564
	H7X	BEHAVIORAL HEALTH & THERAPY BD	9,355.00	0.01%	-	-	26,959
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,556.00	0.01%	-	-	30,412
	H9G	OMBUDSMAN MH/DD	1,109.00	0.03%	-	-	162,214
	J33	TRIAL COURTS	25,781.00	3.66%	-	-	118,050
	J50	STATE GUARDIAN AD LITEM	3.00	0.42%	-	-	901
	J52	PUBLIC DEFENSE BOARD	-	1.05%	-	-	177,926
	J58	COURT OF APPEALS	4,869.00	0.11%	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	J65	SUPREME COURT	24,708.00	0.69%	-		1,463,464
	J68	TAX COURT	337.00	0.01%	-		336,466
	J70	JUDICIAL STANDARDS BOARD	-	0.00%	-		3,567
	L10	LEGISLATURE COORDINATING COMM	4.00	0.16%	-		93,352
	L11	SENATE	156,994.00	0.32%	-		-
	L12	HOUSE	-	0.00%	-		-
	L49	LEGISLATIVE AUDITOR	272.00	0.01%	-		-
	P01	MILITARY AFFAIRS DEPARTMENT	2,815.00	0.66%	-		1,190,786
	P07	PUBLIC SAFETY DEPARTMENT	4,164,987.00	4.03%	115,397,619		70,874,711
	P08	OMBUDSPERSON FOR CORRECTIONS	-	0.00%	-		-
	P78	CORRECTIONS DEPARTMENT	13,285.00	7.00%	8,687,711		26,836,458
	P7T	PEACE OFFICERS BOARD (POST)	1,342.00	0.02%	93,307		115,492
	P9E	SENTENCING GUIDELINES COMM	-	0.01%	-		47,273
	R28	MINN CONSERVATION CORPS	-	0.00%	-		-
	R29	NATURAL RESOURCES DEPARTMENT	394,529.00	7.75%	121,914,441		23,732,496
	R32	POLLUTION CONTROL AGENCY	47,503.00	1.69%	37,307,747		13,150,443
	R9P	WATER AND SOIL RESOURCES BOARD	3,312.00	0.61%	53,286,199		1,651,373
	T79	TRANSPORTATION DEPARTMENT	89,829.00	15.08%	129,207,195		54,895,281
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0.00%	-		403,899
	O	OTHER	-	0.00%	-		7,488,033
		Total	10,053,874	100.00%	1,891,114,580	436,579	570,147,731
		Source	10,053,874	100.00%	1,891,114,580	436,579	570,147,731
		Difference (Total - Source)	0	0.00%	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	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	6,773,719				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	840,924			
G10-9.2	G10-9.2	Debt Management Division	-	-	541		
G10-9.3	G10-9.3	Debt Management	-	611,399		611,399	
G10-9.4	G10-9.4	Debt Management - Other	-	-		-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,049		
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,217,850			
G10-10.4	G10-10.4	Budget Operations and Planning		237,629			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,037		
G10-11.3	G10-11.3	Central Payroll		1,441,714			
G10-11.4	G10-11.4	Accounting Services		1,596,201			
G10-11.5	G10-11.5	Financial Reporting		2,453,222			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		45,330			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	2,404,421	1,251		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		2,153,443			
G10-12.5	G10-12.5	Personnel Operations and System Support		3,022,298			
G10-12.6	G10-12.6	Budget Service - Computer Operations		185,004			
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,110		
G10-13.3	G10-13.3	Personnel Administration		4,024,585			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services	13,682		578		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	50,294		4,787		
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

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	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	157,038		7,721		-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	753,536		8,451		-
G02-4.5	G02-4.5	Real Estate and 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	36,428		2,780		-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget			3,812		-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			659		-
G10-9.2	G10-9.2	Debt Management Division					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Other					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					-
G10-11.2	G10-11.2	MMB - Accounting Division					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - Management and Administration					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services					-
G45-14.3	G45-14.3	Mediation Services					-
G45-14.4	G45-14.4	Mediation/Representation					-
L49-15.2	L49-15.2	Legislative Auditor					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	G10	MINNESOTA MANAGEMENT & BUDGET	12,296,435		80,008		-
	G17	HUMAN RIGHTS DEPARTMENT	505,656		8,221		-
	G19	INDIAN AFFAIRS COUNCIL	34,582		3,073		-
	G38	INVESTMENT BOARD	16,176		8,194		-
	G39	GOVERNORS OFFICE	226,594		8,095		-
	G45	MEDIATION SERVICES DEPARTMENT	100,333		3,955		-
	G46	MN.IT	2,392,129		578,747		21,722,159
	G53	SECRETARY OF STATE	468,389		64,037		-
	G61	OFFICE OF STATE AUDITOR	47,126		15,945		-
	G62	MINN STATE RETIREMENT SYSTEM	113,345		154,704		1,824,625
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	147,843		279,503		2,388,600
	G67	REVENUE DEPARTMENT	26,495,472		84,638		-
	G69	TEACHERS RETIREMENT ASSOC	156,809		183,684		2,421,775
	G90	REVENUE INTERGOVT PAYMENTS	-		3,182,032		-
	G92	OMBUDSPERSON FOR FAMILIES	58,342		1,941		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-		-		-
	G96	UNIFORM LAWS COMMISSION	-		33		-
	G9J	CAMPAIGN FINANCE BOARD	13,098		8,873		-
	G9K	ADMINISTRATIVE HEARINGS	901,992		33,945		-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	24,030		3,161		-
	G9M	MINNESOTA COUNCIL ON LATINO AF	21,426		2,161		-
	G9N	ASIAN PACIFIC COUNCIL	19,452		1,738		-
	G9Q	MMB DEBT SERVICE	-		9,129		-
	G9R	MMB NON-OPERATING	-		6,941,913		-
	G9X	CAPITOL AREA ARCHITECT	15,669		1,518		-
	G9Y	MN STATE COUNCIL ON DISABILITY	39,902		3,461		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPARTMENT	39,337,643		867,072		-
	H55	HUMAN SERVICES DEPARTMENT	171,987,716		12,997,297		25,745,000
	H55b	HUMAN SERVICES SOS	-		691,210		-
	H55c	HUMAN SERVICES MSOP	-		62,547		-
	H60	MN INSURANCE MARKETPLACE	1,272,524		11,470		-
	H75	VETERANS AFFAIRS DEPARTMENT	6,656,093		339,063		-
	H7B	MEDICAL PRACTICE BOARD	537,016		25,762		-
	H7C	NURSING BOARD	638,804		21,627		-
	H7D	PHARMACY BOARD	1,858,613		19,430		-
	H7F	DENTISTRY BOARD	100,501		14,352		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	43,460		6,400		-
	H7J	OPTOMETRY BOARD	9,292		3,913		-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	1,021,477		10,276		-
	H7L	SOCIAL WORK BOARD	104,550		17,711		-
	H7M	MARRIAGE AND FAMILY THERAPY BD	14,764		5,598		-
	H7Q	PODIATRIC MEDICINE	10,556		3,689		-
	H7R	VETERINARY MEDICINE BOARD	22,644		5,375		-
	H7S	EMERGENCY MEDICAL SERVICES OFF	246,050		9,143		-
	H7U	DIETETICS & NUTRITION PRACTICE	8,795		3,829		-
	H7V	PSYCHOLOGY BOARD	116,518		7,676		-
	H7W	PHYSICAL THERAPY BOARD	315,564		7,918		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	26,959		15,349		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	30,412		7,022		-
	H9G	OMBUDSMAN MH/DD	162,214		3,583		-
	J33	TRIAL COURTS	118,050		1,363,478		-
	J50	STATE GUARDIAN AD LITEM	901		29,265		-
	J52	PUBLIC DEFENSE BOARD	177,926		53,365		-
	J58	COURT OF APPEALS	-		3,704		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	J65	SUPREME COURT	1,463,464		82,714		-
	J68	TAX COURT	336,466		2,070		-
	J70	JUDICIAL STANDARDS BOARD	3,567		1,871		-
	L10	LEGISLATURE COORDINATING COMM	93,352		31,314		-
	L11	SENATE	-		1,653		-
	L12	HOUSE	-		1,607		-
	L49	LEGISLATIVE AUDITOR	-		612		-
	P01	MILITARY AFFAIRS DEPARTMENT	1,190,786		567,307		-
	P07	PUBLIC SAFETY DEPARTMENT	70,874,711		3,775,235		-
	P08	OMBUDSPERSON FOR CORRECTIONS	-		-		-
	P78	CORRECTIONS DEPARTMENT	26,836,458		650,337		-
	P7T	PEACE OFFICERS BOARD (POST)	115,492		8,159		-
	P9E	SENTENCING GUIDELINES COMM	47,273		738		-
	R28	MINN CONSERVATION CORPS	-		112		-
	R29	NATURAL RESOURCES DEPARTMENT	23,732,496		3,018,654		678,307
	R32	POLLUTION CONTROL AGENCY	13,150,443		364,433		-
	R9P	WATER AND SOIL RESOURCES BOARD	1,651,373		151,544		-
	T79	TRANSPORTATION DEPARTMENT	54,895,281		19,017,966		2,214,245,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	403,899		88,075		-
	O	OTHER	7,488,033		1,825		5,158,955,976
		Total	570,147,731	20,234,020	70,289,742	611,399	9,613,106,938
		Source	570,147,731	20,234,020	70,289,742	611,399	9,613,106,938
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
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)	1,217,850				
G10-10.4	G10-10.4	Budget Operations and Planning	237,629				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division				-	
G10-11.3	G10-11.3	Central Payroll				1,441,714	
G10-11.4	G10-11.4	Accounting Services				1,596,201	
G10-11.5	G10-11.5	Financial Reporting				2,453,222	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				45,330	
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-	
G10-12.2	G10-12.2	MMB I.T - Management and 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			578	11	0.00%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor			4,787	129	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**

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	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					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		7,721	133		0.07%
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services		8,451	171		0.12%
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		2,780	127		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		3,812	53		0.04%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)		659	29		0.01%
G10-9.2	G10-9.2	Debt Management Division		541	24		0.00%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		1,049	28		0.03%
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division		3,037	93		0.06%
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration		1,251	27		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		2,110	90		0.04%
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
10.2	10.3	10.4	11.2	11.3

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	

99YYY		Consumer Agencies					
B04		AGRICULTURE DEPARTMENT		379,435	12,838		1.15%
B11		COSMETOLOGIST EXAMINERS BOARD		23,249	117		0.04%
B13		COMMERCE DEPARTMENT		463,903	2,636		0.62%
B14		ANIMAL HEALTH BOARD		27,031	626		0.11%
B15		BARBER EXAMINERS BOARD		6,010	69		0.01%
B20		EXPLORE MINNESOTA TOURISM		16,071	852		0.06%
B22		EMPLOYMENT & ECONOMIC DEVELOP		4,363,950	8,294		2.46%
B24		PUBLIC FACILITIES AUTHORITY		16,017	1,628		0.02%
B25		SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
B34		HOUSING FINANCE AGENCY		117,118	1,188		0.47%
B41		WORKERS' COMP COURT OF APPEALS		2,478	39		0.01%
B42		LABOR AND INDUSTRY DEPARTMENT		674,519	3,092		0.64%
B43		IRON RANGE RESOURCES		38,556	839		0.06%
B7E		ARCHITECTURE, ENGINEERING BD		12,074	62		0.01%
B7G		COMBATIVE SPORTS COMMISSION		3	3		0.00%
B7P		ACCOUNTANCY BOARD		10,915	63		0.01%
B7S		PRIVATE DETECTIVES BOARD		1,399	53		0.00%
B82		PUBLIC UTILITIES COMMISSION		152,296	123		0.36%
B9D		AMATEUR SPORTS COMMISSION		702	46		0.00%
B9V		AGRICULTURE UTILIZATION RESRCH		9	1		0.00%
E25		PERPICH CTR FOR ARTS EDUCATION		26,158	1,529		0.09%
E26		MN STATE COLLEGES/UNIVERSITIES		6,157,740	6,889		20.70%
E37		EDUCATION DEPARTMENT		755,137	7,916		0.66%
E39		PROF EDUCATOR LICENSING STD BD		11,148	127		0.03%
E40		HISTORICAL SOCIETY		801	131		0.00%
E44		MINNESOTA STATE ACADEMIES		40,782	1,629		0.29%
E50		ARTS BOARD		35,109	452		0.03%
E60		OFFICE OF HIGHER EDUCATION		60,519	1,681		0.14%
E77		ZOOLOGICAL BOARD		78,508	1,392		0.43%
E81		UNIVERSITY OF MINNESOTA		10,361	460		0.00%
E95		HUMANITIES COMMISSION		378	92		0.00%
E97		SCIENCE MUSEUM		72	24		0.00%
E9W		HIGHER ED FACILITIES AUTHORITY		232	12		0.00%
G02		ADMINISTRATION DEPARTMENT		659,303	3,518		1.31%
G03		LOTTERY		9,072	218		0.21%
G05		RACING COMMISSION		24,458	413		0.07%
G06		ATTORNEY GENERAL		34,961	844		0.46%
G09		GAMBLING CONTROL BOARD		6,225	118		0.05%

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G10	MINNESOTA MANAGEMENT & BUDGET		80,008	1,168		0.22%
	G17	HUMAN RIGHTS DEPARTMENT		8,221	217		0.08%
	G19	INDIAN AFFAIRS COUNCIL		3,073	201		0.01%
	G38	INVESTMENT BOARD		8,194	52		0.03%
	G39	GOVERNORS OFFICE		8,095	201		0.09%
	G45	MEDIATION SERVICES DEPARTMENT		3,955	103		0.02%
	G46	MN.IT		578,747	5,040		4.16%
	G53	SECRETARY OF STATE		64,037	800		0.17%
	G61	OFFICE OF STATE AUDITOR		15,945	360		0.14%
	G62	MINN STATE RETIREMENT SYSTEM		154,704	147		0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		279,503	165		0.13%
	G67	REVENUE DEPARTMENT		84,638	5,753		1.98%
	G69	TEACHERS RETIREMENT ASSOC		183,684	224		0.11%
	G90	REVENUE INTERGOVT PAYMENTS		3,182,032	1,622		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		1,941	72		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-		0.00%
	G96	UNIFORM LAWS COMMISSION		33	9		0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,873	190		0.01%
	G9K	ADMINISTRATIVE HEARINGS		33,945	225		0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		3,161	94		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,161	60		0.01%
	G9N	ASIAN PACIFIC COUNCIL		1,738	68		0.01%
	G9Q	MMB DEBT SERVICE		9,129	1,063		0.00%
	G9R	MMB NON-OPERATING		6,941,913	1,075		0.00%
	G9X	CAPITOL AREA ARCHITECT		1,518	96		0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,461	114		0.01%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPARTMENT		867,072	10,742		3.19%
	H55	HUMAN SERVICES DEPARTMENT		12,997,297	10,781		7.65%
	H55b	HUMAN SERVICES SOS		691,210	8,687		3.63%
	H55c	HUMAN SERVICES MSOP		62,547	748		0.65%
	H60	MN INSURANCE MARKETPLACE		11,470	261		0.28%
	H75	VETERANS AFFAIRS DEPARTMENT		339,063	5,327		2.62%
	H7B	MEDICAL PRACTICE BOARD		25,762	172		0.04%
	H7C	NURSING BOARD		21,627	110		0.04%
	H7D	PHARMACY BOARD		19,430	321		0.03%
	H7F	DENTISTRY BOARD		14,352	139		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,400	96		0.01%
	H7J	OPTOMETRY BOARD		3,913	68		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		10,276	282		0.01%
	H7L	SOCIAL WORK BOARD		17,711	117		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,598	71		0.00%
	H7Q	PODIATRIC MEDICINE		3,689	75		0.00%
	H7R	VETERINARY MEDICINE BOARD		5,375	70		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,143	210		0.01%
	H7U	DIETETICS & NUTRITION PRACTICE		3,829	57		0.00%
	H7V	PSYCHOLOGY BOARD		7,676	83		0.01%
	H7W	PHYSICAL THERAPY BOARD		7,918	75		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,349	105		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		7,022	64		0.01%
	H9G	OMBUDSMAN MH/DD		3,583	77		0.03%
	J33	TRIAL COURTS		1,363,478	9,768		3.66%
	J50	STATE GUARDIAN AD LITEM		29,265	939		0.42%
	J52	PUBLIC DEFENSE BOARD		53,365	1,048		1.05%
	J58	COURT OF APPEALS		3,704	73		0.11%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	J65	SUPREME COURT		82,714	1,782		0.69%
	J68	TAX COURT		2,070	41		0.01%
	J70	JUDICIAL STANDARDS BOARD		1,871	99		0.00%
	L10	LEGISLATURE COORDINATING COMM		31,314	431		0.16%
	L11	SENATE		1,653	48		0.32%
	L12	HOUSE		1,607	62		0.00%
	L49	LEGISLATIVE AUDITOR		612	57		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		567,307	833		0.66%
	P07	PUBLIC SAFETY DEPARTMENT		3,775,235	23,258		4.03%
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-		0.00%
	P78	CORRECTIONS DEPARTMENT		650,337	12,167		7.00%
	P7T	PEACE OFFICERS BOARD (POST)		8,159	125		0.02%
	P9E	SENTENCING GUIDELINES COMM		738	18		0.01%
	R28	MINN CONSERVATION CORPS		112	13		0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,018,654	37,814		7.75%
	R32	POLLUTION CONTROL AGENCY		364,433	8,084		1.69%
	R9P	WATER AND SOIL RESOURCES BOARD		151,544	6,712		0.61%
	T79	TRANSPORTATION DEPARTMENT		19,017,966	38,262		15.08%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		88,075	64		0.00%
	O	OTHER		1,825	-		0.00%
		Total	1,455,479	70,289,742	260,484	5,536,467	100.00%
		Source	1,455,479	70,289,742	260,484	5,536,467	100.00%
		Difference (Total - Source)	0	0	0	0	0.00%

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	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		578			578
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		4,787			4,787
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**

			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)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-		-
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	7,721	7,721	-		7,721
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	8,451	8,451	-		8,451
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	2,780	2,780	-		2,780
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	3,812	3,812	-	3,044,475	3,812
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	659	659	-		659
G10-9.2	G10-9.2	Debt Management Division	541	541	-		541
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	1,049	1,049	-		1,049
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	3,037	3,037	-		3,037
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,251	1,251	-		1,251
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,110	2,110	-		2,110
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			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)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 DEPARTMENT	379,435	379,435	10,293,576		379,435
	B11	COSMETOLOGIST EXAMINERS BOARD	23,249	23,249	-		23,249
	B13	COMMERCE DEPARTMENT	463,903	463,903	214,106,818		463,903
	B14	ANIMAL HEALTH BOARD	27,031	27,031	673,040		27,031
	B15	BARBER EXAMINERS BOARD	6,010	6,010	-		6,010
	B20	EXPLORE MINNESOTA TOURISM	16,071	16,071	-		16,071
	B22	EMPLOYMENT & ECONOMIC DEVELOP	4,363,950	4,363,950	8,100,968,198		4,363,950
	B24	PUBLIC FACILITIES AUTHORITY	16,017	16,017	-		16,017
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
	B34	HOUSING FINANCE AGENCY	117,118	117,118	-		117,118
	B41	WORKERS' COMP COURT OF APPEALS	2,478	2,478	-		2,478
	B42	LABOR AND INDUSTRY DEPARTMENT	674,519	674,519	6,267,399		674,519
	B43	IRON RANGE RESOURCES	38,556	38,556	-		38,556
	B7E	ARCHITECTURE, ENGINEERING BD	12,074	12,074	-		12,074
	B7G	COMBATIVE SPORTS COMMISSION	3	3	-		3
	B7P	ACCOUNTANCY BOARD	10,915	10,915	-		10,915
	B7S	PRIVATE DETECTIVES BOARD	1,399	1,399	-		1,399
	B82	PUBLIC UTILITIES COMMISSION	152,296	152,296	-		152,296
	B9D	AMATEUR SPORTS COMMISSION	702	702	-		702
	B9V	AGRICULTURE UTILIZATION RESRCH	9	9	-		9
	E25	PERPICH CTR FOR ARTS EDUCATION	26,158	26,158	-		26,158
	E26	MN STATE COLLEGES/UNIVERSITIES	6,157,740	6,157,740	791,984,555		6,157,740
	E37	EDUCATION DEPARTMENT	755,137	755,137	1,428,249,757		755,137
	E39	PROF EDUCATOR LICENSING STD BD	11,148	11,148	-		11,148
	E40	HISTORICAL SOCIETY	801	801	-		801
	E44	MINNESOTA STATE ACADEMIES	40,782	40,782	-		40,782
	E50	ARTS BOARD	35,109	35,109	1,288,447		35,109
	E60	OFFICE OF HIGHER EDUCATION	60,519	60,519	-		60,519
	E77	ZOOLOGICAL BOARD	78,508	78,508	51,046		78,508
	E81	UNIVERSITY OF MINNESOTA	10,361	10,361	-		10,361
	E95	HUMANITIES COMMISSION	378	378	-		378
	E97	SCIENCE MUSEUM	72	72	-		72
	E9W	HIGHER ED FACILITIES AUTHORITY	232	232	-		232
	G02	ADMINISTRATION DEPARTMENT	659,303	659,303	3,529,702		659,303
	G03	LOTTERY	9,072	9,072	-		9,072
	G05	RACING COMMISSION	24,458	24,458	-		24,458
	G06	ATTORNEY GENERAL	34,961	34,961	1,641,670		34,961
	G09	GAMBLING CONTROL BOARD	6,225	6,225	-		6,225

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	G10	MINNESOTA MANAGEMENT & BUDGET	80,008	80,008	-		80,008
	G17	HUMAN RIGHTS DEPARTMENT	8,221	8,221	-		8,221
	G19	INDIAN AFFAIRS COUNCIL	3,073	3,073	-		3,073
	G38	INVESTMENT BOARD	8,194	8,194	-		8,194
	G39	GOVERNORS OFFICE	8,095	8,095	-		8,095
	G45	MEDIATION SERVICES DEPARTMENT	3,955	3,955	-		3,955
	G46	MN.IT	578,747	578,747	-		578,747
	G53	SECRETARY OF STATE	64,037	64,037	6,686,839		64,037
	G61	OFFICE OF STATE AUDITOR	15,945	15,945	-		15,945
	G62	MINN STATE RETIREMENT SYSTEM	154,704	154,704	-		154,704
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	279,503	279,503	-		279,503
	G67	REVENUE DEPARTMENT	84,638	84,638	-		84,638
	G69	TEACHERS RETIREMENT ASSOC	183,684	183,684	-		183,684
	G90	REVENUE INTERGOVT PAYMENTS	3,182,032	3,182,032	-		3,182,032
	G92	OMBUDSPERSON FOR FAMILIES	1,941	1,941	-		1,941
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-		-
	G96	UNIFORM LAWS COMMISSION	33	33	-		33
	G9J	CAMPAIGN FINANCE BOARD	8,873	8,873	-		8,873
	G9K	ADMINISTRATIVE HEARINGS	33,945	33,945	-		33,945
	G9L	COUNCIL FOR MINNESOTANS OF AFR	3,161	3,161	-		3,161
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,161	2,161	-		2,161
	G9N	ASIAN PACIFIC COUNCIL	1,738	1,738	-		1,738
	G9Q	MMB DEBT SERVICE	9,129	9,129	-		9,129
	G9R	MMB NON-OPERATING	6,941,913	6,941,913	7,494,829		6,941,913
	G9X	CAPITOL AREA ARCHITECT	1,518	1,518	-		1,518
	G9Y	MN STATE COUNCIL ON DISABILITY	3,461	3,461	-		3,461
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPARTMENT	867,072	867,072	297,657,120		867,072
	H55	HUMAN SERVICES DEPARTMENT	12,997,297	12,997,297	12,119,651,364		12,997,297
	H55b	HUMAN SERVICES SOS	691,210	691,210	-		691,210
	H55c	HUMAN SERVICES MSOP	62,547	62,547	-		62,547
	H60	MN INSURANCE MARKETPLACE	11,470	11,470	-		11,470
	H75	VETERANS AFFAIRS DEPARTMENT	339,063	339,063	1,650,481		339,063
	H7B	MEDICAL PRACTICE BOARD	25,762	25,762	-		25,762
	H7C	NURSING BOARD	21,627	21,627	-		21,627
	H7D	PHARMACY BOARD	19,430	19,430	456,800		19,430
	H7F	DENTISTRY BOARD	14,352	14,352	-		14,352
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,400	6,400	-		6,400
	H7J	OPTOMETRY BOARD	3,913	3,913	-		3,913
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	10,276	10,276	-		10,276
	H7L	SOCIAL WORK BOARD	17,711	17,711	-		17,711
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,598	5,598	-		5,598
	H7Q	PODIATRIC MEDICINE	3,689	3,689	-		3,689
	H7R	VETERINARY MEDICINE BOARD	5,375	5,375	-		5,375
	H7S	EMERGENCY MEDICAL SERVICES OFF	9,143	9,143	121,625		9,143
	H7U	DIETETICS & NUTRITION PRACTICE	3,829	3,829	-		3,829
	H7V	PSYCHOLOGY BOARD	7,676	7,676	-		7,676
	H7W	PHYSICAL THERAPY BOARD	7,918	7,918	-		7,918
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,349	15,349	-		15,349
	H7Y	OCCUPATIONAL THERAPY PRACT BD	7,022	7,022	-		7,022
	H9G	OMBUDSMAN MH/DD	3,583	3,583	-		3,583
	J33	TRIAL COURTS	1,363,478	1,363,478	1,234,063		1,363,478
	J50	STATE GUARDIAN AD LITEM	29,265	29,265	-		29,265
	J52	PUBLIC DEFENSE BOARD	53,365	53,365	-		53,365
	J58	COURT OF APPEALS	3,704	3,704	-		3,704

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	J65	SUPREME COURT	82,714	82,714	491,765		82,714
	J68	TAX COURT	2,070	2,070	-		2,070
	J70	JUDICIAL STANDARDS BOARD	1,871	1,871	-		1,871
	L10	LEGISLATURE COORDINATING COMM	31,314	31,314	-		31,314
	L11	SENATE	1,653	1,653	-		1,653
	L12	HOUSE	1,607	1,607	-		1,607
	L49	LEGISLATIVE AUDITOR	612	612	-		612
	P01	MILITARY AFFAIRS DEPARTMENT	567,307	567,307	73,419,372		567,307
	P07	PUBLIC SAFETY DEPARTMENT	3,775,235	3,775,235	224,243,492		3,775,235
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-		-
	P78	CORRECTIONS DEPARTMENT	650,337	650,337	336,320		650,337
	P7T	PEACE OFFICERS BOARD (POST)	8,159	8,159	-		8,159
	P9E	SENTENCING GUIDELINES COMM	738	738	-		738
	R28	MINN CONSERVATION CORPS	112	112	-		112
	R29	NATURAL RESOURCES DEPARTMENT	3,018,654	3,018,654	52,796,573		3,018,654
	R32	POLLUTION CONTROL AGENCY	364,433	364,433	19,688,611		364,433
	R9P	WATER AND SOIL RESOURCES BOARD	151,544	151,544	1,130,183		151,544
	T79	TRANSPORTATION DEPARTMENT	19,017,966	19,017,966	792,466,110		19,017,966
	T9B	METROPOLITAN COUNCIL/TRANSPORT	88,075	88,075	-		88,075
	O	OTHER	1,825	1,825	-		1,825
		Total	70,289,742	70,289,742	24,158,579,755	3,044,475	70,289,742
		Source	70,289,742	70,289,742	24,158,579,755	3,044,475	70,289,742
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations

	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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					4,024,585
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services	0.00%	11	0.00%	578	
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%	129	0.07%	4,787	
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**

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	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%		0.00%	7,721	
G02-3.2	G02-3.2	Admin Management Services	0.07%	133	0.07%		
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.12%	171	0.12%	8,451	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	0.01%	127	0.01%	2,780	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	0.04%	53	0.04%	3,812	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	0.01%	29	0.01%	659	
G10-9.2	G10-9.2	Debt Management Division	0.00%	24	0.00%	541	
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.03%	28	0.03%	1,049	
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	0.06%	93	0.06%	3,037	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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%	27	0.00%	1,251	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0.00%	-	0.00%	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.04%	90	0.04%	2,110	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	
	99YYY	Consumer Agencies

B04	AGRICULTURE DEPARTMENT
B11	COSMETOLOGIST EXAMINERS BOARD
B13	COMMERCE DEPARTMENT
B14	ANIMAL HEALTH BOARD
B15	BARBER EXAMINERS BOARD
B20	EXPLORE MINNESOTA TOURISM
B22	EMPLOYMENT & ECONOMIC DEVELOP
B24	PUBLIC FACILITIES AUTHORITY
B25	SCIENCE & TECHNOLOGY AUTHORITY
B34	HOUSING FINANCE AGENCY
B41	WORKERS' COMP COURT OF APPEALS
B42	LABOR AND INDUSTRY DEPARTMENT
B43	IRON RANGE RESOURCES
B7E	ARCHITECTURE, ENGINEERING BD
B7G	COMBATIVE SPORTS COMMISSION
B7P	ACCOUNTANCY BOARD
B7S	PRIVATE DETECTIVES BOARD
B82	PUBLIC UTILITIES COMMISSION
B9D	AMATEUR SPORTS COMMISSION
B9V	AGRICULTURE UTILIZATION RESRCH
E25	PERPICH CTR FOR ARTS EDUCATION
E26	MN STATE COLLEGES/UNIVERSITIES
E37	EDUCATION DEPARTMENT
E39	PROF EDUCATOR LICENSING STD BD
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 DEPARTMENT
G03	LOTTERY
G05	RACING COMMISSION
G06	ATTORNEY GENERAL
G09	GAMBLING CONTROL BOARD

	1.15%	12,838	1.15%	379,435
	0.04%	117	0.04%	23,249
	0.62%	2,636	0.62%	463,903
	0.11%	626	0.11%	27,031
	0.01%	69	0.01%	6,010
	0.06%	852	0.06%	16,071
	2.46%	8,294	2.46%	4,363,950
	0.02%	1,628	0.02%	16,017
	0.00%	-	0.00%	-
	0.47%	1,188	0.47%	117,118
	0.01%	39	0.01%	2,478
	0.64%	3,092	0.64%	674,519
	0.06%	839	0.06%	38,556
	0.01%	62	0.01%	12,074
	0.00%	3	0.00%	3
	0.01%	63	0.01%	10,915
	0.00%	53	0.00%	1,399
	0.36%	123	0.36%	152,296
	0.00%	46	0.00%	702
	0.00%	1	0.00%	9
	0.09%	1,529	0.09%	26,158
	20.70%	6,889	20.70%	6,157,740
	0.66%	7,916	0.66%	755,137
	0.03%	127	0.03%	11,148
	0.00%	131	0.00%	801
	0.29%	1,629	0.29%	40,782
	0.03%	452	0.03%	35,109
	0.14%	1,681	0.14%	60,519
	0.43%	1,392	0.43%	78,508
	0.00%	460	0.00%	10,361
	0.00%	92	0.00%	378
	0.00%	24	0.00%	72
	0.00%	12	0.00%	232
	1.31%	3,518	1.31%	659,303
	0.21%	218	0.21%	9,072
	0.07%	413	0.07%	24,458
	0.46%	844	0.46%	34,961
	0.05%	118	0.05%	6,225

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%	1,168	0.22%	80,008	
	G17	HUMAN RIGHTS DEPARTMENT	0.08%	217	0.08%	8,221	
	G19	INDIAN AFFAIRS COUNCIL	0.01%	201	0.01%	3,073	
	G38	INVESTMENT BOARD	0.03%	52	0.03%	8,194	
	G39	GOVERNORS OFFICE	0.09%	201	0.09%	8,095	
	G45	MEDIATION SERVICES DEPARTMENT	0.02%	103	0.02%	3,955	
	G46	MN.IT	4.16%	5,040	4.16%	578,747	
	G53	SECRETARY OF STATE	0.17%	800	0.17%	64,037	
	G61	OFFICE OF STATE AUDITOR	0.14%	360	0.14%	15,945	
	G62	MINN STATE RETIREMENT SYSTEM	0.19%	147	0.19%	154,704	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	165	0.13%	279,503	
	G67	REVENUE DEPARTMENT	1.98%	5,753	1.98%	84,638	
	G69	TEACHERS RETIREMENT ASSOC	0.11%	224	0.11%	183,684	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,622	0.00%	3,182,032	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	72	0.01%	1,941	
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%	-	0.00%	-	
	G96	UNIFORM LAWS COMMISSION	0.00%	9	0.00%	33	
	G9J	CAMPAIGN FINANCE BOARD	0.01%	190	0.01%	8,873	
	G9K	ADMINISTRATIVE HEARINGS	0.11%	225	0.11%	33,945	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	0.01%	94	0.01%	3,161	
	G9M	MINNESOTA COUNCIL ON LATINO AF	0.01%	60	0.01%	2,161	
	G9N	ASIAN PACIFIC COUNCIL	0.01%	68	0.01%	1,738	
	G9Q	MMB DEBT SERVICE	0.00%	1,063	0.00%	9,129	
	G9R	MMB NON-OPERATING	0.00%	1,075	0.00%	6,941,913	
	G9X	CAPITOL AREA ARCHITECT	0.01%	96	0.01%	1,518	
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%	114	0.01%	3,461	
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208	
	H12	HEALTH DEPARTMENT	3.19%	10,742	3.19%	867,072	
	H55	HUMAN SERVICES DEPARTMENT	7.65%	10,781	7.65%	12,997,297	
	H55b	HUMAN SERVICES SOS	3.63%	8,687	3.63%	691,210	
	H55c	HUMAN SERVICES MSOP	0.65%	748	0.65%	62,547	
	H60	MN INSURANCE MARKETPLACE	0.28%	261	0.28%	11,470	
	H75	VETERANS AFFAIRS DEPARTMENT	2.62%	5,327	2.62%	339,063	
	H7B	MEDICAL PRACTICE BOARD	0.04%	172	0.04%	25,762	
	H7C	NURSING BOARD	0.04%	110	0.04%	21,627	
	H7D	PHARMACY BOARD	0.03%	321	0.03%	19,430	
	H7F	DENTISTRY BOARD	0.02%	139	0.02%	14,352	
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	96	0.01%	6,400	
	H7J	OPTOMETRY BOARD	0.00%	68	0.00%	3,913	
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	0.01%	282	0.01%	10,276	
	H7L	SOCIAL WORK BOARD	0.02%	117	0.02%	17,711	
	H7M	MARRIAGE AND FAMILY THERAPY BD	0.00%	71	0.00%	5,598	
	H7Q	PODIATRIC MEDICINE	0.00%	75	0.00%	3,689	
	H7R	VETERINARY MEDICINE BOARD	0.00%	70	0.00%	5,375	
	H7S	EMERGENCY MEDICAL SERVICES OFF	0.01%	210	0.01%	9,143	
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	57	0.00%	3,829	
	H7V	PSYCHOLOGY BOARD	0.01%	83	0.01%	7,676	
	H7W	PHYSICAL THERAPY BOARD	0.00%	75	0.00%	7,918	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	105	0.01%	15,349	
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.01%	64	0.01%	7,022	
	H9G	OMBUDSMAN MH/DD	0.03%	77	0.03%	3,583	
	J33	TRIAL COURTS	3.66%	9,768	3.66%	1,363,478	
	J50	STATE GUARDIAN AD LITEM	0.42%	939	0.42%	29,265	
	J52	PUBLIC DEFENSE BOARD	1.05%	1,048	1.05%	53,365	
	J58	COURT OF APPEALS	0.11%	73	0.11%	3,704	

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	J65	SUPREME COURT	0.69%	1,782	0.69%	82,714	
	J68	TAX COURT	0.01%	41	0.01%	2,070	
	J70	JUDICIAL STANDARDS BOARD	0.00%	99	0.00%	1,871	
	L10	LEGISLATURE COORDINATING COMM	0.16%	431	0.16%	31,314	
	L11	SENATE	0.32%	48	0.32%	1,653	
	L12	HOUSE	0.00%	62	0.00%	1,607	
	L49	LEGISLATIVE AUDITOR	0.01%	57	0.01%	612	
	P01	MILITARY AFFAIRS DEPARTMENT	0.66%	833	0.66%	567,307	
	P07	PUBLIC SAFETY DEPARTMENT	4.03%	23,258	4.03%	3,775,235	
	P08	OMBUDSPERSON FOR CORRECTIONS	0.00%	-	0.00%	-	
	P78	CORRECTIONS DEPARTMENT	7.00%	12,167	7.00%	650,337	
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	125	0.02%	8,159	
	P9E	SENTENCING GUIDELINES COMM	0.01%	18	0.01%	738	
	R28	MINN CONSERVATION CORPS	0.00%	13	0.00%	112	
	R29	NATURAL RESOURCES DEPARTMENT	7.75%	37,814	7.75%	3,018,654	
	R32	POLLUTION CONTROL AGENCY	1.69%	8,084	1.69%	364,433	
	R9P	WATER AND SOIL RESOURCES BOARD	0.61%	6,712	0.61%	151,544	
	T79	TRANSPORTATION DEPARTMENT	15.08%	38,262	15.08%	19,017,966	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	64	0.00%	88,075	
	O	OTHER	0.00%	-	0.00%	1,825	
		Total	100.00%	260,484	100.00%	70,289,742	4,024,585
		Source	100.00%	260,484	100.00%	70,289,742	4,024,585
		Difference (Total - Source)	0.00%	0	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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	0.00%	-			
G45-14.3	G45-14.3	Mediation Services		285,463			
G45-14.4	G45-14.4	Mediation/Representation		-			
L49-15.2	L49-15.2	Legislative Auditor	0.07%		0.07%		
L49-15.3	L49-15.3	Financial Audits					1,845,100
L49-15.4	L49-15.4	Program Audits					1,840,831
L49-15.5	L49-15.5	Single Audits					1,375,532
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.11	L49-15.11	Program Audit- Outdoors				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
L49-15.13	L49-15.13	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%		0.00%		-
G02-3.2	G02-3.2	Admin Management Services	0.07%		0.07%		-
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.12%		0.12%		-
G02-4.5	G02-4.5	Real Estate and 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%		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	0.04%		0.04%		-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.01%		0.01%		-
G10-9.2	G10-9.2	Debt Management Division	0.00%		0.00%		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.03%		0.03%		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	0.06%		0.06%		5,388.69
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	0.00%		0.00%		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0.00%		0.00%		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.04%		0.04%		-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			0.00%		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	

99YYY Consumer Agencies						
B04	AGRICULTURE DEPARTMENT		1.15%		1.15%	5.06
B11	COSMETOLOGIST EXAMINERS BOARD		0.04%		0.04%	149.88
B13	COMMERCE DEPARTMENT		0.62%		0.62%	137.70
B14	ANIMAL HEALTH BOARD		0.11%		0.11%	-
B15	BARBER EXAMINERS BOARD		0.01%		0.01%	-
B20	EXPLORE MINNESOTA TOURISM		0.06%		0.06%	4.81
B22	EMPLOYMENT & ECONOMIC DEVELOP		2.46%		2.46%	340.28
B24	PUBLIC FACILITIES AUTHORITY		0.02%		0.02%	-
B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		0.00%	-
B34	HOUSING FINANCE AGENCY		0.47%		0.47%	10.79
B41	WORKERS' COMP COURT OF APPEALS		0.01%		0.01%	-
B42	LABOR AND INDUSTRY DEPARTMENT		0.64%		0.64%	34.10
B43	IRON RANGE RESOURCES		0.06%		0.06%	1,145.44
B7E	ARCHITECTURE, ENGINEERING BD		0.01%		0.01%	313.00
B7G	COMBATIVE SPORTS COMMISSION		0.00%		0.00%	-
B7P	ACCOUNTANCY BOARD		0.01%		0.01%	-
B7S	PRIVATE DETECTIVES BOARD		0.00%		0.00%	-
B82	PUBLIC UTILITIES COMMISSION		0.36%		0.36%	-
B9D	AMATEUR SPORTS COMMISSION		0.00%		0.00%	-
B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		0.00%	-
E25	PERPICH CTR FOR ARTS EDUCATION		0.09%		0.09%	-
E26	MN STATE COLLEGES/UNIVERSITIES		20.70%		20.70%	50.03
E37	EDUCATION DEPARTMENT		0.66%		0.66%	154.05
E39	PROF EDUCATOR LICENSING STD BD		0.03%		0.03%	-
E40	HISTORICAL SOCIETY		0.00%		0.00%	-
E44	MINNESOTA STATE ACADEMIES		0.29%		0.29%	-
E50	ARTS BOARD		0.03%		0.03%	127.88
E60	OFFICE OF HIGHER EDUCATION		0.14%		0.14%	-
E77	ZOOLOGICAL BOARD		0.43%		0.43%	451.31
E81	UNIVERSITY OF MINNESOTA		0.00%		0.00%	0.25
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 DEPARTMENT		1.31%		1.31%	871.06
G03	LOTTERY		0.21%		0.21%	10.79
G05	RACING COMMISSION		0.07%		0.07%	-
G06	ATTORNEY GENERAL		0.46%		0.46%	112.06
G09	GAMBLING CONTROL BOARD		0.05%		0.05%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%		0.22%		226.49
	G17	HUMAN RIGHTS DEPARTMENT	0.08%		0.08%		356.69
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		-
	G38	INVESTMENT BOARD	0.03%		0.03%		1,681.81
	G39	GOVERNORS OFFICE	0.09%		0.09%		15.16
	G45	MEDIATION SERVICES DEPARTMENT	0.02%		0.02%		7.13
	G46	MN.IT	4.16%		4.16%		1,856.51
	G53	SECRETARY OF STATE	0.17%		0.17%		169.29
	G61	OFFICE OF STATE AUDITOR	0.14%		0.14%		842.50
	G62	MINN STATE RETIREMENT SYSTEM	0.19%		0.19%		893.77
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%		0.13%		680.73
	G67	REVENUE DEPARTMENT	1.98%		1.98%		122.52
	G69	TEACHERS RETIREMENT ASSOC	0.11%		0.11%		650.60
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0.00%		-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		0.01%		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%		0.00%		-
	G96	UNIFORM LAWS COMMISSION	0.00%		0.00%		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%		0.01%		-
	G9K	ADMINISTRATIVE HEARINGS	0.11%		0.11%		10.79
	G9L	COUNCIL FOR MINNESOTANS OF AFR	0.01%		0.01%		-
	G9M	MINNESOTA COUNCIL ON LATINO AF	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	MN STATE COUNCIL ON DISABILITY	0.01%		0.01%		-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-
	H12	HEALTH DEPARTMENT	3.19%		3.19%		688.67
	H55	HUMAN SERVICES DEPARTMENT	7.65%		7.65%		4,941.50
	H55b	HUMAN SERVICES SOS	3.63%		3.63%		-
	H55c	HUMAN SERVICES MSOP	0.65%		0.65%		-
	H60	MN INSURANCE MARKETPLACE	0.28%		0.28%		46.33
	H75	VETERANS AFFAIRS DEPARTMENT	2.62%		2.62%		174.97
	H7B	MEDICAL PRACTICE BOARD	0.04%		0.04%		-
	H7C	NURSING BOARD	0.04%		0.04%		-
	H7D	PHARMACY BOARD	0.03%		0.03%		-
	H7F	DENTISTRY BOARD	0.02%		0.02%		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		0.01%		-
	H7J	OPTOMETRY BOARD	0.00%		0.00%		-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	0.01%		0.01%		-
	H7L	SOCIAL WORK BOARD	0.02%		0.02%		-
	H7M	MARRIAGE AND 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 OFF	0.01%		0.01%		133.63
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0.00%		-
	H7V	PSYCHOLOGY BOARD	0.01%		0.01%		0.38
	H7W	PHYSICAL THERAPY BOARD	0.00%		0.00%		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%		0.01%		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.01%		0.01%		-
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		-
	J33	TRIAL COURTS	3.66%		3.66%		31.04
	J50	STATE GUARDIAN AD LITEM	0.42%		0.42%		-
	J52	PUBLIC DEFENSE BOARD	1.05%		1.05%		26.41
	J58	COURT OF APPEALS	0.11%		0.11%		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	J65	SUPREME COURT	0.69%		0.69%		20.25
	J68	TAX COURT	0.01%		0.01%		-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		-
	L10	LEGISLATURE COORDINATING COMM	0.16%		0.16%		-
	L11	SENATE	0.32%		0.32%		-
	L12	HOUSE	0.00%		0.00%		-
	L49	LEGISLATIVE AUDITOR	0.01%		0.01%		-
	P01	MILITARY AFFAIRS DEPARTMENT	0.66%		0.66%		170.53
	P07	PUBLIC SAFETY DEPARTMENT	4.03%		4.03%		1,210.94
	P08	OMBUDSPERSON FOR CORRECTIONS	0.00%		0.00%		-
	P78	CORRECTIONS DEPARTMENT	7.00%		7.00%		1,106.35
	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 DEPARTMENT	7.75%		7.75%		1,472.31
	R32	POLLUTION CONTROL AGENCY	1.69%		1.69%		70.99
	R9P	WATER AND SOIL RESOURCES BOARD	0.61%		0.61%		91.38
	T79	TRANSPORTATION DEPARTMENT	15.08%		15.08%		1,110.87
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		-
	O	OTHER	0.00%		0.00%		424.50
		Total	100.00%	285,463	100.00%	5,061,463	28,542.19
		Source	100.00%	285,463	100.00%	5,061,463	28,542.19
		Difference (Total - Source)	0.00%	0	0.00%	0	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (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			1,845,100		
L49-15.4	L49-15.4	Program Audits			1,840,831		
L49-15.5	L49-15.5	Single Audits			1,375,532		
L49-15.6	L49-15.6	Audit Comm			-		
L49-15.7	L49-15.7	Financial Audit- Outdoors			-		
L49-15.8	L49-15.8	Financial Audit- Art			-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water			-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-	-	

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.11	L49-15.11	Program Audit- Outdoors			-	-	
L49-15.12	L49-15.12	Program Audit- Art			-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water			-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-	-	
G61-16.2	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	-	565.00		-	-
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	-	-		-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-		-	-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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

Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 DEPARTMENT	5,120.30	-		-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-		-	-
	B13	COMMERCE DEPARTMENT	620.50	813.50		-	-
	B14	ANIMAL HEALTH BOARD	-	-		-	-
	B15	BARBER EXAMINERS BOARD	-	-		-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-		-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	308.60	3,450.00		-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-		-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-		-	-
	B34	HOUSING FINANCE AGENCY	-	-		-	-
	B41	WORKERS' COMP COURT OF APPEALS	-	-		-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-		-	-
	B43	IRON RANGE RESOURCES	-	-		-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-		-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-		-	-
	B7P	ACCOUNTANCY BOARD	-	-		-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-		-	-
	B82	PUBLIC UTILITIES COMMISSION	74.30	-		-	-
	B9D	AMATEUR SPORTS COMMISSION	-	-		-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-		-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-		-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-		-	-
	E37	EDUCATION DEPARTMENT	163.70	1,044.50		-	-
	E39	PROF EDUCATOR LICENSING STD BD	3,493.70	-		-	-
	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 DEPARTMENT	-	-		-	-
	G03	LOTTERY	-	-		-	-
	G05	RACING COMMISSION	-	-		-	-
	G06	ATTORNEY GENERAL	-	-		-	-
	G09	GAMBLING CONTROL BOARD	-	-		-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPARTMENT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	-	348.50	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	2,228.40	11,621.00	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MN INSURANCE MARKETPLACE	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	405.30	-	-	-	-
	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	1,816.80	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	982.00	-	-	-
	P07	PUBLIC SAFETY DEPARTMENT	3,911.30	1,623.50	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	209.50	-	-	-
	R32	POLLUTION CONTROL AGENCY	370.10	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	4,260.60	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	4,818.00	-	-	-	-
		Total	27,591.60	20,657.50	5,061,463	-	-
		Source	27,591.60	20,657.50	5,061,463	-	-
		Difference (Total - Source)	-	-	-	-	-

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water

L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	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 DEPARTMENT	-	-	-	-	-
B11		COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13		COMMERCE DEPARTMENT	-	-	-	-	-
B14		ANIMAL HEALTH BOARD	-	-	-	-	-
B15		BARBER EXAMINERS BOARD	-	-	-	-	-
B20		EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22		EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24		PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34		HOUSING FINANCE AGENCY	-	-	-	-	-
B41		WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
B42		LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-
B43		IRON RANGE RESOURCES	-	-	-	-	-
B7E		ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P		ACCOUNTANCY BOARD	-	-	-	-	-
B7S		PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82		PUBLIC UTILITIES COMMISSION	-	-	-	-	-
B9D		AMATEUR SPORTS COMMISSION	-	-	-	-	-
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25		PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-
E26		MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37		EDUCATION DEPARTMENT	-	-	-	-	-
E39		PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
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 DEPARTMENT	-	-	-	-	-
G03		LOTTERY	-	-	-	-	-
G05		RACING COMMISSION	-	-	-	-	-
G06		ATTORNEY GENERAL	-	-	-	-	-
G09		GAMBLING CONTROL BOARD	-	-	-	-	-

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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPARTMENT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	-	-	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MN INSURANCE MARKETPLACE	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-
	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	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-

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			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	-	-	-	-	-
		Source	-	-	-	-	-
		Difference (Total - Source)	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
G02-3.0	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**

			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, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	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	-	-	7,721	-	
G02-3.2	G02-3.2	Admin Management Services	-	-		1,935,590	-
G02-3.3	G02-3.3	Commissioner's Office					601,297
G02-3.4	G02-3.4	Human Resources					455,419
G02-3.5	G02-3.5	Financial Management and Reporting					878,874
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	8,451	4,059,637	
G02-4.5	G02-4.5	Real Estate and 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	-	-	2,780		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	3,812		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	659		
G10-9.2	G10-9.2	Debt Management Division	-	-	541		
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,049		
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,037		
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	1,251		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,110		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					578
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					4,787

**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, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	

99YYY		Consumer Agencies
B04		AGRICULTURE DEPARTMENT
B11		COSMETOLOGIST EXAMINERS BOARD
B13		COMMERCE DEPARTMENT
B14		ANIMAL HEALTH BOARD
B15		BARBER EXAMINERS BOARD
B20		EXPLORE MINNESOTA TOURISM
B22		EMPLOYMENT & ECONOMIC DEVELOP
B24		PUBLIC FACILITIES AUTHORITY
B25		SCIENCE & TECHNOLOGY AUTHORITY
B34		HOUSING FINANCE AGENCY
B41		WORKERS' COMP COURT OF APPEALS
B42		LABOR AND INDUSTRY DEPARTMENT
B43		IRON RANGE RESOURCES
B7E		ARCHITECTURE, ENGINEERING BD
B7G		COMBATIVE SPORTS COMMISSION
B7P		ACCOUNTANCY BOARD
B7S		PRIVATE DETECTIVES BOARD
B82		PUBLIC UTILITIES COMMISSION
B9D		AMATEUR SPORTS COMMISSION
B9V		AGRICULTURE UTILIZATION RESRCH
E25		PERPICH CTR FOR ARTS EDUCATION
E26		MN STATE COLLEGES/UNIVERSITIES
E37		EDUCATION DEPARTMENT
E39		PROF EDUCATOR LICENSING STD BD
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 DEPARTMENT
G03		LOTTERY
G05		RACING COMMISSION
G06		ATTORNEY GENERAL
G09		GAMBLING CONTROL BOARD

-	10,293,576.00	379,435		
-	-	23,249		
-	214,106,818.00	463,903		
-	673,040.00	27,031		
-	-	6,010		
-	-	16,071		
-	8,100,968,198.00	4,363,950		
-	-	16,017		
-	-	-		
-	-	117,118		
-	-	2,478		
-	6,267,399.00	674,519		
-	-	38,556		
-	-	12,074		
-	-	3		
-	-	10,915		
-	-	1,399		
-	-	152,296		
-	-	702		
-	-	9		
-	-	26,158		
-	791,984,555.00	6,157,740		
-	1,428,249,757.00	755,137		
-	-	11,148		
-	-	801		
-	-	40,782		
-	1,288,447.00	35,109		
-	-	60,519		
-	51,046.00	78,508		
-	-	10,361		
-	-	378		
-	-	72		
-	-	232		
-	3,529,702.00	659,303	169,519,929.52	
-	-	9,072		
-	-	24,458		
-	1,641,670.00	34,961		
-	-	6,225		

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, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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G10		MINNESOTA MANAGEMENT & BUDGET
G17		HUMAN RIGHTS DEPARTMENT
G19		INDIAN AFFAIRS COUNCIL
G38		INVESTMENT BOARD
G39		GOVERNORS OFFICE
G45		MEDIATION SERVICES DEPARTMENT
G46		MN.IT
G53		SECRETARY OF STATE
G61		OFFICE OF STATE AUDITOR
G62		MINN STATE RETIREMENT SYSTEM
G63		PUBLIC EMPLOYEES RETIRE ASSOC
G67		REVENUE DEPARTMENT
G69		TEACHERS RETIREMENT ASSOC
G90		REVENUE INTERGOVT PAYMENTS
G92		OMBUDSPERSON FOR FAMILIES
G93		OMBUD AMERICAN INDIAN FAMILIES
G96		UNIFORM LAWS COMMISSION
G9J		CAMPAIGN FINANCE BOARD
G9K		ADMINISTRATIVE HEARINGS
G9L		COUNCIL FOR MINNESOTANS OF AFR
G9M		MINNESOTA COUNCIL ON LATINO AF
G9N		ASIAN PACIFIC COUNCIL
G9Q		MMB DEBT SERVICE
G9R		MMB NON-OPERATING
G9X		CAPITOL AREA ARCHITECT
G9Y		MN STATE COUNCIL ON DISABILITY
GPR		PAYROLL CLEARING
H12		HEALTH DEPARTMENT
H55		HUMAN SERVICES DEPARTMENT
H55b		HUMAN SERVICES SOS
H55c		HUMAN SERVICES MSOP
H60		MN INSURANCE MARKETPLACE
H75		VETERANS AFFAIRS DEPARTMENT
H7B		MEDICAL PRACTICE BOARD
H7C		NURSING BOARD
H7D		PHARMACY BOARD
H7F		DENTISTRY BOARD
H7H		CHIROPRACTIC EXAMINERS BOARD
H7J		OPTOMETRY BOARD
H7K		EXEC FOR LT SVCS & SUPPORTS BD
H7L		SOCIAL WORK BOARD
H7M		MARRIAGE AND FAMILY THERAPY BD
H7Q		PODIATRIC MEDICINE
H7R		VETERINARY MEDICINE BOARD
H7S		EMERGENCY MEDICAL SERVICES OFF
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		STATE GUARDIAN AD LITEM
J52		PUBLIC DEFENSE BOARD
J58		COURT OF APPEALS

-	-	80,008
-	-	8,221
-	-	3,073
-	-	8,194
-	-	8,095
-	-	3,955
-	-	578,747
-	6,686,839.00	64,037
-	-	15,945
-	-	154,704
-	-	279,503
-	-	84,638
-	-	183,684
-	-	3,182,032
-	-	1,941
-	-	-
-	-	33
-	-	8,873
-	-	33,945
-	-	3,161
-	-	2,161
-	-	1,738
-	-	9,129
-	7,494,829.00	6,941,913
-	-	1,518
-	-	3,461
-	-	208
-	297,657,120.00	867,072
-	12,119,651,364.00	12,997,297
-	-	691,210
-	-	62,547
-	-	11,470
-	1,650,481.00	339,063
-	-	25,762
-	-	21,627
-	456,800.00	19,430
-	-	14,352
-	-	6,400
-	-	3,913
-	-	10,276
-	-	17,711
-	-	5,598
-	-	3,689
-	-	5,375
-	121,625.00	9,143
-	-	3,829
-	-	7,676
-	-	7,918
-	-	15,349
-	-	7,022
-	-	3,583
-	1,234,063.00	1,363,478
-	-	29,265
-	-	53,365
-	-	3,704

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, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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	J65	SUPREME COURT	-	491,765.00	82,714		
	J68	TAX COURT	-	-	2,070		
	J70	JUDICIAL STANDARDS BOARD	-	-	1,871		
	L10	LEGISLATURE COORDINATING COMM	-	-	31,314		
	L11	SENATE	-	-	1,653		
	L12	HOUSE	-	-	1,607		
	L49	LEGISLATIVE AUDITOR	-	-	612		
	P01	MILITARY AFFAIRS DEPARTMENT	-	73,419,372.00	567,307		
	P07	PUBLIC SAFETY DEPARTMENT	-	224,243,492.00	3,775,235		
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-		
	P78	CORRECTIONS DEPARTMENT	-	336,320.00	650,337		
	P7T	PEACE OFFICERS BOARD (POST)	-	-	8,159		
	P9E	SENTENCING GUIDELINES COMM	-	-	738		
	R28	MINN CONSERVATION CORPS	-	-	112		
	R29	NATURAL RESOURCES DEPARTMENT	-	52,796,573.00	3,018,654		
	R32	POLLUTION CONTROL AGENCY	-	19,688,611.00	364,433		
	R9P	WATER AND SOIL RESOURCES BOARD	-	1,130,183.00	151,544		
	T79	TRANSPORTATION DEPARTMENT	-	792,466,110.00	19,017,966		
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	88,075		
	O	OTHER	-	-	1,825		
		Total	-	24,158,579,755	70,289,742	175,515,157	1,935,590
		Source	-	24,158,579,755	70,289,742	175,515,157	1,935,590
		Difference (Total - Source)	-	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	0.12%	0.12%	8,451	-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				503,248	
G02-4.7	G02-4.7	Real Property				705,948	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,889,089	
G02-4.10	G02-4.10	Central Mail				461,304	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				352,410	
G02-4.12	G02-4.12	Grants Management				147,638	
G46-6.2	G46-6.2	Minnesota Information Technology					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	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					-

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.3	L49-15.3	Financial Audits					-
L49-15.4	L49-15.4	Program Audits					-
L49-15.5	L49-15.5	Single Audits					-
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	Financial Audit- Art					-
L49-15.9	L49-15.9	Financial Audit- Clean Water					-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					-
L49-15.11	L49-15.11	Program Audit- Outdoors					-
L49-15.12	L49-15.12	Program Audit- Art					-
L49-15.13	L49-15.13	Program Audit- Clean Water					-
L49-15.14	L49-15.14	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 DEPARTMENT					8
	B11	COSMETOLOGIST EXAMINERS BOARD					-
	B13	COMMERCE DEPARTMENT					-
	B14	ANIMAL HEALTH BOARD					3
	B15	BARBER EXAMINERS BOARD					-
	B20	EXPLORE MINNESOTA TOURISM					1
	B22	EMPLOYMENT & ECONOMIC DEVELOP					38
	B24	PUBLIC FACILITIES AUTHORITY					-
	B25	SCIENCE & TECHNOLOGY AUTHORITY					-
	B34	HOUSING FINANCE AGENCY					3
	B41	WORKERS' COMP COURT OF APPEALS					-
	B42	LABOR AND INDUSTRY DEPARTMENT					6
	B43	IRON RANGE RESOURCES					-
	B7E	ARCHITECTURE, ENGINEERING BD					-
	B7G	COMBATIVE SPORTS COMMISSION					-
	B7P	ACCOUNTANCY BOARD					3
	B7S	PRIVATE DETECTIVES BOARD					-
	B82	PUBLIC UTILITIES COMMISSION					-
	B9D	AMATEUR SPORTS COMMISSION					-
	B9V	AGRICULTURE UTILIZATION RESRCH					-
	E25	PERPICH CTR FOR ARTS EDUCATION					-
	E26	MN STATE COLLEGES/UNIVERSITIES					-
	E37	EDUCATION DEPARTMENT					1
	E39	PROF EDUCATOR LICENSING STD BD					1
	E40	HISTORICAL SOCIETY					-
	E44	MINNESOTA STATE ACADEMIES					-
	E50	ARTS BOARD					1
	E60	OFFICE OF HIGHER EDUCATION					-
	E77	ZOOLOGICAL BOARD					-
	E81	UNIVERSITY OF MINNESOTA					-
	E95	HUMANITIES COMMISSION					-
	E97	SCIENCE MUSEUM					-
	E9W	HIGHER ED FACILITIES AUTHORITY					-
	G02	ADMINISTRATION DEPARTMENT	1.31%	1.31%	659,303		57
	G03	LOTTERY					10
	G05	RACING COMMISSION					-
	G06	ATTORNEY GENERAL					5
	G09	GAMBLING CONTROL BOARD					2

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	G10	MINNESOTA MANAGEMENT & BUDGET					-
	G17	HUMAN RIGHTS DEPARTMENT					2
	G19	INDIAN AFFAIRS COUNCIL					-
	G38	INVESTMENT BOARD					1
	G39	GOVERNORS OFFICE					-
	G45	MEDIATION SERVICES DEPARTMENT					1
	G46	MN.IT					3
	G53	SECRETARY OF STATE					1
	G61	OFFICE OF STATE AUDITOR					-
	G62	MINN STATE RETIREMENT SYSTEM					1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC					-
	G67	REVENUE DEPARTMENT					7
	G69	TEACHERS RETIREMENT ASSOC					-
	G90	REVENUE INTERGOVT PAYMENTS					-
	G92	OMBUDSPERSON FOR FAMILIES					1
	G93	OMBUD AMERICAN INDIAN FAMILIES					-
	G96	UNIFORM LAWS COMMISSION					-
	G9J	CAMPAIGN FINANCE BOARD					-
	G9K	ADMINISTRATIVE HEARINGS					-
	G9L	COUNCIL FOR MINNESOTANS OF AFR					-
	G9M	MINNESOTA COUNCIL ON LATINO AF					-
	G9N	ASIAN PACIFIC COUNCIL					-
	G9Q	MMB DEBT SERVICE					-
	G9R	MMB NON-OPERATING					-
	G9X	CAPITOL AREA ARCHITECT					-
	G9Y	MN STATE COUNCIL ON DISABILITY					1
	GPR	PAYROLL CLEARING					-
	H12	HEALTH DEPARTMENT					73
	H55	HUMAN SERVICES DEPARTMENT					85
	H55b	HUMAN SERVICES SOS					-
	H55c	HUMAN SERVICES MSOP					-
	H60	MN INSURANCE MARKETPLACE					-
	H75	VETERANS AFFAIRS DEPARTMENT					-
	H7B	MEDICAL PRACTICE BOARD					2
	H7C	NURSING BOARD					1
	H7D	PHARMACY BOARD					2
	H7F	DENTISTRY BOARD					2
	H7H	CHIROPRACTIC EXAMINERS BOARD					2
	H7J	OPTOMETRY BOARD					3
	H7K	EXEC FOR LT SVCS & SUPPORTS BD					11
	H7L	SOCIAL WORK BOARD					1
	H7M	MARRIAGE AND FAMILY THERAPY BD					2
	H7Q	PODIATRIC MEDICINE					-
	H7R	VETERINARY MEDICINE BOARD					2
	H7S	EMERGENCY MEDICAL SERVICES OFF					4
	H7U	DIETETICS & NUTRITION PRACTICE					-
	H7V	PSYCHOLOGY BOARD					2
	H7W	PHYSICAL THERAPY BOARD					1
	H7X	BEHAVIORAL HEALTH & THERAPY BD					3
	H7Y	OCCUPATIONAL THERAPY PRACT BD					1
	H9G	OMBUDSMAN MH/DD					4
	J33	TRIAL COURTS					-
	J50	STATE GUARDIAN AD LITEM					-
	J52	PUBLIC DEFENSE BOARD					-
	J58	COURT OF APPEALS					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	J65	SUPREME COURT					1
	J68	TAX COURT					-
	J70	JUDICIAL STANDARDS BOARD					1
	L10	LEGISLATURE COORDINATING COMM					-
	L11	SENATE					-
	L12	HOUSE					-
	L49	LEGISLATIVE AUDITOR					-
	P01	MILITARY AFFAIRS DEPARTMENT					-
	P07	PUBLIC SAFETY DEPARTMENT					114
	P08	OMBUDSPERSON FOR CORRECTIONS					-
	P78	CORRECTIONS DEPARTMENT					22
	P7T	PEACE OFFICERS BOARD (POST)					-
	P9E	SENTENCING GUIDELINES COMM					-
	R28	MINN CONSERVATION CORPS					-
	R29	NATURAL RESOURCES DEPARTMENT					49
	R32	POLLUTION CONTROL AGENCY					5
	R9P	WATER AND SOIL RESOURCES BOARD					5
	T79	TRANSPORTATION DEPARTMENT					6
	T9B	METROPOLITAN COUNCIL/TRANSPORT					-
	O	OTHER					-
		Total	1.43%	1.43%	667,754	4,059,637	561
		Source	1.43%	1.43%	667,754	4,059,637	561
		Difference (Total - Source)	0.00%	0.00%	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			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
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management

	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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

			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
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					0.01%
G46-6.2	G46-6.2	Minnesota Information Technology	-	21	-		0.00%
G46-6.3	G46-6.3	IT Spend	-	-	-		0.00%
G46-6.4	G46-6.4	Enterprise IT Security	-	21	-		0.00%
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-		0.00%
G10-8.2	G10-8.2	Minnesota Management & Budget	-	69	-		0.04%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	-	9	-		0.01%
G10-9.2	G10-9.2	Debt Management Division	-	-	-		0.00%
G10-9.3	G10-9.3	Debt Management	-	7	-		0.00%
G10-9.4	G10-9.4	Debt Management - Other	-	-	-		0.00%
G10-10.2	G10-10.2	MMB - Budget Division	-	11	-		0.03%
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	-	39	-		0.06%
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	-	19	-		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	-	-	-		0.04%
G10-13.3	G10-13.3	Personnel Administration	-	45	-		0.00%
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-		0.00%
G45-14.2	G45-14.2	Mediation Services	-	12	-		0.00%
G45-14.3	G45-14.3	Mediation Services	-	-	-		0.00%
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		0.00%
L49-15.2	L49-15.2	Legislative Auditor	-	184	-		0.07%

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			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

Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
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 DEPARTMENT	8,304	7,342	109,905	1.15%	10,791,004
	B11	COSMETOLOGIST EXAMINERS BOARD	-	85	10,112	0.04%	-
	B13	COMMERCE DEPARTMENT	3,216	2,946	210,344	0.62%	199,756,358
	B14	ANIMAL HEALTH BOARD	-	366	1,240	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	68	3,127	0.01%	-
	B20	EXPLORE MINNESOTA TOURISM	-	468	14,934	0.06%	651,391
	B22	EMPLOYMENT & ECONOMIC DEVELOP	27,051	40,203	2,683	2.46%	205,780,534
	B24	PUBLIC FACILITIES AUTHORITY	-	356	-	0.02%	55,103,880
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	-	641	8,659	0.47%	-
	B41	WORKERS' COMP COURT OF APPEALS	-	40	1,098	0.01%	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	2,887	157,104	0.64%	2,858,843
	B43	IRON RANGE RESOURCES	301,520	762	-	0.06%	40,271,378
	B7E	ARCHITECTURE, ENGINEERING BD	-	246	9,820	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	29	7,504	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	7	-	0.00%	-
	B82	PUBLIC UTILITIES COMMISSION	-	135	-	0.36%	-
	B9D	AMATEUR SPORTS COMMISSION	783,997	-	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0.00%	-
	E25	PERPICH CTR FOR ARTS EDUCATION	176,361	681	-	0.09%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	9,253	20.70%	-
	E37	EDUCATION DEPARTMENT	-	2,180	17,993	0.66%	205,344,723
	E39	PROF EDUCATOR LICENSING STD BD	-	117	10,351	0.03%	1,625,033
	E40	HISTORICAL SOCIETY	1,252,963	-	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	424,709	972	-	0.29%	-
	E50	ARTS BOARD	-	3,011	12	0.03%	36,960,387
	E60	OFFICE OF HIGHER EDUCATION	-	761	46,439	0.14%	15,125,649
	E77	ZOOLOGICAL BOARD	648,443	1,338	-	0.43%	-
	E81	UNIVERSITY OF MINNESOTA	-	29	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	-	0.00%	-
	E97	SCIENCE MUSEUM	-	-	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-
	G02	ADMINISTRATION DEPARTMENT	-	5,755	74,748	1.31%	14,122,511
	G03	LOTTERY	-	-	2,093	0.21%	-
	G05	RACING COMMISSION	-	452	-	0.07%	38,000
	G06	ATTORNEY GENERAL	-	494	20,984	0.46%	-
	G09	GAMBLING CONTROL BOARD	-	42	-	0.05%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G10	MINNESOTA MANAGEMENT & BUDGET	-	512	136,328	0.22%	-
	G17	HUMAN RIGHTS DEPARTMENT	-	149	14,567	0.08%	-
	G19	INDIAN AFFAIRS COUNCIL	-	128	-	0.01%	176,341
	G38	INVESTMENT BOARD	-	149	429	0.03%	-
	G39	GOVERNORS OFFICE	-	112	582	0.09%	-
	G45	MEDIATION SERVICES DEPARTMENT	-	79	1,376	0.02%	-
	G46	MN.IT	-	7,721	813	4.16%	-
	G53	SECRETARY OF STATE	-	1,191	36,209	0.17%	-
	G61	OFFICE OF STATE AUDITOR	-	769	331	0.14%	-
	G62	MINN STATE RETIREMENT SYSTEM	145,147	377	239,123	0.19%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	141	409,086	0.13%	-
	G67	REVENUE DEPARTMENT	-	866	2,165,951	1.98%	569,705
	G69	TEACHERS RETIREMENT ASSOC	-	315	66,352	0.11%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	54	639	0.01%	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	0.00%	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	41	11,533	0.01%	-
	G9K	ADMINISTRATIVE HEARINGS	-	538	63,234	0.11%	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	69	45	0.01%	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	94	108	0.01%	-
	G9N	ASIAN PACIFIC COUNCIL	-	41	857	0.01%	-
	G9Q	MMB DEBT SERVICE	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	6	-	0.00%	114,800,000
	G9X	CAPITOL AREA ARCHITECT	-	24	186	0.01%	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	152	1,183	0.01%	-
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-
	H12	HEALTH DEPARTMENT	-	14,044	434,043	3.19%	316,212,302
	H55	HUMAN SERVICES DEPARTMENT	3,130,641	7,113	604,144	7.65%	198,692,891
	H55b	HUMAN SERVICES SOS	-	2,715	-	3.63%	-
	H55c	HUMAN SERVICES MSOP	-	569	-	0.65%	-
	H60	MN INSURANCE MARKETPLACE	-	137	22,122	0.28%	4,290,334
	H75	VETERANS AFFAIRS DEPARTMENT	1,251,431	7,641	7,922	2.62%	340,748
	H7B	MEDICAL PRACTICE BOARD	-	215	59,673	0.04%	-
	H7C	NURSING BOARD	-	70	45,542	0.04%	-
	H7D	PHARMACY BOARD	-	190	25,951	0.03%	-
	H7F	DENTISTRY BOARD	-	116	6,101	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	79	5,690	0.01%	-
	H7J	OPTOMETRY BOARD	-	44	1,167	0.00%	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	326	1,893	0.01%	-
	H7L	SOCIAL WORK BOARD	-	84	14,444	0.02%	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	51	1,822	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	45	255	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	56	2,467	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	150	2,178	0.01%	1,708,349
	H7U	DIETETICS & NUTRITION PRACTICE	-	37	1,464	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	67	1,594	0.01%	-
	H7W	PHYSICAL THERAPY BOARD	-	59	4,477	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	109	9,355	0.01%	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	55	2,556	0.01%	-
	H9G	OMBUDSMAN MH/DD	-	108	1,109	0.03%	-
	J33	TRIAL COURTS	-	6,610	25,781	3.66%	-
	J50	STATE GUARDIAN AD LITEM	-	160	3	0.42%	-
	J52	PUBLIC DEFENSE BOARD	-	1,061	-	1.05%	-
	J58	COURT OF APPEALS	-	58	4,869	0.11%	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			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
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	J65	SUPREME COURT	-	2,755	24,708	0.69%	-
	J68	TAX COURT	-	64	337	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	37	-	0.00%	-
	L10	LEGISLATURE COORDINATING COMM	-	-	4	0.16%	-
	L11	SENATE	-	-	156,994	0.32%	-
	L12	HOUSE	-	-	-	0.00%	-
	L49	LEGISLATIVE AUDITOR	-	-	272	0.01%	-
	P01	MILITARY AFFAIRS DEPARTMENT	5,524,494	16,131	2,815	0.66%	-
	P07	PUBLIC SAFETY DEPARTMENT	20,360	12,927	4,164,987	4.03%	115,397,619
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	0.00%	-
	P78	CORRECTIONS DEPARTMENT	7,464,946	22,324	13,285	7.00%	8,687,711
	P7T	PEACE OFFICERS BOARD (POST)	-	39	1,342	0.02%	93,307
	P9E	SENTENCING GUIDELINES COMM	-	16	-	0.01%	-
	R28	MINN CONSERVATION CORPS	-	-	-	0.00%	-
	R29	NATURAL RESOURCES DEPARTMENT	3,015,154	52,457	394,529	7.75%	121,914,441
	R32	POLLUTION CONTROL AGENCY	25,198	2,667	47,503	1.69%	37,307,747
	R9P	WATER AND SOIL RESOURCES BOARD	-	3,562	3,312	0.61%	53,286,199
	T79	TRANSPORTATION DEPARTMENT	6,554,873	116,503	89,829	15.08%	129,207,195
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1	-	0.00%	-
	O	OTHER	1,544,698	-	-	0.00%	-
		Total	32,303,507	357,830	10,053,874	99.83%	1,891,114,580
		Source	32,303,507	357,830	10,053,874	99.83%	1,891,114,580
		Difference (Total - Source)	0	0	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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**

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend		-			
G46-6.4	G46-6.4	Enterprise IT Security	436,579				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget		6,773,719	6,773,719		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)		-	-	840,924	
G10-9.2	G10-9.2	Debt Management Division		-	-	611,399	541
G10-9.3	G10-9.3	Debt Management		-	-		
G10-9.4	G10-9.4	Debt Management - Other		-	-		
G10-10.2	G10-10.2	MMB - Budget Division		-	-	1,455,479	1,049
G10-10.3	G10-10.3	Analysis & Control (EBO's)		-	-		
G10-10.4	G10-10.4	Budget Operations and Planning		-	-		
G10-10.5	G10-10.5	Budget Division - Non Allocable		-	-		
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	5,536,467	3,037
G10-11.3	G10-11.3	Central Payroll		-	-		
G10-11.4	G10-11.4	Accounting Services		-	-		
G10-11.5	G10-11.5	Financial Reporting		-	-		
G10-11.6	G10-11.6	Financial Reporting - Single Audit		-	-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	7,765,166	1,251
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		-	-		
G10-12.5	G10-12.5	Personnel Operations and System Support		-	-		
G10-12.6	G10-12.6	Budget Service - Computer Operations		-	-		
G10-12.7	G10-12.7	Personnel Operations Special Billing		-	-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-	-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	4,024,585	2,110
G10-13.3	G10-13.3	Personnel Administration		-	-		
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-	-		
G45-14.2	G45-14.2	Mediation Services		13,682	13,682		578
G45-14.3	G45-14.3	Mediation Services		-	-		
G45-14.4	G45-14.4	Mediation/Representation		-	-		
L49-15.2	L49-15.2	Legislative Auditor		50,294	50,294		4,787

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

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

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
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L49-15.3	L49-15.3	Financial Audits		-	-		
L49-15.4	L49-15.4	Program Audits		-	-		
L49-15.5	L49-15.5	Single Audits		-	-		
L49-15.6	L49-15.6	Audit Comm		-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors		-	-		
L49-15.8	L49-15.8	Financial Audit- Art		-	-		
L49-15.9	L49-15.9	Financial Audit- Clean Water		-	-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-	-		
L49-15.11	L49-15.11	Program Audit- Outdoors		-	-		
L49-15.12	L49-15.12	Program Audit- Art		-	-		
L49-15.13	L49-15.13	Program Audit- Clean Water		-	-		
L49-15.14	L49-15.14	Program Audit- Parks & Trails		-	-		
G61-16.2	G61-16.2	State Auditor		-	-		-
G61-16.3	G61-16.3	State Auditor General		-	-		
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		5,432,503	5,432,503		379,435
	B11	COSMETOLOGIST EXAMINERS BOARD		390,624	390,624		23,249
	B13	COMMERCE DEPARTMENT		4,982,936	4,982,936		463,903
	B14	ANIMAL HEALTH BOARD		555,235	555,235		27,031
	B15	BARBER EXAMINERS BOARD		16,381	16,381		6,010
	B20	EXPLORE MINNESOTA TOURISM		713,563	713,563		16,071
	B22	EMPLOYMENT & ECONOMIC DEVELOP		34,589,530	34,589,530		4,363,950
	B24	PUBLIC FACILITIES AUTHORITY		29,057	29,057		16,017
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		-
	B34	HOUSING FINANCE AGENCY		248,119	248,119		117,118
	B41	WORKERS' COMP COURT OF APPEALS		27,921	27,921		2,478
	B42	LABOR AND INDUSTRY DEPARTMENT		11,956,809	11,956,809		674,519
	B43	IRON RANGE RESOURCES		151,165	151,165		38,556
	B7E	ARCHITECTURE, ENGINEERING BD		37,288	37,288		12,074
	B7G	COMBATIVE SPORTS COMMISSION		-	-		3
	B7P	ACCOUNTANCY BOARD		37,427	37,427		10,915
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,399
	B82	PUBLIC UTILITIES COMMISSION		504,299	504,299		152,296
	B9D	AMATEUR SPORTS COMMISSION		1	1		702
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		9
	E25	PERPICH CTR FOR ARTS EDUCATION		512,419	512,419		26,158
	E26	MN STATE COLLEGES/UNIVERSITIES		5,615,762	5,615,762		6,157,740
	E37	EDUCATION DEPARTMENT		11,513,554	11,513,554		755,137
	E39	PROF EDUCATOR LICENSING STD BD		420,126	420,126		11,148
	E40	HISTORICAL SOCIETY		125,903	125,903		801
	E44	MINNESOTA STATE ACADEMIES		640,354	640,354		40,782
	E50	ARTS BOARD		213,391	213,391		35,109
	E60	OFFICE OF HIGHER EDUCATION		5,004,180	5,004,180		60,519
	E77	ZOOLOGICAL BOARD		1,003,783	1,003,783		78,508
	E81	UNIVERSITY OF MINNESOTA		598,625	598,625		10,361
	E95	HUMANITIES COMMISSION		-	-		378
	E97	SCIENCE MUSEUM		-	-		72
	E9W	HIGHER ED FACILITIES AUTHORITY		625	625		232
	G02	ADMINISTRATION DEPARTMENT		5,296,472	5,296,472		659,303
	G03	LOTTERY		121,166	121,166		9,072
	G05	RACING COMMISSION		65,425	65,425		24,458
	G06	ATTORNEY GENERAL		233,164	233,164		34,961
	G09	GAMBLING CONTROL BOARD		128,288	128,288		6,225

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
	G10	MINNESOTA MANAGEMENT & BUDGET		12,296,435	12,296,435		80,008
	G17	HUMAN RIGHTS DEPARTMENT		505,656	505,656		8,221
	G19	INDIAN AFFAIRS COUNCIL		34,582	34,582		3,073
	G38	INVESTMENT BOARD		16,176	16,176		8,194
	G39	GOVERNORS OFFICE		226,594	226,594		8,095
	G45	MEDIATION SERVICES DEPARTMENT		100,333	100,333		3,955
	G46	MN.IT		2,392,129	2,392,129		578,747
	G53	SECRETARY OF STATE		468,389	468,389		64,037
	G61	OFFICE OF STATE AUDITOR		47,126	47,126		15,945
	G62	MINN STATE RETIREMENT SYSTEM		113,345	113,345		154,704
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		147,843	147,843		279,503
	G67	REVENUE DEPARTMENT		26,495,472	26,495,472		84,638
	G69	TEACHERS RETIREMENT ASSOC		156,809	156,809		183,684
	G90	REVENUE INTERGOVT PAYMENTS		-	-		3,182,032
	G92	OMBUDSPERSON FOR FAMILIES		58,342	58,342		1,941
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-		-
	G96	UNIFORM LAWS COMMISSION		-	-		33
	G9J	CAMPAIGN FINANCE BOARD		13,098	13,098		8,873
	G9K	ADMINISTRATIVE HEARINGS		901,992	901,992		33,945
	G9L	COUNCIL FOR MINNESOTANS OF AFR		24,030	24,030		3,161
	G9M	MINNESOTA COUNCIL ON LATINO AF		21,426	21,426		2,161
	G9N	ASIAN PACIFIC COUNCIL		19,452	19,452		1,738
	G9Q	MMB DEBT SERVICE		-	-		9,129
	G9R	MMB NON-OPERATING		-	-		6,941,913
	G9X	CAPITOL AREA ARCHITECT		15,669	15,669		1,518
	G9Y	MN STATE COUNCIL ON DISABILITY		39,902	39,902		3,461
	GPR	PAYROLL CLEARING		-	-		208
	H12	HEALTH DEPARTMENT		39,337,643	39,337,643		867,072
	H55	HUMAN SERVICES DEPARTMENT		171,987,716	171,987,716		12,997,297
	H55b	HUMAN SERVICES SOS		-	-		691,210
	H55c	HUMAN SERVICES MSOP		-	-		62,547
	H60	MN INSURANCE MARKETPLACE		1,272,524	1,272,524		11,470
	H75	VETERANS AFFAIRS DEPARTMENT		6,656,093	6,656,093		339,063
	H7B	MEDICAL PRACTICE BOARD		537,016	537,016		25,762
	H7C	NURSING BOARD		638,804	638,804		21,627
	H7D	PHARMACY BOARD		1,858,613	1,858,613		19,430
	H7F	DENTISTRY BOARD		100,501	100,501		14,352
	H7H	CHIROPRACTIC EXAMINERS BOARD		43,460	43,460		6,400
	H7J	OPTOMETRY BOARD		9,292	9,292		3,913
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		1,021,477	1,021,477		10,276
	H7L	SOCIAL WORK BOARD		104,550	104,550		17,711
	H7M	MARRIAGE AND FAMILY THERAPY BD		14,764	14,764		5,598
	H7Q	PODIATRIC MEDICINE		10,556	10,556		3,689
	H7R	VETERINARY MEDICINE BOARD		22,644	22,644		5,375
	H7S	EMERGENCY MEDICAL SERVICES OFF		246,050	246,050		9,143
	H7U	DIETETICS & NUTRITION PRACTICE		8,795	8,795		3,829
	H7V	PSYCHOLOGY BOARD		116,518	116,518		7,676
	H7W	PHYSICAL THERAPY BOARD		315,564	315,564		7,918
	H7X	BEHAVIORAL HEALTH & THERAPY BD		26,959	26,959		15,349
	H7Y	OCCUPATIONAL THERAPY PRACT BD		30,412	30,412		7,022
	H9G	OMBUDSMAN MH/DD		162,214	162,214		3,583
	J33	TRIAL COURTS		118,050	118,050		1,363,478
	J50	STATE GUARDIAN AD LITEM		901	901		29,265
	J52	PUBLIC DEFENSE BOARD		177,926	177,926		53,365
	J58	COURT OF APPEALS		-	-		3,704

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
	J65	SUPREME COURT		1,463,464	1,463,464		82,714
	J68	TAX COURT		336,466	336,466		2,070
	J70	JUDICIAL STANDARDS BOARD		3,567	3,567		1,871
	L10	LEGISLATURE COORDINATING COMM		93,352	93,352		31,314
	L11	SENATE		-	-		1,653
	L12	HOUSE		-	-		1,607
	L49	LEGISLATIVE AUDITOR		-	-		612
	P01	MILITARY AFFAIRS DEPARTMENT		1,190,786	1,190,786		567,307
	P07	PUBLIC SAFETY DEPARTMENT		70,874,711	70,874,711		3,775,235
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-		-
	P78	CORRECTIONS DEPARTMENT		26,836,458	26,836,458		650,337
	P7T	PEACE OFFICERS BOARD (POST)		115,492	115,492		8,159
	P9E	SENTENCING GUIDELINES COMM		47,273	47,273		738
	R28	MINN CONSERVATION CORPS		-	-		112
	R29	NATURAL RESOURCES DEPARTMENT		23,732,496	23,732,496		3,018,654
	R32	POLLUTION CONTROL AGENCY		13,150,443	13,150,443		364,433
	R9P	WATER AND SOIL RESOURCES BOARD		1,651,373	1,651,373		151,544
	T79	TRANSPORTATION DEPARTMENT		54,895,281	54,895,281		19,017,966
	T9B	METROPOLITAN COUNCIL/TRANSPORT		403,899	403,899		88,075
	O	OTHER		7,488,033	7,488,033		1,825
		Total	436,579	569,200,728	569,200,728	20,234,020	70,266,319
		Source	436,579	569,200,728	569,200,728	20,234,020	70,266,319
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning

	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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**

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	611,399	-			
G10-9.4	G10-9.4	Debt Management - Other	-	-			
G10-10.2	G10-10.2	MMB - Budget Division			-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)			-	1,217,850	
G10-10.4	G10-10.4	Budget Operations and Planning			-	237,629	
G10-10.5	G10-10.5	Budget Division - Non Allocable			-	-	
G10-11.2	G10-11.2	MMB - Accounting Division			-		3,037
G10-11.3	G10-11.3	Central Payroll			-		
G10-11.4	G10-11.4	Accounting Services			-		
G10-11.5	G10-11.5	Financial Reporting			-		
G10-11.6	G10-11.6	Financial Reporting - Single Audit			-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable			-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-		1,251
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			-		
G10-12.5	G10-12.5	Personnel Operations and System Support			-		
G10-12.6	G10-12.6	Budget Service - Computer Operations			-		
G10-12.7	G10-12.7	Personnel Operations Special Billing			-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-		2,110
G10-13.3	G10-13.3	Personnel Administration			-		
G10-13.5	G02-13.5	Employee Relations - Non Allocable			-		
G45-14.2	G45-14.2	Mediation Services			-		578
G45-14.3	G45-14.3	Mediation Services			-		-
G45-14.4	G45-14.4	Mediation/Representation			-		-
L49-15.2	L49-15.2	Legislative Auditor			-		4,787

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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L49-15.3	L49-15.3	Financial Audits		-			-
L49-15.4	L49-15.4	Program Audits		-			-
L49-15.5	L49-15.5	Single Audits		-			-
L49-15.6	L49-15.6	Audit Comm		-			-
L49-15.7	L49-15.7	Financial Audit- Outdoors		-			-
L49-15.8	L49-15.8	Financial Audit- Art		-			-
L49-15.9	L49-15.9	Financial Audit- Clean Water		-			-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-			-
L49-15.11	L49-15.11	Program Audit- Outdoors		-			-
L49-15.12	L49-15.12	Program Audit- Art		-			-
L49-15.13	L49-15.13	Program Audit- Clean Water		-			-
L49-15.14	L49-15.14	Program Audit- Parks & Trails		-			-
G61-16.2	G61-16.2	State Auditor		-		-	-
G61-16.3	G61-16.3	State Auditor General		-			-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		-			
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		112,989,000		379,435	12,838
	B11	COSMETOLOGIST EXAMINERS BOARD		-		23,249	117
	B13	COMMERCE DEPARTMENT		-		463,903	2,636
	B14	ANIMAL HEALTH BOARD		-		27,031	626
	B15	BARBER EXAMINERS BOARD		-		6,010	69
	B20	EXPLORE MINNESOTA TOURISM		-		16,071	852
	B22	EMPLOYMENT & ECONOMIC DEVELOP		-		4,363,950	8,294
	B24	PUBLIC FACILITIES AUTHORITY		57,416,077		16,017	1,628
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	-
	B34	HOUSING FINANCE AGENCY		348,040,000		117,118	1,188
	B41	WORKERS' COMP COURT OF APPEALS		-		2,478	39
	B42	LABOR AND INDUSTRY DEPARTMENT		-		674,519	3,092
	B43	IRON RANGE RESOURCES		-		38,556	839
	B7E	ARCHITECTURE, ENGINEERING BD		-		12,074	62
	B7G	COMBATIVE SPORTS COMMISSION		-		3	3
	B7P	ACCOUNTANCY BOARD		-		10,915	63
	B7S	PRIVATE DETECTIVES BOARD		-		1,399	53
	B82	PUBLIC UTILITIES COMMISSION		-		152,296	123
	B9D	AMATEUR SPORTS COMMISSION		-		702	46
	B9V	AGRICULTURE UTILIZATION RESRCH		-		9	1
	E25	PERPICH CTR FOR ARTS EDUCATION		-		26,158	1,529
	E26	MN STATE COLLEGES/UNIVERSITIES		84,758,716		6,157,740	6,889
	E37	EDUCATION DEPARTMENT		1,287,085,503		755,137	7,916
	E39	PROF EDUCATOR LICENSING STD BD		-		11,148	127
	E40	HISTORICAL SOCIETY		-		801	131
	E44	MINNESOTA STATE ACADEMIES		-		40,782	1,629
	E50	ARTS BOARD		-		35,109	452
	E60	OFFICE OF HIGHER EDUCATION		-		60,519	1,681
	E77	ZOOLOGICAL BOARD		-		78,508	1,392
	E81	UNIVERSITY OF MINNESOTA		186,722,213		10,361	460
	E95	HUMANITIES COMMISSION		-		378	92
	E97	SCIENCE MUSEUM		-		72	24
	E9W	HIGHER ED FACILITIES AUTHORITY		-		232	12
	G02	ADMINISTRATION DEPARTMENT		108,113,987		659,303	3,518
	G03	LOTTERY		-		9,072	218
	G05	RACING COMMISSION		-		24,458	413
	G06	ATTORNEY GENERAL		-		34,961	844
	G09	GAMBLING CONTROL BOARD		-		6,225	118

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			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G10	MINNESOTA MANAGEMENT & BUDGET		-		80,008	1,168
	G17	HUMAN RIGHTS DEPARTMENT		-		8,221	217
	G19	INDIAN AFFAIRS COUNCIL		-		3,073	201
	G38	INVESTMENT BOARD		-		8,194	52
	G39	GOVERNORS OFFICE		-		8,095	201
	G45	MEDIATION SERVICES DEPARTMENT		-		3,955	103
	G46	MN.IT		21,722,159		578,747	5,040
	G53	SECRETARY OF STATE		-		64,037	800
	G61	OFFICE OF STATE AUDITOR		-		15,945	360
	G62	MINN STATE RETIREMENT SYSTEM		1,824,625		154,704	147
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		2,388,600		279,503	165
	G67	REVENUE DEPARTMENT		-		84,638	5,753
	G69	TEACHERS RETIREMENT ASSOC		2,421,775		183,684	224
	G90	REVENUE INTERGOVT PAYMENTS		-		3,182,032	1,622
	G92	OMBUDSPERSON FOR FAMILIES		-		1,941	72
	G93	OMBUD AMERICAN INDIAN FAMILIES		-		-	-
	G96	UNIFORM LAWS COMMISSION		-		33	9
	G9J	CAMPAIGN FINANCE BOARD		-		8,873	190
	G9K	ADMINISTRATIVE HEARINGS		-		33,945	225
	G9L	COUNCIL FOR MINNESOTANS OF AFR		-		3,161	94
	G9M	MINNESOTA COUNCIL ON LATINO AF		-		2,161	60
	G9N	ASIAN PACIFIC COUNCIL		-		1,738	68
	G9Q	MMB DEBT SERVICE		-		9,129	1,063
	G9R	MMB NON-OPERATING		-		6,941,913	1,075
	G9X	CAPITOL AREA ARCHITECT		-		1,518	96
	G9Y	MN STATE COUNCIL ON DISABILITY		-		3,461	114
	GPR	PAYROLL CLEARING		-		208	-
	H12	HEALTH DEPARTMENT		-		867,072	10,742
	H55	HUMAN SERVICES DEPARTMENT		25,745,000		12,997,297	10,781
	H55b	HUMAN SERVICES SOS		-		691,210	8,687
	H55c	HUMAN SERVICES MSOP		-		62,547	748
	H60	MN INSURANCE MARKETPLACE		-		11,470	261
	H75	VETERANS AFFAIRS DEPARTMENT		-		339,063	5,327
	H7B	MEDICAL PRACTICE BOARD		-		25,762	172
	H7C	NURSING BOARD		-		21,627	110
	H7D	PHARMACY BOARD		-		19,430	321
	H7F	DENTISTRY BOARD		-		14,352	139
	H7H	CHIROPRACTIC EXAMINERS BOARD		-		6,400	96
	H7J	OPTOMETRY BOARD		-		3,913	68
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		-		10,276	282
	H7L	SOCIAL WORK BOARD		-		17,711	117
	H7M	MARRIAGE AND FAMILY THERAPY BD		-		5,598	71
	H7Q	PODIATRIC MEDICINE		-		3,689	75
	H7R	VETERINARY MEDICINE BOARD		-		5,375	70
	H7S	EMERGENCY MEDICAL SERVICES OFF		-		9,143	210
	H7U	DIETETICS & NUTRITION PRACTICE		-		3,829	57
	H7V	PSYCHOLOGY BOARD		-		7,676	83
	H7W	PHYSICAL THERAPY BOARD		-		7,918	75
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-		15,349	105
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-		7,022	64
	H9G	OMBUDSMAN MH/DD		-		3,583	77
	J33	TRIAL COURTS		-		1,363,478	9,768
	J50	STATE GUARDIAN AD LITEM		-		29,265	939
	J52	PUBLIC DEFENSE BOARD		-		53,365	1,048
	J58	COURT OF APPEALS		-		3,704	73

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	J65	SUPREME COURT		-		82,714	1,782
	J68	TAX COURT		-		2,070	41
	J70	JUDICIAL STANDARDS BOARD		-		1,871	99
	L10	LEGISLATURE COORDINATING COMM		-		31,314	431
	L11	SENATE		-		1,653	48
	L12	HOUSE		-		1,607	62
	L49	LEGISLATIVE AUDITOR		-		612	57
	P01	MILITARY AFFAIRS DEPARTMENT		-		567,307	833
	P07	PUBLIC SAFETY DEPARTMENT		-		3,775,235	23,258
	P08	OMBUDSPERSON FOR CORRECTIONS		-		-	-
	P78	CORRECTIONS DEPARTMENT		-		650,337	12,167
	P7T	PEACE OFFICERS BOARD (POST)		-		8,159	125
	P9E	SENTENCING GUIDELINES COMM		-		738	18
	R28	MINN CONSERVATION CORPS		-		112	13
	R29	NATURAL RESOURCES DEPARTMENT		678,307		3,018,654	37,814
	R32	POLLUTION CONTROL AGENCY		-		364,433	8,084
	R9P	WATER AND SOIL RESOURCES BOARD		-		151,544	6,712
	T79	TRANSPORTATION DEPARTMENT		2,214,245,000		19,017,966	38,262
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-		88,075	64
	O	OTHER		5,158,955,976		1,825	-
		Total		611,399	9,613,106,938	1,455,479	259,709
		Source		611,399	9,613,106,938	1,455,479	259,709
		Difference (Total - Source)		0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit

	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	1,441,714				
G10-11.4	G10-11.4	Accounting Services	1,596,201				
G10-11.5	G10-11.5	Financial Reporting	2,453,222				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	45,330				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration			1,251	1,251	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,110	2,110	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		0.00%	578	578	-
G45-14.3	G45-14.3	Mediation Services		0.00%			-
G45-14.4	G45-14.4	Mediation/Representation		0.00%			-
L49-15.2	L49-15.2	Legislative Auditor		0.07%	4,787	4,787	-

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.3	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 DEPARTMENT		1.15%	379,435	379,435	10,293,576
	B11	COSMETOLOGIST EXAMINERS BOARD		0.04%	23,249	23,249	-
	B13	COMMERCE DEPARTMENT		0.62%	463,903	463,903	214,106,818
	B14	ANIMAL HEALTH BOARD		0.11%	27,031	27,031	673,040
	B15	BARBER EXAMINERS BOARD		0.01%	6,010	6,010	-
	B20	EXPLORE MINNESOTA TOURISM		0.06%	16,071	16,071	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP		2.46%	4,363,950	4,363,950	8,100,968,198
	B24	PUBLIC FACILITIES AUTHORITY		0.02%	16,017	16,017	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	-	-	-
	B34	HOUSING FINANCE AGENCY		0.47%	117,118	117,118	-
	B41	WORKERS' COMP COURT OF APPEALS		0.01%	2,478	2,478	-
	B42	LABOR AND INDUSTRY DEPARTMENT		0.64%	674,519	674,519	6,267,399
	B43	IRON RANGE RESOURCES		0.06%	38,556	38,556	-
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	12,074	12,074	-
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	3	3	-
	B7P	ACCOUNTANCY BOARD		0.01%	10,915	10,915	-
	B7S	PRIVATE DETECTIVES BOARD		0.00%	1,399	1,399	-
	B82	PUBLIC UTILITIES COMMISSION		0.36%	152,296	152,296	-
	B9D	AMATEUR SPORTS COMMISSION		0.00%	702	702	-
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	9	9	-
	E25	PERPICH CTR FOR ARTS EDUCATION		0.09%	26,158	26,158	-
	E26	MN STATE COLLEGES/UNIVERSITIES		20.70%	6,157,740	6,157,740	791,984,555
	E37	EDUCATION DEPARTMENT		0.66%	755,137	755,137	1,428,249,757
	E39	PROF EDUCATOR LICENSING STD BD		0.03%	11,148	11,148	-
	E40	HISTORICAL SOCIETY		0.00%	801	801	-
	E44	MINNESOTA STATE ACADEMIES		0.29%	40,782	40,782	-
	E50	ARTS BOARD		0.03%	35,109	35,109	1,288,447
	E60	OFFICE OF HIGHER EDUCATION		0.14%	60,519	60,519	-
	E77	ZOOLOGICAL BOARD		0.43%	78,508	78,508	51,046
	E81	UNIVERSITY OF MINNESOTA		0.00%	10,361	10,361	-
	E95	HUMANITIES COMMISSION		0.00%	378	378	-
	E97	SCIENCE MUSEUM		0.00%	72	72	-
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	232	232	-
	G02	ADMINISTRATION DEPARTMENT		1.31%	659,303	659,303	3,529,702
	G03	LOTTERY		0.21%	9,072	9,072	-
	G05	RACING COMMISSION		0.07%	24,458	24,458	-
	G06	ATTORNEY GENERAL		0.46%	34,961	34,961	1,641,670
	G09	GAMBLING CONTROL BOARD		0.05%	6,225	6,225	-

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G10	MINNESOTA MANAGEMENT & BUDGET		0.22%	80,008	80,008	-
	G17	HUMAN RIGHTS DEPARTMENT		0.08%	8,221	8,221	-
	G19	INDIAN AFFAIRS COUNCIL		0.01%	3,073	3,073	-
	G38	INVESTMENT BOARD		0.03%	8,194	8,194	-
	G39	GOVERNORS OFFICE		0.09%	8,095	8,095	-
	G45	MEDIATION SERVICES DEPARTMENT		0.02%	3,955	3,955	-
	G46	MN.IT		4.16%	578,747	578,747	-
	G53	SECRETARY OF STATE		0.17%	64,037	64,037	6,686,839
	G61	OFFICE OF STATE AUDITOR		0.14%	15,945	15,945	-
	G62	MINN STATE RETIREMENT SYSTEM		0.19%	154,704	154,704	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%	279,503	279,503	-
	G67	REVENUE DEPARTMENT		1.98%	84,638	84,638	-
	G69	TEACHERS RETIREMENT ASSOC		0.11%	183,684	183,684	-
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	3,182,032	3,182,032	-
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	1,941	1,941	-
	G93	OMBUD AMERICAN INDIAN FAMILIES		0.00%	-	-	-
	G96	UNIFORM LAWS COMMISSION		0.00%	33	33	-
	G9J	CAMPAIGN FINANCE BOARD		0.01%	8,873	8,873	-
	G9K	ADMINISTRATIVE HEARINGS		0.11%	33,945	33,945	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR		0.01%	3,161	3,161	-
	G9M	MINNESOTA COUNCIL ON LATINO AF		0.01%	2,161	2,161	-
	G9N	ASIAN PACIFIC COUNCIL		0.01%	1,738	1,738	-
	G9Q	MMB DEBT SERVICE		0.00%	9,129	9,129	-
	G9R	MMB NON-OPERATING		0.00%	6,941,913	6,941,913	7,494,829
	G9X	CAPITOL AREA ARCHITECT		0.01%	1,518	1,518	-
	G9Y	MN STATE COUNCIL ON DISABILITY		0.01%	3,461	3,461	-
	GPR	PAYROLL CLEARING		0.00%	208	208	-
	H12	HEALTH DEPARTMENT		3.19%	867,072	867,072	297,657,120
	H55	HUMAN SERVICES DEPARTMENT		7.65%	12,997,297	12,997,297	12,119,651,364
	H55b	HUMAN SERVICES SOS		3.63%	691,210	691,210	-
	H55c	HUMAN SERVICES MSOP		0.65%	62,547	62,547	-
	H60	MN INSURANCE MARKETPLACE		0.28%	11,470	11,470	-
	H75	VETERANS AFFAIRS DEPARTMENT		2.62%	339,063	339,063	1,650,481
	H7B	MEDICAL PRACTICE BOARD		0.04%	25,762	25,762	-
	H7C	NURSING BOARD		0.04%	21,627	21,627	-
	H7D	PHARMACY BOARD		0.03%	19,430	19,430	456,800
	H7F	DENTISTRY BOARD		0.02%	14,352	14,352	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	6,400	6,400	-
	H7J	OPTOMETRY BOARD		0.00%	3,913	3,913	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		0.01%	10,276	10,276	-
	H7L	SOCIAL WORK BOARD		0.02%	17,711	17,711	-
	H7M	MARRIAGE AND FAMILY THERAPY BD		0.00%	5,598	5,598	-
	H7Q	PODIATRIC MEDICINE		0.00%	3,689	3,689	-
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,375	5,375	-
	H7S	EMERGENCY MEDICAL SERVICES OFF		0.01%	9,143	9,143	121,625
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	3,829	3,829	-
	H7V	PSYCHOLOGY BOARD		0.01%	7,676	7,676	-
	H7W	PHYSICAL THERAPY BOARD		0.00%	7,918	7,918	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	15,349	15,349	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.01%	7,022	7,022	-
	H9G	OMBUDSMAN MH/DD		0.03%	3,583	3,583	-
	J33	TRIAL COURTS		3.66%	1,363,478	1,363,478	1,234,063
	J50	STATE GUARDIAN AD LITEM		0.42%	29,265	29,265	-
	J52	PUBLIC DEFENSE BOARD		1.05%	53,365	53,365	-
	J58	COURT OF APPEALS		0.11%	3,704	3,704	-

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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	J65	SUPREME COURT		0.69%	82,714	82,714	491,765
	J68	TAX COURT		0.01%	2,070	2,070	-
	J70	JUDICIAL STANDARDS BOARD		0.00%	1,871	1,871	-
	L10	LEGISLATURE COORDINATING COMM		0.16%	31,314	31,314	-
	L11	SENATE		0.32%	1,653	1,653	-
	L12	HOUSE		0.00%	1,607	1,607	-
	L49	LEGISLATIVE AUDITOR		0.01%	612	612	-
	P01	MILITARY AFFAIRS DEPARTMENT		0.66%	567,307	567,307	73,419,372
	P07	PUBLIC SAFETY DEPARTMENT		4.03%	3,775,235	3,775,235	224,243,492
	P08	OMBUDSPERSON FOR CORRECTIONS		0.00%	-	-	-
	P78	CORRECTIONS DEPARTMENT		7.00%	650,337	650,337	336,320
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	8,159	8,159	-
	P9E	SENTENCING GUIDELINES COMM		0.01%	738	738	-
	R28	MINN CONSERVATION CORPS		0.00%	112	112	-
	R29	NATURAL RESOURCES DEPARTMENT		7.75%	3,018,654	3,018,654	52,796,573
	R32	POLLUTION CONTROL AGENCY		1.69%	364,433	364,433	19,688,611
	R9P	WATER AND SOIL RESOURCES BOARD		0.61%	151,544	151,544	1,130,183
	T79	TRANSPORTATION DEPARTMENT		15.08%	19,017,966	19,017,966	792,466,110
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	88,075	88,075	-
	O	OTHER		0.00%	1,825	1,825	-
		Total	5,536,467	99.62%	70,261,692	70,261,692	24,158,579,755
		Source	5,536,467	99.62%	70,261,692	70,261,692	24,158,579,755
		Difference (Total - Source)	0	0.00%	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing

	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	2,153,443				
G10-12.5	G10-12.5	Personnel Operations and System Support	3,022,298				
G10-12.6	G10-12.6	Budget Service - Computer Operations	185,004				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		2,110			
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		578	0.00%	11	0.00%
G45-14.3	G45-14.3	Mediation Services			0.00%	-	0.00%
G45-14.4	G45-14.4	Mediation/Representation		-	0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor		4,787	0.07%	129	0.07%

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

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

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
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L49-15.3	L49-15.3	Financial Audits			0.00%	-	0.00%
L49-15.4	L49-15.4	Program Audits			0.00%	-	0.00%
L49-15.5	L49-15.5	Single Audits			0.00%	-	0.00%
L49-15.6	L49-15.6	Audit Comm			0.00%	-	0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			0.00%	-	0.00%
L49-15.8	L49-15.8	Financial Audit- Art			0.00%	-	0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			0.00%	-	0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0.00%	-	0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors			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 DEPARTMENT		379,435	1.15%	12,838	1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD		23,249	0.04%	117	0.04%
	B13	COMMERCE DEPARTMENT		463,903	0.62%	2,636	0.62%
	B14	ANIMAL HEALTH BOARD		27,031	0.11%	626	0.11%
	B15	BARBER EXAMINERS BOARD		6,010	0.01%	69	0.01%
	B20	EXPLORE MINNESOTA TOURISM		16,071	0.06%	852	0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		4,363,950	2.46%	8,294	2.46%
	B24	PUBLIC FACILITIES AUTHORITY		16,017	0.02%	1,628	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	0.00%	-	0.00%
	B34	HOUSING FINANCE AGENCY		117,118	0.47%	1,188	0.47%
	B41	WORKERS' COMP COURT OF APPEALS		2,478	0.01%	39	0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT		674,519	0.64%	3,092	0.64%
	B43	IRON RANGE RESOURCES		38,556	0.06%	839	0.06%
	B7E	ARCHITECTURE, ENGINEERING BD		12,074	0.01%	62	0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3	0.00%	3	0.00%
	B7P	ACCOUNTANCY BOARD		10,915	0.01%	63	0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,399	0.00%	53	0.00%
	B82	PUBLIC UTILITIES COMMISSION		152,296	0.36%	123	0.36%
	B9D	AMATEUR SPORTS COMMISSION		702	0.00%	46	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		9	0.00%	1	0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		26,158	0.09%	1,529	0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,157,740	20.70%	6,889	20.70%
	E37	EDUCATION DEPARTMENT		755,137	0.66%	7,916	0.66%
	E39	PROF EDUCATOR LICENSING STD BD		11,148	0.03%	127	0.03%
	E40	HISTORICAL SOCIETY		801	0.00%	131	0.00%
	E44	MINNESOTA STATE ACADEMIES		40,782	0.29%	1,629	0.29%
	E50	ARTS BOARD		35,109	0.03%	452	0.03%
	E60	OFFICE OF HIGHER EDUCATION		60,519	0.14%	1,681	0.14%
	E77	ZOOLOGICAL BOARD		78,508	0.43%	1,392	0.43%
	E81	UNIVERSITY OF MINNESOTA		10,361	0.00%	460	0.00%
	E95	HUMANITIES COMMISSION		378	0.00%	92	0.00%
	E97	SCIENCE MUSEUM		72	0.00%	24	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		232	0.00%	12	0.00%
	G02	ADMINISTRATION DEPARTMENT		659,303	1.31%	3,518	1.31%
	G03	LOTTERY		9,072	0.21%	218	0.21%
	G05	RACING COMMISSION		24,458	0.07%	413	0.07%
	G06	ATTORNEY GENERAL		34,961	0.46%	844	0.46%
	G09	GAMBLING CONTROL BOARD		6,225	0.05%	118	0.05%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	G10	MINNESOTA MANAGEMENT & BUDGET		80,008	0.22%	1,168	0.22%
	G17	HUMAN RIGHTS DEPARTMENT		8,221	0.08%	217	0.08%
	G19	INDIAN AFFAIRS COUNCIL		3,073	0.01%	201	0.01%
	G38	INVESTMENT BOARD		8,194	0.03%	52	0.03%
	G39	GOVERNORS OFFICE		8,095	0.09%	201	0.09%
	G45	MEDIATION SERVICES DEPARTMENT		3,955	0.02%	103	0.02%
	G46	MN.IT		578,747	4.16%	5,040	4.16%
	G53	SECRETARY OF STATE		64,037	0.17%	800	0.17%
	G61	OFFICE OF STATE AUDITOR		15,945	0.14%	360	0.14%
	G62	MINN STATE RETIREMENT SYSTEM		154,704	0.19%	147	0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		279,503	0.13%	165	0.13%
	G67	REVENUE DEPARTMENT		84,638	1.98%	5,753	1.98%
	G69	TEACHERS RETIREMENT ASSOC		183,684	0.11%	224	0.11%
	G90	REVENUE INTERGOVT PAYMENTS		3,182,032	0.00%	1,622	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		1,941	0.01%	72	0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	0.00%	-	0.00%
	G96	UNIFORM LAWS COMMISSION		33	0.00%	9	0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,873	0.01%	190	0.01%
	G9K	ADMINISTRATIVE HEARINGS		33,945	0.11%	225	0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		3,161	0.01%	94	0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,161	0.01%	60	0.01%
	G9N	ASIAN PACIFIC COUNCIL		1,738	0.01%	68	0.01%
	G9Q	MMB DEBT SERVICE		9,129	0.00%	1,063	0.00%
	G9R	MMB NON-OPERATING		6,941,913	0.00%	1,075	0.00%
	G9X	CAPITOL AREA ARCHITECT		1,518	0.01%	96	0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,461	0.01%	114	0.01%
	GPR	PAYROLL CLEARING		208	0.00%	-	0.00%
	H12	HEALTH DEPARTMENT		867,072	3.19%	10,742	3.19%
	H55	HUMAN SERVICES DEPARTMENT		12,997,297	7.65%	10,781	7.65%
	H55b	HUMAN SERVICES SOS		691,210	3.63%	8,687	3.63%
	H55c	HUMAN SERVICES MSOP		62,547	0.65%	748	0.65%
	H60	MN INSURANCE MARKETPLACE		11,470	0.28%	261	0.28%
	H75	VETERANS AFFAIRS DEPARTMENT		339,063	2.62%	5,327	2.62%
	H7B	MEDICAL PRACTICE BOARD		25,762	0.04%	172	0.04%
	H7C	NURSING BOARD		21,627	0.04%	110	0.04%
	H7D	PHARMACY BOARD		19,430	0.03%	321	0.03%
	H7F	DENTISTRY BOARD		14,352	0.02%	139	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,400	0.01%	96	0.01%
	H7J	OPTOMETRY BOARD		3,913	0.00%	68	0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		10,276	0.01%	282	0.01%
	H7L	SOCIAL WORK BOARD		17,711	0.02%	117	0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,598	0.00%	71	0.00%
	H7Q	PODIATRIC MEDICINE		3,689	0.00%	75	0.00%
	H7R	VETERINARY MEDICINE BOARD		5,375	0.00%	70	0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,143	0.01%	210	0.01%
	H7U	DIETETICS & NUTRITION PRACTICE		3,829	0.00%	57	0.00%
	H7V	PSYCHOLOGY BOARD		7,676	0.01%	83	0.01%
	H7W	PHYSICAL THERAPY BOARD		7,918	0.00%	75	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,349	0.01%	105	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		7,022	0.01%	64	0.01%
	H9G	OMBUDSMAN MH/DD		3,583	0.03%	77	0.03%
	J33	TRIAL COURTS		1,363,478	3.66%	9,768	3.66%
	J50	STATE GUARDIAN AD LITEM		29,265	0.42%	939	0.42%
	J52	PUBLIC DEFENSE BOARD		53,365	1.05%	1,048	1.05%
	J58	COURT OF APPEALS		3,704	0.11%	73	0.11%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	J65	SUPREME COURT		82,714	0.69%	1,782	0.69%
	J68	TAX COURT		2,070	0.01%	41	0.01%
	J70	JUDICIAL STANDARDS BOARD		1,871	0.00%	99	0.00%
	L10	LEGISLATURE COORDINATING COMM		31,314	0.16%	431	0.16%
	L11	SENATE		1,653	0.32%	48	0.32%
	L12	HOUSE		1,607	0.00%	62	0.00%
	L49	LEGISLATIVE AUDITOR		612	0.01%	57	0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		567,307	0.66%	833	0.66%
	P07	PUBLIC SAFETY DEPARTMENT		3,775,235	4.03%	23,258	4.03%
	P08	OMBUDSPERSON FOR CORRECTIONS		-	0.00%	-	0.00%
	P78	CORRECTIONS DEPARTMENT		650,337	7.00%	12,167	7.00%
	P7T	PEACE OFFICERS BOARD (POST)		8,159	0.02%	125	0.02%
	P9E	SENTENCING GUIDELINES COMM		738	0.01%	18	0.01%
	R28	MINN CONSERVATION CORPS		112	0.00%	13	0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,018,654	7.75%	37,814	7.75%
	R32	POLLUTION CONTROL AGENCY		364,433	1.69%	8,084	1.69%
	R9P	WATER AND SOIL RESOURCES BOARD		151,544	0.61%	6,712	0.61%
	T79	TRANSPORTATION DEPARTMENT		19,017,966	15.08%	38,262	15.08%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		88,075	0.00%	64	0.00%
	O	OTHER		1,825	0.00%	-	0.00%
		Total	5,360,745	70,260,441	99.62%	259,709	99.62%
		Source	5,360,745	70,260,441	99.62%	259,709	99.62%
		Difference (Total - Source)	0	0	0.00%	0	0.00%

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services

	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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

			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	2,688				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-			
G10-13.3	G10-13.3	Personnel Administration		4,024,585			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services			0.00%	-	0.00%
G45-14.3	G45-14.3	Mediation Services			0.00%	285,463	0.00%
G45-14.4	G45-14.4	Mediation/Representation		-	0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor	4,787		0.07%		0.07%

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

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
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L49-15.3	L49-15.3	Financial Audits			0.00%		0.00%
L49-15.4	L49-15.4	Program Audits			0.00%		0.00%
L49-15.5	L49-15.5	Single Audits			0.00%		0.00%
L49-15.6	L49-15.6	Audit Comm			0.00%		0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			0.00%		0.00%
L49-15.8	L49-15.8	Financial Audit- Art			0.00%		0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			0.00%		0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0.00%		0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-		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 DEPARTMENT	379,435		1.15%		1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD	23,249		0.04%		0.04%
	B13	COMMERCE DEPARTMENT	463,903		0.62%		0.62%
	B14	ANIMAL HEALTH BOARD	27,031		0.11%		0.11%
	B15	BARBER EXAMINERS BOARD	6,010		0.01%		0.01%
	B20	EXPLORE MINNESOTA TOURISM	16,071		0.06%		0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP	4,363,950		2.46%		2.46%
	B24	PUBLIC FACILITIES AUTHORITY	16,017		0.02%		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		0.00%		0.00%
	B34	HOUSING FINANCE AGENCY	117,118		0.47%		0.47%
	B41	WORKERS' COMP COURT OF APPEALS	2,478		0.01%		0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT	674,519		0.64%		0.64%
	B43	IRON RANGE RESOURCES	38,556		0.06%		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD	12,074		0.01%		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3		0.00%		0.00%
	B7P	ACCOUNTANCY BOARD	10,915		0.01%		0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,399		0.00%		0.00%
	B82	PUBLIC UTILITIES COMMISSION	152,296		0.36%		0.36%
	B9D	AMATEUR SPORTS COMMISSION	702		0.00%		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	9		0.00%		0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION	26,158		0.09%		0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES	6,157,740		20.70%		20.70%
	E37	EDUCATION DEPARTMENT	755,137		0.66%		0.66%
	E39	PROF EDUCATOR LICENSING STD BD	11,148		0.03%		0.03%
	E40	HISTORICAL SOCIETY	801		0.00%		0.00%
	E44	MINNESOTA STATE ACADEMIES	40,782		0.29%		0.29%
	E50	ARTS BOARD	35,109		0.03%		0.03%
	E60	OFFICE OF HIGHER EDUCATION	60,519		0.14%		0.14%
	E77	ZOOLOGICAL BOARD	78,508		0.43%		0.43%
	E81	UNIVERSITY OF MINNESOTA	10,361		0.00%		0.00%
	E95	HUMANITIES COMMISSION	378		0.00%		0.00%
	E97	SCIENCE MUSEUM	72		0.00%		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	232		0.00%		0.00%
	G02	ADMINISTRATION DEPARTMENT	659,303		1.31%		1.31%
	G03	LOTTERY	9,072		0.21%		0.21%
	G05	RACING COMMISSION	24,458		0.07%		0.07%
	G06	ATTORNEY GENERAL	34,961		0.46%		0.46%
	G09	GAMBLING CONTROL BOARD	6,225		0.05%		0.05%

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	G10	MINNESOTA MANAGEMENT & BUDGET	80,008		0.22%		0.22%
	G17	HUMAN RIGHTS DEPARTMENT	8,221		0.08%		0.08%
	G19	INDIAN AFFAIRS COUNCIL	3,073		0.01%		0.01%
	G38	INVESTMENT BOARD	8,194		0.03%		0.03%
	G39	GOVERNORS OFFICE	8,095		0.09%		0.09%
	G45	MEDIATION SERVICES DEPARTMENT	3,955		0.02%		0.02%
	G46	MN.IT	578,747		4.16%		4.16%
	G53	SECRETARY OF STATE	64,037		0.17%		0.17%
	G61	OFFICE OF STATE AUDITOR	15,945		0.14%		0.14%
	G62	MINN STATE RETIREMENT SYSTEM	154,704		0.19%		0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	279,503		0.13%		0.13%
	G67	REVENUE DEPARTMENT	84,638		1.98%		1.98%
	G69	TEACHERS RETIREMENT ASSOC	183,684		0.11%		0.11%
	G90	REVENUE INTERGOVT PAYMENTS	3,182,032		0.00%		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	1,941		0.01%		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES	-		0.00%		0.00%
	G96	UNIFORM LAWS COMMISSION	33		0.00%		0.00%
	G9J	CAMPAIGN FINANCE BOARD	8,873		0.01%		0.01%
	G9K	ADMINISTRATIVE HEARINGS	33,945		0.11%		0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR	3,161		0.01%		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,161		0.01%		0.01%
	G9N	ASIAN PACIFIC COUNCIL	1,738		0.01%		0.01%
	G9Q	MMB DEBT SERVICE	9,129		0.00%		0.00%
	G9R	MMB NON-OPERATING	6,941,913		0.00%		0.00%
	G9X	CAPITOL AREA ARCHITECT	1,518		0.01%		0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY	3,461		0.01%		0.01%
	GPR	PAYROLL CLEARING	208		0.00%		0.00%
	H12	HEALTH DEPARTMENT	867,072		3.19%		3.19%
	H55	HUMAN SERVICES DEPARTMENT	12,997,297		7.65%		7.65%
	H55b	HUMAN SERVICES SOS	691,210		3.63%		3.63%
	H55c	HUMAN SERVICES MSOP	62,547		0.65%		0.65%
	H60	MN INSURANCE MARKETPLACE	11,470		0.28%		0.28%
	H75	VETERANS AFFAIRS DEPARTMENT	339,063		2.62%		2.62%
	H7B	MEDICAL PRACTICE BOARD	25,762		0.04%		0.04%
	H7C	NURSING BOARD	21,627		0.04%		0.04%
	H7D	PHARMACY BOARD	19,430		0.03%		0.03%
	H7F	DENTISTRY BOARD	14,352		0.02%		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,400		0.01%		0.01%
	H7J	OPTOMETRY BOARD	3,913		0.00%		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	10,276		0.01%		0.01%
	H7L	SOCIAL WORK BOARD	17,711		0.02%		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,598		0.00%		0.00%
	H7Q	PODIATRIC MEDICINE	3,689		0.00%		0.00%
	H7R	VETERINARY MEDICINE BOARD	5,375		0.00%		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF	9,143		0.01%		0.01%
	H7U	DIETETICS & NUTRITION PRACTICE	3,829		0.00%		0.00%
	H7V	PSYCHOLOGY BOARD	7,676		0.01%		0.01%
	H7W	PHYSICAL THERAPY BOARD	7,918		0.00%		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,349		0.01%		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	7,022		0.01%		0.01%
	H9G	OMBUDSMAN MH/DD	3,583		0.03%		0.03%
	J33	TRIAL COURTS	1,363,478		3.66%		3.66%
	J50	STATE GUARDIAN AD LITEM	29,265		0.42%		0.42%
	J52	PUBLIC DEFENSE BOARD	53,365		1.05%		1.05%
	J58	COURT OF APPEALS	3,704		0.11%		0.11%

Statewide Cost Allocation Plan
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			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	J65	SUPREME COURT	82,714		0.69%		0.69%
	J68	TAX COURT	2,070		0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD	1,871		0.00%		0.00%
	L10	LEGISLATURE COORDINATING COMM	31,314		0.16%		0.16%
	L11	SENATE	1,653		0.32%		0.32%
	L12	HOUSE	1,607		0.00%		0.00%
	L49	LEGISLATIVE AUDITOR	612		0.01%		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT	567,307		0.66%		0.66%
	P07	PUBLIC SAFETY DEPARTMENT	3,775,235		4.03%		4.03%
	P08	OMBUDSPERSON FOR CORRECTIONS	-		0.00%		0.00%
	P78	CORRECTIONS DEPARTMENT	650,337		7.00%		7.00%
	P7T	PEACE OFFICERS BOARD (POST)	8,159		0.02%		0.02%
	P9E	SENTENCING GUIDELINES COMM	738		0.01%		0.01%
	R28	MINN CONSERVATION CORPS	112		0.00%		0.00%
	R29	NATURAL RESOURCES DEPARTMENT	3,018,654		7.75%		7.75%
	R32	POLLUTION CONTROL AGENCY	364,433		1.69%		1.69%
	R9P	WATER AND SOIL RESOURCES BOARD	151,544		0.61%		0.61%
	T79	TRANSPORTATION DEPARTMENT	19,017,966		15.08%		15.08%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	88,075		0.00%		0.00%
	O	OTHER	1,825		0.00%		0.00%
		Total	70,260,441	4,024,585	99.62%	285,463	99.62%
		Source	70,260,441	4,024,585	99.62%	285,463	99.62%
		Difference (Total - Source)	0	0	0.00%	0	0.00%

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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					
L49-15.2	L49-15.2	Legislative Auditor					

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6

Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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L49-15.3	L49-15.3	Financial Audits	1,845,100				1,845,100
L49-15.4	L49-15.4	Program Audits	1,840,831				1,840,831
L49-15.5	L49-15.5	Single Audits	1,375,532				1,375,532
L49-15.6	L49-15.6	Audit Comm	-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8	Financial Audit- Art	-				-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-				-
L49-15.11	L49-15.11	Program Audit- Outdoors	-				-
L49-15.12	L49-15.12	Program Audit- Art	-				-
L49-15.13	L49-15.13	Program Audit- Clean Water	-				-
L49-15.14	L49-15.14	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 DEPARTMENT		5	5,120	-	
	B11	COSMETOLOGIST EXAMINERS BOARD		150	-	-	
	B13	COMMERCE DEPARTMENT		138	621	814	
	B14	ANIMAL HEALTH BOARD		-	-	-	
	B15	BARBER EXAMINERS BOARD		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM		5	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELOP		340	309	3,450	
	B24	PUBLIC FACILITIES AUTHORITY		-	-	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	
	B34	HOUSING FINANCE AGENCY		11	-	-	
	B41	WORKERS' COMP COURT OF APPEALS		-	-	-	
	B42	LABOR AND INDUSTRY DEPARTMENT		34	-	-	
	B43	IRON RANGE RESOURCES		1,145	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD		313	-	-	
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	
	B7P	ACCOUNTANCY BOARD		-	-	-	
	B7S	PRIVATE DETECTIVES BOARD		-	-	-	
	B82	PUBLIC UTILITIES COMMISSION		-	74	-	
	B9D	AMATEUR SPORTS COMMISSION		-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	-	
	E25	PERPICH CTR FOR ARTS EDUCATION		-	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		50	-	-	
	E37	EDUCATION DEPARTMENT		154	164	1,045	
	E39	PROF EDUCATOR LICENSING STD BD		-	3,494	-	
	E40	HISTORICAL SOCIETY		-	-	-	
	E44	MINNESOTA STATE ACADEMIES		-	-	-	
	E50	ARTS BOARD		128	-	-	
	E60	OFFICE OF HIGHER EDUCATION		-	-	-	
	E77	ZOOLOGICAL BOARD		451	-	-	
	E81	UNIVERSITY OF MINNESOTA		0	-	-	
	E95	HUMANITIES COMMISSION		-	-	-	
	E97	SCIENCE MUSEUM		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-	
	G02	ADMINISTRATION DEPARTMENT		871	-	-	
	G03	LOTTERY		11	-	-	
	G05	RACING COMMISSION		-	-	-	
	G06	ATTORNEY GENERAL		112	-	-	
	G09	GAMBLING CONTROL BOARD		-	-	-	

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G10	MINNESOTA MANAGEMENT & BUDGET		226	-	-	
	G17	HUMAN RIGHTS DEPARTMENT		357	-	-	
	G19	INDIAN AFFAIRS COUNCIL		-	-	-	
	G38	INVESTMENT BOARD		1,682	-	-	
	G39	GOVERNORS OFFICE		15	-	-	
	G45	MEDIATION SERVICES DEPARTMENT		7	-	-	
	G46	MN.IT		1,857	-	-	
	G53	SECRETARY OF STATE		169	-	-	
	G61	OFFICE OF STATE AUDITOR		843	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		894	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		681	-	-	
	G67	REVENUE DEPARTMENT		123	-	-	
	G69	TEACHERS RETIREMENT ASSOC		651	-	-	
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES		-	-	-	
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-	-	
	G96	UNIFORM LAWS COMMISSION		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD		-	-	-	
	G9K	ADMINISTRATIVE HEARINGS		11	-	-	
	G9L	COUNCIL FOR MINNESOTANS OF AFR		-	-	-	
	G9M	MINNESOTA COUNCIL ON LATINO AF		-	-	-	
	G9N	ASIAN PACIFIC COUNCIL		-	-	-	
	G9Q	MMB DEBT SERVICE		-	-	-	
	G9R	MMB NON-OPERATING		-	-	-	
	G9X	CAPITOL AREA ARCHITECT		-	-	-	
	G9Y	MN STATE COUNCIL ON DISABILITY		-	-	-	
	GPR	PAYROLL CLEARING		-	-	-	
	H12	HEALTH DEPARTMENT		689	-	-	349
	H55	HUMAN SERVICES DEPARTMENT		4,941	2,228	-	11,621
	H55b	HUMAN SERVICES SOS		-	-	-	-
	H55c	HUMAN SERVICES MSOP		-	-	-	-
	H60	MN INSURANCE MARKETPLACE		46	-	-	-
	H75	VETERANS AFFAIRS DEPARTMENT		175	-	-	-
	H7B	MEDICAL PRACTICE BOARD		-	-	-	-
	H7C	NURSING BOARD		-	-	-	-
	H7D	PHARMACY BOARD		-	-	-	-
	H7F	DENTISTRY BOARD		-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	-	-
	H7J	OPTOMETRY BOARD		-	-	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		-	-	-	-
	H7L	SOCIAL WORK BOARD		-	-	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD		-	-	-	-
	H7Q	PODIATRIC MEDICINE		-	-	-	-
	H7R	VETERINARY MEDICINE BOARD		-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF		134	405	-	-
	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		31	1,817	-	-
	J50	STATE GUARDIAN AD LITEM		-	-	-	-
	J52	PUBLIC DEFENSE BOARD		26	-	-	-
	J58	COURT OF APPEALS		-	-	-	-

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	J65	SUPREME COURT		20	-	-	
	J68	TAX COURT		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		-	-	-	
	L10	LEGISLATURE COORDINATING COMM		-	-	-	
	L11	SENATE		-	-	-	
	L12	HOUSE		-	-	-	
	L49	LEGISLATIVE AUDITOR		-	-	-	
	P01	MILITARY AFFAIRS DEPARTMENT		171	-	982	
	P07	PUBLIC SAFETY DEPARTMENT		1,211	3,911	1,624	
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-	-	
	P78	CORRECTIONS DEPARTMENT		1,106	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		-	-	-	
	R28	MINN CONSERVATION CORPS		-	-	-	
	R29	NATURAL RESOURCES DEPARTMENT		1,472	-	210	
	R32	POLLUTION CONTROL AGENCY		71	370	-	
	R9P	WATER AND SOIL RESOURCES BOARD		91	-	-	
	T79	TRANSPORTATION DEPARTMENT		1,111	4,261	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	-	
	O	OTHER		425	4,818	-	
	Total		5,061,463	23,154	27,592	20,093	5,061,463
	Source		5,061,463	23,154	27,592	20,093	5,061,463
	Difference (Total - Source)		0	0	0	0	0

**Statewide Cost Allocation Plan
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				Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
				33.7	33.8	33.9	33.10	33.11

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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	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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			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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					
L49-15.2	L49-15.2	Legislative Auditor					

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

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPARTMENT	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-
	B43	IRON RANGE RESOURCES	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	-
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
	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 DEPARTMENT	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPARTMENT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	-	-	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MN INSURANCE MARKETPLACE	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-
	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	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	0	0	0	0	0
		Source	-	-	-	-	-
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
			Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)
Schedule No.	DP#	Name					

G02-3.0	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

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
			Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)
Schedule No.	DP#	Name					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
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					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
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			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	80,008
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	8,221
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	3,073
	G38	INVESTMENT BOARD	-	-	-	-	8,194
	G39	GOVERNORS OFFICE	-	-	-	-	8,095
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	3,955
	G46	MN.IT	-	-	-	-	578,747
	G53	SECRETARY OF STATE	-	-	-	6,686,839	64,037
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	15,945
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	154,704
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	279,503
	G67	REVENUE DEPARTMENT	-	-	-	-	84,638
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	183,684
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	3,182,032
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	1,941
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	33
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	8,873
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	33,945
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	3,161
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	2,161
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	1,738
	G9Q	MMB DEBT SERVICE	-	-	-	-	9,129
	G9R	MMB NON-OPERATING	-	-	-	7,494,829	6,941,913
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	1,518
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	3,461
	GPR	PAYROLL CLEARING	-	-	-	-	208
	H12	HEALTH DEPARTMENT	-	-	-	297,657,120	867,072
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	12,119,651,364	12,997,297
	H55b	HUMAN SERVICES SOS	-	-	-	-	691,210
	H55c	HUMAN SERVICES MSOP	-	-	-	-	62,547
	H60	MN INSURANCE MARKETPLACE	-	-	-	-	11,470
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	1,650,481	339,063
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	25,762
	H7C	NURSING BOARD	-	-	-	-	21,627
	H7D	PHARMACY BOARD	-	-	-	456,800	19,430
	H7F	DENTISTRY BOARD	-	-	-	-	14,352
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	6,400
	H7J	OPTOMETRY BOARD	-	-	-	-	3,913
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	10,276
	H7L	SOCIAL WORK BOARD	-	-	-	-	17,711
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	5,598
	H7Q	PODIATRIC MEDICINE	-	-	-	-	3,689
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	5,375
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	121,625	9,143
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	3,829
	H7V	PSYCHOLOGY BOARD	-	-	-	-	7,676
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	7,918
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	15,349
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	7,022
	H9G	OMBUDSMAN MH/DD	-	-	-	-	3,583
	J33	TRIAL COURTS	-	-	-	1,234,063	1,363,478
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	29,265
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	53,365
	J58	COURT OF APPEALS	-	-	-	-	3,704

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)
	J65	SUPREME COURT	-	-	-	491,765	82,714
	J68	TAX COURT	-	-	-	-	2,070
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	1,871
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	31,314
	L11	SENATE	-	-	-	-	1,653
	L12	HOUSE	-	-	-	-	1,607
	L49	LEGISLATIVE AUDITOR	-	-	-	-	612
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	73,419,372	567,307
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	224,243,492	3,775,235
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	336,320	650,337
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	8,159
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	738
	R28	MINN CONSERVATION CORPS	-	-	-	-	112
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	52,796,573	3,018,654
	R32	POLLUTION CONTROL AGENCY	-	-	-	19,688,611	364,433
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	1,130,183	151,544
	T79	TRANSPORTATION DEPARTMENT	-	-	-	792,466,110	19,017,966
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	88,075
	O	OTHER	-	-	-	-	1,825
		Total	0	0	0	24,158,579,755	70,252,966
		Source	-	-	-	24,158,579,755	70,252,966
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Total
	1.2	Fixed Asset Depreciation	1,805,353
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	1,924,927
G02-3.4	G02-3.4	Human Resources	1,380,838
G02-3.5	G02-3.5	Financial Management and Reporting	2,728,197
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	8,451
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	1,581,563
G02-4.7	G02-4.7	Real Property	2,167,896
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	5,742,512
G02-4.10	G02-4.10	Central Mail	1,362,608
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	1,122,154
G02-4.12	G02-4.12	Grants Management	463,610
G46-6.2	G46-6.2	Minnesota Information Technology	2,725,874
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	1,316,158
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	19,523,733
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	2,624,288
G10-9.2	G10-9.2	Debt Management Division	548
G10-9.3	G10-9.3	Debt Management	2,439,322
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	1,060
G10-10.3	G10-10.3	Analysis & Control (EBO's)	4,975,676
G10-10.4	G10-10.4	Budget Operations and Planning	970,863
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	3,076
G10-11.3	G10-11.3	Central Payroll	5,784,877
G10-11.4	G10-11.4	Accounting Services	6,414,513
G10-11.5	G10-11.5	Financial Reporting	9,947,410
G10-11.6	G10-11.6	Financial Reporting - Single Audit	181,320
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	7,266,966
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	6,306,909
G10-12.5	G10-12.5	Personnel Operations and System Support	8,807,609
G10-12.6	G10-12.6	Budget Service - Computer Operations	523,624
G10-12.7	G10-12.7	Personnel Operations Special Billing	9,482,652
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	11,781,168
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,155
G10-13.3	G10-13.3	Personnel Administration	17,222,386
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	30,866
G45-14.3	G45-14.3	Mediation Services	930,466
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	4,362,189
L49-15.3	L49-15.3	Financial Audits	9,301,059
L49-15.4	L49-15.4	Program Audits	5,522,493
L49-15.5	L49-15.5	Single Audits	4,126,596
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	Total
L49-15.11	L49-15.11	Program Audit- Outdoors	0
L49-15.12	L49-15.12	Program Audit- Art	0
L49-15.13	L49-15.13	Program Audit- Clean Water	0
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0
G61-16.2	G61-16.2	State Auditor	86,828
G61-16.3	G61-16.3	State Auditor General	0
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	14,663,714
99YYY	99YYY	Consumer Agencies	0
G02-3.0	G02-3.0	Department of Administration	4,110,189
G02-3.2	G02-3.2	Admin Management Services	2,265,399
G02-3.3	G02-3.3	Commissioner's Office	601,297
G02-3.4	G02-3.4	Human Resources	455,419
G02-3.5	G02-3.5	Financial Management and Reporting	878,874
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	5,634,814
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	503,248
G02-4.7	G02-4.7	Real Property	705,948
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,889,089
G02-4.10	G02-4.10	Central Mail	461,304
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	352,410
G02-4.12	G02-4.12	Grants Management	147,638
G46-6.2	G46-6.2	Minnesota Information Technology	92,592
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	436,600
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	16,618,771
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	845,604
G10-9.2	G10-9.2	Debt Management Division	615,234
G10-9.3	G10-9.3	Debt Management	611,406
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	1,462,889
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,217,850
G10-10.4	G10-10.4	Budget Operations and Planning	237,629
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	5,566,942
G10-11.3	G10-11.3	Central Payroll	1,441,714
G10-11.4	G10-11.4	Accounting Services	1,596,201
G10-11.5	G10-11.5	Financial Reporting	2,453,222
G10-11.6	G10-11.6	Financial Reporting - Single Audit	45,330
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	7,777,749
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	2,153,443
G10-12.5	G10-12.5	Personnel Operations and System Support	3,022,298
G10-12.6	G10-12.6	Budget Service - Computer Operations	185,004
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	2,688
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	4,047,975
G10-13.3	G10-13.3	Personnel Administration	4,024,630
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	30,866
G45-14.3	G45-14.3	Mediation Services	285,463
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	134,539

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Schedule No.	DP#	Name	Total
L49-15.3	L49-15.3	Financial Audits	3,690,200
L49-15.4	L49-15.4	Program Audits	3,681,662
L49-15.5	L49-15.5	Single Audits	2,751,064
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 DEPARTMENT	316,089,136
	B11	COSMETOLOGIST EXAMINERS BOARD	1,909,145
	B13	COMMERCE DEPARTMENT	1,282,813,075
	B14	ANIMAL HEALTH BOARD	5,297,255
	B15	BARBER EXAMINERS BOARD	156,328
	B20	EXPLORE MINNESOTA TOURISM	4,416,250
	B22	EMPLOYMENT & ECONOMIC DEVELOP	33,015,068,603
	B24	PUBLIC FACILITIES AUTHORITY	225,387,606
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0
	B34	HOUSING FINANCE AGENCY	698,735,509
	B41	WORKERS' COMP COURT OF APPEALS	148,808
	B42	LABOR AND INDUSTRY DEPARTMENT	88,390,214
	B43	IRON RANGE RESOURCES	82,297,410
	B7E	ARCHITECTURE, ENGINEERING BD	339,195
	B7G	COMBATIVE SPORTS COMMISSION	54
	B7P	ACCOUNTANCY BOARD	317,841
	B7S	PRIVATE DETECTIVES BOARD	19,812
	B82	PUBLIC UTILITIES COMMISSION	4,150,250
	B9D	AMATEUR SPORTS COMMISSION	1,578,009
	B9V	AGRICULTURE UTILIZATION RESRCH	130
	E25	PERPICH CTR FOR ARTS EDUCATION	2,776,088
	E26	MN STATE COLLEGES/UNIVERSITIES	3,446,173,224
	E37	EDUCATION DEPARTMENT	8,754,560,350
	E39	PROF EDUCATOR LICENSING STD BD	5,115,076
	E40	HISTORICAL SOCIETY	3,021,276
	E44	MINNESOTA STATE ACADEMIES	3,990,244
	E50	ARTS BOARD	80,427,762
	E60	OFFICE OF HIGHER EDUCATION	51,216,407
	E77	ZOOLOGICAL BOARD	6,624,460
	E81	UNIVERSITY OF MINNESOTA	375,985,880
	E95	HUMANITIES COMMISSION	5,660
	E97	SCIENCE MUSEUM	1,104
	E9W	HIGHER ED FACILITIES AUTHORITY	5,795
	G02	ADMINISTRATION DEPARTMENT	460,023,405
	G03	LOTTERY	616,771
	G05	RACING COMMISSION	682,667
	G06	ATTORNEY GENERAL	8,035,358
	G09	GAMBLING CONTROL BOARD	600,863

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Total
	G10	MINNESOTA MANAGEMENT & BUDGET	50,584,658
	G17	HUMAN RIGHTS DEPARTMENT	2,168,735
	G19	INDIAN AFFAIRS COUNCIL	535,092
	G38	INVESTMENT BOARD	184,148
	G39	GOVERNORS OFFICE	1,021,926
	G45	MEDIATION SERVICES DEPARTMENT	460,042
	G46	MN.IT	61,156,241
	G53	SECRETARY OF STATE	29,595,769
	G61	OFFICE OF STATE AUDITOR	417,061
	G62	MINN STATE RETIREMENT SYSTEM	7,040,157
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	10,102,091
	G67	REVENUE DEPARTMENT	112,663,136
	G69	TEACHERS RETIREMENT ASSOC	8,177,893
	G90	REVENUE INTERGOVT PAYMENTS	44,554,936
	G92	OMBUDSPERSON FOR FAMILIES	262,219
	G93	OMBUD AMERICAN INDIAN FAMILIES	
	G96	UNIFORM LAWS COMMISSION	498
	G9J	CAMPAIGN FINANCE BOARD	200,521
	G9K	ADMINISTRATIVE HEARINGS	4,211,662
	G9L	COUNCIL FOR MINNESOTANS OF AFR	140,978
	G9M	MINNESOTA COUNCIL ON LATINO AF	116,602
	G9N	ASIAN PACIFIC COUNCIL	104,209
	G9Q	MMB DEBT SERVICE	132,058
	G9R	MMB NON-OPERATING	356,770,410
	G9X	CAPITOL AREA ARCHITECT	84,732
	G9Y	MN STATE COUNCIL ON DISABILITY	211,190
	GPR	PAYROLL CLEARING	2,912
	H12	HEALTH DEPARTMENT	1,993,484,028
	H55	HUMAN SERVICES DEPARTMENT	49,804,958,934
	H55b	HUMAN SERVICES SOS	9,717,118
	H55c	HUMAN SERVICES MSOP	879,788
	H60	MN INSURANCE MARKETPLACE	13,877,001
	H75	VETERANS AFFAIRS DEPARTMENT	41,210,320
	H7B	MEDICAL PRACTICE BOARD	2,629,199
	H7C	NURSING BOARD	2,949,661
	H7D	PHARMACY BOARD	9,587,243
	H7F	DENTISTRY BOARD	615,926
	H7H	CHIROPRACTIC EXAMINERS BOARD	275,368
	H7J	OPTOMETRY BOARD	94,651
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	4,235,360
	H7L	SOCIAL WORK BOARD	695,680
	H7M	MARRIAGE AND FAMILY THERAPY BD	141,464
	H7Q	PODIATRIC MEDICINE	94,769
	H7R	VETERINARY MEDICINE BOARD	171,154
	H7S	EMERGENCY MEDICAL SERVICES OFF	5,021,984
	H7U	DIETETICS & NUTRITION PRACTICE	92,015
	H7V	PSYCHOLOGY BOARD	577,195
	H7W	PHYSICAL THERAPY BOARD	1,382,480
	H7X	BEHAVIORAL HEALTH & THERAPY BD	342,077
	H7Y	OCCUPATIONAL THERAPY PRACT BD	225,437
	H9G	OMBUDSMAN MH/DD	701,768
	J33	TRIAL COURTS	24,604,693
	J50	STATE GUARDIAN AD LITEM	417,395
	J52	PUBLIC DEFENSE BOARD	1,465,183
	J58	COURT OF APPEALS	62,002

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Total
	J65	SUPREME COURT	9,041,009
	J68	TAX COURT	1,375,809
	J70	JUDICIAL STANDARDS BOARD	40,933
	L10	LEGISLATURE COORDINATING COMM	813,537
	L11	SENATE	337,322
	L12	HOUSE	22,746
	L49	LEGISLATIVE AUDITOR	9,340
	P01	MILITARY AFFAIRS DEPARTMENT	317,475,447
	P07	PUBLIC SAFETY DEPARTMENT	1,472,624,639
	P08	OMBUDSPERSON FOR CORRECTIONS	
	P78	CORRECTIONS DEPARTMENT	150,223,290
	P7T	PEACE OFFICERS BOARD (POST)	766,070
	P9E	SENTENCING GUIDELINES COMM	199,528
	R28	MINN CONSERVATION CORPS	1,620
	R29	NATURAL RESOURCES DEPARTMENT	600,641,926
	R32	POLLUTION CONTROL AGENCY	211,257,736
	R9P	WATER AND SOIL RESOURCES BOARD	119,861,029
	T79	TRANSPORTATION DEPARTMENT	8,356,287,695
	T9B	METROPOLITAN COUNCIL/TRANSPORT	2,848,905
	O	OTHER	10,350,989,516
		Total	123,393,854,583
		Source	123,393,854,583
		Difference (Total - Source)	0

	A	B	C	D		E	F	G	H		I	J	K	L	M	N	O	P	Q	R	S	T	U
	SWACAP			Schedule		Ap Appro	Allmt	ALLTMT		Total	Salaries	Other	Prior Period Adjustment	(Ind Cost/Grants/Capital) Unallowable or Non-allocable Accounts	Capital Non-allocable Expenses	Net Allotment	Schedule Reclassifications	FY21 (Actual) Allocable	Allocable by SWACAP Line	FY21 Non-Allocable	Non-alloc by SWACAP Line		
	Agency	Line	Fund	Name		Or:Unit	Orgn	Name		Allotment	(1xx ob cd)	Expenses											
5	1.2	1.2		Fixed Asset Depreciation						1,162,381						1,162,381		1,162,381	1,162,381		0	0	
7	G02	G02-3.2	1000	ADMIN Management Services			ADMN	SPECIAL PROJECTS/PURCHASES								0		0			0		0
8	Total	G02-3.2		ADMIN Management Services														0					0
10	G02	G02-3.3	1000	Commissioner's Office		G027100	G0221001	Commissioner's Office		602,482	409,425	193,057		1,185		601,297		601,297	601,297		1,185		1,185
11	Total	G02-3.3		Commissioner's Office														601,297					1,185
13	G02	G02-3.4	1000	Human Resources		G027102	G0221041	Human Resources		455,419	401,968	53,451		0		455,419		455,419	455,419		0		0
14	Total	G02-3.4		Human Resources														455,419					0
16	G02	G02-3.5	1000	Financial Management & Reporting		G027101	G0221020	Financial Mgmt & Reporting		880,319	669,887	210,432		1,445		878,874		878,874	878,874		1,445		1,445
17	Total	G02-3.5		Financial Management & Reporting														878,874					1,445
19	G02	G02-3.6	1000	Fiscal Agent - Non allocable		G029100	G0229090	In Lieu of Rent		9,891,000	0	9,891,000		0		9,891,000					9,891,000		9,891,000
20	Total	G02-3.6		Fiscal Agent - Non allocable																			9,891,000
22	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing		G021109	G0223201	Real Estate & Construction Svs		2,522,120	2,065,222	456,898		5,878		2,516,242		503,248			5,878		5,878
23	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing		G021109	G0223201	Non-allocable portion of Real Estate & Constr Svc													2,012,993		2,012,993
24	Total	G02-4.5		Real Estate & Construction Services - Leasing														503,248					2,018,872
26	G02	G02-4.7	1000	Real Property		G021144	G0223230	Enterprise Real Property		705,948	219,558	486,391		0		705,948		705,948	705,948		0		0
27	Total	G02-4.7		Real Property														705,948					0
29	G02	G02-4.8	1000	Office of State Procurement (fmrlly Materials Mgmt)		G021105	G0221134	Materials Mgmt Division (MMD)		1,891,524	1,660,663	230,861		2,435		1,889,089		1,889,089	1,889,089		2,435		2,435
30	Total	G02-4.8		Office of State Procurement (fmrlly Materials Mgmt)														1,889,089					2,435
32	G02	G02-4.10	1000	Central Mail		G021108	G0224752	Central Mail General Fund		461,304	399,031	62,273		0		461,304		461,304	461,304		0		0
33	Total	G02-4.10		Central Mail														461,304					0
35	G02	G02-4.11	1000	Office of Enterprise Continuous Improvement		G021119	G0221901	Continuous Improvement (Lean)		352,410	322,279	30,131		0		352,410		352,410	352,410		0		0
36	Total	G02-4.11		Office of Enterprise Continuous Improvement														352,410					0
38	G02	G02-4.12	1000	Grants Management		G021106	G0227600	Office of Grants Management		147,638	112,399	35,239		0		147,638		147,638	147,638		0		0
39	Total	G02-4.12		Grants Management														147,638					0
41	G46	G46-6.2	1000	MINNESOTA INFORMATION TECHNOLOGY		G465000	G4625101	State CIO Office		1,075,332	689,598	385,734		0		1,075,332		1,075,332	1,075,332		0		0
42	Total	G46-6.2		MINNESOTA INFORMATION TECHNOLOGY														1,075,332					0
44	G46	G46-6.4	1000	Enterprise IT Security		G465010	G4625106	IT Security		436,579	339,346	97,232		0		436,579		436,579	436,579		0		0
45	Total	G46-6.4		Enterprise IT Security														436,579					0
47	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET		G100009	G1029000	Management Services Admin		3,162,238	2,280,680	881,559		117,763		3,044,475		3,044,475	3,044,475		117,763		117,763
48	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET		G100009	G1039000	Non-allocable portions of MMB								0		0			0		0
49	Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET														3,044,475					117,763
51	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrlly IC&A)		G100032	G1029100	Enterprise Communications & Planning		840,924	829,922	11,003		0		840,924		840,924	840,924		0		0
52	Total	G10-8.3		Enterprise Communications & Planning (fmrlly IC&A)														840,924					0
54	G10	G10-9.3	1000	Debt Management		G100005	G1025000	Debt Management		611,399	603,346	8,053		0		611,399		611,399	611,399		0		0
55	G10	G10-9.3	1000	Debt Management		G100001	G1021251	Bank Fees		0	0	0		0		0		0	0		0		0
56	G10	G10-9.3	1000	Debt Management		G100005	G1035000	Non-allocable portions of Debt Mgmt								0		0	0		0		0
57	Total	G10-9.3		Debt Management														611,399					0
59	G10	G10-10.2	1000	MMB - Budget Division		G100002	G1022000	Budget Services Operating		2,970,366	2,908,474	61,891		0		2,970,366		2,970,366	2,970,366		0		0
60	Total	G10-10.2		MMB - Budget Division														2,970,366					0
62	G10	G10-10.3	1000	Analysis & Control (EBO's)		G100002	G1022000	Budget Services Operating		0	0	0		0		0		1,217,850					0
63	Total	G10-10.3		Analysis & Control (EBO's)														1,217,850					0
65	G10	G10-10.4	1000	Budget Operations & Planning		G100002	G1022000	Budget Services Operating		0	0	0		0		0		237,629					0
66	Total	G10-10.4		Budget Operations & Planning														237,629					0
68	G10	G10-10.5	1000	Budget Division - Non-Allocable		G100010	G1022100	Local Impact Notes		206,999	206,999	0		0		206,999		206,999	206,999		0		0
69	G10	G10-10.5	1000	Budget Division - Non-Allocable		G100002	G1022000	Budget Services Operating - Analysis & Control Non-Allocable		0	0	0				0		1,514,887					1,514,887
70	Total	G10-10.5		Budget Division - Non-Allocable														0					1,721,886
72	G10	G10-11.2		MMB Accounting Division						0	0	0		0		0		0	0		0		0
73	Total	G10-11.2		MMB Accounting Division														0	0		0		0
75	G10	G10-11.3	1000	Central Payroll		G100001	G1021100	Payroll Services		1,441,714	1,414,227	27,487		0		1,441,714		1,441,714	1,441,714		0		0
76	Total	G10-11.3		Central Payroll														1,441,714					0
78	G10	G10-11.4	1000	Accounting Services		G100001	G1021300	Agency Support		1,596,201	1,537,616	58,585		0		1,596,201		1,596,201	1,596,201		0		0
79	Total	G10-11.4		Accounting Services														1,596,201					0
81	G10	G10-11.5	1000	Financial Reporting		G100001	G1021200	Financial Reporting		2,498,552	2,461,765	36,787		0		2,498,552		2,453,222	2,453,222		0		0
82	G10	G10-11.5	1000	Financial Reporting		G100001	G1021251	Bank Fees		0	0	0		0		0		0	0		0		0
83	Total	G10-11.5		Financial Reporting														2,453,222					0
85	G10	G10-11.6	1000	Financial Reporting - Single Audit		G100001	G1021200	Single Audit portion of Financial Reporting										45,330					0
86	Total	G10-11.6		Financial Reporting - Single Audit														45,330					0
88	G10	G10-12.2	1000	MMB IT - Management and Administration		G100004	G1024000	Mn.IT @ MMB Management		7,705,387	0	7,705,387		0		7,705,387		2,404,421	2,404,421		0		0
89	Total	G10-12.2		MMB IT - Management and Administration														2,404,421					0
91	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100004	G1024000	Mn.IT @ MMB Management		0	0	0		0		0		2,107,568					0
92	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support		G100004	G1024700	MN.IT SWIFT/ELM UPGRADE		45,875	0	45,875		0		45,875		45,875	45,875		0		0
93	Total	G10-12.4		Accounting & Procurement Operations and System Support														2,153,443					0
95	G10																						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
	SWACAP			Schedule	Ap	Appro	Allmt	ALLTMT	Total	Salaries	Other	Prior	Unallowable or	Capital	Net	Schedule	FY21	Allocable	FY21	Non-alloc	
	Agency	Line	Fund	Name	Or	Unit	Orgn	Name	Allotment	(1xx ob cd)	Expenses	Adjustment	Non-allocable	Non-allocable	Allotment	Reclassifications	(Actual)	by SWACAP	Non-	by SWACAP	
													Accounts	Expenses			Allocable	Line	Allocable	Line	
97	Total	G10-12.5	1000	Personnel Operations and System Support														3,022,298			0
98																					
99	G10	G10-12.6	1000	Budget Service Computer Operations	G100004		G1024000	Mn.IT @ MMB Management	0	0	0		0		0		185,004			0	
100	Total	G10-12.6		Budget Service Computer Operations														185,004			0
101																					
102	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017		G1024800	HUB	0	0	0		0		0		0			0	
103	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017		G1024100	MN.IT ERP All Modules 12.7 portion	2,233,217	0	2,233,217		0		2,233,217		2,233,217			0	
104	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017		G1024110	MN.IT SEMA4 Upgrade	109,374	0	109,374		0		109,374		109,374			0	
105	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017		G1024120	MN.IT SEMA4	484,219	0	484,219		0		484,219		484,219			0	
106	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017		G1027600	SWIFT ELM	215,721	199,513	16,208		9,000		206,721		206,721			9,000	
107	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017		G1027650	MN.IT ELM	414,487	0	414,487		0		414,487		414,487			0	
108	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017		G1021300	Agency Support 12.7 portion	870,398	778,183	92,215		55,815		814,583		814,583			55,815	
109	G10	G10-12.7	2001	Personnel Operations - Special Billing	G100017		G1024400	MN.IT Data Warehouse 12.7 portion	262,317	0	262,317		0		262,317		262,317			0	
110	Total	G10-12.7		Personnel Operations - Special Billing														4,524,918			64,815
111																					
112	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017		G1021300	Agency Support 12.8 portion	1,107,779	990,415	117,364		71,037		1,036,742		1,036,742			71,037	
113	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017		G1021400	SWIFT Procurement	407,822	367,851	39,971		22,500		385,322		385,322			22,500	
114	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017		G1024700	MN.IT SWIFT/ELM Upgrade	0	0	0		0		0		0			0	
115	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017		G1024800	HUB	0	0	0		0		0		0			0	
116	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017		G1024200	MN.IT SWIFT	1,123,517	0	1,123,517		0		1,123,517		1,123,517			0	
117	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017		G1024400	MN.IT Data Warehouse 12.8 portion	333,858	0	333,858		0		333,858		333,858			0	
118	G10	G10-12.8	2001	Accounting & Procurement Operations - Special Billing	G100017		G1024100	MN.IT ERP All Modules 12.8 portion	2,842,276	0	2,842,276		0		2,842,276		2,842,276			0	
119	Total	G10-12.8		Accounting & Procurement Operations - Special Billing														5,721,715			93,537
120																					
121	G10	G10-12.90	1000	MMB Other - Non-Allocable	G100003		G1023000	Economic Analysis	562,369	333,565	228,804				562,369		0			562,369	
122	Total	G10-12.90		MMB Other - Non-Allocable														0			562,369
123																					
124	G10	G10-13.3	1000	Personnel Administration	G100007		G1027000	Agency & Applicant Svcs Ops	3,327,094	3,285,330	41,764		0		3,327,094		3,327,094			0	
125	G10	G10-13.3	1000	Personnel Administration	G100007		G1028000	Labor Relations	697,735	661,115	36,620		244		697,491		697,491			244	
126	Total	G10-13.3		Personnel Administration														4,024,585			244
127																					
128	G45	G45-14.3	1000	MEDIATION SERVICES	G453000		G4520000	Bureau of Mediation Services	1,921,266	1,449,160	472,105				1,921,266		-1,878,037			0	
129	G45	G45-14.3	1000	MEDIATION SERVICES	G453000		G4520000	Non-allocable portions of Bureau of Med Svc							0		1,878,037			1,878,037	
130	G45	G45-14.3	1000	MEDIATION SERVICES	G457000		G4520000	Bureau of Mediation Services - Public Employment Relations Bd	83,188	42,806	40,382		0		83,188		83,188			0	
131	G45	G45-14.3	1000	MEDIATION SERVICES	G457000		G4520000	Relations Bd							0						
132	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0		G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	0	0	0				0		0			0	
133	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0		G4520000	Non-allocable portions of Co-op Lbr Mgmt Grants							0		0			0	
134	G45	G45-14.3	1000	MEDIATION SERVICES	G021152		G0227951	Office Collaboration & Dispute Grants	160,000	0	160,000		160,000		0		0			160,000	
135	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDG		G4520000	Non-allocable Office Collaboration & Dispute Grants							0						
136	G45	G45-14.3	1000	MEDIATION SERVICES	G021151		G0227950	Office Collaboration & Dispute Resolution	237,383	230,872	6,511				237,383		-78,336			0	
137	G45	G45-14.3	1000	MEDIATION SERVICES	G45OCDR		G4520000	Non-allocable portion of Office Collaboration & Dispute Resolution							0		78,336			78,336	
138	G45	G45-14.3	1000	MEDIATION SERVICES	G458000		G4528500	Peace Officer Arbitration Panel	49,094	49,094	0				49,094		-49,094			0	
139	G45	G45-14.3	1000	MEDIATION SERVICES	G458000		G4528500	Non Allocable Peace Officer Arbitration Panel							0		49,094			49,094	
140	Total	G45-14.3		MEDIATION SERVICES														285,463			2,165,468
141																					
142	G45	G45-14.4	1000	Mediation/Representation	G45LMC0		G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants	0	0	0				0		0			0	
143	Total	G45-14.4		Mediation/Representation														0			0
144																					
145	G61	G61-16.2	1000	STATE AUDITOR	G610000		G6120000	Constitutional Office	354,119	314,917	39,202				354,119		-354,119			0	
146	G61	G61-16.2	1000	STATE AUDITOR	G610000		G6120000	Non-allocable Constitutional Office							0		354,119			354,119	
147	G61	G61-16.2	1000	STATE AUDITOR	G611000		G6121000	Audit Practice	6,477,888	5,840,665	637,223				6,477,888		-6,477,888			0	
148	G61	G61-16.2	1000	STATE AUDITOR	G611000		G6131000	Non-allocable portions of Audit Practice							0		6,443,261			6,443,261	
149	G61	G61-16.2	1000	STATE AUDITOR	G612000		G6122000	Legal/Special Investigations	378,936	328,658	50,278				378,936		-378,936			0	
150	G61	G61-16.2	1000	STATE AUDITOR	G612000		G6122000	Non-allocableLegal/Special Investigations							0		378,936			378,936	
151	G61	G61-16.2	1000	STATE AUDITOR	G613000		G6123000	Government Information	677,043	605,842	71,201				677,043		-677,043			0	
152	G61	G61-16.2	1000	STATE AUDITOR	G613000		G6123000	Non-allocable Government Information							0		677,043			677,043	
153	G61	G61-16.2	1000	STATE AUDITOR	G613001		G6123000	Local Gov Performance Measures	1,997	1,997	0				1,997		-1,997			0	
154	G61	G61-16.2	1000	STATE AUDITOR	G613001		G6123000	Non-allocable Local Gov Performance Measures							0		1,997			1,997	
155	G61	G61-16.2	1000	STATE AUDITOR	G614000		G6124000	Pension	503,567	437,755	65,812				503,567		-503,567			0	
156	G61	G61-16.2	1000	STATE AUDITOR	G614000		G6124000	Non-allocable Pension							0		503,567			503,567	
157	G61	G61-16.2	1000	STATE AUDITOR	G615000		G6125000	Operations Management	551,054	342,530	208,524				551,054		-551,054			0	
158	G61	G61-16.2	1000	STATE AUDITOR	G615000		G6135000	Non-allocable portions of Operations Mgmt							0		551,054			551,054	
159	G61	G61-16.2	1000	STATE AUDITOR	G611000		G6121000	Single Audit	0	0	0				0		34,627			0	
160	Total	G61-16.2		STATE AUDITOR														34,628			8,909,978
161																					
162	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L490000		L4921300	SUPPORT SERVICES DIVISION	1,826,433	1,298,433	528,000				1,826,433		1,826,433			0	
163	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L4910																

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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 Annual Comprehensive Financial Report (ACFR) are summarized below. Please see supporting documentation attached.

Internal Service Funds

<u>CAFR Internal Service Fund</u>	<u>Central Service Program</u>	<u>Fund Number</u>
Central Motor Pool Fund	Fleet Services	Fund 5100
Central Service Fund ¹	Management Analysis & 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 ACFR. 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 ACFR—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 ACFR’s Central Service Fund, by program, is also provided.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2021 Actual
 Section II—Imputed Interest Calculations

Imputed Interest Earnings for OMB 2 CFR 200 Reconciliations
 Fiscal Year 2021- 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 2021 Average Monthly Cash Balance (000s)	2,783	1,992	64	0	0	25,045
FY 2021 ITC Interest Rate*	0.43%	0.43%	0.43%	0.43%	0.43%	0.43%
Estimated Interest Earnings	12	9	0	0	Accumulates interest No imputed interest calculated	109

YEAR/MONTH	MONTHLY INT RATE	Annualized Interest Rate
2007	0.0005317700	0.6381%
2008	0.0004718880	0.5663%
2009	0.0004517670	0.5421%
2010	0.0003869240	0.4643%
2011	0.0003802220	0.4563%
2012	0.0003561480	0.4274%
2101	0.0003105250	0.3726%
2102	0.0003195920	0.3835%
2103	0.0003055460	0.3667%
2104	0.0003014300	0.3617%
2105	0.0002748750	0.3299%
2106	0.0002528110	0.3034%
Average		0.4343%

2021
Annual
Comprehensive
Financial Report

Internal Service Funds

Central Motor Pool Fund

The fund accounts for the operation of a fleet of passenger vehicles and the state vehicle maintenance garage.

Central Services Fund

The fund accounts for miscellaneous centralized support services provided to state agencies.

Employee Insurance Fund

The fund accounts for employee health and life insurance premiums and makes payments based on insurance benefits provided to employees.

MN.IT Services Fund

The fund accounts for the operation of statewide communication and information systems.

Plant Management Fund

The fund accounts for maintenance and operation costs of state-owned buildings and grounds in the capitol complex.

Risk Management Fund

The fund accounts for the providing of liability insurance, primarily automobile, to state agencies.

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION

JUNE 30, 2021

(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
ASSETS			
Current Assets:			
Cash and Cash Equivalents	\$ 2,663	\$ 1,943	\$ 505,219
Accounts Receivable	1,770	4,368	40,225
Interfund Receivables	—	—	—
Inventories	—	4	—
Prepaid Expenses	—	205	—
Total Current Assets	<u>\$ 4,433</u>	<u>\$ 6,520</u>	<u>\$ 545,444</u>
Noncurrent Assets:			
Depreciable Capital Assets (Net)	\$ 38,075	\$ 292	\$ —
Nondepreciable Capital Assets	—	—	—
Prepaid Expenses	—	—	—
Total Noncurrent Assets	<u>\$ 38,075</u>	<u>\$ 292</u>	<u>\$ —</u>
Total Assets	<u>\$ 42,508</u>	<u>\$ 6,812</u>	<u>\$ 545,444</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Outflows	\$ 58	\$ 465	\$ 329
Deferred Other Postemployment Benefits Outflows	11	60	50
Total Deferred Outflows of Resources	<u>\$ 69</u>	<u>\$ 525</u>	<u>\$ 379</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 1,330	\$ 976	\$ 22,225
Interfund Payables	1,500	818	—
Unearned Revenue	—	—	5,739
Accrued Interest Payable	43	—	—
Bonds and Notes Payable	10,630	—	—
Claims Payable	—	—	88,039
Compensated Absences Payable	12	59	64
Total Current Liabilities	<u>\$ 13,515</u>	<u>\$ 1,853</u>	<u>\$ 116,067</u>
Noncurrent Liabilities:			
Bonds and Notes Payable	\$ 14,945	\$ —	\$ —
Compensated Absences Payable	104	591	555
Other Postemployment Benefits	63	354	297
Net Pension Liability	232	1,837	1,297
Total Noncurrent Liabilities	<u>\$ 15,344</u>	<u>\$ 2,782</u>	<u>\$ 2,149</u>
Total Liabilities	<u>\$ 28,859</u>	<u>\$ 4,635</u>	<u>\$ 118,216</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Inflows	\$ 525	\$ 4,169	\$ 2,941
Deferred Other Postemployment Benefits Inflows	11	57	48
Total Deferred Inflows of Resources	<u>\$ 536</u>	<u>\$ 4,226</u>	<u>\$ 2,989</u>
NET POSITION			
Net Investment in Capital Assets	\$ 12,500	\$ 292	\$ —
Unrestricted	\$ 682	\$ (1,816)	\$ 424,618
Total Net Position	<u>\$ 13,182</u>	<u>\$ (1,524)</u>	<u>\$ 424,618</u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 65,958	\$ 22,621	\$ 23,660	\$ 622,064
45,193	247	224	92,027
—	325	—	325
—	408	—	412
12,670	—	251	13,126
<u>\$ 123,821</u>	<u>\$ 23,601</u>	<u>\$ 24,135</u>	<u>\$ 727,954</u>
\$ 22,028	\$ 7,150	\$ 111	\$ 67,656
—	261	—	261
1,973	—	—	1,973
<u>\$ 24,001</u>	<u>\$ 7,411</u>	<u>\$ 111</u>	<u>\$ 69,890</u>
<u>\$ 147,822</u>	<u>\$ 31,012</u>	<u>\$ 24,246</u>	<u>\$ 797,844</u>
\$ 7,311	\$ 1,243	\$ 86	\$ 9,492
924	258	12	1,315
<u>\$ 8,235</u>	<u>\$ 1,501</u>	<u>\$ 98</u>	<u>\$ 10,807</u>
\$ 22,304	\$ 4,198	\$ 814	\$ 51,847
50,000	—	—	52,318
5,379	—	324	11,442
—	5	—	48
8,253	175	—	19,058
—	—	11,489	99,528
1,269	215	22	1,641
<u>\$ 87,205</u>	<u>\$ 4,593</u>	<u>\$ 12,649</u>	<u>\$ 235,882</u>
\$ 11,027	\$ 2,982	\$ —	\$ 28,954
10,663	1,266	142	13,321
5,486	1,531	73	7,804
28,789	4,893	338	37,386
<u>\$ 55,965</u>	<u>\$ 10,672</u>	<u>\$ 553</u>	<u>\$ 87,465</u>
<u>\$ 143,170</u>	<u>\$ 15,265</u>	<u>\$ 13,202</u>	<u>\$ 323,347</u>
\$ 65,289	\$ 11,095	\$ 766	\$ 84,785
889	248	12	1,265
<u>\$ 66,178</u>	<u>\$ 11,343</u>	<u>\$ 778</u>	<u>\$ 86,050</u>
\$ 2,748	\$ 7,135	\$ 111	\$ 22,786
<u>\$ (56,039)</u>	<u>\$ (1,230)</u>	<u>\$ 10,253</u>	<u>\$ 376,468</u>
<u>\$ (53,291)</u>	<u>\$ 5,905</u>	<u>\$ 10,364</u>	<u>\$ 399,254</u>

STATE OF MINNESOTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2021
(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Operating Revenues:			
Net Sales	\$ 14,284	\$ 20,802	\$ —
Insurance Premiums	—	—	1,110,288
Other Income	267	2,020	8,852
Total Operating Revenues	<u>\$ 14,551</u>	<u>\$ 22,822</u>	<u>\$ 1,119,140</u>
Operating Expenses:			
Purchased Services	\$ 1,463	\$ 16,123	\$ 90,220
Salaries and Fringe Benefits	920	6,676	4,854
Claims	—	—	943,263
Depreciation and Amortization	8,163	62	—
Supplies and Materials	2,027	345	17
Repairs and Maintenance	1,166	114	2
Indirect Costs	138	162	265
Other Expenses	494	—	396
Total Operating Expenses	<u>\$ 14,371</u>	<u>\$ 23,482</u>	<u>\$ 1,039,017</u>
Operating Income (Loss)	<u>\$ 180</u>	<u>\$ (660)</u>	<u>\$ 80,123</u>
Nonoperating Revenues (Expenses):			
Investment Income	\$ 129	\$ —	\$ 1,844
Interest and Financing Costs	(539)	—	—
Other Nonoperating Expenses	—	—	—
Gain (Loss) on Disposal of Capital Assets	1,000	—	—
Total Nonoperating Revenues (Expenses)	<u>\$ 590</u>	<u>\$ —</u>	<u>\$ 1,844</u>
Income (Loss) Before Transfers and Contributions	\$ 770	\$ (660)	\$ 81,967
Transfers-Out	(3)	—	(35)
Change in Net Position	<u>\$ 767</u>	<u>\$ (660)</u>	<u>\$ 81,932</u>
Net Position, Beginning, as Reported	\$ 12,415	\$ (864)	\$ 342,686
Net Position, Ending	<u>\$ 13,182</u>	<u>\$ (1,524)</u>	<u>\$ 424,618</u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 213,290	\$ 77,986	\$ 19	\$ 326,381
—	—	14,515	1,124,803
—	1,027	—	12,166
<u>\$ 213,290</u>	<u>\$ 79,013</u>	<u>\$ 14,534</u>	<u>\$ 1,463,350</u>
\$ 82,317	\$ 13,157	\$ 8,745	\$ 212,025
119,962	17,134	1,201	150,747
—	—	6,478	949,741
12,154	694	37	21,110
14,885	1,866	4	19,144
5,977	12,551	—	19,810
1,578	999	127	3,269
13	173	3	1,079
<u>\$ 236,886</u>	<u>\$ 46,574</u>	<u>\$ 16,595</u>	<u>\$ 1,376,925</u>
<u>\$ (23,596)</u>	<u>\$ 32,439</u>	<u>\$ (2,061)</u>	<u>\$ 86,425</u>
\$ 115	\$ 1	\$ 91	\$ 2,180
(366)	(112)	—	(1,017)
—	—	(693)	(693)
(73)	—	—	927
<u>\$ (324)</u>	<u>\$ (111)</u>	<u>\$ (602)</u>	<u>\$ 1,397</u>
\$ (23,920)	\$ 32,328	\$ (2,663)	\$ 87,822
(126)	(32,515)	—	(32,679)
<u>\$ (24,046)</u>	<u>\$ (187)</u>	<u>\$ (2,663)</u>	<u>\$ 55,143</u>
\$ (29,245)	\$ 6,092	\$ 13,027	\$ 344,111
<u>\$ (53,291)</u>	<u>\$ 5,905</u>	<u>\$ 10,364</u>	<u>\$ 399,254</u>

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2021

(IN THOUSANDS)

	CENTRAL MOTOR POOL	CENTRAL SERVICES	EMPLOYEE INSURANCE
Cash Flows from Operating Activities:			
Receipts from Customers	\$ 13,816	\$ 21,514	\$ 1,106,564
Receipts from Other Revenues	267	2,020	8,852
Payments to Claimants	—	—	(934,405)
Payments to Suppliers	(3,587)	(18,165)	(80,611)
Payments to Employees	(863)	(6,213)	(4,679)
Payments to Others	—	—	—
Net Cash Flow from Operating Activities	<u>\$ 9,633</u>	<u>\$ (844)</u>	<u>\$ 95,721</u>
Cash Flows from Noncapital Financing Activities:			
Transfers-Out	\$ (3)	\$ —	\$ (35)
Net Cash Flows from Noncapital Financing Activities	<u>\$ (3)</u>	<u>\$ —</u>	<u>\$ (35)</u>
Cash Flows from Capital and Related Financing Activities:			
Investment in Capital Assets	\$ (9,867)	\$ —	\$ —
Proceeds from Disposal of Capital Assets	4,283	—	—
Proceeds from Loans	9,693	—	—
Repayment of Loan Principal	(12,023)	—	—
Interest Paid	(496)	—	—
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (8,410)</u>	<u>\$ —</u>	<u>\$ —</u>
Cash Flows from Investing Activities:			
Investment Earnings	\$ 129	\$ —	\$ 1,844
Net Cash Flows from Investing Activities	<u>\$ 129</u>	<u>\$ —</u>	<u>\$ 1,844</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>\$ 1,349</u>	<u>\$ (844)</u>	<u>\$ 97,530</u>
Cash and Cash Equivalents, Beginning, as Reported	<u>\$ 1,314</u>	<u>\$ 2,787</u>	<u>\$ 407,689</u>
Cash and Cash Equivalents, Ending	<u>\$ 2,663</u>	<u>\$ 1,943</u>	<u>\$ 505,219</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating Income (Loss)	\$ 180	\$ (660)	\$ 80,123
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation and Amortization	\$ 8,163	\$ 62	\$ —
Miscellaneous Nonoperating Expenses	—	—	—
Change in Assets, Liabilities, Deferred Outflows and Inflows:			
Accounts Receivable	(468)	712	(3,495)
Inventories	—	(1)	—
Other Assets	—	44	—
Deferred Outflows	328	2,460	1,889
Accounts Payable	1,701	(1,464)	10,289
Claims Payable	—	—	8,858
Compensated Absences Payable	27	38	111
Unearned Revenues	—	—	(229)
Other Postemployment Benefits	9	(13)	33
Net Pension Liability	(12)	1	(99)
Deferred Inflows	(295)	(2,023)	(1,759)
Net Reconciling Items to be Added to (Deducted from)			
Operating Income	<u>\$ 9,453</u>	<u>\$ (184)</u>	<u>\$ 15,598</u>
Net Cash Flows from Operating Activities	<u>\$ 9,633</u>	<u>\$ (844)</u>	<u>\$ 95,721</u>

MN.IT SERVICES	PLANT MANAGEMENT	RISK MANAGEMENT	TOTAL
\$ 209,534	\$ 80,394	\$ 15,820	\$ 1,447,642
—	1,027	—	12,166
—	—	(4,974)	(939,379)
(91,567)	(29,125)	(8,330)	(231,385)
(97,552)	(16,906)	(1,179)	(127,392)
—	—	(693)	(693)
<u>\$ 20,415</u>	<u>\$ 35,390</u>	<u>\$ 644</u>	<u>\$ 160,959</u>
\$ (126)	\$ (32,515)	\$ —	\$ (32,679)
<u>\$ (126)</u>	<u>\$ (32,515)</u>	<u>\$ —</u>	<u>\$ (32,679)</u>
\$ (8,728)	\$ (126)	\$ —	\$ (18,721)
240	12	—	4,535
8,218	—	—	17,911
(8,814)	(166)	—	(21,003)
(366)	(112)	—	(974)
<u>\$ (9,450)</u>	<u>\$ (392)</u>	<u>\$ —</u>	<u>\$ (18,252)</u>
\$ 115	\$ 1	\$ 91	\$ 2,180
<u>\$ 115</u>	<u>\$ 1</u>	<u>\$ 91</u>	<u>\$ 2,180</u>
\$ 10,954	\$ 2,484	\$ 735	\$ 112,208
<u>\$ 55,004</u>	<u>\$ 20,137</u>	<u>\$ 22,925</u>	<u>\$ 509,856</u>
<u>\$ 65,958</u>	<u>\$ 22,621</u>	<u>\$ 23,660</u>	<u>\$ 622,064</u>
\$ (23,596)	\$ 32,439	\$ (2,061)	\$ 86,425
\$ 12,154	\$ 694	\$ 37	\$ 21,110
—	—	(693)	(693)
(654)	2,408	1,234	(263)
—	54	—	53
3,091	—	(60)	3,075
30,378	7,073	486	42,614
10,112	(433)	609	20,814
—	—	1,504	10,362
1,190	8	(7)	1,367
(3,102)	—	52	(3,279)
377	100	8	514
5,063	(364)	(21)	4,568
(14,598)	(6,589)	(444)	(25,708)
<u>\$ 44,011</u>	<u>\$ 2,951</u>	<u>\$ 2,705</u>	<u>\$ 74,534</u>
<u>\$ 20,415</u>	<u>\$ 35,390</u>	<u>\$ 644</u>	<u>\$ 160,959</u>

STATE OF MINNESOTA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - Central services single fund report
YEAR ENDED JUNE 30, 2021
(IN THOUSANDS)**

	5200	5201	5202	5203	TOTAL
Operating Revenues:					
Net Sales.....	\$ 7,269	\$ 2,555	\$ 4	\$ 10,974	\$ 20,802
Insurance Premiums.....	-	-	-	-	-
Other Income.....	2,020	-	-	-	2,020
Total Operating Revenues.....	\$ 9,289	\$ 2,555	\$ 4	\$ 10,974	\$ 22,822
Less: Cost of Goods Sold.....	-	-	-	-	-
Gross Margin.....	\$ 9,289	\$ 2,555	\$ 4	\$ 10,974	\$ 22,822
Operating Expenses:					
Purchased Services.....	\$ 6,131	\$ 327	\$ 3	\$ 9,662	\$ 16,123
Salaries and Fringe Benefits.....	3,901	2,365	-	410	6,676
Claims.....	-	-	-	-	-
Depreciation and Amortization.....	-	-	-	62	62
Supplies and Materials.....	117	101	-	127	345
Repairs and Maintenance.....	2	2	-	110	114
Indirect Costs.....	110	17	-	35	162
Other Expenses.....	-	-	-	-	-
Total Operating Expenses.....	\$ 10,261	\$ 2,812	\$ 3	\$ 10,406	\$ 23,482
Operating Income (Loss).....	\$ (972)	\$ (257)	\$ 1	\$ 568	\$ (660)
Nonoperating Revenues (Expenses):					
Investment Income.....	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Grants.....	-	-	-	-	-
Private Grants.....	-	-	-	-	-
Grants and Subsidies.....	-	-	-	-	-
Securities Lending Income.....	-	-	-	-	-
Other Nonoperating Revenues.....	-	-	-	-	-
Interest and Financing Costs.....	-	-	-	-	-
Grants, Aids and Subsidies.....	-	-	-	-	-
Securities Lending Rebates and Fees.....	-	-	-	-	-
Other Nonoperating Expenses.....	-	-	-	-	-
Gain (Loss) on Disposal of Capital Assets.....	-	-	-	-	-
Total Nonoperating Revenues (Expenses).....	\$ -	\$ -	\$ -	\$ -	\$ -
Income (Loss) Before Transfers and Contributions.....	\$ (972)	\$ (257)	\$ 1	\$ 568	\$ (660)
Capital Contributions.....	-	-	-	-	-
Transfers-In.....	-	-	-	-	-
Transfers-Out.....	-	-	-	-	-
Total Income (Loss).....	\$ (972)	\$ (257)	\$ 1	\$ 568	\$ (660)
Special Item.....	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Net Position.....	\$ (972)	\$ (257)	\$ 1	\$ 568	\$ (660)
Net Position, Beginning, as Reported.....	\$ 3	\$ (1,797)	\$ 45	\$ 885	\$ (864)
Prior Period Adjustment.....	-	-	-	-	-
Change in Accounting Principle.....	-	-	-	-	-
Change in Reporting Entity.....	-	-	-	-	-
Change in Fund Structure.....	-	-	-	-	-
Net Position, Beginning, as Restated.....	\$ 3	\$ (1,797)	\$ 45	\$ 885	\$ (864)
Net Position, Ending.....	\$ (969)	\$ (2,054)	\$ 46	\$ 1,453	\$ (1,524)

STATE OF MINNESOTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF NET POSITION - Central Services single fund report

JUNE 30, 2021

(IN THOUSANDS)

ASSETS	5200	5201	5202	5203	TOTAL
Current Assets:					
Cash and Cash Equivalents.....	\$ 1,671	\$ 227	\$ 45	\$ -	\$ 1,943
Investments.....	-	-	-	-	-
Accounts Receivable.....	1,603	315	-	2,450	4,368
Interfund Receivables.....	-	-	-	-	-
Due from Component Unit.....	-	-	-	-	-
Accrued Investment/Interest Income.....	-	-	-	-	-
Federal Aid Receivable.....	-	-	-	-	-
Inventories.....	-	-	-	4	4
Loans and Notes Receivable.....	-	-	-	-	-
Securities Lending Collateral.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	205	205
Other Assets.....	-	-	-	-	-
Total Current Assets.....	\$ 3,274	\$ 542	\$ 45	\$ 2,659	\$ 6,520
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).....	-	-	-	292	292
Nondepreciable Capital Assets.....	-	-	-	-	-
Prepaid Expenses.....	-	-	-	-	-
Other Assets.....	-	-	-	-	-
Total Noncurrent Assets.....	\$ -	\$ -	\$ -	\$ 292	\$ 292
Total Assets.....	\$ 3,274	\$ 542	\$ 45	\$ 2,951	\$ 6,812
DEFERRED OUTFLOWS OF RESOURCES					
Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows.....	-	-	-	-	-
Deferred Pension Outflows.....	253	170	-	42	465

Deferred Other Postemployment Benefits Outflows.....	35	17	-	8	60
Deferred Derivative Outflows.....	-	-	-	-	-
Total Deferred Outflows of Resources.....	<u>\$ 288</u>	<u>\$ 187</u>	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 525</u>

LIABILITIES

Current Liabilities:

Accounts Payable.....	\$ 652	\$ 238	\$ -	\$ 86	\$ 976
Interfund Payables.....	-	-	-	818	818
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-
Accrued Interest Payable.....	-	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-	-
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	32	23	-	4	59
Securities Lending Liabilities.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Current Liabilities.....	<u>\$ 684</u>	<u>\$ 261</u>	<u>\$ -</u>	<u>\$ 908</u>	<u>\$ 1,853</u>

Noncurrent Liabilities:

Accounts Payable-Restricted.....	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Component Unit.....	-	-	-	-	-
Unearned Revenue.....	-	-	-	-	-
Bonds and Notes Payable.....	-	-	-	-	-
Capital Leases Payable.....	-	-	-	-	-
Claims Payable.....	-	-	-	-	-
Compensated Absences Payable.....	341	217	-	33	591
Advances from Other Funds.....	-	-	-	-	-
Other Postemployment Benefits.....	211	97	-	46	354
Net Pension Liability.....	997	672	-	168	1,837
Funds Held in Trust.....	-	-	-	-	-
Other Liabilities.....	-	-	-	-	-
Total Noncurrent Liabilities.....	<u>\$ 1,549</u>	<u>\$ 986</u>	<u>\$ -</u>	<u>\$ 247</u>	<u>\$ 2,782</u>
Total Liabilities.....	<u>\$ 2,233</u>	<u>\$ 1,247</u>	<u>\$ -</u>	<u>\$ 1,155</u>	<u>\$ 4,635</u>

DEFERRED INFLOWS OF RESOURCES

Bond Refunding.....	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Restructuring.....	-	-	-	-	-
Deferred Revenue.....	-	-	-	-	-
Deferred Pension Inflows.....	2,262	1,525	-	382	4,169
Deferred Other Postemployment Benefits Inflows.....	34	16	-	7	57
Total Deferred Inflows of Resources.....	<u>\$ 2,296</u>	<u>\$ 1,541</u>	<u>\$ -</u>	<u>\$ 389</u>	<u>\$ 4,226</u>

NET POSITION

Net Investment in Capital Assets.....	\$ -	\$ -	\$ -	\$ 292	\$ 292
Unrestricted	\$ (967)	\$ (2,060)	\$ 46	\$ 1,165	\$ (1,816)
Total Net Position.....	<u>\$ (967)</u>	<u>\$ (2,060)</u>	<u>\$ 46</u>	<u>\$ 1,457</u>	<u>\$ (1,524)</u>

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 (EPAAct) requirements for alternative fuel vehicle purchasing

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

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

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

- *“For states, local governments and Indian tribes, certain services, such as motor pools, computer centers, purchasing, accounting, etc., are provided to operating agencies on a centralized basis. Since Federal awards are performed within the individual operating agencies, there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process.”*

How Rates are Computed

Rates are based on the estimated operating costs of the present fleet, vehicle depreciation costs, vehicle type, life cycle, and plus/minus any prior years' income/loss.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2021 Actual

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

FOR YEAR ENDING JUNE 30, 2021
 (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, 2020 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)				799
Adjustments				-
Adjusted Retained Earnings Balance				799
FY21 Retained Earnings Increase (Decrease) Per ACFR				
2 CFR 200 Revenues (Actual and Imputed) from Attachment A		14,551		
2 CFR 200 Revenues (Actual and Imputed) from Other		1,126		
Total Revenues		15,677		
Less Expenditures (Actual Costs):				
Total Operating Expenses per State's Financial Report		(14,371)		
Other Expenses		(539)		
Less Depreciation Expense		8,163		
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		24		
GASB75 Net OPEB Liability Adjustment		6		
Total Expenditures		(6,717)		
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)		(8,163)		
Other		-		
Total OMB 2 CFR 200 Allowable Expenditures		(8,163)		
Plus 2 CFR 200 Adjustments:				
Imputed Interest Earnings on Monthly Average Cash Balance		12		
Debt Service Payments		-		
Other		-		
Total Adjustments		12		
FY21 Net Increase (Decrease) to Retained Earnings Balance per ACFR				809
2 CFR 200 R.E. BALANCE June 30, 2021	A)			1,608
Allowable Reserve	B)	1,120		
Excess Balance (A)-(B)		488		
(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)				



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

FOR YEAR ENDING JUNE 30, 2021
 (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, 2020		501
TRANSFERS Per ACFR (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, 2021	C)	501

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020		
ADJUSTMENTS:		
PPD Adjustment	124	
Accumulated prior years Fed Penalty	2,554	
Accumulated prior years State Portion	10,224	
FY2017 A-87 Excess Retained Earnings Settlement, Federal sources	-	
FY2017 A-87 Excess Retained Earnings Settlement, State portion	-	
Accumulated prior years Imputed Interest	(1,055)	
Current year Imputed Interest	(12)	
Contributed Capital	-	
Accumulated prior years GASB68 NPL Adjustments	(675)	
Current year GASB68 NPL Adjustments	(24)	
Accumulated prior years GASB75 OPEB Adjustments	(57)	
Current year GASB75 OPEB Adjustments	(6)	
Total Adjustments	11,073	
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	D)	11,073

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

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D)		13,182
(Should Tie to the Fund Balance in the ACFR)		

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
preFY2004 PPD Adjustment	124	per prior period
FY1999 A-87 Excess Retained Earnings Settlement, Federal sources	336	Federal refund
FY1999 A-87 Excess Retained Earnings Settlement, State sources	263	State portion
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	Federal refund
FY2017 A-87 Excess Retained Earnings Settlement, State portion	2,642	State portion
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
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
FY20 Imputed Interest	(49)	interest earned on avg. monthly cash balance
FY20 GASB68 Net Pension Liability Adjustment	24	change in deferred liability from CAFR
FY20 GASB75 Net OPEB Obligation Adjustment	3	change in deferred liability from CAFR
FY21 Imputed Interest	(12)	interest earned on avg. monthly cash balance
FY21 GASB68 Net Pension Liability Adjustment	(24)	change in deferred liability from CAFR
FY21 GASB75 Net OPEB Obligation Adjustment	(6)	change in deferred liability from CAFR

11,073

11,073,000

Summary

PPD Adjustment	124
Accumulated prior years Fed Penalty	2,554
Accumulated prior years State Portion	10,224
FY2020 A-87 Excess Retained Earnings Settlement, Federal sources	-
FY2020 A-87 Excess Retained Earnings Settlement, State portion	-
Accumulated prior years Imputed Interest	(1,055)
Current year Imputed Interest	(12)
Contributed Capital	-
Accumulated prior years GASB68 NPL Adjustments	(675)
Current year GASB68 NPL Adjustments	(24)
Accumulated prior years GASB75 OPEB Adjustments	(57)
Current year GASB75 OPEB Adjustments	(6)
	<u>11,073</u>

**Fleet Services
Fund 5100**

**FISCAL YEAR 2021
Business Plan**

Revision Date: 5/18/2020 9:15 AM

Holly Gustner, Director

Department of Administration

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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.

An internal audit of the FSS program was conducted in Fiscal Year (FY) 2020. Noted findings or observations are addressed in the FY 2021 business plan to ensure lease rates charged to customers adhere to policies and procedures of an internal service fund, align with the approved business rate plan, adequately cover costs without resulting in growth in retained earnings, and to improve transparency of lease rate calculations.

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. In FY 2021, we will 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

FSS is proposing to move from the current “daily” vehicle lease rate to a “monthly” lease rate in FY 2021. Moving to a monthly rate allows us to directly tie our rate variables to the approved business plan rates.

Enhancements to the Enterprise Fleet Management System (M5) will be made in FY 2021 to replace the current rate calculator, utilizing an access database with a new lease rate sheet that is developed in M5 utilizing fleet rate tables. Tables will be based on business plan approved rates and lease term variables. The new rate sheet and reports will provide delineation of the five elements that make up the total vehicle lease rate. This allows more transparency to our customers as they will have access to this data anytime through M5.

By changing to a monthly rate and utilizing M5 to create the lease rate sheet, data is entered one time annually in M5 and verified against the business plan to create tables. This process will replace the manual entry of assigning lease rates to vehicles and help minimize errors.

Our proposed rates

- Individual FSS vehicle rates are based on vehicle type, acquisition cost, interest, maintenance, annual adjusted operational cost, and life cycles. Actual expenses will vary based on contract pricing, vehicle type, and lease terms. The FY 2021 rates will be effective when the rates are approved.
- Interest rates reflect the interest rate and term at time of lease. A lease rate may be adjusted if an interest rate fluctuates .5% or greater after the lease is signed to reflect the ML draw interest rate.
- Annual Adjusted Rates.
 - Administration rate increased by \$93.00 or 15.3% to \$701 to recover operational costs
 - Insurance rates are not expected to change
 - Maintenance rate is based on calendar year (CY) 2019 average repair costs plus 1% inflation
 - Managed Maintenance handling fee increased by \$0.17 or 2.3% to \$7.73
- Managed Maintenance Service Rate for agency owned vehicles will reflect actual billed costs of repairs plus a monthly Managed Maintenance Administration fee.
 - Administration Rate will increase by \$0.37 or 3.0% to \$12.55

- Enterprise Fleet Management System (M5) application rate is assessed for agency owned vehicles. An M5 Application fee will be charged to agencies based on agency owned fleet inventory count and Fleet Services FY 2021 Proposed Rate Schedule.
 - 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
 - Department of Natural Resources (DNR) annual fee will increase \$2,012.00 or 2.4%
 - Department of Public Safety (DPS) annual fee will decrease by \$930.32 or 2.0%
 - M5 Agency Owned Vehicle Admin fee - Annual Per-Vehicle Rate will decrease \$0.56 or 2.1% to an annual rate of \$26.47 for active agency owned vehicles within the M5 Admin defined business unit.

Rate Description	FY 2021 Rate	FY 2021 Rate Increase/Decrease
Admin Individual Vehicle Lease Rate		
Vehicle Cost - Depreciation	Straight Line Depreciation	
Vehicle Cost - Interest	Current Interest Rate	
Maintenance	Based on CY 2019 Repair Costs	
Insurance	\$399.00	0.0%
Administrative Cost	\$701.00	15.3%
Extended Lease Term	Individual Lease Rate Excluding Vehicle Cost	
Early Lease Termination	\$500 + Lease Rate	0.0%
Vehicle Maintenance Rate		
Vehicle Handling Fee - Per vehicle	\$7.73	2.3%
Managed Maintenance Owned Vehicles		
Repair Cost	Actual Repair Costs	
ARI Fee	\$4 Per Vehicle	0.0%
Administrative Cost - per vehicle	\$12.55	3.0%
Enterprise Fleet Management System M5 Application Fee		
M5 Agency Owned Vehicles - Admin Business Unit	\$26.47	-2.1%
M5 Bulk Fuel Module Set Up	\$4,381.00	0.0%
M5 Bulk Fuel Module Annual Maintenance	\$6,130.00	1.0%
M5 Application Fee - Separate Business Unit		
DNR	\$86,410.85	2.4%
DPS	\$44,514.68	-2.0%
Fuel		
Leased Vehicles	Actual Fuel Transaction Cost	
Agency Owned	Actual Fuel Transaction Cost	

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 81% of vehicle replacements ordered from regular fuel combustion engines to fuel-efficient hybrid and electric vehicles (EV) through third quarter FY 2020. A cost-effective greener alternative for passenger minivans is not yet available.
 - Improved fuel Miles per Gallon (MPG) by average of 8.36 in vehicles placed in service through third quarter FY 2020.

- Approximately 73% of light passenger vehicles ordered in third quarter FY 2020 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 maintains a Tier 3 sustainable fleet certification by the National Association of Fleet Administrators (NAFA).
- 24-month term added to Master Lease (ML) loan for high use vehicle purchases.

Challenges

- Delay in new vehicle deliveries due to Covid-19 events. This increases mileage on vehicles and disrupts current vehicle life cycle replacement plans.
- Delay in used vehicle sales due to Covid-19 pandemic stay at home orders and auction restrictions has created a backup of used vehicles at FSS facility. These vehicles need to remain on property and operational until the time they can be sold.
- Agencies inability to pick up their new vehicles during the Covid-19 orders requires FSS team to maintain vehicles at FSS facility by keeping batteries charged, tires and brakes turned, and moving vehicles to avoid rodents taking up residence in the sitting vehicles.
- Predicting full impact on fleet operations relating to Covid-19 pandemic.
- Establishing a comprehensive enterprise fleet plan utilizing shared services with the four Centers of Excellence to improve statewide budgetary efficiencies, environmental sustainability, fleet accountability, and management strategies.
- Partner's budget constraints, and agency reluctance to consolidate into the FSS fleet continue to hinder the progress of moving forward with the combined fleet consolidation schedule.
- 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.

Economic Impact

- FSS is projecting:
 - Higher acquisition costs for vehicles will increase the amount of ML obligations and increase FSS lease rates.
 - New vehicle delivery delays due to manufacturer and dealership temporary closures related to Covid-19 pandemic may cause extra mileage and additional wear on vehicles scheduled for replacement. This will lead to higher maintenance costs and lower residual value.
 - Vehicle auction sale delays and interruption in account receivable payments due to the Covid-19 pandemic may result in short term cash flow issues requiring cash assistance in FY 2020 to make the May ML payment.
 - Due to bill back charges of large fuel and maintenance transactions, and the timing of used vehicle sale revenue, cash flow assistance is projected to be needed in November and May of FY 2021 to make the ML payment.
 - Soft used car market triggered by Covid-19 events will cause lower residual values.

Legislative Impacts

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

Projected FY 2021 financial activity

Revenue	\$17,719,085
Expenses	\$17,861,202
Year-end Retained Earnings	\$12,529,968
Allowable Working Capital	\$2,976,867
Actual Working Capital (Current Assets – Current Liabilities as of 12/31/19)	(\$7,199,269)
Full Time Equivalent	8.25
Fuel	Reflects actual fuel card charge
Managed Maintenance Agency Owned Vehicles	Reflects actual cost
Projected overall change in revenue	14.7%

Retained Earnings

The retained earnings has been reduced from \$14.033 million at end of FY 2016 to a forecast of \$12.530 million at end of FY 2021.

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.

The results of an internal audit of Fleet Services conducted in FY 2020 indicated overall internal controls are adequate to ensure fleet lease rates are fair without building retained earnings excessively.

The objectives of the audit were:

- Lease rates are calculated accurately and established such that Admin breaks even financially, on average, on each vehicle.
- Selected balance sheet accounts are fairly stated and transactions to these accounts conform with generally accepted accounting principles.
- Current Fleet Services leasing practices should result in planned reduction in retained earnings.
- Vehicle expenses (e.g. fuel) are accurately passed on to the lessee.

The Business

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.
- FY 2019 implemented improved business practices and rate structure to better align rates with actual costs to ensure financial viability and manage retained earnings.
- FY 2020 completion of internal audit, measures are in place to ensure lease rates charged to customers adhere to policies and procedures of an internal service fund, align with the approved business rate plans, adequately cover costs without resulting in growth in retained earnings, and improve transparency of lease rate calculations.
- FY 2021 FSS is proposing to move from the current “daily” vehicle lease rate to a “monthly” lease rate in FY 2021. Moving to a monthly rate allows us to directly tie our rate variables to the approved business plan rates.

In FY 2021 FSS will continue working with the state agency Centers of Excellence, to improve how fleet management is delivered throughout the state. This includes moving all state agencies into the combined fleet towards leasing instead of owning and updating and narrowing the list of vehicles available to lease to support Executive Order 19-27. The number of combined fleet agency owned vehicles is projected to decrease by approximately 50 vehicles totaling 609 vehicles remaining at the end of FY 2021.

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:

- Utilize an enterprise fleet services business approach 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 can 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.
- Contract for professional technical services when necessary to achieve enterprise statutory responsibilities.

Significant aspects of the business

- 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 FSS 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 (EPAAct) 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 statewide 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 2021.
- New lease rate sheet being developed in M5 utilizes fleet rate tables based on business plan approved rates and lease term variables. The data is easily available to generate multiple reports utilizing the rate data tables and vehicle data and allows more transparency to our customers as they will have access to this data anytime through M5.
- EV suitability assessment conducted in FY 2020, will include results for individual vehicles and by agency fleet electrification targets. The results will list specific vehicles that can be replaced with EVs based on analytics platform following the same drive cycles and patterns of existing vehicles to support future vehicle replacement strategies.

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. Having a 72-month ML term option would allow agencies to pay the depreciation over a longer period, reducing monthly lease payments significantly.
- Cash flow shortage due to delay in vehicle sales and late monthly vehicle lease payments due to Covid-19 constraints.
- 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.
- Delay in new vehicle arrivals due to Covid-19 crisis will add additional mileage on some vehicles and may lead to higher maintenance costs.
- Decrease in value of used vehicles is projected amongst the fleet industries due to manufacturer shutdowns and low dealership sales caused by Covid-19 events.

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 60-month 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 longer 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 575 agency owned vehicles will be converted to FSS lease vehicles over the next four to five years. This timeline 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 60-month term replacement plans 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 36-38 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 EPA 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, State Agencies with owned vehicles are utilizing M5 to manage their fleet. M5 provides agencies a necessary tool and support to improve the management of their fleet vehicles. Separate business units within the Admin M5 application exist for Admin, DPS, and DNR, where comprehensive agency-wide fleet management programs are established, and system functionality requirements may be different based on core business needs. The Admin business unit is used by all other agencies using the Admin M5 application. Data entered into M5 can help agencies assess utilization, sustainability outcomes, and fleet operation costs. Additionally, the stored data in the M5 system is utilized by FSS to complete required statewide fleet reporting.

Our major changes for this year

FSS anticipates the following operational changes:

- FSS is proposing to move from the current “daily” vehicle lease rate to a “monthly” lease rate in FY 2021. Moving to a monthly rate allows us to directly tie our rate variables to the approved business plan rates.
- Enhancements to M5 will be made in Fiscal Year (FY) 2021 to replace the current rate calculator, utilizing an access database with a new lease rate sheet that is developed in M5 utilizing fleet rate tables. Tables will be based on business plan approved rates and lease term variables. The new rate sheet and reports will provide delineation of the five elements that make up the total vehicle lease rate. This allows more transparency to our customers as they will have access to this data anytime through M5.
- By changing to a monthly rate and utilizing M5 to create the rate sheet, data is entered one time annually in M5 and verified against the business plan to create tables. This process will replace the manual entry of assigning lease rates to vehicles and help minimize errors.
- 24-month ML term was added for high use vehicles to eliminate need for cash purchases.

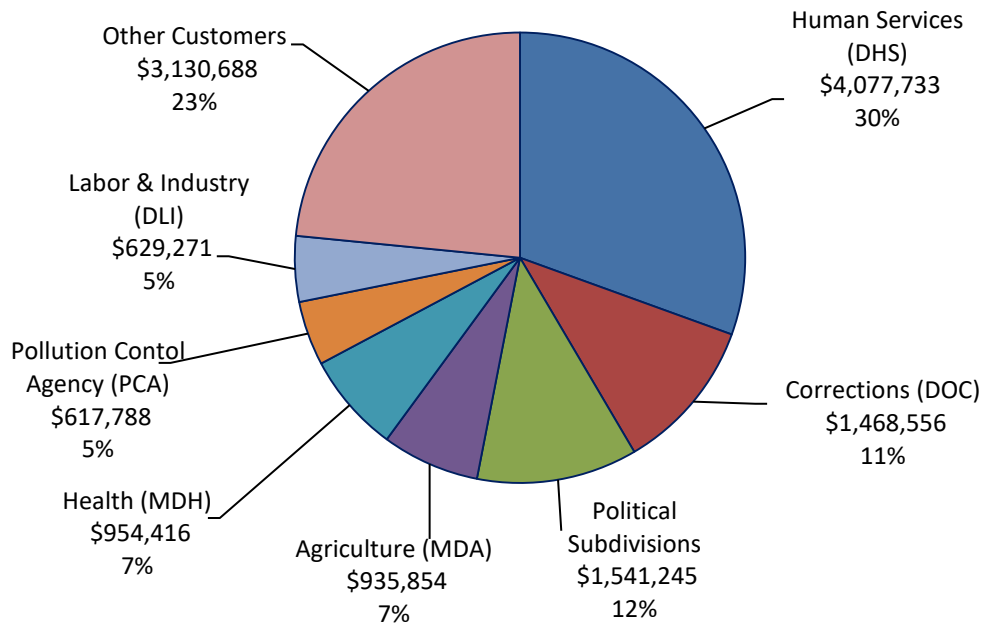
Marketing

Our target audiences/partners

- State agencies
- Cities and Counties

Our key partners

FY 2019 Revenue by Partners



How our customers base is changing, and why

- The FSS fleet is projected to grow 5.1% in FY 2021 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 78% of the combined agency on road vehicles excluding MNDOT, DPS, and DNR.
- We anticipate a slight increase in political subdivision customers in FY 2021 as more local governments are looking to lease vehicles instead of purchasing due to the continued rise in vehicle costs.
- 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 replacement plans for several agencies (DOC, Department of Revenue (MDOR), Department of Veterans Affairs (MDVA), and DHS) and is working with the agencies to convert their remaining agency owned vehicles to lease vehicles. This is approximately 80% 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 statewide 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 professionalism I received through this process was beyond what I could have ever expected. I really appreciate all of you and the time you took in the building of these trucks.
- I always looked forward to my visits to the FSS site because everyone is so friendly and welcoming.
- The new user video training demos created in the application have been extremely beneficial for new employees and a refresher course for all users. The flexibility of this added option allows training to be conducted when it is best for the customer.
- FSS M5 User group webinars used for M5 updates and new report options has been very valuable to fleet contacts and managers.
- 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 all the time you spent with us on our vehicle options. FSS has a wealth of knowledge on them and has helped us a lot.

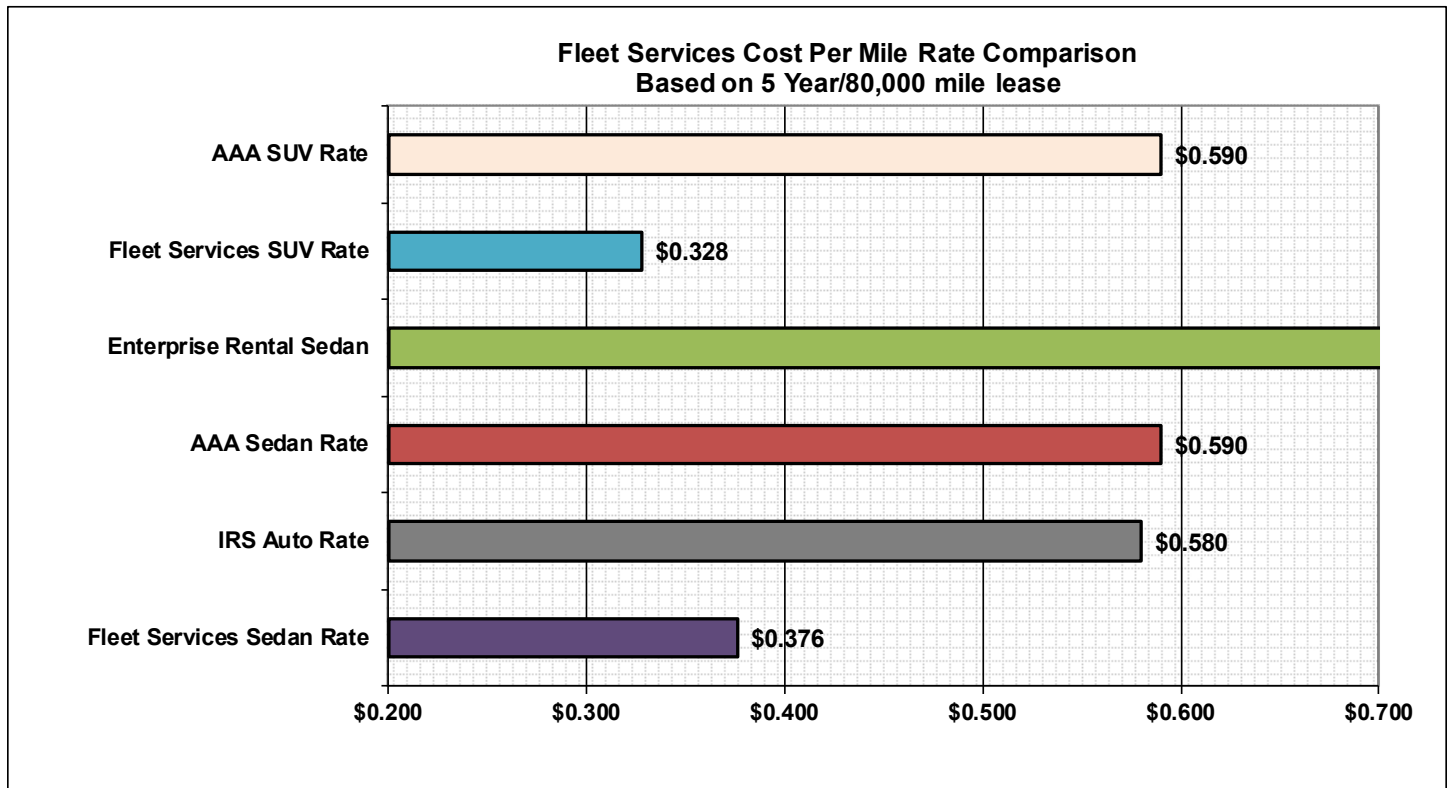
Competition

Our competition

- Private vehicle rental companies for long term leasing.
- 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 21.4 cents or 36.2% less than AAA estimated vehicle costs.
- Cost per mile for a standard sedan is 20.4 cents or 35.1% less than IRS reimbursement rate.
- Cost per mile for a standard sedan is 40.4 cents or 51.8% 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 April 15, 2020

	Principal	Interest	Total
XV	112,617.51	1,412.94	114,030.45
XVI	2,096,522.55	65,974.38	2,162,496.93
XVII	3,155,509.43	247,561.83	3,403,071.26
XVIII	65,334.21	5,985.89	71,320.10
Due 6/2020	5,429,983.70	320,935.04	5,750,918.74
XV	59,329.26	479.12	59,808.38
XVI	1,797,492.84	49,013.68	1,846,506.52
XVII	3,190,060.41	213,030.81	3,403,091.22
XVIII	295,335.47	12,011.30	307,346.77
Due 12/2020	5,342,217.98	274,534.91	5,616,752.89
XVI	1,658,824.50	34,157.26	1,692,981.76
XVII	3,215,085.87	177,488.22	3,392,574.09
XVIII	296,963.69	10,383.07	307,346.76
Due 6/2021	5,170,874.06	222,028.55	5,392,902.61
XVI	1,051,729.42	20,427.99	1,072,157.41
XVII	3,003,068.90	141,669.63	3,144,738.53
XVIII	298,601.80	8,744.97	307,346.77
Due 12/2021	4,353,400.12	170,842.59	4,524,242.71
XVI	809,974.89	11,123.64	821,098.53
XVII	2,800,472.75	108,338.94	2,908,811.69
XVIII	300,249.87	7,096.90	307,346.77
Due 6/2022	3,910,697.51	126,559.48	4,037,256.99
XVI	417,986.71	3,804.27	421,790.98
XVII	2,401,638.29	77,447.00	2,479,085.29
XVIII	301,907.99	5,438.78	307,346.77
Due 12/2022	3,121,532.99	86,690.05	3,208,223.04
XVII	2,055,978.95	50,745.30	2,106,724.25
XVIII	259,457.65	3,770.60	263,228.25
Due 6/2023	2,315,436.60	54,515.90	2,369,952.50
XVII	1,392,843.68	27,332.37	1,420,176.05
XVIII	150,041.48	2,479.80	152,521.28
Due 12/2023	1,542,885.16	29,812.17	1,572,697.33
XVII	943,369.13	12,169.61	955,538.74
XVIII	139,014.47	1,670.58	140,685.05
Due 6/2024	1,082,383.60	13,840.19	1,096,223.79
XVII	276,484.25	2,591.61	279,075.86
XVIII	100,603.25	961.55	101,564.80
Due 12/2024	377,087.50	3,553.16	380,640.66
XVIII	88,779.27	427.80	89,207.07
Due 6/2025	88,779.27	427.80	89,207.07
Total	32,735,278.49	1,303,739.84	34,039,018.33
Master Lease Obligations Summary			
	Principal	Interest	Total
XV	171,946.77	1,892.06	173,838.83
XVI	7,832,530.91	184,501.22	8,017,032.13
XVII	22,434,511.66	1,058,375.32	23,492,886.98
XVIII	2,296,289.15	58,971.24	2,355,260.39
	32,735,278.49	1,303,739.84	34,039,018.33

Financial Outlook

Our current overall financial health

Fleet Services' financial condition is stable and can withstand the planned expenditures, barring any major unplanned repairs to building, changes to interest rates, failure to sell used vehicles at salvage value, or agencies' inability to pay their leases.

Admin's Internal Auditor conducted an audit in FY 2020 on FSS rates, accounting principles, and lease practices, to ensure rates are calculated accurately. Admin Senior Leadership, Financial Management and Reporting, and Fleet Services reviewed the Internal Audit of Fleet Services division lease rates report dated November 26, 2019 and met to review and discuss recommendations to address findings and noted observations. Proposed changes are incorporated in the FY 2021 Business Plan with the intention of ensuring lease rates charged to customers adhere to policies and procedures of an internal service fund, align with the approved business rate plan, adequately cover costs without resulting in growth in retained earnings, and to improve transparency of lease rate calculations.

Other impacts to FSS financial health

- Vehicle sales were delayed at the end of FY 2020 due to the Covid-19 Crisis and Governor Walz issued Executive Orders 20-20 and 20-33 "Stay at Home" order. This will impact cash flow in the 1st quarter FY 2021.
- Admin fleet size is projected to grow by 5.1% by the end of FY 2021. This increase includes 68 delayed vehicle deliveries in FY 2020 plus 50 additional vehicles projected to arrive in FY 2021 if agency replacement plans are followed as anticipated.
- Vehicle auction prices remain strong, however is it unclear how Covid-19 events will affect future sales of used vehicles; the fleet industry is anticipating a soft used car market in FY 2021.
- Due to the delay in new vehicles arrivals and auction sales caused by the Covid-19 pandemic, we may have a need for cash flow assistance in May FY 2020 to make the ML Loan payment.
- Cash flow assistance is projected to be needed in November and May FY 2021 to make the ML payments due to payment of fuel and maintenance charges billed back the following month, and the timing of used vehicle sale revenue. Cash flow balance will recover upon receipt of monthly billing.
- It is unclear what the full impact of the Covid-19 pandemic will be on our financial health.

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.

- 631 new fleet vehicles are projected to be purchased in FY 2021 to replace vehicles that have reached the end of their useful life cycle and growth in fleet size (See chart on page 25).
- Construction to improve sanitary sewer and water main service and remove or cap current deteriorating system at the FSS and DPS public facilities was delayed in FY 2020, we anticipate the project will resume in FY 2021. 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. FSS is proposing to move from the

current “daily” vehicle lease rate to a “monthly” lease rate in FY 2021. Moving to a monthly rate allows us to directly tie our rate variables to the approved business plan rates. In addition, by changing to a monthly rate and utilizing M5 to create the rate sheet, data is entered one time annually in M5 and verified against the business plan to create tables. This process will replace the manual entry of assigning lease rates to vehicles and help minimize errors.

The Administrative cost is projected to increase 15.3% in FY 2021. This increase is reflective of changes to our rate structure going back to FY 2016. The most significant impact to the rate increase is change of salvage value in our vehicle rate calculation from 25% to 35%. Revenue from gain on sales will significantly drop in FY 2021 as very few vehicles with 25% salvage value remain in the fleet and will be sold in FY 2021.

Fleet Services FY 2021 Rate Comparison			
Rate Description	FY 2020 Rate	FY 2021 Rate	FY 2021 Rate Increase/Decrease
Admin Individual Vehicle Lease Rate			
Vehicle Cost - Depreciation	Straight Line Depreciation	Straight Line Depreciation	
Vehicle Cost - Interest	Current Interest Rate	Current Interest Rate	
Maintenance	Based on CY 2018 Repair Costs	Based on CY 2019 Repair Costs	
Insurance	\$399.00	\$399.00	0.0%
Administrative Cost	\$608.00	\$701.00	15.3%
Extended Lease Term	Individual Lease Rate Excluding Vehicle Cost	Individual Lease Rate Excluding Vehicle Cost	
Early Lease Termination	\$500 + Lease Rate	\$500 + Lease Rate	0.0%
Vehicle Maintenance Rate			
Vehicle Handling Fee - Per vehicle	\$7.56	\$7.73	2.3%
Managed Maintenance Owned Vehicles			
Repair Cost	Actual Repair Costs	Actual Repair Costs	
ARI Fee	\$4 Per Vehicle	\$4 Per Vehicle	0.0%
Administrative Cost - per vehicle	\$12.18	\$12.55	3.0%
Enterprise Fleet Management System M5 Application Fee			
M5 Agency Owned Vehicles - Admin Business Unit	\$27.03	\$26.47	-2.1%
M5 Bulk Fuel Module Set Up	\$4,381.00	\$4,381.00	0.0%
M5 Bulk Fuel Module Annual Maintenance	\$6,067.00	\$6,130.00	1.0%
M5 Application Fee - Separate Business Unit			
DNR	\$84,398.00	\$86,410.85	2.4%
DPS	\$45,445.00	\$44,514.68	-2.0%
Fuel			
Leased Vehicles	Actual Fuel Transaction Cost	Actual Fuel Transaction Cost	
Agency Owned	Actual Fuel Transaction Cost	Actual Fuel Transaction Cost	

How our proposed rates impact our financial health

FY 2021 rates will be effective as soon as they are approved. The monthly rate structure should create efficiencies for FSS team members and partners. Revenue is anticipated to grow in FY 2021 due to the increase of approximately +75 vehicles in the Admin fleet from agency consolidation efforts and delay in

vehicle arrivals in FY 2020 due to the Covid-19 pandemic. 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.
- Operational costs are reviewed annually and shared by all customers.

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.

Adjustments made to the residual value in the lease terms increasing salvage amount from 25% to 35% effective in FY 2015 will substantially reduce the “gain on sales” in FY 2021. The gains are applied against the expenses that make up the Administrative Rate; with very few vehicles remaining in the fleet with a 25% salvage at the time of sale, the Administrative Rate will increase.

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 team member 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

MINNESOTA DEPARTMENT OF ADMINISTRATION
 Fleet Services Unit
 FOR FISCAL YEAR 2021
 OPERATING REVENUE/EXPENSES

670013	Vehicle Rental Change = 17.9% or \$2,190,339 Increase due to approximately 118 fully depreciated vehicles being replaced in FY 2021 and 118 vehicles added to fleet in FY 2021
670013	Managed Maintenance - Other Agencies Change = (27.5%) or (\$3,428) Fewer Agency Owned vehicles in the Managed Maintenance Program
512606	Other Revenue Change = (34.0%) or (\$43,723) Decrease in Agency Owned vehicle maintenance costs as more owned vehicles are being converted to FSS Leased vehicles
41400	Repairs & Maintenance - Vehicles Change = 15.0% or \$154,128 Increase for higher maintenance and repair costs on newer technology on vehicles and delayed vehicle repairs due to COVID19 stay at home orders.
41500	Repairs & Maintenance - Other Change = 8.6% or \$199 Increase in building and road repairs for FY 2021
41130	Professional & Technical Change = (94.1%) or (\$71,410) Consulting contract with Salwatch Labs in FY 2020
41155	Communications Change = 67.3% or \$1,006 Additional postage for new fuel cards issued in FY 2021
41500	Managed Maintenance - Other Agencies Change = (19.0%) or (\$20,000) Decrease due to fewer vehicles in the program
41160 & 41170	Travel Change = 203.2% or \$4,088 NAFA Conference cancelled in FY 2020 due to COVID19. 2 employees attending in FY 2021
41196	Centralized IT Services Change = 12.2% or \$63,904 M5 System Enhancements planned for FY21
43000	Fees Change = (100.0%) or (\$11,972) Decrease due to new ML Program to start in FY 2020
41180	Employee Development Change = 29.3% or \$1,835 NAFA Conference cancelled in FY 2020 due to COVID19
43000	Purchased Services Change = 29.7% or \$30,650 Delay in telematics installations and removals from FY 2020 due to COVID19
43000	Vehicle License Fees Change = 23.0% or \$7,261 Increased licensing fees by DPS implemented during FY 2020, delayed vehicle arrivals due to COVID19
43000	Telematics Fees Change = 10.2% or \$45,177 Increase due to additional vehicles in the program in FY 2020 and FY 2021
42010	Indirect Costs Change = (64.1%) or (\$245,932) Decrease based on MMB cost projections
	Depreciation Change = 22.7% or \$1,854,194 Increase due to higher vehicle costs and fewer fully depreciated vehicles
512001	Interest Revenue Change = (14.0%) or (\$76,512) Lower estimated interest rates due to current projections relating to COVID19
512260	Gain (Loss) on Sale of Fixed Assets Change = (91.3%) or (\$192,458) 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

Rate Matrix

Rate Matrix Total Program

Summary	Total
Salaries	855,696.00
Rent - Bldg	10,616.28
Rent - Equipment	1,517.85
Repairs - Vehicle	1,181,645.23
Repairs - Other	2,500.00
Managed Maintenance - Other Agencies - ARI	85,038.68
Insurance	875,012.00
Printing	815.00
Professional/Technical	4,500.00
Computer Services	0.00
Central IT Services	537,736.98
Communications	2,500.00
Travel	6,100.00
Fees	0.00
Purchased Services	133,703.00
Vehicle License Fees	38,817.00
Telematics Fees	486,684.00
Vehicle Maintenance Management Fees	119,488.00
Employee Development	8,100.00
Supplies - Parts	139,663.28
Supplies - Fuel	1,676,550.31
Supplies - Shop & Office	16,204.25
Fleet Card - Other Agencies	832,871.81
Attorney General Fees	500.00
Depreciation	10,036,267.68
Amortization	0.00
Indirect Costs	137,704.00
Other Expense	2,033.76
Total Operating Expenses	<u>17,192,265.12</u>
Interest Revenue	(469,310.43)
Gain (Loss) on Sale of Fixed Assets	(18,280.60)
Interest Expense	<u>620,694.57</u>
Total Basis for Rates	17,325,368.66
Adjustments to Basis for Rates:	
Attorney General Fees	(500.00)
Bulk Fuel Module Expenses	(6,130.00)
Other Revenue	(85,038.68)
Fleet Card - Leased Vehicles	(1,676,550.31)
Fleet Card - Other Agencies	<u>(832,871.81)</u>
Adjusted Basis for Rates:	14,724,277.86
Requested vs Breakeven Rates	
* Revenue at Requested Rates	14,587,739.36
Revenue at Breakeven Rates	14,724,277.85
Revenue Variance	(136,538.49)
Requested vs Current Rates	
* Revenue at Requested Rates	14,587,739.36
Revenue at Current Rates	12,408,530.38
Revenue Variance	2,179,208.98
Overall % Change in Rates	17.6%

Rate Matrix Computation

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION

Fleet Services Fund 5100

FOR FISCAL YEAR 2021

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 64.1%. Vehicle depreciation is estimated to increase 22.7% due number of new vehicles replacing fully depreciated vehicles and higher cost vehicles. Vehicle maintenance/repairs costs are projected to increase by 15%, parts by 4.5%, telematics fees by 10.2% 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. Vehicle insurance costs will remain the same is FY2021. Salary costs are based on FY 2020 and FY 2021 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 36 - 38. Maintenance rates are calculated based on CY 2019 actual expenses plus a monthly handling fee of \$7.73 and 1% inflation factor for maintenance by vehicle type. Administrative costs for fuel card services for other agencies is estimated at \$43,163 based on anticipated FSS labor and resources used to administer the services. Prompt payment incentives received from the card issuer cover most of these expenses. Administrative costs for agency owned managed maintenance services is estimated at \$13,572 based on anticipated FSS labor and resources used to administer the services. The expenses are divided by 60 vehicles enrolled in the ARI Managed Maintenance Program.

FY 2021 proposed rates to recover costs related to the Fleet Management system M5 includes an annual Bulk Fuel Management/maintenance fee of \$6,130 which includes annual maintenance of \$5,000 and \$1,130 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 \$26.47 will be charged for agency owned vehicles identified in the Admin company of M5.

Estimated purchase of 631 new vehicles to replace 513 existing leased vehicles that have reached the end of their life cycle and projected fleet size growth of 118 vehicles. Straight line depreciation over varying months (24, 36, 48, 60) based on lease term will be used.

Six Year Rate Comparison

MINNESOTA DEPARTMENT OF
ADMINISTRATION
Fleet Services Fund 5100
Fiscal Year 2021

Lease Rate History for Individualized Leases	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Percent Change
Long Term Vehicle Lease rate¹	Various	Various	Various	Various	Various	Various	Various
Monthly fixed rates for vehicle leases²	Various	Various	Various	Various	Various	Various	Various
Annual Insurance Fee per Vehicle	\$358.00	\$398.00	\$385.00	\$385.00	\$399.00	\$399.00	0.0%
Annual Administrative Fee per Vehicle	\$676.00	\$716.00	\$685.00	\$665.00	\$608.00	\$701.00	15.3%
Managed Maintenance Rate History - Agency Owned³							
Human Services	\$890.60	\$890.60	Actual	Actual	Actual	Actual	N/A
Human Services MSOCS	\$1,054.85	\$1,054.85	Actual	Actual	Actual	Actual	N/A
Pollution Control	\$627.80	\$627.80	Actual	Actual	Actual	Actual	N/A
Plant Management	\$1,394.30	\$1,394.30	Actual	Actual	Actual	Actual	N/A
Administrative Fee per Vehicle	N/A	N/A	\$11.88	\$11.88	\$12.18	\$12.55	3.0%
M5 Application Rate - M5 Agency Specific Company⁴							
DNR	N/A	N/A	\$64,310.00	\$82,069.00	\$84,398.00	\$86,410.85	2.4%
DPS	N/A	N/A	\$41,116.00	\$44,191.00	\$45,445.00	\$44,514.68	-2.0%
M5 Application Rate - Admin Company⁵							
Agency Owned Vehicles per Vehicle			\$25.16	\$25.88	\$27.03	\$26.47	-2.1%
Bulk Fuel Module Setup Fee ⁸				\$4,381.00	\$4,381.00	\$4,381.00	N/A
Bulk Fuel Module Maintenance Fee ⁸					\$6,067.00	\$6,130.00	N/A
Monthly Maintenance Rate By Vehicle Type⁶							
Auto/Hybrid			\$48.27	\$52.75	\$51.16	\$45.69	-10.7%
Specialty ADA			\$184.68	\$148.01	\$153.27	\$166.48	8.6%
Law Enforcement			\$64.64	\$63.14	\$69.48	\$75.81	9.1%
Med/Heavy Truck/Spec			\$67.46	\$76.68	\$70.91	\$71.64	1.0%
Mini/SUV/LT Truck			\$41.44	\$46.59	\$47.81	\$43.14	-9.8%
Electric Sedan			\$27.90	\$29.99	\$25.54	\$25.90	1.4%
Misc Truck-Vocational Use			\$638.99	\$641.54	\$642.95	\$649.48	1.0%
Misc Heavy Duty Truck			N/A	\$372.20	\$371.49	\$375.31	1.0%
Handling Fee (Included in Monthly Maintenance Rate)			\$7.74	\$8.26	\$7.56	\$7.73	2.4%
E85 Rebate Rates Per Gallon	\$0.50	\$0.50	\$0.00	\$0.00	\$0.00	\$0.00	N/A
Actual Gasoline Cost History ⁷	\$2.32	\$2.11	\$2.45	\$2.47	\$2.48	\$2.06	-16.9%
Average New Car Acquisition Cost	\$26,500.00	\$26,500.00	\$28,500.00	\$29,000.00	\$29,950.00	\$30,850.00	3.0%

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

²Monthly fixed rates vary due to vehicle type

³Effective 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

⁴DNR 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

⁵State agencies with smaller fleets utilize the application within the Admin company to manage 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

⁶Maintenance Monthly Rate = CY18 ARI Repair Costs by vehicle type + Vehicle Handling Fee \$7.56+ 1% Inflation

Note: E85 Fuel Rebate discontinued in FY 2018

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

⁸ In FY 2019 & FY 2020 Bulk Fuel Module is only utilized by DOC

⁹ In FY 2021 Moved from "daily" to "monthly" lease rates

History and Proforma

History and Proforma

Fleet Services Unit

Statement of Revenues, Expenses & Changes in Retained Earnings

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projection	FY 2021 Proforma	Change	% Change
Operating Revenue								
Vehicle Rental	11,901,507	10,591,681	8,327,388	9,780,357	12,241,317	14,431,656	2,190,339	17.9%
Fleet Card - Leased Vehicle			2,127,644	2,157,254	1,661,559	1,719,714	58,155	3.5%
Fleet Card - Other Agencies	1,007,807	960,594	1,020,573	1,021,617	828,728	832,872	4,144	.5%
M5 Application - Other Agencies			126,535	149,818	154,750	153,178	(1,572)	(1.0%)
Managed Maintenance - Other Agencies	306,443	239,964	25,055	18,639	12,464	9,036	(3,428)	(27.5%)
*Other Revenue	0	8,295	213,915	234,729	128,762	85,039	(43,723)	(34.0%)
Total Operating Revenue	13,215,757	11,800,534	11,841,110	13,362,415	15,027,580	17,231,494	2,203,914	14.7%
Operating Expenses								
Salaries & Benefits	643,164	725,453	782,124	743,520	816,799	855,696	38,897	4.8%
Rent - Space	23,785	22,295	23,729	19,241	10,307	10,616	309	3.0%
Rent - Equipment	176	1,412	2,210	1,709	1,518	1,518	0	.0%
Repairs & Maintenance - Vehicles	830,918	897,729	1,039,009	988,251	1,027,518	1,181,645	154,128	15.0%
Repairs & Maintenance - Other	37,146	208,077	55,019	35,385	2,301	2,500	199	8.6%
Managed Maintenance - Other Agencies	376,454	302,560	181,996	157,240	105,039	85,039	(20,000)	(19.0%)
Printing	5,390	792	656	477	808	815	7	.9%
Professional & Technical Services	7,250	37,822	81,381	5,575	75,910	4,500	(71,410)	(94.1%)
Computer Services	507	668	547	0	0	0	0	.0%
Central IT Services	443,526	538,581	536,671	514,804	522,075	585,979	63,904	12.2%
Communications	1,883	2,415	2,301	2,022	1,494	2,500	1,006	67.3%
Travel	1,914	3,650	3,669	5,797	2,012	6,100	4,088	203.2%
Fees	16,579	0	2,487	2,969	11,972	0	(11,972)	(100.0%)
Supplies - Shop & Office	8,325	162,146	9,863	21,212	15,732	16,204	472	3.0%
Supplies - Parts	367,052	240,350	229,111	179,231	133,649	139,663	6,014	4.5%
Supplies - Fuel	1,756,678	1,891,807	2,080,514	2,082,700	1,661,559	1,676,550	14,991	.9%
Fleet Card - Other Agencies	996,322	943,315	1,020,573	1,021,617	828,728	832,872	4,144	.5%
Employee Development	1,182	4,183	4,471	4,999	6,265	8,100	1,835	29.3%
Purchased Services	18,150	121,057	37,179	33,955	103,053	133,703	30,650	29.7%
Vehicle License Fees	21,092	14,549	29,405	21,225	31,556	38,817	7,261	23.0%
Telematics Fees	9,944	215,367	407,730	412,539	441,507	486,684	45,177	10.2%
Vehicle Maintenance Management Fees	96,441	99,440	116,047	118,592	118,603	119,488	885	.7%
Insurance	717,338	783,534	772,599	698,806	841,039	875,012	33,973	4.0%
Indirect Costs	221,609	336,560	380,966	594,254	383,636	137,704	(245,932)	(64.1%)
Attorney General Fees	71	121	0	14,502	0	500	500	100.0%
Depreciation	5,443,274	4,538,151	4,866,280	6,218,419	8,182,074	10,036,268	1,854,194	22.7%
Other Expense	0	1,682	4,984	2,048	1,975	2,034	59	3.0%
Total Operating Expenses	12,046,170	12,093,716	12,671,521	13,901,089	15,327,130	17,240,507	1,913,377	12.5%
Operating Income (Loss)	1,169,587	(293,182)	(830,411)	(538,675)	(299,550)	(9,013)	290,537	(97.0%)
Non-operating Revenue (Expense)								
Interest Revenue	95,254	148,448	297,629	568,882	545,822	469,310	(76,512)	(14.0%)
Interest Expense	(188,309)	(201,014)	(320,009)	(505,291)	(631,098)	(620,695)	10,403	(1.6%)
Nonoperating Revenue (Expense)	70,630	0	83,486	65,940	0	0	0	.0%
Nonoperatin Transfer In (Out)			(4,591)	0	0	0	0	.0%
Refunds to Customers	0	(62,347)	(12,040)	(56,781)	0	0	0	.0%
Excessive Reserve Payback	0	0	(952,293)	(27,812)	0	0	0	.0%
Gain (Loss) on Sale of Fixed Assets	758,649	493,524	770,274	465,277	210,739	18,281	(192,458)	(91.3%)
Total Non-operating Revenue (expense)	736,224	378,611	(137,544)	510,215	125,463	(133,104)	(258,567)	(206.1%)
Transfers and Contributions								
Capital Contributions								
Per Active Vehicle Rebate	(2,000,000)	0	0					
One-time Electric/Hybrid Vehicle Initiative	(10,000)	(158,000)	(115,000)					
Net Income (Loss)	(104,189)	(72,572)	(1,082,955)	(28,460)	(174,087)	(142,117)		
Retained Earnings - Beginning of Period	13,746,887	14,033,158	13,960,587	12,872,555	12,846,172	12,672,085		
Prior Period Adjustment	390,460	0	(5,076)	2,077	0	0		
Retained Earnings - as Restated	14,137,347	14,033,158	13,955,511	12,874,632	12,846,172	12,672,085		
Retained Earnings - End of Period	14,033,158	13,960,587	12,872,555	12,846,172	12,672,085	12,529,968		
Contributed Capital	500,700	500,700	500,700	500,700	500,700	500,700		
Total Net Assets	14,533,858	14,461,287	13,373,255	13,346,872	13,172,785	13,030,668		

*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 2021 Purchases

(Including all items meeting the current capitalization threshold)

Minnesota Department of Administration
Fleet Services Unit
Fiscal Year 2021

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.								
	G023MF18	Vehicle Rental						
Automotive Equipment including cars, specialty vehicles, and light trucks			Replacement of existing fleet equipment	206	29,950	6,169,700	Yes	Primarily 1, 3&4
Automotive Equipment including cars, specialty vehicles, and light trucks				420	30,850	12,957,000	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks				3	70,000	210,000	Yes	
Automotive Equipment including cars, specialty vehicles, and light trucks				2	120,000	240,000	Yes	
Sub-total of items with unit cost less than \$100,000								
						0		
GRAND TOTAL				631		0		

SWIFT Spending Plan

FY 2021 SWIFT SPENDING PLAN

**MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services Unit
FOR FISCAL YEAR 2021**

		Fund 5100	FinDept G0237200
		Name: Fleet Services	
670013	Vehicle Rental		14,431,656
670014	M5 Application - Other Agencies		153,178
670013	Fleet Card - Leased Vehicles		1,719,714
670013	Managed Maintenance - Other Agencies		9,036
670013	Fleet Card - Other Agencies		832,872
550451	Vehicle Disposal		4,028,915
512606	Miscellaneous		85,039
55600	Non-operating Revenue		0
512001	Interest Revenue		469,310
			<u>21,729,719</u>
SWIFT Account			
41000	Full Time		855,696
41030	Part Time		0
41050	Overtime		0
41050	Premium		0
41070	Other		0
41100	Space Rental		10,616
41500	Repairs		1,184,145
41500	Managed Maintenance - Other Agencies		85,039
41110	Printing		815
41130	Prof / Technical		4,050
41196	Central IT Services		585,979
41155	Communications		2,500
41160	Travel - In State		915
41170	Travel - Out State		5,185
41300	Supplies		155,868
41300	Fuel		1,676,550
42020	Attorney General Fees		500
41300	Fleet Card - Other Agencies		832,872
41400	ML Loan Payments		13,765,691
47060	Vehicle Purchases		0
41400	Equipment Rental		1,518
41180	Employee Development		8,100
43000	Other Operating Costs		1,655,738
42010	Statewide Indirect		137,704
41190	State Prof / Technical		450
Total			<u>20,969,930</u>
Adjustments			
Plus:			
		Depreciation	10,036,268
Total			<u>10,036,268</u>
Minus:			
		ML Loan Payment	13,765,691
47060	Vehicle Purchases		0
41196	M5 Enhancements		48,242
Total			<u>13,813,933</u>
Rate Matrix Amount			<u>17,192,265</u>

Fund 5000

		Total
Master Lease	47060	19,576,700

Projected Cash Flow

Projected Cash Flow - FY 2021

MINNESOTA DEPARTMENT OF ADMINISTRATION
Fleet Services - 5100

	Budget Projections 7/31/2020	Budget Projections 8/31/2020	Budget Projections 9/30/2020	Budget Projections 10/31/2020	Budget Projections 11/30/2020	Budget Projections 12/31/2020	Budget Projections 1/31/2021	Budget Projections 2/28/2021	Budget Projections 3/31/2021	Budget Projections 4/30/2021	Budget Projections 5/31/2021	Budget Projections 6/30/2021	Budgeted Totals
Beginning Balance	849,222.07	2,108,016.90	3,434,573.13	4,042,237.65	5,498,204.32	(40,846.54)	886,655.00	1,805,680.08	2,759,096.41	3,689,832.36	5,145,372.88	(165,152.57)	
Vehicle Rental	1,087,385.00	1,097,473.68	1,192,591.53	1,194,446.79	1,194,779.20	1,194,900.87	1,194,992.80	1,194,963.48	1,195,259.76	1,195,590.83	1,198,831.61	1,202,586.52	14,143,802.07
Voyager - Owned	68,642.44	68,642.44	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	831,344.88
Voyager - Leased	137,000.00	137,000.00	143,309.50	143,309.50	143,309.50	143,309.50	143,309.50	143,309.50	143,309.50	143,309.50	143,309.50	143,309.50	1,707,095.00
M5 Application Fee	-	-	153,178.00	-	-	-	-	-	-	-	-	-	153,178.00
Managed Maintenance - Other Agencies	931.57	931.57	753.00	753.00	753.00	753.00	753.00	753.00	753.00	753.00	753.00	753.00	9,393.14
Other Revenue	5,000.00	5,000.00	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	80,865.80
Sale of Vehicles	501,329.25	501,329.25	501,329.25	501,329.25	501,329.25	-	-	-	-	501,329.25	501,329.25	501,329.25	4,010,634.00
Interest Revenue	37,119.27	38,232.85	39,379.84	40,561.23	41,778.07	36,402.77	37,494.86	38,619.70	39,778.29	40,971.64	42,200.79	36,771.11	469,310.42
Total Cash Receipt	1,837,407.53	1,848,609.79	2,107,033.70	1,956,892.35	1,958,441.60	1,451,858.72	1,453,042.74	1,454,138.26	1,455,593.13	1,958,446.80	1,962,916.73	1,961,241.96	21,405,623.31
Expenses													
Salaries & Benefits	98,734.14	65,822.76	65,822.76	65,822.76	65,822.76	65,822.76	98,734.14	65,822.76	65,822.76	65,822.76	65,822.76	65,822.76	855,695.88
Rent - Space	974.52	884.67	884.67	884.67	884.67	884.67	884.67	884.67	884.67	884.67	884.67	884.67	10,705.89
Rent - Equipment	133.69	81.17	81.17	81.17	81.17	81.17	81.17	81.17	81.17	261.77	81.17	81.17	1,387.76
Repairs & Maintenance - Vehicles	76,589.90	98,470.42	98,470.42	98,470.42	98,470.42	98,470.42	98,470.42	98,470.42	98,470.42	98,470.42	98,470.42	98,470.42	1,159,764.52
Repairs & Maintenance - Other	-	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	2,291.63
Managed Maintenance - Other Agencies	8,884.24	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	7,086.58	86,836.62
Printing	-	-	-	203.75	-	-	203.75	-	-	203.75	-	-	611.25
Professional & Technical Services	73,130.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	77,255.00
Central IT	47,336.35	52,401.39	136,478.09	36,478.09	36,478.09	36,478.09	36,478.09	36,478.09	36,478.09	36,478.09	36,478.09	84,720.09	612,760.64
Communications	114.31	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	208.33	2,405.94
Travel	-	-	-	-	2,000.00	-	-	-	500.00	1,800.00	1,800.00	-	6,100.00
Supplies - Shop & Office	2,784.52	1,350.33	1,350.33	1,350.33	1,350.33	1,350.33	1,350.33	1,350.33	1,350.33	1,350.33	1,350.33	1,350.33	17,638.15
Supplies - Parts	8,383.60	11,638.58	11,638.58	11,638.58	11,638.58	11,638.58	11,638.58	11,638.58	11,638.58	11,638.58	11,638.58	11,638.58	136,407.98
Supplies - Fuel	143,309.50	143,309.50	132,518.75	143,309.50	143,309.50	132,518.75	143,309.50	143,309.50	132,518.75	143,309.50	143,309.50	132,518.75	1,676,551.00
Fleet Card - Other Agencies	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	69,406.00	832,872.00
Employee Development	500.00	341.67	341.67	341.67	341.67	341.67	341.67	341.67	341.67	341.67	341.67	341.67	4,258.37
Purchased Services	8,200.00	8,200.00	11,141.92	11,141.92	11,141.92	11,141.92	11,141.92	11,141.92	11,141.92	11,141.92	11,141.92	11,141.92	127,819.20
Vehicle License Fees	-	11,585.00	3,234.75	3,234.75	3,234.75	3,234.75	3,234.75	3,234.75	3,234.75	3,234.75	3,234.75	3,234.75	43,932.50
Telematics Fees	30,000.00	40,557.00	40,557.00	40,557.00	40,557.00	40,557.00	40,557.00	40,557.00	40,557.00	40,557.00	40,557.00	40,557.00	476,127.00
Vehicle Maintenance Management Fees	9,962.43	9,957.33	9,957.33	9,957.33	9,957.33	9,957.33	9,957.33	9,957.33	9,957.33	9,957.33	9,957.33	9,957.33	119,493.06
Insurance	-	-	875,012.00	-	-	-	-	-	-	-	-	-	875,012.00
Indirect Costs	-	-	34,426.00	-	-	34,426.00	-	-	34,426.00	-	-	34,426.00	137,704.00
Attorney General Fees	-	-	-	-	-	-	-	-	-	-	-	500.00	500.00
Other Expense	169.50	169.50	169.50	169.50	169.50	169.50	169.50	169.50	169.50	169.50	169.50	169.50	2,034.00
ML Payment - Principal	-	-	-	-	6,658,170.06	-	-	-	-	-	6,486,826.14	-	13,144,996.20
Interest Expense	-	-	-	-	336,600.47	-	-	-	-	-	284,094.11	-	620,694.58
Total Expense Paid	578,612.70	522,053.56	1,499,369.18	500,925.68	7,497,492.46	524,357.18	534,017.66	500,721.93	524,857.18	502,906.28	7,273,442.18	573,099.18	21,031,855.17
Projected Ending Cash Balance	2,108,016.90	3,434,573.13	4,042,237.65	5,498,204.32	(40,846.54)	886,655.00	1,805,680.08	2,759,096.41	3,689,832.36	5,145,372.88	(165,152.57)	1,222,990.21	

Financial Statement

Statement of Net Position

FLEET SERVICES FUND 5100
STATEMENT OF NET POSITION
DECEMBER 31, 2019

4/21/2020
Unaudited

	FY20	FY19
ASSETS		
CURRENT ASSETS		
Cash	\$ 1,656,047.98	\$ 813,782.73
Imprest Fund - Checking	500.00	497.00
Accounts Receivable	2,063,406.56	2,138,344.01
Accounts Receivable - Non Trade (Note 3)	28,795.35	1,055.00
Prepaid Expenses	-	1,750.00
Prepaid Insurance	420,519.55	410,422.42
Prepaid Insurance - Workers' Compensation	-	325.50
Total Current Assets	<u>\$ 4,169,269.44</u>	<u>\$ 3,366,176.66</u>
NONCURRENT ASSETS (Note 4)		
Building Improvements	\$ 994,294.34	\$ 994,294.34
Accumulated Depreciation - Building Improvements	(619,311.45)	(568,206.43)
Vehicles	61,154,365.96	55,607,863.04
Accumulated Depreciation - Vehicles	(20,895,207.54)	(20,539,270.61)
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	(87,600.44)	(79,723.88)
Software	268,570.00	268,570.00
Accumulated Amortization - Software	(268,570.00)	(268,570.00)
Total Noncurrent Assets	<u>\$ 40,704,070.87</u>	<u>\$ 35,572,486.46</u>
TOTAL ASSETS	<u>\$ 44,873,340.31</u>	<u>\$ 38,938,663.12</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 8)	\$ 3,000.00	\$ 3,000.00
Deferred Pension Outflows (Note 9)	772,000.00	1,095,000.00
Total Deferred Outflows of Resources	<u>\$ 775,000.00</u>	<u>\$ 1,098,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 534,597.88	\$ 727,383.66
Accounts Payable - Non-Trade (Note 5)	312,962.12	181,482.98
Salaries and Benefits Payable	47,325.14	38,194.53
Interest Payable	53,537.56	43,357.90
Sales Tax Payable	3,103.32	5,298.85
Loans Payable - Master Lease (Note 6)	10,408,012.45	7,892,730.11
Compensated Absences Payable (Note 7)	9,000.00	9,000.00
Total Current Liabilities	<u>\$ 11,368,538.47</u>	<u>\$ 8,897,448.03</u>
NONCURRENT LIABILITIES		
Loans Payable - Master Lease (Note 6)	\$ 20,027,434.48	\$ 16,542,893.16
Compensated Absences Payable (Note 7)	67,000.00	60,000.00
Other Postemployment Benefits (Note 8)	56,000.00	59,000.00
Net Pension Liability (Note 9)	254,000.00	1,312,000.00
Total Noncurrent Liabilities	<u>\$ 20,404,434.48</u>	<u>\$ 17,973,893.16</u>
TOTAL LIABILITIES	<u>\$ 31,772,972.95</u>	<u>\$ 26,871,341.19</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 8)	\$ 7,000.00	\$ 3,000.00
Deferred Pension Inflows (Note 9)	1,217,000.00	785,000.00
Total Deferred Inflows of Resources	<u>\$ 1,224,000.00</u>	<u>\$ 788,000.00</u>
NET POSITION (Note 11)		
Net Investment in Capital Assets	\$ 10,268,623.94	\$ 11,136,863.19
Unrestricted Net Position	<u>2,382,743.42</u>	<u>1,240,458.74</u>
TOTAL NET POSITION	<u>\$ 12,651,367.36</u>	<u>\$ 12,377,321.93</u>

Statement of Revenues, Expenses & Changes in Net Position

FLEET SERVICES FUND 5100

4/21/2020

STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION

Unaudited

FOR THE QUARTER ENDED DECEMBER 31, 2019

	FY20 QTD	FY20 YTD	FY19 QTD	FY19 YTD
OPERATING REVENUES				
Vehicle Rental	\$ 2,929,181.27	\$ 5,710,717.62	\$ 2,451,569.81	\$ 4,790,175.76
M5 Application - Other Agencies	154,749.91	154,749.91	-	-
Fleet Card - Leased Vehicles	559,165.96	1,112,137.93	558,314.93	1,150,157.14
Fleet Card - Other Agencies	205,602.39	455,682.47	268,074.16	559,144.04
Managed Maintenance - Other Agencies	2,992.13	6,398.20	4,743.57	9,645.26
Other Revenues	35,018.90	82,056.20	54,698.69	105,345.20
Total Operating Revenues	\$ 3,886,710.56	\$ 7,521,742.33	\$ 3,337,401.16	\$ 6,614,467.40
OPERATING EXPENSES				
Salaries and Benefits	\$ 209,492.97	\$ 409,835.65	\$ 180,086.33	\$ 359,217.18
Rent	2,568.27	3,511.13	3,531.39	6,968.42
Rent - Equipment	404.40	848.22	(77.10)	478.76
Repairs and Maintenance - Vehicles	249,782.66	567,843.53	236,650.73	469,112.65
Repairs and Maintenance - Other	(9,193.87)	101.48	8,891.97	17,783.95
Managed Maintenance - Other Agencies	26,435.36	55,532.15	45,969.57	90,338.46
Printing	523.55	625.40	214.56	329.82
Professional and Technical Services	1,890.00	2,290.00	1,540.00	2,730.00
Centralized IT Services	184,667.67	325,517.40	100,061.87	282,864.38
Communications	403.10	986.86	532.17	1,000.89
Travel	1,862.65	1,862.65	2,512.02	2,534.81
Fees	-	-	2,968.60	2,968.60
Supplies and Materials - General	1,349.71	1,678.25	2,770.97	3,007.47
Supplies and Materials - Parts	39,818.69	72,121.28	45,956.28	75,003.68
Supplies and Materials - Fuel	542,987.55	1,016,188.06	541,386.06	1,044,157.36
Fleet Card - Other Agencies	205,602.39	455,682.47	268,074.16	559,144.04
Employee Development	35.00	220.00	131.01	136.11
Purchased Services	62,104.93	63,082.53	1,675.25	2,712.92
Vehicle License Fees	5,986.71	16,106.46	3,099.23	9,433.70
Telematics Fees	147,960.55	220,851.63	136,530.61	206,651.03
Vehicle Maintenance Management Fees	30,027.16	59,396.19	30,215.21	59,138.62
Insurance	210,259.70	420,519.45	205,211.19	410,422.38
Indirect Costs	95,909.04	191,818.08	148,563.50	297,127.00
Attorney General Fees	-	-	11,580.40	14,501.70
Depreciation	1,947,958.50	3,786,087.33	1,538,590.04	2,972,960.73
Other Expenses	1,008.03	1,386.27	833.06	1,011.22
Total Operating Expenses	\$ 3,959,844.72	\$ 7,674,092.47	\$ 3,517,499.08	\$ 6,891,735.88
OPERATING INCOME (LOSS)	\$ (73,134.16)	\$ (152,350.14)	\$ (180,097.92)	\$ (277,268.48)
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 134,811.75	\$ 289,141.99	\$ 142,799.13	\$ 260,033.36
Interest Expense	(156,235.96)	(319,754.78)	(122,827.47)	(240,144.60)
Refund to Customers	-	-	-	(1,045.00)
Excess Reserve Cash Payback to Fed Gov	-	-	-	(27,812.17)
Gain (Loss) on Disposal of Capital Assets	106,185.98	234,456.11	192,240.85	337,224.74
Total Nonoperating Revenue (Expenses)	\$ 84,761.77	\$ 203,843.32	\$ 212,212.51	\$ 328,256.33
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions (Note 2)	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contribution	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 11,627.61	\$ 51,493.18	\$ 32,114.59	\$ 50,987.85
NET POSITION, BEGINNING, AS REPORTED	\$ 12,639,739.75	\$ 12,599,874.18	\$ 12,345,207.34	\$ 12,324,257.33
Adjustment to Net Position (Note 10)	-	-	-	2,076.75
NET POSITION, BEGINNING, AS RESTATED	\$ 12,639,739.75	\$ 12,599,874.18	\$ 12,345,207.34	\$ 12,326,334.08
NET POSITION, ENDING (Note 11)	\$ 12,651,367.36	\$ 12,651,367.36	\$ 12,377,321.93	\$ 12,377,321.93

Statement of Cash Flows

FLEET SERVICES FUND 5100
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED DECEMBER 31, 2019

4/21/2020
Unaudited

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	\$ 7,439,104.19
Receipts from Other Revenue	82,056.20
Payments to Suppliers for Goods and Services	(3,916,036.15)
Payments to Employees	(401,170.94)
Net Cash Flows from Operating Activities	<u>\$ 3,203,953.30</u>

CASH FLOWS NONCAPITAL ACTIVITIES

Surplus Auction Rebate	\$ -
Nonoperating Transfers In (Out)	-
Refund to Customers	-
Cash payback to the Federal Government	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ -</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Investment in Capital Assets	\$ (11,371,094.52)
Proceeds from Disposal of Capital Assets	2,424,290.33
Proceeds from Master Lease Loan	11,296,551.59
Repayments of Master Lease Loan	(4,978,015.09)
Interest Paid	(310,162.73)
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ (2,938,430.42)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Investment Earnings	\$ 289,141.99
Net Cash Flows from Investing Activities	<u>\$ 289,141.99</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	\$ 554,664.87
Cash and Cash Equivalents, Beginning	1,101,883.11
Cash and Cash Equivalents, Ending	<u>\$ 1,656,547.98</u>

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

Operating Income (Loss)	\$ (152,350.14)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	\$ 3,786,087.33
Amortization	-
Customer Rebate Credit	-
(Increase) Decrease in Accounts Receivable	(581.94)
(Increase) Decrease in Due from Other Funds	-
(Increase) Decrease in Inventory	-
(Increase) Decrease in Prepaid Expenses	113,057.94
(Increase) Decrease in Prepaid Insurance	(420,519.55)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	-
(Increase) Decrease in Deferred Pension Outflows	-
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows	-
Increase (Decrease) in Accounts Payable	(130,756.47)
Increase (Decrease) in Salaries and Benefits Payable	8,664.71
Increase (Decrease) in Sales Tax Payable	351.42
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 Pension Inflows	-
Increase (Decrease) in Deferred Other Postemployment Benefits Inflows	-
Total Adjustments	<u>\$ 3,356,303.44</u>
Net Cash Flows from Operating Activities	<u>\$ 3,203,953.30</u>

Noncash Investing, Capital, and Financing Activities

\$ -

Budget to Actual Comparison

FLEET SERVICES FUND 5100
STATEMENT OF BUDGET AND ACTUAL COMPARISON
FOR THE QUARTER ENDED DECEMBER 31, 2019

4/21/2020
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Vehicle Rental	\$ 979,668.42	\$ 5,878,010.50	\$ 2,929,181.27	\$ 5,710,717.62	\$ 1,949,512.85	\$ (167,292.88)
M5 Application - Other Agencies	12,900.25	154,803.00	154,749.91	154,749.91	141,849.66	(53.09)
Fleet Card - Leased Vehicles	180,914.58	1,085,487.50	559,165.96	1,112,137.93	378,251.38	26,650.43
Fleet Card - Other Agencies	87,784.42	526,706.50	205,602.39	455,682.47	117,817.97	(71,024.03)
Managed Maintenance - Other Agencies	1,096.17	6,577.00	2,992.13	6,398.20	1,895.96	(178.80)
Other Revenue	11,508.50	69,051.00	35,018.90	82,056.20	23,510.40	13,005.20
Total Operating Revenues	\$ 1,273,872.33	\$ 7,720,635.50	\$ 3,886,710.56	\$ 7,521,742.33	\$ 2,612,838.23	\$ (198,893.17)
OPERATING EXPENSES						
Salaries and Benefits	\$ 68,186.17	\$ 409,117.00	\$ 209,492.97	\$ 409,835.65	\$ 141,306.80	\$ 718.65
Rent	825.17	4,951.00	2,568.27	3,511.13	1,743.10	(1,439.87)
Rent - Equipment	79.83	479.00	404.40	848.22	324.57	369.22
Repairs and Maintenance - Vehicles	96,522.58	579,135.50	249,782.66	567,843.53	153,260.08	(11,291.97)
Repairs and Maintenance - Other	833.38	5,000.25	(9,193.87)	101.48	(10,027.25)	(4,898.77)
Managed Maintenance - Other Agencies	11,508.50	69,051.00	26,435.36	55,532.15	14,926.86	(13,518.85)
Printing	52.08	312.50	523.55	625.40	471.47	312.90
Professional and Technical Services	533.33	3,200.00	1,890.00	2,290.00	1,356.67	(910.00)
Centralized IT Services	52,154.92	312,929.50	184,667.67	325,517.40	132,512.75	12,587.90
Communications	177.08	1,062.50	403.10	986.86	226.02	(75.64)
Travel	475.00	2,850.00	1,862.65	1,862.65	1,387.65	(987.35)
Fees	1,423.00	8,538.00	-	-	(1,423.00)	(8,538.00)
Supplies and Materials - General	1,608.58	9,651.50	1,349.71	1,678.25	(258.87)	(7,973.25)
Supplies and Materials - Parts	17,080.42	102,482.50	39,818.69	72,121.28	22,738.27	(30,361.22)
Supplies and Materials - Fuel	176,519.00	1,059,114.00	542,987.55	1,016,188.06	366,468.55	(42,925.94)
Fleet Card - Other Agencies	87,784.42	526,706.50	205,602.39	455,682.47	117,817.97	(71,024.03)
Employee Development	702.42	4,214.50	35.00	220.00	(667.42)	(3,994.50)
Purchased Services	7,870.29	47,221.75	62,104.93	63,082.53	54,234.64	15,860.78
Vehicle License Fees	2,934.00	17,604.00	5,986.71	16,106.46	3,052.71	(1,497.54)
Telematics Fees	38,005.00	228,030.00	147,960.55	220,851.63	109,955.55	(7,178.37)
Vehicle Maintenance Management Fees	9,871.00	59,226.00	30,027.16	59,396.19	20,156.16	170.19
Insurance	71,122.17	426,733.00	210,259.70	420,519.45	139,137.53	(6,213.55)
Indirect Costs	31,924.33	191,546.00	95,909.04	191,818.08	63,984.71	272.08
Attorney General Fees	41.67	250.00	-	-	(41.67)	(250.00)
Depreciation	640,498.42	3,842,990.50	1,947,958.50	3,786,087.33	1,307,460.08	(56,903.17)
Other Expenses	177.75	1,066.50	1,008.03	1,386.27	830.28	319.77
Total Operating Expenses	\$ 1,318,910.50	\$ 7,913,463.00	\$ 3,959,844.72	\$ 7,674,092.47	\$ 2,640,934.22	\$ (239,370.53)
OPERATING INCOME (LOSS)	\$ (45,038.17)	\$ (192,827.50)	\$ (73,134.16)	\$ (152,350.14)	\$ (28,095.99)	\$ 40,477.36
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ 74,968.83	\$ 449,813.00	\$ 134,811.75	\$ 289,141.99	\$ 59,842.92	\$ (160,671.01)
Interest Expense	(46,889.50)	(281,337.00)	(156,235.96)	(319,754.78)	(109,346.46)	(38,417.78)
Gain (Loss) on Sale of Capital Assets	14,669.75	88,018.50	106,185.98	234,456.11	91,516.23	146,437.61
Total Nonoperating Revenue (Expenses)	\$ 42,749.08	\$ 256,494.50	\$ 84,761.77	\$ 203,843.32	\$ 42,012.69	\$ (52,651.18)
CHANGE IN NET POSITION	\$ (2,289.08)	\$ 63,667.00	\$ 11,627.61	\$ 51,493.18	\$ 13,916.69	\$ (12,173.82)

Footnotes to Financial Statements

FLEET SERVICES FUND 5100
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED DECEMBER 31, 2019

4/21/2020
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of Fleet Services have been prepared to conform to Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

Reporting Entity:

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

Basis of Accounting:

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

Capital assets, which include land, land improvements, buildings, building improvements, construction and development in progress, infrastructure, equipment, software, internally generated computer software (IGCS), and art & historical treasures, are reported in the financial statements. Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings, \$5,000 or more for equipment and art & historical treasures; and \$30,000 or more for software and IGCS. Land, land improvements, building improvements, and infrastructure are reported regardless of cost. Capital Assets must also have an estimated useful life of at least three years. Capital assets are recorded at cost or, for donated assets, at fair market value at the date of acquisition.

Capital assets are depreciated using the straight-line method based on the following useful lives: 20-50 years for buildings, 20-50 years for large improvements, 3-10 years for small improvements, 3-12 years for equipment and software; 8-12 years for IGCS; and 40 months with a 35% salvage value for vehicles.

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

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

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

3. ACCOUNTS RECEIVABLE - NON TRADE

FY20 and FY19 Accounts Receivable - Non Trade has a balance of \$28,795.35 and \$1,055.00 respectively for vehicles sold to agencies.

4. CAPITAL ASSETS

	Balance 7/1/2019	Additions	Deletions	Balance 12/31/2019
Building Improvements	\$ 994,294.34	\$ -	\$ -	\$ 994,294.34
Vehicles	58,783,495.68	9,142,732.81	(6,771,862.53)	61,154,365.96
Equipment	1,809.30	-	-	1,809.30
Infrastructure	157,530.00	-	-	157,530.00
Software	268,570.00	-	-	268,570.00
Total Capital Assets	\$ 60,205,699.32	\$ 9,142,732.81	\$ (6,771,862.53)	\$ 62,576,569.60
Accumulated Depreciation/Amortization for:				
Building Improvements	\$ (596,081.71)	\$ (23,229.74)	\$ -	\$ (619,311.45)
Vehicles	(21,689,521.19)	(3,758,919.31)	4,553,232.96	(20,895,207.54)
Equipment	(1,809.30)	-	-	(1,809.30)
Infrastructure	(83,662.16)	(3,938.28)	-	(87,600.44)
Software	(268,570.00)	-	-	(268,570.00)
Total Accumulated Depr/Amort	\$ (22,639,644.36)	\$ (3,786,087.33)	\$ 4,553,232.96	\$ (21,872,498.73)

5. ACCOUNTS PAYABLE - NON TRADE

FY20 and FY19 Accounts Payable - Non Trade has a balance of \$312,962.12 and \$181,482.98 respectively for vehicles acquired.

6. 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, 2019.

FY	Principal Amount	Interest Amount	Total Payments
2020	\$ 5,361,129.94	\$ 314,926.80	\$ 5,676,056.74
2021	9,920,792.87	474,169.09	10,394,961.96
2022	7,665,245.96	281,560.20	7,946,806.16
2023	4,875,603.95	132,066.57	5,007,670.52
2024	2,336,212.81	39,501.98	2,375,714.79
2025	276,461.40	2,591.62	279,075.86
Total Payments	\$ 30,435,446.93	\$ 1,244,816.26	\$ 31,680,263.19

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 7/1/2019	\$ 9,000.00	\$ 67,000.00
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2019	<u>\$ 9,000.00</u>	<u>\$ 67,000.00</u>

8. 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 July 1, 2018 as the June 30, 2019 information is not available in adequate time to incorporate in the financial statements, which is allowed by GASB Statement No. 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).

The Department of Administration's (Admin) allocation was determined based on the headcount of active employees and covered spouses eligible to receive health benefits.

The Net OPEB Liability 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 7/1/2019	\$ 3,000.00	\$ 56,000.00	\$ 7,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2019	<u>\$ 3,000.00</u>	<u>\$ 56,000.00</u>	<u>\$ 7,000.00</u>

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, 2019 liabilities and deferred outflows and inflows of resources are calculated using June 30, 2018 actuarial report as the June 30, 2019 information 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
Beginning Balance 7/1/2019	\$ 772,000.00	\$ 254,000.00	\$ 1,217,000.00
Increase	-	-	-
Decrease	-	-	-
Ending Balance 12/31/2019	<u>\$ 772,000.00</u>	<u>\$ 254,000.00</u>	<u>\$ 1,217,000.00</u>

10. ADJUSTMENTS TO NET POSITION

In FY20 as of December 31 2019, the total prior period adjustments are \$0.00.

In FY19 as of December 31, 2018, the total prior period adjustments are \$2,076.75. \$2,076.75 is due to the overstatement of Vehicle Licensing Fees.

11. NET POSITION

The State of Minnesota implemented new accounting standards as prescribed by GASB. During FY02, the standards included revised statement formats which resulted in the change from Retained Earnings to Net Asset reporting. During FY13, 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	\$	10,268,623.94
Unrestricted Net Position		<u>2,382,743.42</u>
Total Net Position	<u>\$</u>	<u>12,651,367.36</u>

Schedule of Retained Earnings

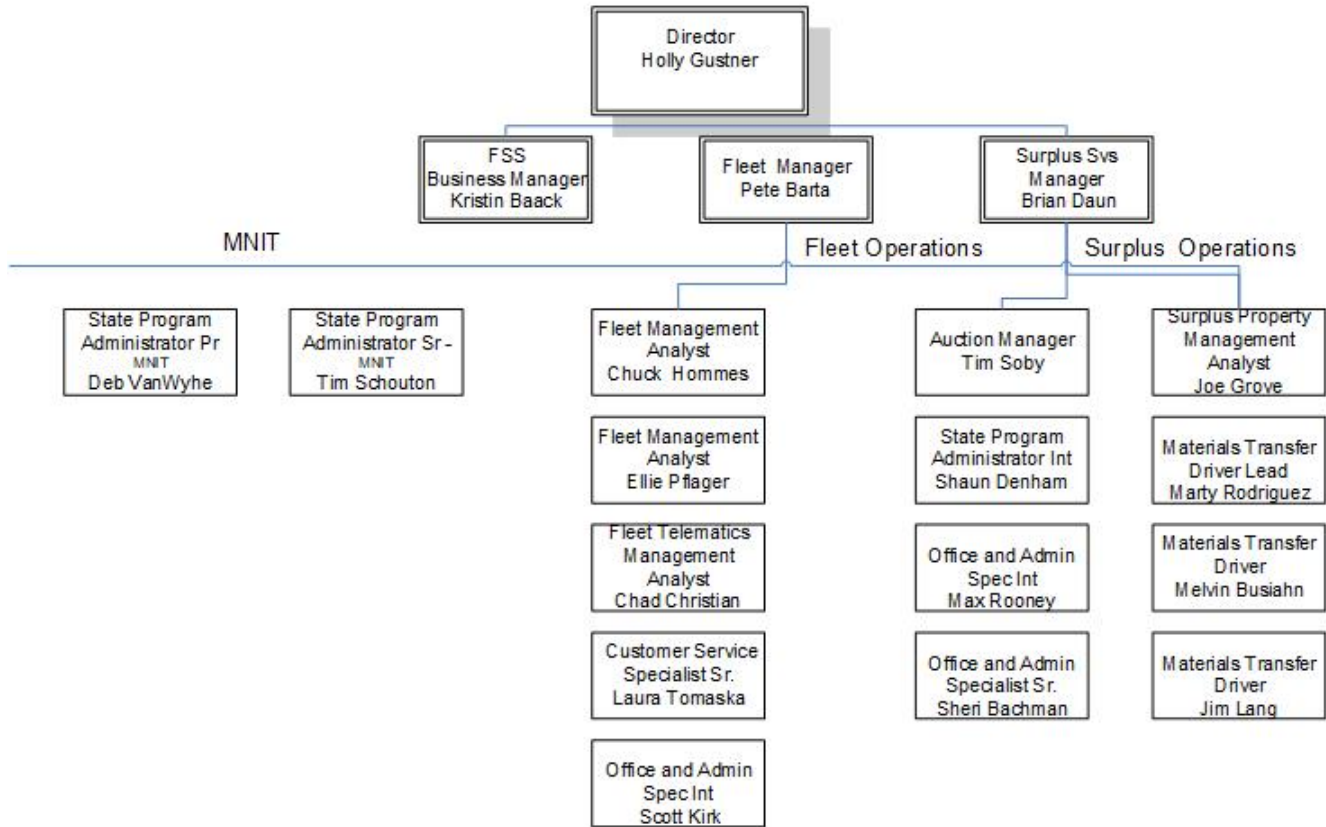
	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 12,099,174.18	\$ 12,139,039.75		
Quarterly Net Income (Loss)	39,865.57	11,627.61		
Adjustments to Net Position (Note 10)	-	-		
Change in Accounting Principle	-	-		
Retained Earnings, Ending	<u>\$ 12,139,039.75</u>	<u>\$ 12,150,667.36</u>		
Add: Capital Contributions (Note 2)	\$ 500,700.00	\$ 500,700.00		
Reconciliation to Total Net Position	<u>\$ 12,639,739.75</u>	<u>\$ 12,651,367.36</u>		

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

Fleet and Surplus Services Organization Chart



Personnel

At July 1, 2021, Fleet and Surplus Services’ team members 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. 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 20%
- 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 37)
- Insurance costs (\$399 annually)
- Administrative costs (\$701 annually)

Calculations:

- **Maintenance**
 - Maintenance = CY 2019 total maintenance cost by vehicle type plus 1% inflation plus \$7.73 vehicle handling fee (See chart on page 37)
- **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 2021 Monthly Leased Vehicle Maintenance Rate By Vehicle Type							
Category	Monthly Repair Cost	Monthly Rate 1% Inflation	Vehicle Handling Fee Added \$7.73	Vehicle CT	Monthly	Annual	Mthly Maint * 60 Avg Life Mths
Auto/Hybrid	\$ 37.58	\$37.96	\$45.69	744	\$33,993.02	\$407,916.28	\$2,741.37
Specialty ADA	\$ 157.17	\$158.74	\$166.48	15	\$2,497.13	\$29,965.58	\$9,988.53
Law Enforcement	\$ 67.40	\$68.07	\$75.81	180	\$13,645.39	\$163,744.73	\$4,548.46
Med/Heavy Truck/Spec	\$ 63.27	\$63.90	\$71.64	187	\$13,396.02	\$160,752.19	\$4,298.19
Mini/SUV/LT Truck	\$ 35.06	\$35.41	\$43.14	1093	\$47,156.77	\$565,881.26	\$2,588.66
Electric Sedan	\$ 17.99	\$18.17	\$25.90	23	\$595.78	\$7,149.41	
Misc Truck-Vocational Use	\$ 635.39	\$641.74	\$649.48	9	\$5,845.30	\$70,143.59	\$38,968.66
Misc. Heavy Duty Truck	\$ 363.94	\$367.58	\$375.31	5	\$1,876.57	\$22,518.79	
				2256	\$119,005.98	\$1,428,071.81	
Maintenance Monthly Rate = CY 2019 ARI Repair Costs by vehicle type + 1% Inflation fee + Vehicle Handling Fee \$7.73 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 \$12.55 per vehicle

Admin Fee - Agency Owned Vehicles			
Expense	Managed Maintenance	M5 Company Application	M5 Admin Application
Salaries	\$5,447	\$24,200	\$5,403
Rent - Bldg	\$106	\$106	\$53
Rent - Equipment	\$15	\$15	\$8
Repairs - Other	\$19	\$25	\$13
Managed Maintenance Repairs - Other Agencies - ARI	\$85,039	\$0	\$0
Professional/Technical	\$45	\$3,240	\$0
Computer Services	\$0	\$0	\$0
Central IT Services	\$2,664	\$100,452	\$16,680
Communications	\$25	\$25	\$0
Employee Development	\$81	\$2,700	\$15
ARI Managed Maint Fees \$4 per vehicle	\$4,320	\$0	\$0
Supplies - Shop & Office	\$162	\$162	\$81
Fleet Card - Other Agencies - Voyager	\$0	\$0	\$0
Statewide & Agency Indirect Costs	\$689	\$0	\$0
Total	\$98,611	\$130,926	\$22,252
Revenue			
Fleet Card - Other Agencies - Voyager			
Managed Maintenance - Other Agencies - ARI	\$85,039		
Number of Agency Owned Vehicles	60		609
Bulk Fuel Module Expenses			\$6,130
Total Basis for Rates	\$13,572	\$130,925.53	\$16,122
Admin Fee Per Vehicle	\$226.20		\$26.47
Admin Fee Per Vehicle - Monthly (Breakeven)	\$18.85		
Admin Fee Per Vehicle - Monthly Actual Charge	\$12.55		
Admin Fee Bulk Fuel Setup per Agency			\$4,381
Admin Fee Bulk Fuel Maintenance per Agency			\$6,130
Application Fee Agency M5 Company 66% DNR - Annual		\$86,411	
Application Fee Agency M5 Company 34% DPS - Annual		\$44,515	

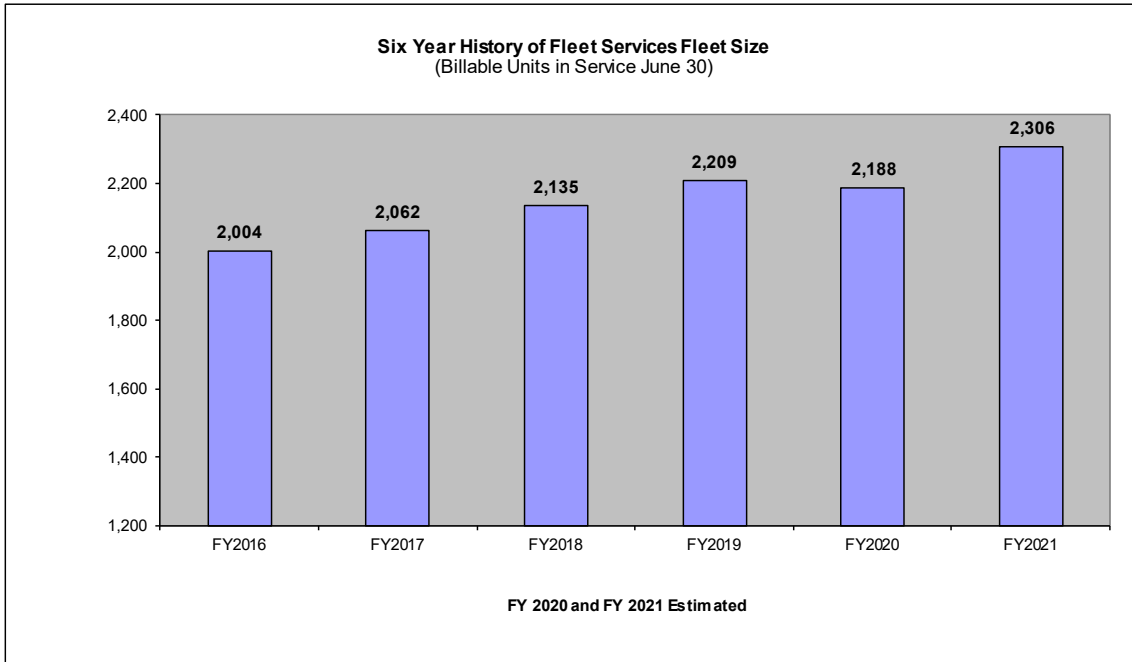
In FY 2019 a Bulk Fuel module set up fee of \$4,381 was developed for agencies utilizing the Bulk Fuel Module in M5. The ongoing annual maintenance and support fee in FY 2021 is \$6,130 for costs relating to the module. Currently DOC is the only agency using this feature. It is not anticipated that there will be a new agency utilizing the Bulk Fuel Module in FY 2021. The Agency Admin Application per vehicle annual fee of \$26.47 is proposed for agency owned vehicles identified in the Admin company of M5 in FY 2021.

Miscellaneous Charges

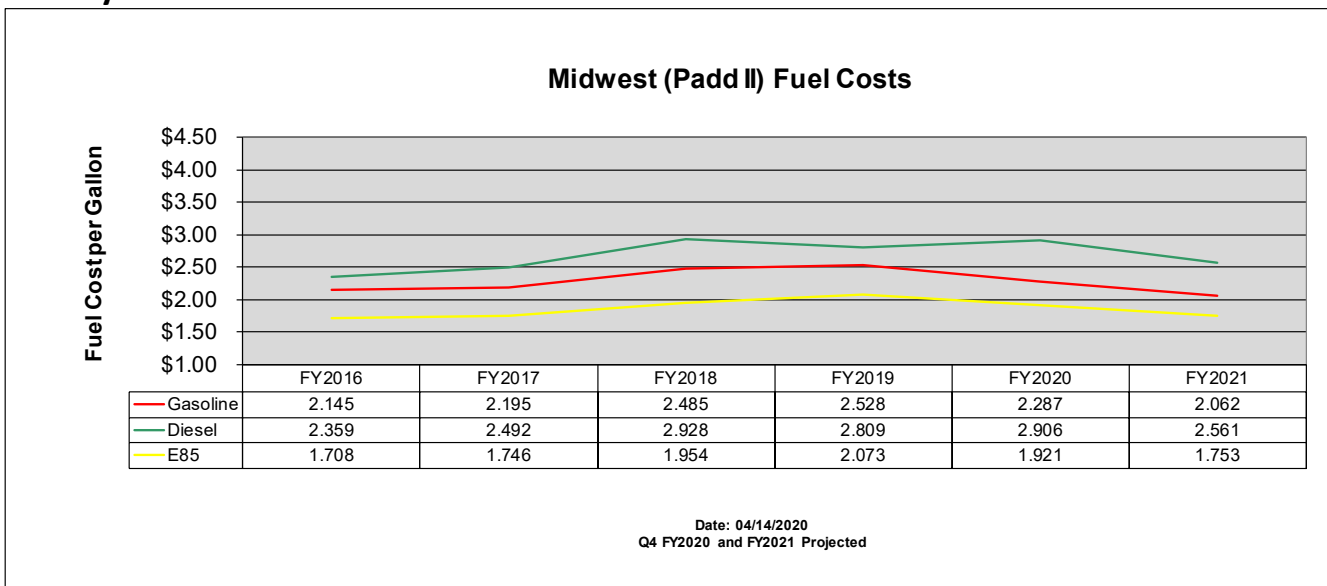
- Agency may be charged for:
 - Items missing from vehicles at replacement cost or anticipated loss from sale.
 - Mechanical repair work due to misuse, abuse, or neglect of equipment.
 - Overage charge for miles in excess of lease mileage allowance.
 - Smoking in the vehicle – cost of smoke removal and/or 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.
 - Roadside 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/>

FY2021 Quarterly Fuel Price Projections								
		Gasoline	Diesel			Gasoline	Diesel	
2020	Jan	2.409	3.048		2020	Apr	1.819	2.381
2020	Feb	2.309	3.910		2020	May	1.868	2.335
2020	Mar	1.947	2.555		2020	June	2.069	2.405
2020	Apr	1.819	2.381		2020	Jul	2.064	2.433
2020	May	1.868	2.335		2020	Aug	2.052	2.437
2020	Jun	2.069	2.405		2020	Sep	1.925	2.432
2020	Jul	2.064	2.433		2020	Oct	1.974	2.515
2020	Aug	2.052	2.437		2020	Nov	1.948	2.558
2020	Sep	1.925	2.432		2020	Dec	1.920	2.586
2020	Oct	1.974	2.515		2021	Jan	1.818	2.481
2020	Nov	1.948	2.558		2021	Feb	1.950	2.516
2020	Dec	1.920	2.586		2021	Mar	2.086	2.635
1st Quarter Average		2.025	2.633		2nd Quarter Average		1.958	2.476
		Gasoline	Diesel			Gasoline	Diesel	
2020	Jul	2.064	2.433		2020	Oct	1.974	2.515
2020	Aug	2.052	2.437		2020	Nov	1.948	2.558
2020	Sep	1.925	2.432		2020	Dec	1.920	2.586
2020	Oct	1.974	2.515		2021	Jan	1.818	2.481
2020	Nov	1.948	2.558		2021	Feb	1.950	2.516
2020	Dec	1.920	2.586		2021	Mar	2.086	2.635
2021	Jan	1.818	2.481		2021	Apr	2.240	2.679
2021	Feb	1.950	2.516		2021	May	2.382	2.714
2021	Mar	2.086	2.635		2021	Jun	2.389	2.748
2021	Apr	2.240	2.679		2021	Jul	2.413	2.756
2021	May	2.382	2.714		2021	Aug	2.351	2.792
2021	Jun	2.389	2.748		2021	Sep	2.287	2.809
3rd Quarter Average		2.062	2.561		4th Quarter Average		2.147	2.649

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 monthly 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.
 - A lease rate may be adjusted if interest rates fluctuate .5% or greater after the lease is signed.
- 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 of _____ per mile.
- Pay Fleet Services invoices within 30 days after receipt.

Additional Terms:

- Customer is responsible for safe and lawful operation of the assigned vehicle.
- Customer 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. 7/20

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.

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- Pay Fleet Services a monthly rate of _____ to be billed monthly.
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 - A lease rate may be adjusted if interest rates fluctuate .5% or greater after the lease is signed.
- Pay Fleet Services for over lease mileage allowance charge of _____ per mile.
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 - Customer will be assessed a \$500 early termination fee.
 - Customer will continue to pay the current lease rate until the vehicle is reassigned or sold. FSS will make every effort to re-assign or sell vehicle as expeditiously as possible.
- Cost of repairs due to misuse, abuse, neglect of the vehicle/equipment, or smoking in the vehicle is the responsibility of the customer.
- Vehicles turned in with unreported body damage will be assessed up to the \$500 insurance deductible.
- Political Subdivision is required to provide their own insurance coverage.
- Political Subdivision agrees to indemnify, hold harmless and defend with the approval of the Minnesota Attorney General, the State of Minnesota, Department of Administration, Fleet Services for all claims, liabilities and damages as a result of Political Subdivision's use of the leased vehicle(s) under this lease.

Cleanliness and Care:

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

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

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

Customer Agency or Unit: _____ VIN: _____

Customer Authorized Signature: _____ Date: _____

Fleet Services Authorized Signature: _____ Date: _____

Driver Receiving Vehicle Signature: _____ Date: _____

eff. 7/20

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

Internal Service Fund 5200 consists of two independent service providers:

Management Analysis & Development (MAD)

Enterprise Training Development (ETD)

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

MANAGEMENT ANALYSIS & DEVELOPMENT - 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:

- **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 and 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.

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...."*

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.

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.

Explanation regarding excess retained earnings balance

MAD and ETD are two independent service providers both operating in Internal Service Fund 5200. These two operations are supported by wholly separate fee structures and are managed independently from one another. In recent years, Internal Service Fund 5200 has had an excess retained earnings balance. As noted in previous Statewide Cost Allocation Plan submissions, the excess balance in this fund has been attributable to ETD operations. ETD was restructured and tasked with significant new statewide initiatives that required ETD to create statewide training and programs in areas such as diversity and inclusion, employee engagement, professional development, and sexual harassment. These new initiatives required employees, contracts, and other resources to develop and implement the material. The implementation of these new initiatives occurred at a slower rate than originally anticipated, resulting in lower-than-anticipated expenditures.

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). As committed to in this agreement, significant effort has been directed toward implementing the ETD initiatives and reducing the excess balance. At the end of FY2020 the excess retained earnings balance for the overall Internal Service Fund 5200 decreased by \$1.3 million. The excess balance decreased again by over \$400,000 as of the end of FY2021.

Despite significant reductions over the last two years, Internal Service Fund 5200 still has an excess retained earnings balance of \$552,000 as of the end of FY2021. While great strides have been made to reduce ETD's retained earnings balance, in FY2021, this was offset by growth in the retained earnings balance for MAD operations. This growth was attributable to unanticipated savings from position vacancies and other expenditures not being incurred by the end of FY2021 and instead incurred against FY2022.

ETD and MAD operations management, as well as MMB finance management, are meeting regularly and actively managing the excess retained earnings balance. These programs have implemented changes effective FY2022 that are projected to reduce and eliminate the excess balance this year.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2021 Actual

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

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

FOR YEAR ENDING JUNE 30, 2021

(All Figures in 000's)

PART I 2 CFR 200 R.E. BALANCE		
2 CFR 200 R.E. BALANCE July 1, 2020 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		2,891
Adjustments (e.g. Contrib. Capital)		-
Adjusted Retained Earnings Balance		2,891
FY21 Retained Earnings Increase (Decrease) Per ACFR		
2 CFR 200 Revenues		
Operating Revenue	9,289	
Non Operating Revenue	-	
Total Revenues		9,289
Less Expenditures (Actual Costs):		
Total Operating Expenses per State's Financial Report	(10,261)	
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	309	
GASB75 Net OPEB Liability Adjustment	(22)	
Total Expenditures		(9,974)
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		(9,974)
Plus 2 CFR 200 Adjustments:		
Imputed Interest Earnings on Monthly Average Cash Balance	9	
Other	-	
Total Adjustments		9
FY21 Net Increase (Decrease) to Retained Earnings Balance per ACFR		(676)
2 CFR 200 R.E. BALANCE June 30, 2021	A)	2,215
Allowable Reserve	B)	1,662
Excess Balance (A)-(B)		552

(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.)



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

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

FOR YEAR ENDING JUNE 30, 2021

(All Figures in 000's)

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020		62
TRANSFERS Per ACFR (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, 2021	C)	62

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2020

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	(407)	
Adjustment Accumulated Prior Year Imputed Interest	(32)	
Current Year Imputed Interest Adjustment	(9)	
FY12 Federal Retained Earnings payback	153	
FY12 State Portion of Excess Retained Earnings	531	
Accumulated Prior Years GASB68 Adjustment	(2,697)	
Accumulated Prior Years GASB75 Adjustment	(486)	
FY21 GASB68 Net Pension Liability Adjustment	(309)	
FY21 GASB75 Net OPEB Adjustment	22	
Total Adjustments	(3,246)	

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2021	D)	(3,246)
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PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D)		(969)
(Should Tie to the Fund Balance in the ACFR)		

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
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 Pension 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 Pension Liability Adjustment	345	change in deferred liability from CAFR
FY19 GASB75 Net OPEB Adjustment	(28)	change in deferred liability from CAFR
FY2020 Imputed Interest	(59)	interest earned on excess retained earnings
FY20 GASB68 Net Pension Liability Adjustment	(562)	change in deferred liability from CAFR
FY20 GASB75 Net OPEB Adjustment	(4)	change in deferred liability from CAFR
FY2021 Imputed Interest	(9)	interest earned on excess retained earnings
FY21 GASB68 Net Pension Liability Adjustment	(309)	change in deferred liability from CAFR
FY21 GASB75 Net OPEB Adjustment	22	change in deferred liability from CAFR
	<u>(3,246)</u>	



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

**FY 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 MN Statute 43A.21 and Administrative Procedure (AP) 21. The Administrative Procedure designates specific responsibilities for employee training and development to agencies, managers, and supervisors, and to Minnesota Management & Budget (MMB). The responsibilities at the state level are defined in the AP as the following:

MMB has responsibility for providing leadership and facilitating partnerships in human resource development for state employees, including but not limited to:

- *Advocating for and providing continuous education about training and development issues throughout the executive branch, in partnership with agencies and collective bargaining units,*
- *Assisting agencies in formulating links between agency goals, performance management and employee development and providing training for supervisors and managers on developing employees,*
- *Continuously assessing state-wide training and development needs, and finding ways to meet those needs by providing opportunities for training on topics with state-wide impact, and*
- *Developing ways to share resources (trainers, materials, technology, and facilities) and information on training plans, policies, and procedures between and among public agencies to increase access, reduce costs and enhance quality.*

ETD Background and Business Model

Since FY 2016, MMB been utilizing an enterprise wide approach to employee professional development, talent management and organizational development. One of the primary goals of this approach is to create more consistent employee and organizational development practice across executive branch agencies. In doing so, we hope to improve our ability to recruit and retain employees in an ever-changing labor market and improve the efficiency and effectiveness of State services to Minnesotans.

For planning and feedback purposes MMB conducts a biennial assessment with all agency leaders and senior staff to better understand their current practices. MMB also works with several Communities of Practice with representation from state executive agency staff to share enterprise initiatives and to work with ETD on significant planning and implementation requirements.

Enterprise Talent Development has broadened the original mission from employee professional development to include leadership institutes, employee skills development, and support for strategic talent management in alignment with the Governor's One Minnesota vision. This involved expanding training opportunities to adapt to state employee needs and agency training goals and adjusting ETD organizational structure to accommodate this direction.

In FY20, the State of Minnesota encountered significant medical and social issues related to the COVID-19 pandemic and public safety concerns that caused major structural changes to ETD's delivery methods and a rapid shift to virtual training delivery. This transition, along with the related budgetary challenges faced by state agencies, continues into FY21 and will have significant impacts on the current, and future, business planning cycles.

Enterprise Value Proposition

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

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

Funding Model and Rate Structure

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

1. Per Employee Rate

For FY 2020, originally proposed an interagency rate of \$32.80 but suspended payments to utilize excess retained earnings in the 5200 Fund. In FY 2021, MMB originally planned for \$31.28 (FY21) per employee but due to the impacts on agency spending, we propose an interagency rate of \$25.58 per employee (or a minimum of \$5,000 for those with less than 200 employees) as specified in the attached breakdown (Schedule A).

These costs are related to project staff, IT staff and support for the Enterprise Learning Management (ELM) system, virtual and eLearning development, engagement survey, strategic talent management, and organizational capacity minimum requirements: they are upfront and overhead costs that cannot be built into a per participant rate for training courses.

2. Per Participant Rate

For the next portion of the biennial, MMB will continue to use a per participant rate for training courses. This includes, Supervisor CORE, Manager CORE, HR Core, Emerging Leaders Institute, Senior Leadership Institute, diversity and inclusion classes, and open enrollment courses.

In FY21, we plan to adjust our leadership institutes to bring their fee structure to a level to support the current fiscal environment to encourage ongoing participation in these necessary programs. As we convert to virtual delivery and work with our vendor base to identify necessary online content, we will create a new, more economical category for Less than ½ Day programs.

We will continue to offer our Core Supervisor and Manager programs at the same rates however we will develop supplemental learning opportunities that will be delivered by ETD staff on soft skills for supervisors that we will offer for free as they become available.

For all other Per Participant classes, rates will continue to be charged when employees register for training programs as specified in attached breakdown. (Schedule B)

Schedule A – FY 21 Per Employee Shared Billing

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
DHS	\$298,035	\$235,892	\$0	\$0	\$187,101	\$46,775
MnDOT	\$215,158	\$168,451	\$0	\$0	\$137,856	\$34,464
Corrections	\$195,647	\$148,922	\$0	\$0	\$110,799	\$27,700
DNR	\$104,670	\$77,879	\$0	\$0	\$100,065	\$25,016
MN.IT	\$99,793	\$76,667	\$0	\$0	\$62,729	\$15,682
DPS	\$86,949	\$66,532	\$0	\$0	\$53,032	\$13,258
Health	\$69,452	\$52,290	\$0	\$0	\$40,756	\$10,189
DEED	\$62,068	\$45,421	\$0	\$0	\$34,252	\$8,563
Revenue	\$60,815	\$46,431	\$0	\$0	\$39,975	\$9,994
Vet's Affairs	\$60,636	\$46,801	\$0	\$0	\$36,899	\$9,225
MPCA	\$38,440	\$28,552	\$0	\$0	\$22,884	\$5,721
Agriculture	\$22,375	\$17,441	\$0	\$0	\$16,384	\$4,096
Admin	\$21,614	\$17,037	\$0	\$0	\$13,881	\$3,470
DOLI	\$20,630	\$15,623	\$0	\$0	\$11,615	\$2,904
Education	\$16,960	\$12,761	\$0	\$0	\$9,849	\$2,462
Military Affairs	\$15,931	\$14,478	\$0	\$0	\$12,479	\$3,120
Commerce	\$15,394	\$11,380	\$0	\$0	\$10,193	\$2,548
Housing	\$10,740	\$8,451	\$0	\$0	\$6,067	\$1,517
MMB	\$10,472	\$8,249	\$0	\$0	\$6,683	\$1,671
OHE	\$5,000	\$5,000	\$0	\$0	\$5,000	\$1,250
IRRRB	\$5,000	\$5,000	\$0	\$0	\$5,000	\$1,250
Human Rights	\$5,000	\$5,000	\$0	\$0	\$5,000	\$1,250
BMS	\$5,000	\$5,000	\$0	\$0	\$5,000	\$1,250
Governor's Office	\$5,000	\$5,000	\$0	\$0	\$5,000	\$1,250
Total	\$1,336,000	\$1,124,258	\$0	\$0	\$938,497	\$234,624

Schedule B – Per Participant FY 21 Billing

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:				\$411,875
Management Core (Virtual)	5	35	\$845	\$147,875
Supervisory Core (Virtual)	5	60	\$845	\$253,500
HR Core	2	30	\$175	\$10,500
Commissioners CORE	0	15	\$3,500	\$0
Retirement Preparation Courses:				\$64,500
State Retirement Seminar	2	150	\$145	\$43,500
Pre-planning for Retirement	2	75	\$140	\$21,000
Leadership Development Cohort Based:				\$367,200
Strategic Effectiveness for Aspiring Leaders (SEAL - cohort 4 Days)	6	20	\$935	\$112,200
Emerging Leaders Institute (ELI - cohort. 11 days)	2	36	\$2,500	\$180,000
Senior Leadership Institute (SLI - cohort)	1	25	\$3,000	\$75,000
D and I Training				\$373,800
Be B.O.L.D. Live/Lead Inclusively®	24	40	\$95	\$91,200
Inclusion Starts with 'I' and Happens with 'Us'	24	40	\$95	\$91,200
Modeling Authenticity and Practicing Empathy	24	40	\$95	\$91,200
Leading Inclusively Actualized™	24	40	\$95	\$91,200
Train-the-Trainer	2	30	\$150	\$9,000
Leadership & Professional Development				\$380,070
Advanced Project Management	4	20	\$715	\$57,200
Agile Scrum Overview	4	20	\$150	\$12,000
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
Business Writing Fundamentals	4	20	\$275	\$22,000
Coaching and Feedback Skills for Supvs and Mgrs	2	15	\$150	\$4,500
Conflict-Savvy Leader	3	12	\$325	\$11,700
Creative Thinking: How to Think Differently...	1	20	\$150	\$3,000
Cust Serv Skills for Govt Employees	4	22	\$150	\$13,200
Dealing with Difficult People	4	20	\$150	\$12,000
Delegation Mastery: Leverage the Power of Your Team	2	15	\$150	\$4,500
Effective Presentations for Subject Matter Experts	2	15	\$425	\$12,750
Elevating Feedback Workshop*	2	12	\$150	\$3,600
Holding Difficult Conversations	4	20	\$150	\$12,000
Holding Meetings in Virtual Enviroments	4	20	\$150	\$12,000
20 Others				\$188,070
Total Open Enrollment	95			
Contracted Services - Individual Consulting and Master Vendor Contracts				\$1,597,445
Training Center Revenue				\$34,522
Interagency Agreements				\$200,000
Total Projected FY'19				\$1,831,967

ETD Successes - Review of 2020

ETD continued to experience growth in early FY 20. Along with maintaining the strategic direction for ETD, staff was aligned to update key programs and to continue to grow the learning and development opportunities for state employees.

In March, 2020, the State was hit with the COVID-19 pandemic and the strategic initiatives immediately changed to support the Shelter in Place orders from the Governor and the need to completely revamp the training delivery methodology used by ETD. With the transition to a virtual format, the ETD staff was organized to rapidly respond to the new environment. As we finalize FY20 and move into FY21, the following is a summary of accomplishments during FY20.

The ETD team achieved several successes, which included:

- Increased the level of classroom participants in FY 2020 compared to 2019.
- Updated Supervisor Manager CORE programs and launched them in January 2020.
- Rapid response to COVID-19 impacts through transition to Virtual Delivery for all class offerings
- Introduction of additional Diversity and Inclusion content to support State initiatives
- Successfully and launched eLearning programs for mandatory training modules
 - Cabinet level leaders achieved 98% completion
 - Cabinet level employees achieved 93% completion
- Delivered HR Core for state government human resource professionals.
- Modified delivery and content of management and skills development classes based on the state's first statewide engagement survey.
- Graduated 72 of the state's finest employees in our 21st and 22nd cohort of the Emerging Leaders Institute
- Launch of LinkedIn Learning Pilot program for 10,000 State employees

Other successes include:

- Effective conversion to Telecommuting workforce to support Governor's Executive Orders for social distancing shelter in place
- Significant efforts to balance 5200 Fund financial position by the end of FY 20
- Continuing development of online and blended courses
- Incorporating accessibility standards in more training and print material
- Continued development of ETD brand, including web maintenance, communications, training and print materials
- Greater inroads on leveraging technology for training, including webinars and development of eLearning modules, and ensuring accessibility

Opportunities for 2021

ETD continues to provide employee development, talent management, and organizational development across executive branch agencies. As a result of successful transition of programming and training in the later part of FY20, we anticipate the following for 2021:

- Complete the conversion of all key training programs to virtual delivery format – ELI, SLI, HR Core, Diversity & Inclusion, Skills Development, Retirement, etc.
- Develop a series of supplemental supervisory soft skills for virtual learning opportunities for state supervisor and leadership employees
- Coordinate training on compliance related topics
- Further expand our eLearning footprint
- Offer Policy and Review Acknowledgments via ELM
- Library of eLearning / simulations / learning applications
- Individual Development Plans (IDPs)
- Customized Services (career coaching, mentoring, training, etc.)
- Ongoing support for statewide LinkedIn Learning

The core strategy of ETD is to improve our ability to recruit and retain state employees in a changing 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.

Financial Status – History and Pro Forma

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	\$ Change	% Change
	Actual	Actual	Actual	Actual	Actual	Estimated	Proposed	FY20/FY21	FY20/FY21
Operating Revenue	1,609,179	1,515,216	2,076,084	4,399,717	2,592,876	2,283,948	\$2,770,464	\$486,516	18.8%
Operating Expenses									
Full Time - Salary	717,391	535,393	588,300	835,814	1,128,112	1,564,575	1,206,678	(357,897)	-31.7%
Part-Time-Seasonal-Labor Serv	70,915	181,049	177,100	135,456	1,856	6,000	-	(6,000)	-323.3%
Overtime and Premium Pay	-	406	8	1,094	435	-	-	-	-
Other Employee Cost	3,508	32,724	655	62,942	22,246	-	-	-	-
Space Rental And Utilities	90,868	113,637	95,219	104,635	118,177	160,813	163,857	3,044	2.6%
Printing And Advertising	14,703	13,267	9,723	32,181	45,276	72,000	36,000	(36,000)	-79.5%
Prof-Tech Serv-Outside Vend	572,641	323,271	601,198	1,230,966	598,274	1,591,808	743,925	(847,883)	-141.7%
IT/Prof/Tech O/S Vendor	35,000	35,000	22,333	2,098	2,598	-	-	-	0.0%
Computer and System Services	33	29,814	23,412	40,030	45,500	75,000	77,250	2,250	4.9%
Communications	1,079	1,493	1,121	1,545	3,468	2,000	2,000	-	0.0%
Trav-Sub-InState-Border Comm	3,027	1,445	816	4,140	1,952	7,000	5,000	(2,000)	-102.5%
Trav/Sub-OutOfState-BorderComm	2,218	-	528	1,309	230	-	-	-	-
Employee Development	15,184	1,328	1,299	5,806	28,658	40,000	30,000	(10,000)	-34.9%
State Agcy-Prov Prof-Tech Serv	-	-	20,280	41,208	100,801	35,000	207,500	172,500	
Rate-Based MNIT Services	25,320	-	-	161,436	259,700	362,800	362,800	-	0.0%
Claims	-	-	-	15	-	-	-	-	-
Supplies	99,167	134,627	99,221	98,802	95,010	110,300	48,240	(62,060)	-65.3%
Equipment	-	-	-	-	-	-	-	-	-
Repairs To Equip & Furn	1,153	1,276	1,482	2,037	3,894	5,000	4,000	(1,000)	
Statewide Indirect Costs	11,828	14,499	3,527	776	8,039	9,159	3,500	(5,659)	-70.4%
State Agency Reimbursements	-	-	-	-	-	-	-	-	-
Other Operating Costs	61,555	84,844	13,455	13,496	29,997	87,492	42,500	(44,992)	-150.0%
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	25,000	(110,000)	-7155.8%
Total Operating Expenses	1,816,980	1,504,388	1,660,947	3,093,021	2,495,760	4,263,947	2,958,250	1,768,187	70.8%
Net Income (Loss) before Contributions	(207,800)	10,827	415,138	1,306,697	97,116	(1,979,999)	(187,786)		
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	446,824		
Reconciliation to Net Assets									
Retained Earnings	220,580	231,407	646,545	1,953,242	2,614,609	634,610	446,824		
Contributed Capital									
Total Net Assets, Ending Period	220,580	231,407	646,545	1,953,242	2,614,609	634,610	446,824		

Summary of FY 2021 Projected Revenues/Expenses

Revenue and Expense Summary	FY2021		
	"Per Participant" Proposed	"Upfront Rate" Proposed	Total
Revenues:			
Operating Revenue	\$1,831,967	\$938,497	\$2,770,464
Expenses:			
Full Time - Salary	\$895,947	\$310,731	\$1,206,678
Part-Time-Seasonal-Labor Serv	\$0	\$0	\$0
Overtime and Premium Pay	\$0	\$0	\$0
Other Employee Cost	\$0	\$0	\$0
Space Rental And Utilities	\$138,086	\$25,771	\$163,857
Printing And Advertising	\$35,000	\$1,000	\$36,000
Prof-Tech Serv-Outside Vend	\$608,925	\$135,000	\$743,925
Computer and System Services	\$45,320	\$31,930	\$77,250
Communications	\$2,000	\$0	\$2,000
Trav-Sub-InState-Border Comm	\$5,000	\$0	\$5,000
Employee Development	\$15,000	\$15,000	\$30,000
State Agcy-Prov Prof-Tech Serv	\$7,500	\$200,000	\$207,500
Rate-Based MNIT Services	\$290,240	\$72,560	\$362,800
Supplies	\$40,000	\$8,240	\$48,240
Repairs To Equip & Furn	\$4,000	\$0	\$4,000
Statewide Indirect Costs	\$3,500	\$0	\$3,500
Other Operating Costs	\$7,500	\$35,000	\$42,500
Equipment-Non Capital	\$25,000	\$0	\$25,000
Total Operating Expenses	\$2,123,018	\$835,232	\$2,958,250
Net Income (Loss) before Contributions	(\$291,052)	\$103,266	(\$187,786)
Retained Earnings, Beginning Period	305,580	329,030	634,610
Adjustment to Retained Earnings		-	
Retained Earnings, Ending Period	14,528	432,296	446,824
Reconciliation to Net Assets			
Retained Earnings	14,528	432,296	446,824
Contributed Capital			
Total Net Assets, Endining Period	14,528	432,296	446,824

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 agencies). ETD provides high-quality and efficient enterprise programs and resources, and based on the proposed FY21 programming, the following staffing levels are recommended to provide adequate support: (See following table).

<i>Proposed ETD Staffing</i>				
Name	Position	Per Emp.*	Per Part.**	FTE
Wellock, George Edward	Interim Enterprise Director	0.75	0.25	1
McCayla Thoe	Enterprise Project Consultant	1	0	1
LeBow, Michelle Marie	Communications Specialist	0.5	0.5	1
Cole, Joyce Lynn	Learning & Development Consultant	0.75	0.25	1
Mellang, Gregory B	Virtual Development Lead	0.5	0.5	1
Aberle, Laurie Faye	Digital Developer	0.5	0.5	1
Kosharek, Kathleen M.	Learning & Development Consultant	1	0	1
Gramza, Debra	Learning & Development Consultant	1	0	1
Bromley, Lovlie M	Enrollment/Business Administrator	0.75	0.25	1
Kidd, Lovie J	Program Coordinator	1	0	1
Vomela, Leah	Program Coordinator	1	0	1
Colby, Sigornee	Program Coordinator	0.5	0.5	1
Fine, Shelly	Strategic Talent Management Manager	0	1	1
Duff, Rodney Joseph	Statewide ELM Admin	0.75	0.25	1
Contract Specialist - TBD	Contracts/Business Administrator	1	0	1
Total		11	4	15

* 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.

** 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.

Changes in Staffing for FY 2020/2012

Contract Specialist: This is a position that is required to manage the business processes related to contract and expense management and has been placed on hold due to the Hiring freeze in place across the state. We will review alternate options to accommodate the business needs of the Division but at some point, may need to seek an exception to the hiring process.

Note: The overall budget includes \$ 362,800 that was allocated to MNIT for additional IT staffing to support the Enterprise Learning Management System. These positions are spread over the “per participant” and “rate per employee” costs. They are not included in the overall ETD Staffing plan.

Summary of Proposed Rates/Rationale

Rate Request

As noted in the Executive Summary, ETD is now funded through a multi rate structure. For the Rate per Participant side of its business, overall, ETD proposes to maintain its current rate structure for FY 2021 (consistent with prior years) with these exceptions:

- The fee for Emerging Leaders Institute (ELI) will be reduced to \$2,500 – a 33.3% reduction
- The fee for Senior Leaders Institute (ELI) will be reduced to \$3,000 – a 26% reduction
- We propose to add a new rate category for Less than Half Day training at \$95 per participant. This new rate will be focused on a large number of virtual training programs that will be offered under the new Telecommuting environment.
- Free class offerings will be developed by the Learning and Development team to supplement additional training for supervisors and managers in soft skills such as communications, delegation, interpersonal relationships, etc. These classes will be developed and delivered as Open Enrollment classes delivered by ETD consultants at no cost to enrollees.
- ETD will continue to provide LinkedIn Learning access to 10,000 state employees at no cost. If demand for LinkedIn Learning increases above our contract levels, ETD will offer additional licenses for \$13.50 per employee.

We propose to change our project management and interagency fee to 10% (from previous charges of 18%) on external vendor contracts.

Rates for Products and Services/Five Year Historical Rate Comparison

ETD Rate Schedule	2017	2018	2019	2020	2021 Proposed
Contracted Customized Group Training Facilitated by ETD Staff:					
One Hour Session	\$550	\$550	\$550	\$550	\$550
One and 1/2 Hour Session	\$715	\$715	\$715	\$715	\$715
Two Hour Session	\$880	\$880	\$880	\$880	\$880
Two and 1/2 Hour Session	\$1,045	\$1,045	\$1,045	\$1,045	\$1,045
Half Day Rate	\$1,405	\$1,405	\$1,405	\$1,405	\$1,405
Full Day Rate	\$2,340	\$2,340	\$2,340	\$2,340	\$2,340
Contracted Training-Related Services:					
Hourly Rate	\$140	\$140	\$140	\$140	\$140
Extraordinary Leader Workshop Facilitated by ETD Staff; 1-day, 30 max.					
Materials	\$310	\$310	\$310	\$310	\$310
Facilitation Fee	\$3,100	\$3,100	\$3,100	\$3,100	\$3,100
Extraordinary Leader 1-to-1 Facilitated by Senior Z-F Coach*	\$590	\$590	\$590	\$590	\$590
Facilitated by ETD Coach	\$210	\$210	\$210	\$210	\$210
Core Classroom Training (per person):					
Supervisor Core ****	\$845	\$845	\$845	\$845	\$845
Manager Core ****	\$845	\$845	\$845	\$845	\$845
HR Core****	\$275	\$275	\$325	\$175	\$175
Commissioners Core***	\$0	\$0	\$0	\$0	\$3,500
Retirement Preparation Courses (per person):					
State Retirement Seminar ****	\$145	\$145	\$145	\$145	\$145
Pre-planning for Retirement ****	\$140	\$140	\$140	\$140	\$140
Other Open Enrollment courses (per person)**:					
Less than Half Day (Virtual)					\$95
Half Day (Classroom or Virtual)	\$150	\$150	\$150	\$150	\$150
Full Day (Classroom or Virtual)	\$275	\$275	\$275	\$275	\$275
2 Day (Classroom or Virtual)	\$550	\$550	\$550	\$550	\$550
3 Day (Classroom or Virtual)	\$715	\$715	\$715	\$715	\$715
4 Day (Classroom or Virtual)	\$935	\$935	\$935	\$935	\$935
Extraordinary Leader	\$275	\$275	\$275	\$275	\$275
Extraordinary Coach - 1 day	\$275	\$275	\$275	\$275	\$275
Elevating Feedback - 1/2 day	\$150	\$150	\$150	\$150	\$150
Cohort Based Learning (per person):					
Emerging Leaders Institute***	\$3,740	\$3,740	\$3,740	\$3,740	\$2,500
Senior Leadership Institute ***	\$4,070	\$4,070	\$4,070	\$4,070	\$3,000
Strategic Effectiveness for Aspiring Leaders	\$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 MN State Government agencies.

Contracted Services Revenues

Revenue is generated by contracting with either state or local agencies via interagency agreements or income agreements. Requests for contracted training comes from previously established relationships, referrals/recommendations, open-enrollment participants who would like a training brought back to their group, and marketing on the ETD website and via GovDelivery. ETD will coordinate and/or deliver the training on-site at the customer desired location.

When coordinating 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” 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	<i>Savings through ETD</i>
Minnesota Management & Budget ETD	\$150	NA
Working Conversations (same/similar soft skills courses with same instructors on soft skills)	\$295	\$145
Minnesota Computer Education Center (many state employees enroll in these courses, generally more technical in nature than what we offer)	\$199	\$49 ((\$199 if using LinkedIn Learning))
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	<i>Savings through ETD</i>
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	<i>Savings through ETD</i>
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	<i>Savings through ETD</i>
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	<i>Savings through ETD</i>
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.

Additional Documentation

Organization Chart

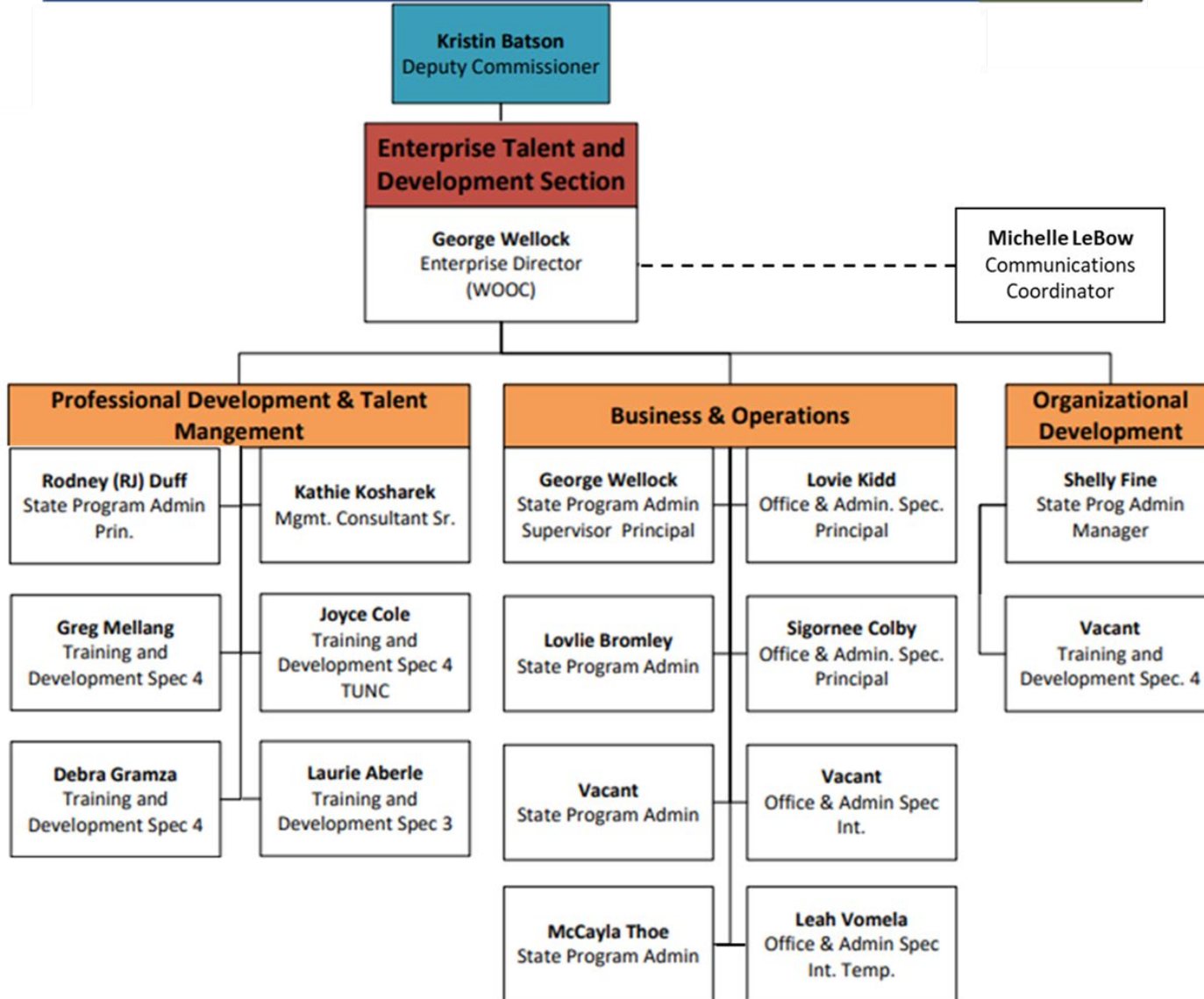
Statement of Net Position – most recent available

Statement of Revenues, Expenses and Changes in Assets – most recent available

Minnesota Management and Budget

June 12, 2020

Enterprise Human Capital Division



STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND			
STATEMENT OF NET POSITION			
For the Period Ending 05/31/2020			
	<u>MAD</u>	<u>ETD</u>	<u>Fund</u>
ASSETS			
CURRENT ASSETS			
100001 - Cash in Treasury	\$ 545,565	\$ 1,693,854	\$ 2,239,419
100007 - In Trans Adj	-	-	-
100008 - Deposit Adj	-	-	-
120001 - AR SWIFT	762,469	49,335	811,804
120097 - Maintenance Control	(110)	110	-
Total Current Assets	1,307,924	1,743,299	3,051,223
NONCURRENT ASSETS			
Total Noncurrent Assets	-	-	-
Total Assets	1,307,924	1,743,299	3,051,223
LIABILITIES			
CURRENT LIABILITIES			
200001 - Accounts Payable	-	-	-
200003 - Vouchers Payable	(36,232)	(22,586)	(58,818)
220060 - State SUT	-	0	0
220080 - Local SUT	-	-	-
220090 - Transit SUT	-	-	-
200100 - Salaries Payable	116,609	74,030	190,639
240001 - Deferred Revenue	-	-	-
240200 - Unearned Revenue	-	-	-
260500 - Compensated Absences Payable	19,919	9,081	29,000
Total Current Liabilities	100,296	60,525	160,820
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	411,670	205,151	616,820
NET POSITION			
Unrestricted Fund Balance	896,254	1,538,148	2,434,402
TOTAL NET POSITION	896,254	1,538,148	2,434,402

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
For the Period Ending 05/31/2020

	YEAR TO DATE			CURRENT MONTH		
	<u>MAD</u>	<u>ETD</u>	<u>Fund</u>	<u>MAD</u>	<u>ETD</u>	<u>Fund</u>
OPERATING REVENUES						
670011 - MAD Management Services	7,196,039	-	7,196,039	703,582	-	703,582
512605 - Interagency Agreements	-	1,405	1,405	-	-	-
512800 - Other Income	-	-	-	-	-	-
513304 - Seminar - Workshop Fees	-	1,350,476	1,350,476	-	2,850	2,850
Total Operating Revenues	7,196,039	1,351,881	8,547,920	703,582	2,850	706,432
OPERATING EXPENSES						
410001 - Full Time Salary	1,395,332	964,656	2,359,989	122,158	79,224	201,382
410002 - Full Time Fringe	411,303	320,458	731,761	37,711	29,036	66,746
410301 - Part Time, Seasonal Labor	200,586	23,151	223,737	16,079	5,855	21,934
410303 - Part Time, Seasonal Labor Fringe	85,866	6,350	92,217	7,755	1,855	9,610
410501 - Overtime Pay, Salary	-	183	183	-	-	-
410502 - Overtime Pay, Fringe	-	26	26	-	-	-
410701 - Separation Expense, Salary/Fringe	575	256	831	-	-	-
410702 - Separation Expense-Insurance	867	-	867	-	-	-
410705 - Relocation Expense	-	-	-	-	-	-
410707 - Unemployment Compensation	-	4,147	4,147	-	-	-
411001 - Rent - Non State Owned Space	530	72,311	72,841	-	9,058	9,058
411002 - Rent -State Owned Space	57,397	50,688	108,085	-	-	-
411003 - Utility Services	-	-	-	-	-	-
411006 - Rent - Other - General	-	-	-	-	-	-
411101 - Printing - Non State Shops	4,690	12,298	16,989	-	-	-
411102 - Duplication	-	-	-	-	-	-
411301 - General Mgmt - Fiscal Services	5,007,201	-	5,007,201	526,003	-	526,003
411302 - Personnel	-	-	-	-	-	-
411303 - Advertising	99	-	99	-	-	-
411304 - Writing Services	-	-	-	-	-	-
441308 - Architect	1,620	-	1,620	-	-	-
411309 - Bldg Ops Real Estate-Constru	-	-	-	-	-	-

411313 - Court Reporter & Transcriber	385	-	385	-	-	-
411319 - Educational- Instruction Serv	6,350	522,785	529,135	298	59,440	59,738
411322 - Public Speakers - Entertainer	-	-	-	-	-	-
411369 - Education-Instruction Serv<25K	-	580	580	-	-	-
411375 - Outside <25k	-	-	-	-	-	-
411451 - Information Technology Devlpmt	-	-	-	-	-	-
411452 - Information Technology Maint	-	3,897	3,897	-	-	-
411501 - OET CompSrv/Oth Mainframe	-	-	-	-	-	-
411502 - Software Lic Fee/Rent/Subscrip	1,984	135,000	136,984	195	135,000	135,195
411504 - Commercial Software Pur/<30K	-	-	-	-	-	-
411505 - Software Maintenance	-	-	-	-	-	-
411506 - On-Line Subscriptions/Sys Fees	-	-	-	-	-	-
411551 - Postal Mailing-Shipping Ser	-	-	-	-	-	-
411552 - Freight-Delivery Service	-	181	181	-	-	-
411553 - OET Network Srv-Oth Network Sr	5,479	530	6,009	-	-	-
411554 - Wireless Communications	-	-	-	-	-	-
411601 - Travel Expense - In-State	2,810	706	3,516	152	-	152
411605 - Private Auto Mileage In-State	2,354	60	2,414	-	-	-
411606 - Car/Vehicle Rental In-State	625	290	915	-	-	-
411701 - Travel Expense Out of State	1,003	3,555	4,558	-	-	-
411705 - Private Auto Mileage Out State	-	485	485	-	-	-
411801 - Tuition And Registration Fees	16,565	14,340	30,905	(240)	-	(240)
411802 - Registration Fees - Conf-Sem In StP	-	290	290	-	-	-
411803 - Regist Fees - Conf-Sem Out StP	400	3,600	4,000	-	-	-
411804 - Memberships	-	2,099	2,099	-	-	-
411901 - General Mgmt - Fiscal Services	14,020	20,836	34,856	24	-	24
411939 - Education<25K	-	4,392	4,392	-	-	-
411960 - Centralized MN.IT Services	8,777	34,464	43,242	1,771	39	1,810
411970 - Agency Specific MN.IT Services	-	30,312	30,312	-	-	-
412001 - Stipends	-	-	-	-	-	-
413001 - Supplies, Material, and Parts	10,463	49,391	59,854	2,717	6,948	9,665
413002 - Computer Related Parts - Sup	-	-	-	-	-	-
413006 - Food (Not Food Service)	-	-	-	-	-	-
414004 - Equipment Rental	-	543	543	-	-	-

415001 - Repair to Equip and Furniture	631	538	1,168	-	-	-
415002 - Repair-Alterations To Build	-	-	-	-	-	-
415003 - Maintenance Contracts	418	25,071	25,490	-	-	-
420001 - Agency Ind	-	74,759	74,759	-	-	-
420101 - Statewide Indirect Costs	10,136	3,749	13,884	-	-	-
420301 - State Agency Reimbursements	-	-	-	-	-	-
420302 - Purchasing Card Rebate	(747)	-	(747)	-	-	-
430001 - Other Purchased Services	990	36,789	37,779	-	-	-
430002 - Exp Reimbursement Other Svcs	-	-	-	-	-	-
430008 - Interest Pd to Vendor Late Payment	-	135	135	-	-	-
430010 - Taxes, Assessments, Shared Rev	-	-	-	-	-	-
430011 - Fixed Charges	-	-	-	-	-	-
430014 - Prizes-Awards	-	-	-	-	-	-
430016 - Departmental Memberships	45	195	240	-	-	-
430018 - Bonds And Insurance	-	-	-	-	-	-
430019 - Department Head Expense	-	-	-	-	-	-
441103 - O Svc/Cost For Clnt Pd To Vend	-	-	-	-	-	-
470103 - Building-Improvement-Capital	-	-	-	-	-	-
470103 - Special Costs Paid To Vendors	74,652	-	74,652	-	-	-
470602 - Motor Vehicles - Capital	-	-	-	-	-	-
470605 - Communication Equip-Capital	-	-	-	-	-	-
470606 - Equipment-Capital	116	-	116	-	-	-
471603 - Computer- Peripheral - Non Cap	84,654	-	84,654	84,654	-	84,654
471606 - Equipment - Non Capital	807	4,245	5,052	-	2,325	2,325
Total Operating Expenses	7,408,982	2,428,342	9,837,324	799,277	328,779	1,128,055
OPERATING INCOME(LOSS)	(212,944)	(1,076,461)	(1,289,404)	(95,694)	(325,929)	(421,623)
NON-OPERATING REVENUES(EXPENSES)						
511302 - Other Grants	-	-	-	-	-	-
442001 - Distribution Of Amnt Collect	-	-	-	-	-	-
Total Non-Operating Revenues(Expenses)	-	-	-	-	-	-
CHANGE IN NET ASSETS	(212,944)	(1,076,461)	(1,289,404)	(95,694)	(325,929)	(421,623)

NET POSITION, BEGINNING 07/01/2019	(214,086)	2,022,164	1,808,078
Adjustment for 6/30/19 accruals	<u>1,323,284</u>	<u>592,445</u>	<u>1,915,729</u>
ADJUSTED NET POSITION BEGINNING 7/1/19	<u>1,109,198</u>	<u>2,614,609</u>	<u>3,723,807</u> *
<hr/>			
NET POSITION, ENDING 04/30/2020	<u>896,254</u>	<u>1,538,148</u>	<u>2,434,402</u>

STATE OF MINNESOTA - MANAGEMENT ANALYSIS FUND						
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS						
For the Period Ending 04/30/2020 PRELIMINARY						
	YEAR TO DATE					
	<u>MAD</u>	<u>ETD</u>	<u>Fund</u>	<u>MAD</u>	<u>ETD</u>	<u>Fund</u>
OPERATING REVENUES						
670011 - MAD Management Services	6,492,457	-	6,492,457	273,871	-	273,871
512605 - Interagency Agreements	-	1,405	1,405	-	-	-
512800 - Other Income	-	-	-	-	-	-
513304 - Seminar - Workshop Fees	-	1,347,626	1,347,626	-	26,209	26,209
Total Operating Revenues	6,492,457	1,349,031	7,841,488	273,871	26,209	300,080
OPERATING EXPENSES						
410001 - Full Time Salary	1,273,174	885,432	2,158,607	118,770	78,135	196,905
410002 - Full Time Fringe	373,592	291,422	665,014	37,134	29,438	66,571
410301 - Part Time, Seasonal Labor	184,507	17,296	201,803	16,256	6,011	22,267
410303 - Part Time, Seasonal Labor Fringe	78,111	4,495	82,607	7,779	1,867	9,646
410501 - Overtime Pay, Salary	-	183	183	-	-	-
410502 - Overtime Pay, Fringe	-	26	26	-	-	-
410701 - Separation Expense, Salary/Fringe	575	256	831	-	-	-
410702 - Separation Expense-Insurance	867	-	867	-	-	-
410705 - Relocation Expense	-	-	-	-	-	-
410707 - Unemployment Compensation	-	4,147	4,147	-	-	-
411001 - Rent - Non State Owned Space	530	63,254	63,784	-	44,475	44,475
411002 - Rent -State Owned Space	57,397	50,688	108,085	5,740	5,069	10,809
411003 - Utility Services	-	-	-	-	-	-
411006 - Rent - Other - General	-	-	-	-	-	-
411101 - Printing - Non State Shops	4,690	12,298	16,989	1,016	2,275	3,291
411102 - Duplication	-	-	-	-	-	-
411301 - General Mgmt - Fiscal Services	4,481,198	-	4,481,198	443,765	-	443,765

411302 - Personnel	-	-	-	-	-	-
411303 - Advertising	99	-	99	-	-	-
411304 - Writing Services	-	-	-	-	-	-
441308 - Architect	1,620	-	1,620	-	-	-
411309 - Bldg Ops Real Estate-Constru	-	-	-	-	-	-
411313 - Court Reporter & Transcriber	385	-	385	-	-	-
411319 - Educational- Instruction Serv	6,052	463,345	469,397	1,360	33,500	34,860
411322 - Public Speakers - Entertainer	-	-	-	-	-	-
411369 - Education-Instruction Serv<25K	-	580	580	-	-	-
411375 - Outside <25k	-	-	-	-	-	-
411451 - Information Technology Devlpmt	-	-	-	-	-	-
411452 - Information Technology Maint	-	3,897	3,897	-	-	-
411501 - OET CompSrv/Oth Mainframe	-	-	-	-	-	-
411502 - Software Lic Fee/Rent/Subscrip	1,789	-	1,789	260	-	260
411504 - Commercial Software Pur/<30K	-	-	-	-	-	-
411505 - Software Maintenance	-	-	-	-	-	-
411506 - On-Line Subscriptions/Sys Fees	-	-	-	-	-	-
411551 - Postal Mailing-Shipping Ser	-	-	-	-	-	-
411552 - Freight-Delivery Service	-	181	181	-	-	-
411553 - OET Network Srv-Oth Network Sr	5,479	530	6,009	-	-	-
411554 - Wireless Communications	-	-	-	-	-	-
411601 - Travel Expense - In-State	2,658	706	3,364	(152)	-	(152)
411605 - Private Auto Mileage In-State	2,354	60	2,414	-	-	-
411606 - Car/Vehicle Rental In-State	625	290	915	67	-	67
411701 - Travel Expense Out of State	1,003	3,555	4,558	-	-	-
411705 - Private Auto Mileage Out State	-	485	485	-	-	-
411801 - Tuition And Registration Fees	16,805	14,340	31,145	365	-	365
411802 - Registration Fees - Conf-Sem In StP	-	290	290	-	-	-
411803 - Regist Fees - Conf-Sem Out StP	400	3,600	4,000	-	-	-

411804 - Memberships	-	2,099	2,099	-	-	-
411901 - General Mgmt - Fiscal Services	13,997	20,836	34,832	12	10,559	10,571
411939 - Education<25K	-	4,392	4,392	-	-	-
411960 - Centralized MN.IT Services	7,006	34,426	41,432	810	39	849
411970 - Agency Specific MN.IT Services	-	30,312	30,312	-	-	-
412001 - Stipends	-	-	-	-	-	-
413001 - Supplies, Material, and Parts	7,746	42,443	50,189	53	39	92
413002 - Computer Related Parts - Sup	-	-	-	-	-	-
413006 - Food (Not Food Service)	-	-	-	-	-	-
414004 - Equipment Rental	-	543	543	-	-	-
415001 - Repair to Equip and Furniture	631	538	1,168	-	-	-
415002 - Repair-Alterations To Build	-	-	-	-	-	-
415003 - Maintenance Contracts	418	25,071	25,490	170	537	707
420001 - Agency Ind	-	74,759	74,759	-	-	-
420101 - Statewide Indirect Costs	10,136	3,749	13,884	-	-	-
420301 - State Agency Reimbursements	-	-	-	-	-	-
420302 - Purchasing Card Rebate	(747)	-	(747)	-	-	-
430001 - Other Purchased Services	990	36,789	37,779	-	26,611	26,611
430002 - Exp Reimbursement Other Svcs	-	-	-	-	-	-
430008 - Interest Pd to Vendor Late Payment	-	135	135	-	-	-
430010 - Taxes, Assessments, Shared Rev	-	-	-	-	-	-
430011 - Fixed Charges	-	-	-	-	-	-
430014 - Prizes-Awards	-	-	-	-	-	-
430016 - Departmental Memberships	45	195	240	-	-	-
430018 - Bonds And Insurance	-	-	-	-	-	-
430019 - Department Head Expense	-	-	-	-	-	-
441103 - O Svc/Cost For Clnt Pd To Vend	-	-	-	-	-	-
470103 - Building-Improvement-Capital	-	-	-	-	-	-
470103 - Special Costs Paid To Vendors	74,652	-	74,652	-	-	-

470602 - Motor Vehicles - Capital	-	-	-	-	-	-
470605 - Communication Equip-Capital	-	-	-	-	-	-
470606 - Equipment-Capital	116	-	116	-	-	-
471603 - Computer- Peripheral - Non Cap	-	-	-	-	-	-
471606 - Equipment - Non Capital	807	1,921	2,727	-	949	949
Total Operating Expenses	6,609,706	2,099,563	8,709,269	633,404	239,504	872,908
OPERATING INCOME(LOSS)	(117,249)	(750,532)	(867,781)	(359,533)	(213,295)	(572,828)
NON-OPERATING REVENUES(EXPENSES)						
511302 - Other Grants	-	-	-	-	-	-
442001 - Distribution Of Amnt Collect	-	-	-	-	-	-
Total Non-Operating Revenues(Expenses)	-	-	-	-	-	-
CHANGE IN NET ASSETS	(117,249)	(750,532)	(867,781)	(359,533)	(213,295)	(572,828)



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

**FY 2021
Business Plan**

May 15, 2020
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Rate request

Management Analysis and Development (MAD) proposes to maintain our hourly rate of \$140 for consulting services in FY 2021. 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 20.25 FTE (see organization chart on page 13).

MAD operates on a fee-for-service basis in a competitive market. Our clients are not required to select MAD to provide consulting services—they have the option of contracting with private sector consultants, working in-house, or deciding to not seek consultation at all. 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 2020 is 66 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 2020

Consulting services

- In FY 2020, MAD consultants and vendors worked on approximately 175 consulting projects, with contracts ranging from 8 hours to over 3,000 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 continued to work 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 MAD developed is likely transferrable to other program and policy areas. Other qualitative research and stakeholder engagement projects this year included work with the Department of Human Services (DHS), such as End HIV MN strategy and implementation and Vulnerable Adult Act redesign, the Department of Administration's State Heritage Preservation Office, the Olmstead Implementation Office, and the Minnesota Department of Health's (MDH's) birth defects monitoring program.
- MAD has always leveraged our facilitation expertise in various group process engagements. This year, MAD consultants facilitated several task forces, working groups, and advisory groups. Projects included the interagency Cannabinoid Products Workgroup, Minnesota Pollution Control Agency's (MPCA's) Rule Advisory Panel, Minnesota Department of Education's (MDE's) Restrictive Procedures Workgroup, DHS's Traumatic Brain Injury Advisory Committee, and the Department of Agriculture's Produce Safety Advisory Council. MAD also continued 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 also continued to use customized surveys to gather insights from employees, program participants, and other stakeholders, including projects with Carver County, Minnesota State Retirement Systems, DHS, and MDH.
- MAD's analytical, program evaluation, and organization assessment practice remained strong in FY 2020, with well-regarded projects for the Department of Public Safety (DPS) Driver and Vehicle Services and the Minnesota State system. MAD has repeat and ongoing engagements in this area of our practice with MDE's Early Learning Scholarship program, MnDOT's Commercial Vehicles Office, and MPCA.
- MAD consulted with state agency leaders as they identified opportunities and worked through challenges during various policy and leadership transitions. We provided leadership coaching, leadership team facilitation, and agency planning conversations with MDH, MnDOT, MDE, DHS, Department of Employment and Economic Development (DEED), and the Health Subcabinet.

- MAD’s strategic 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 conduct in-depth engagement and situation assessments. In addition to consulting with agencies as they developed their One Minnesota strategic plans, we provided planning services to large and small organizations, including the Office of the Ombudsman for Long-Term Care, the Legislative-Citizen Commission on Minnesota Resources, the Police Officer Standards and Training Board, and MnDOT’s Office of Transit and Active Transportation.
- 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. We continue to update the course to reflect increased emphasis on diversity, equity, and inclusion and increased use of technology-assisted and virtual meetings. We have a larger faculty team this fiscal year, so we have a deeper bench of staff to provide the classes. Offerings were often overbooked and additional course offerings were added, into FY 2021. The course faculty is developing a remote version of this course so that we can expand our reach as more public sector employees telework.

Other successes

- In FY 2020, new appointees and other agency leaders moved from transition and orientation into development and implementation of priorities. MAD’s director continued to advise the Chief of Staff and other leaders on matters such as leadership development for the new cabinet and other executive leaders, strategic planning, response to COVID-19, and governmental operations.
- MAD’s external vendor program expanded and changed in FY 2020, with a new master contract, new vendors, and different client needs. We oriented vendors to the program, and we helped new and ongoing clients understand program requirements and service areas. Our business manager and director successfully implemented new contract caps for the program (\$250,000 per contract and \$1,000,000 per vendor, per year)—this effort required a mix of great customer service, clear and consistent messaging, and development of new tracking processes.
- In the last months of FY 2020, MAD consultants were assigned to help MMB and the enterprise’s response to the COVID-19 pandemic. MAD’s director led the development and launch of the state’s redeployment center and other enterprise initiatives, and several MAD consultants provided a wide range of consulting and other support to MMB leadership during the statewide emergency. Though this work did not fall under our usual billable consulting services, we provided valuable and necessary services for MMB and the enterprise.

- MAD expects to end FY 2020 on strong financial footing, despite challenges facing MAD and our clients. For the fourth time since we stopped receiving a general fund allocation, MAD revenues are expected to exceed expenses (in part because of strong demand for services provided by MAD consultants and external vendors alike prior to the pandemic). We anticipate ending the fiscal year with healthy retained earnings.

Challenges in FY 2020

- The COVID-19 pandemic presented a significant challenge to MAD and our clients. Several members of our team, including our director, were reassigned to support pandemic response, meaning workload and project responsibilities shifted quickly. Some of our clients paused their work entirely for weeks, while others rushed to change to remote approaches. (These challenges, of course, presented opportunities for MAD consultants to provide extra assistance and develop rapport.) As of this writing, the scope of the pandemic and the economic implications remain unclear, but we anticipate lasting effects, as described below.
- We continue to develop the capacity and institutional knowledge of newer consultants. Over half of our consultants were hired within the last three years.

Challenges in FY 2021

- The COVID-19 pandemic and related economic pressures will be an ongoing challenge in FY 2021. In previous economic downturns and state budget challenges, MAD's business shifted, and consultants and leaders often used their entrepreneurial skills to develop sustaining engagements. We may need to adapt to an environment in which we are more actively building relationships with clients and developing projects, rather than having clients call for our assistance. We will stay attuned to the economy, federal spending, and the state's revenue so we can project and estimate impacts on MAD's business.
- 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 in recent fiscal years. 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.
- Because of our still relatively new team, we need to continue to focus on our own organizational and professional development in FY 2021. 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.

- Another challenge will be to keep MAD's retained earnings as close to the two-month allowable level as possible, especially in this economic environment. 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 began a new management consulting master contract that is broader in scope and includes more vendors than our previous master contract. We anticipate continuing to spend considerable time 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 2020 with approximately \$1,254,055 in retained earnings, which is under two months' operating capital.

Summary of proposed rate

- For FY 2021, MAD proposes a rate of \$140 per consultant hour for MAD consulting.
- For FY 2021, 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 2021.

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 \$141.09 in FY 2021, 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 \$4,800,000 in business in FY 2021.
- The proposed rate is based on a MAD consultant productivity level (in billable hours) of 55 percent of a 2,080-hour year, which is 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 post-engagement evaluation. After an initial meeting with the client, we submit a proposal that describes the consultant's understanding of the present situation and offers a project plan to meet the client's needs. Once the client approves the proposal, MAD prepares an interagency agreement or contract. Our project teams work with the client and their employees to produce successful outcomes. We focus on 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 and 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 2020, 66 percent of MAD’s clients were repeat customers.

Table 1. Top five customer agencies

Customer	FY 2020 actual revenue through 3/31	Percent of revenue
MDH	\$1,266,854	20%
DHS	\$1,167,901	18%
Revenue	\$762,991	12%
MnDOT	\$575,377	9%
DEED	\$458,888	7%

The top five customer agencies accounted for 65 percent of the division’s business in FY 2020. 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. Last fiscal year, 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 2020 clients) indicated that 100 percent of respondents believed the engagement made a positive contribution to the organization, and 97 percent were satisfied or very satisfied overall with MAD's services. The evaluations had a 71 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, MMB's Employee Assistance Program's Organizational Health consulting, and the Department of Administration's Office of Collaboration and Dispute Resolution. 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 2018–2020

Fiscal year	MAD consulting	Master contract vendors
FY 2018	\$2,240,380	\$4,301,636
FY 2019	\$2,433,992	\$5,992,508
FY 2020 (projected)	\$2,227,136	\$6,288,258

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
AgileGov	\$80	\$185
Alliant Consulting, Inc.	\$120	\$200
Belknap & Associates	\$150	\$150
Bellwether Consulting	\$35	\$150
BerryDunn	\$80	\$325
Bronner Group, LLC	\$175	\$325
C2 Solutions	\$125	\$225
Carroll, Franck & Associates	\$30	\$140
Common Sense Consulting	\$170	\$250
Conflict Resolution Center (CRC)	\$50	\$200
Data Recognition Corporation	\$41	\$209
DeYoung Consulting	\$150	\$200
Freshwater Society	\$50	\$125
HDR Engineering	\$80	\$160
Hilgers + Werner LLC	\$125	\$250
Hollstadt Consulting	\$72	\$192
Human Systems Dynamics Institute	\$250	\$350
Impact Group	\$100	\$165
Improve Group	\$130	\$235
Intueor Consulting	\$190	\$350
Jessica Shryack	\$60	\$100
Karen Lanson	\$290	\$290
KMH Consulting, Inc.	\$140	\$225
LaForce Teamwork Services	\$100	\$200
Lanterna Consulting, Inc.	\$135	\$225
Leadership Advantage, LLC	\$150	\$210
Lila Kelly Associates, LLC	\$75	\$200
LogiSolve	\$85	\$225
Mahmish, LLC	\$140	\$221
MGT Consulting Group (formerly Fiscal Choice)	\$175	\$275
McDonald Blue	\$75	\$125
More Insight, LLC	\$125	\$220
Newman Associates	\$150	\$150
North American Research	\$70	\$125
North Highland	\$120	\$220
The Odyssey Group	\$75	\$125
Parsimony	\$100	\$165
PFM Group Consulting	\$110	\$285
Portage Partners Consulting	\$150	\$225
Professional Data Analysts	\$85	\$145
Project Consulting Group, Inc.	\$90	\$175

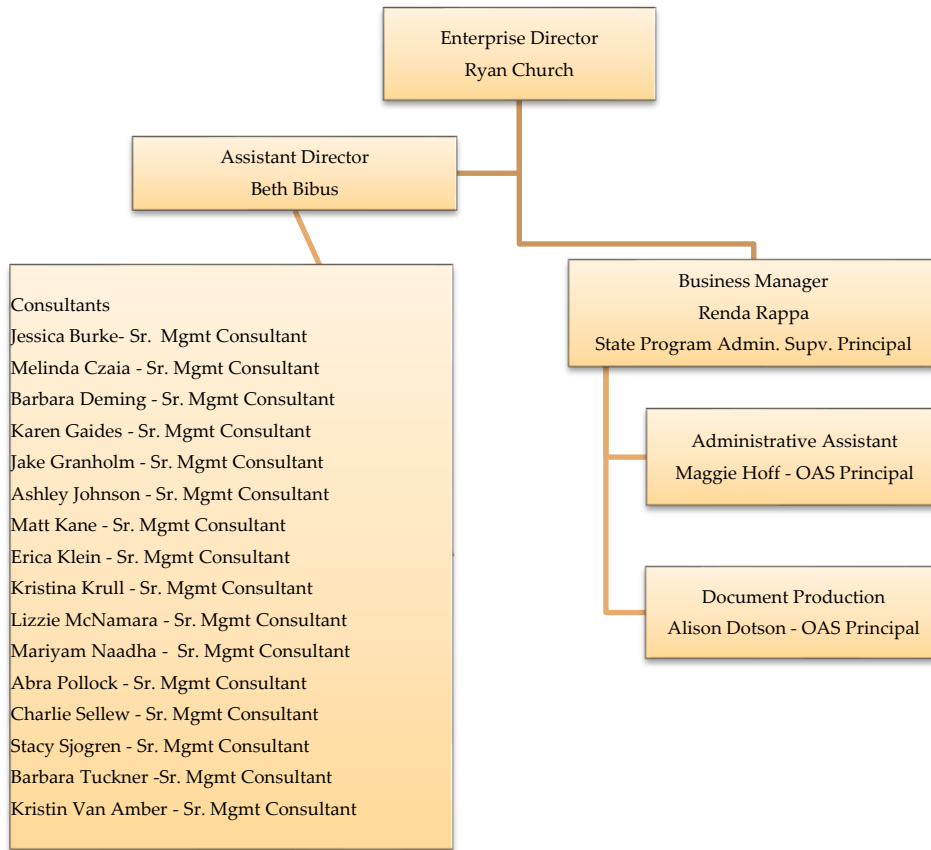
Organization name	Low	High
Public Consulting Group	\$95	\$305
Public Health Consultants, LLC	\$75	\$140
Public Sector Consultants	\$90	\$320
Rainbow Research	\$70	\$150
ReEngine Consulting, LLC	\$180	\$265
Rise Research	\$110	\$175
Sand Creek	\$75	\$295
SDK Communications + Consulting	\$50	\$200
Slalom	\$125	\$300
Strategic Improvement Systems	\$250	\$250
Strategy & Effectiveness, LLC	\$45	\$400
The Macro Group	\$135	\$200
The Research Edge	\$42	\$140
The Watson Group Marketing	\$75	\$195
Trissential	\$120	\$250
Vreeman Consulting, LLC	\$50	\$150
Wilder Research	\$34	\$274

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 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 with other firms that serve state agencies.

Expected effect of pricing

Based on MAD’s rate matrix, the breakeven rate is \$141.09 for breakeven revenues of \$7,564,817. With the requested hourly rate of \$140, MAD anticipates a slight decrease in retained earnings. Projected retained earnings for FY 2020 are \$1,254,055. This is an increase from FY 2019.

MAD's organization chart



Assumptions for Rate Matrix
MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2021

OPERATING REVENUES/EXPENSES

RSRC*	REVENUE (Revolving Fund) Change = (\$1,008,838) or (12%) Decreased sales due to anticipated statewide budget deficits.
41000	SALARIES Change = \$213,582 or 9% Includes salary and insurance rate increases. Anticipate possible retirements.
41100	RENT Change = \$4,124 or 6% COB office lease \$17.35/sf in FY20-21
41110	PRINTING Change = \$121 or 2% Nominal change in printing.
41130	PROFESSIONAL/TECHNICAL SERVICES Change = (\$963,354) or (17%) Expect decreased sales due to anticipated statewide budget deficits.
41150	COMPUTER/SYSTEM SERVICES Change = (\$16,709) or (12%) FY21 estimated expense of \$4,000 per employee and other misc exp.
41155	COMMUNICATIONS Change = \$257 or 8% Nominal increase in communications.
41160	TRAVEL IN-STATE Change \$157 or 2% FY20 travel decreased due to COVID19, more in-state travel anticipated in FY21.
41170	TRAVEL OUT-OF-STATE Change = (\$1,856) No out-of-state travel anticipated in FY21.
41300	SUPPLIES Change = \$1,107 or 6% Nominal increase in office supply expenditures.
41180	EMPLOYEE DEVELOPMENT Change = \$6,328 or 34% Continued investment in training necessary for new staff and to retain skilled staff.
43000	PURCHASED SERVICES Change = (\$55,578) or (-74%) Higher costs in FY20 due to conference room remodel
42010	INDIRECT COSTS Change = \$4,864 or 48% Increased costs anticipated in FY21

Full-time equivalents (FTEs) for FY21 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 2021**

	FY21 TOTALS	FY20 TOTALS	\$ CHANGE FY21/FY20	% Change FY21/FY20
OVERHEAD				
MAD SPENDING PLAN				
SALARIES	2,474,873	2,261,291	213,582	9%
RENTS	73,000	68,876	4,124	6%
REPAIRS	1,800	961	839	87%
INSURANCE	320	304	16	5%
PRINTING	5,000	4,879	121	2%
PROF/TECH SERVICES	4,800,000	5,763,354	-963,354	-17%
COMPUTER/SYSTEM SERVICES	117,324	134,033	-16,709	-12%
COMMUNICATIONS	3,500	3,243	257	8%
IN-STATE TRAVEL	8,000	7,843	157	2%
TRAVEL OUT-OF-STATE	0	1,856	-1,856	-100%
SUPPLIES	20,000	18,893	1,107	6%
EMPLOYEE DEVELOPMENT FEES	25,000	18,672	6,328	34%
PURCHASED SERVICES	20,000	75,578	-55,578	-74%
EQUIPMENT	1,000	922	78	8%
INDIRECT COSTS	15,000	10,136	4,864	48%
SUB-TOTAL	7,564,817	8,370,841	-806,024	-10%
ALLOCATION OF OVERHEAD				
TOTAL BASIS FOR RATES	7,564,817			
RETAINED EARNINGS ADJUSTMENT	0			
TOTAL BASIS FOR RATES AFTER ADJUSTMENT	7,564,817			
BILLABLE UNITS				
BILLABLE UNITS	53,618			
PRIOR YEAR (ESTIMATED/ACTUAL)	60,824			
CHANGE IN BILLABLE UNITS	-7,206			
RATES				
BREAK EVEN RATES	\$141.09			
PRIOR YEAR	\$140.00			
CHANGE IN BREAK EVEN RATES	\$1.09			
BREAK EVEN RATES	\$141.09			
REQUESTED RATES	\$140.00			
CURRENT RATES	\$140.00			
REQUESTED VS BREAK EVEN RATES				
REQUESTED RATES	\$140.00			
BREAK EVEN RATES	\$141.09			
VARIANCE	-\$1.09			
REVENUES AT REQUESTED RATES	\$7,506,520			
REVENUES AT BREAK EVEN RATES	\$7,564,817			
REVENUE VARIANCE	-\$58,297			
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	\$7,506,520.00			
REVENUES AT CURRENT RATES	\$7,506,520.00			
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 2021

1. Describe cost and usage estimation methods. Salaries received from SEMA4 Salary Projections. Anticipate 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 2021**

Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
MAD	135	135	140	140	140	140

History and Proforma

**MINNESOTA MANAGEMENT AND BUDGET
Management Analysis and Development (MAD)
FOR FISCAL YEAR 2021**

	<u>FY 2016</u> <u>ACTUAL</u>	<u>FY 2017</u> <u>ACTUAL</u>	<u>FY 2018</u> <u>ACTUAL</u>	<u>FY 2019</u> <u>ACTUAL</u>	<u>FY 2020</u> <u>EST/ACTUAL</u>	<u>FY 2021</u> <u>PROPOSED</u>	<u>\$ CHANGE</u> <u>FY20/FY21</u>	<u>% CHANGE</u> <u>FY20/FY21</u>
Operating Revenues	5,958,119	6,029,002	6,542,016	8,426,500	8,515,394	7,506,556	-1,008,838	-12%
Sales								
Cost of Goods Sold								
Gross Margin								
Operating Expenses								
Salaries and Benefits	1,829,010	1,453,149	1,911,588	2,136,918	2,261,291	2,474,873	213,582	9%
Rent	111,102	112,374	103,696	74,666	68,876	73,000	4,124	6%
Repairs	1,796	1,721	3,263	2,752	961	1,800	839	87%
Insurance	0	0	271	296	304	320	16	5%
Printing	5,813	4,373	3,923	4,675	4,879	5,000	121	2%
Prof/Tech Services	3,942,582	4,198,544	3,963,194	5,918,441	5,763,354	4,800,000	-963,354	-17%
Computer/System Services	62,930	62,881	93,362	71,961	134,033	117,324	-16,709	-12%
Communications	291	693	3,426	3,551	3,243	3,500	257	8%
In-State Travel	7,722	3,811	5,748	7,426	7,843	8,000	157	2%
Travel out-of-state	1,791	0	0	1,075	1,856	0	-1,856	-100%
Supplies	18,173	8,827	26,002	28,387	18,893	20,000	1,107	6%
Employee Development Fees	7,865	2,910	7,555	11,360	18,672	25,000	6,328	34%
Purchased Services	6,327	1,058	29,546	25,505	75,578	20,000	-55,578	-74%
Equipment	6,613	1,346	2,633	11,133	922	1,000	78	8%
Indirect Costs	57,995	13,404	2,919	11,599	10,136	15,000	4,864	48%
Total Operating Expenses	6,060,010	5,865,091	6,157,126	8,309,745	8,370,841	7,564,817	(806,024)	-10%
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 *	-101,891	163,911	384,889	116,755	144,553	-58,261		
Retained Earnings, Beginning Period	728,491	744,550	891,822	908,761	1,109,198	1,253,751		
Adjustment to Retained Earnings	117,950	(16,639)	(367,950)	83,682				
Retained Earnings, Ending Period	744,550	891,822	908,761	1,109,198	1,253,751	1,195,490		
Reconciliation to Net Assets								
Retained Earnings	744,550	891,822	908,761	1,109,198	1,253,751	1,195,490		
Contributed Capital								
Total Net Assets, Ending Period	744,550	891,822	908,761	1,109,198	1,253,751	1,195,490		

OFFICE OF ADMINISTRATIVE HEARINGS—ADMINISTRATIVE HEARINGS

Services Provided

The Office of Administrative Hearings has three divisions as follows: Administrative Law, Workers' Compensation, and Municipal Boundary Adjustments.

Administrative Law Division

- Conducts trial-type hearings, rulemaking proceedings, and alternative dispute resolution

Workers' Compensation Division

- Conducts settlement conferences
- Provides a procedure for parties to obtain an expedited interim administrative decision, as provided in state statute.
- Compensation judges conduct hearings and issue final decisions on cases.

Municipal Boundary Adjustments Division

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

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

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

How Rates are Computed

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



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2021 Actual

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

FOR YEAR ENDING JUNE 30, 2021
 (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, 2020 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)		192
Adjustments (e.g. Contrib. Capital)		-
Adjusted Retained Earnings Balance		192
FY21 Retained Earnings Increase (Decrease) Per ACFR		
2 CFR 200 Revenues		
Operating Revenue	2,555	
Non Operating Revenue	-	
Total Revenues	2,555	
Less: Expenditures (Actual Costs):		
Total Operating Expenses per States Financial Report	(2,812)	
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	223	
GASB75 Net OPEB Liability Adjustment	(16)	
Total Expenditures	(2,605)	
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	-	
Other	-	
Total Adjustments	-	
FY21 Net Increase (Decrease) to Retained Earnings Balance per ACFR		(50)
2 CFR 200 R.E. BALANCE June 30, 2021	A)	142
Allowable Reserve	B)	434
Excess Balance (A)-(B)		(292)

(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.)

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

FOR YEAR ENDING JUNE 30, 2021
 (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, 2020		237
TRANSFERS Per ACFR (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, 2021	C)	237

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2020		
ADJUSTMENTS:		
FY98 PPD Adjustment	(39)	
Accumulated Prior Year Imputed Interest Adjustment	(246)	
Current Year Imputed Interest Adjustment	-	
Accumulated Prior Years GASB68 Adjustment	(1,804)	
Accumulated Prior Years GASB75 Adjustment	(137)	
FY21 GASB68 Net Pension Liability Adjustment	(223)	
FY21 GASB75 OPEB Adjustment	16	
Total Adjustments	(2,433)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2021	D)	(2,433)

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

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D) (Should Tie to the Fund Balance in the ACFR)		(2,054)
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<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
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
FY2020 Imputed Interest	(5)	interest earned on excess retained earnings
FY20 GASB68 Net Pension Liability Adjustment	404	change in deferred liability from CAFR
FY20 GASB75 Net OPEB Liability Adjustment	18	change in deferred liability from CAFR
FY2021 Imputed Interest	0	interest earned on excess retained earnings
FY21 GASB68 Net Pension Liability Adjustment	(223)	change in deferred liability from CAFR
FY21 GASB75 Net OPEB Liability Adjustment	16	change in deferred liability from CAFR
	<u>(2,433)</u>	



FISCAL YEAR 2021

Rate Proposal for Enterprise Fund (5201)

May 7, 2020

Jenny Starr
Chief Administrative Law Judge

Office of Administrative Hearings

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Pursuant to Minn. Stat. §§ 16A.126, subd. 1, and 14.53 (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 2021 (FY21).

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OFFICE OF ADMINISTRATIVE HEARINGS

What we do

The Office of Administrative Hearings provides fair and impartial trial-level hearings involving challenges to government action and workers' compensation benefits.¹

Our work increases public access, public participation, and public accountability in government, and provides a meaningful forum for Minnesotans to resolve their disputes.²

Successes

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 the processes that are guaranteed to individuals and businesses.³

- **Contested case hearings**
 - Contested cases include critical and high-priority matters such as nursing home discharges or transfers, professional license revocations or suspensions, special education due process claims, utility rate setting, and campaign practice complaints, to name a few.
 - Over 250 state agencies and local units of government have engaged OAH to hear contested case proceedings.
 - Over 70% of disputes before OAH are resolved through settlement.
- **Rulemaking**
 - Judges review regulatory rules proposed by state agencies to determine whether they are necessary, reasonable, and comply with state law.⁴
 - Interested members of the public and stakeholders comment on proposed rules online, in writing, or in person at hearings held across the state.⁵
 - Judges reviewed 132 proposed rules in FY19.
- **Boundary Adjustments**
 - Judges determine the boundaries of cities and towns throughout Minnesota in annexations, detachments, consolidations, and related planning proceedings.⁶
 - Boundary adjustment requests come from property owners, cities, or

¹ Minn. Stat. §§ 14.48, .50 (2018)

² Minn. Stat. § 14.001 (2018).

³ Minn. Stat. § 14.50.

⁴ Minn. Stat. §§ 14.05-.55 (2018).

⁵ *Id.*; See Minn. Stat. § 14.001(5).

⁶ Minn. Stat. §§ 414.01-.12 (2018).

townships.⁷

- In FY19, 121 boundary adjustment requests were filed with OAH.

Challenges

• Irregular income stream

- In FY20, 94% of funding for the Administrative Law Division was derived from billing a flat hourly rate to our customers: over 250 state agencies and local units of government.
 - Only 6% of funding came from general fund appropriations.
 - General fund appropriations support a limited scope of work: municipal boundary adjustments, campaign practice challenges, and certain data practices matters.
- To ensure that no agency subsidizes the services that are delivered to another, OAH charges an identical rate to all customers.
- Our customers, however, have different levels of demand for service at different times.
 - In FY19, 99 matters were filed in October 2018 while only 42 matters were filed in May 2019 (a swing of 57 cases).
 - In FY19, the least complex matter required 12 hours of service, resulting in receivables of \$2,040.
 - In FY20, the most complex matter required over 1,000 hours of service, resulting in receivables of over \$175,000.
- These differences generate an irregular income stream, which was further exacerbated in the last quarter of FY20 as state agencies and local units of government responded to **COVID-19**.
- At the same time, 80% of operational expenses – employee salary and benefits – remain consistent from month to month.

• Judges must provide a consistent, high-quality service across numerous and diverse areas of law

- The purpose of the Administrative Procedures Act is to provide oversight to administrative agencies, increase public accountability, ensure a uniform process, increase public access, increase public participation, increase fairness in how agencies conduct proceedings, and simplify the process of review.⁸
- Administrative Law Judges do this work across over 200 different, diverse areas of law, including utility rates and routes, child care and foster care license regulation, veterans preference, occupational safety and health,

⁷ See Minn. Stat. §§ 414.031, .06.

⁸ Minn. Stat. § 14.001.

professional licenses, nursing home regulatory compliance, environmental permits, human rights, personnel disputes involving government employees, fair campaign practices complaints, municipal boundary adjustment matters, and other challenges to state and local government action.

- Administrative Law Judges must adhere to the highest standards of judicial conduct and decision making across these diverse areas of law to inspire public confidence in their findings and recommendations.⁹
- Producing high-quality decisions requires investment in regular judicial training, continuing legal education, and professional development.¹⁰
- A nimble and cost-effective tribunal also requires investment in modern and secure courtrooms, **remote evidentiary hearing platforms in response to COVID-19**, **remote public comment hearing platforms in response to COVID-19**, and an updated case management system.
- The existing FY20 billable rate does not provide the revenues necessary to meet these operational expenses.
- **Judge salaries increased 29% since 2014, compared to a rate increase of only 3%¹¹**
 - Salaries constitute over 80% of operational expenses.
 - Salaries for Administrative Law Judges are 29% greater in 2020 than in 2014.¹²
 - Salary for the Administrative Law Judge Supervisor is 24% greater in 2020 than in 2014.¹³
 - Salary for the Chief Administrative Law Judge is 22% greater in 2020 than in 2014.¹⁴
 - Salaries for staff attorneys are 12% greater in 2020 than in 2014.¹⁵
 - Administrative Law Judge salaries are set by statute at 98.25% of

⁹ Minn. Stat. §§ 14.001, .48, subd. 1(3).

¹⁰ Minn. Stat. § 14.48, subds. 2 and 3 (requiring Administrative Law Judges must be “learned in the law” and “have demonstrated knowledge of administrative procedures); subd. 3(d) (requiring Administrative Law Judges “are subject to the provisions of the Code of Judicial Conduct). Code of Judicial Conduct, Rule 2.5 (requiring a judge to perform “judicial and administrative duties competently and diligently,” which requires “legal knowledge”).

¹¹ The billable rate for Administrative Law Judges in 2014 was \$165 compared to \$170 in 2020.

¹² ALJ salary in 2014 was \$122,646 compared to \$158,724 in 2020.

¹³ ALJ Supervisor salary in 2014 was \$129,465 compared to \$161,108 in 2020. See also Minn. Stat. § 15A.083, subd. 6a (setting ALJ Supervisor salaries at 100% of district court judge salaries).

¹⁴ The Chief Administrative Law Judge salary in 2014 was \$136,271 compared to \$166,658 in 2020. See also Minn. Stat. § 15A.083, subd. 6a (setting the Chief Administrative Law Judge salary at 98.25% of the chief district court judge salary).

¹⁵ Salaries in 2014 for staff attorneys ranged from \$50,112 to \$73,853, compared to \$56,271 to \$82,914 in 2020.

Minnesota district court judge salaries.¹⁶ Despite increases in judicial salaries over the past six years, judicial salaries remain uncompetitive:

- Corporate attorneys in Minnesota with over ten years' experience earn 33% more than district court judges, and senior lawyers in Minnesota at private firms with over ten years' experience earn 15% more than district court judges.¹⁷
 - Lead county attorneys earn 13% more than district court judges.¹⁸
 - District judge salaries are most comparable to those of attorneys in Minnesota with only 4-9 years of experience.¹⁹
 - Minnesota's district court judge salaries rank 24 in the United States.²⁰
- Despite increases in judicial salaries over the past six years, OAH's billable rate increased only 3% for Administrative Law Judges and 12% for staff attorneys.²¹ OAH discontinued charging \$35.00 per hour for the time of paralegals.
 - OAH managed salary increases in past years, in part, after accruing fund overages in one fiscal year and applying them to the next. For example, a fund overage of over \$1 million from FY16 to FY17 contributed to a rate decrease in FY17.
 - The carryforward anticipated from FY20 to FY21, however, is projected at less than \$125,000. This represents less than 20 days of operating budget.

Structure and Staffing

- **Largest executive branch court**
 - OAH is the largest court in the Executive Branch with 63 full time equivalents employed across the court's Workers' Compensation and Administrative Law Divisions.
 - In FY21, the Administrative Law Division will consist of 15 FTE:
 - Chief Administrative Law Judge (.3 FTE)
 - Deputy Chief Judge (.16 FTE)
 - Court Administrator (.3 FTE)

¹⁶ Minn. Stat. § 15A.083, subd. 6a (2018).

¹⁷ Elizabeth Kula and Kristine L. West, PhD, *Minnesota Judicial State Court Salaries* (Aug. 15, 2018) (unpublished report prepared for the Minnesota District Judges Association), available at <https://www.house.leg.state.mn.us/comm/docs/08b1ed3c-eb1e-4dd7-9d88-b9c9af3bf8a4.pdf>.

¹⁸ *Id.*

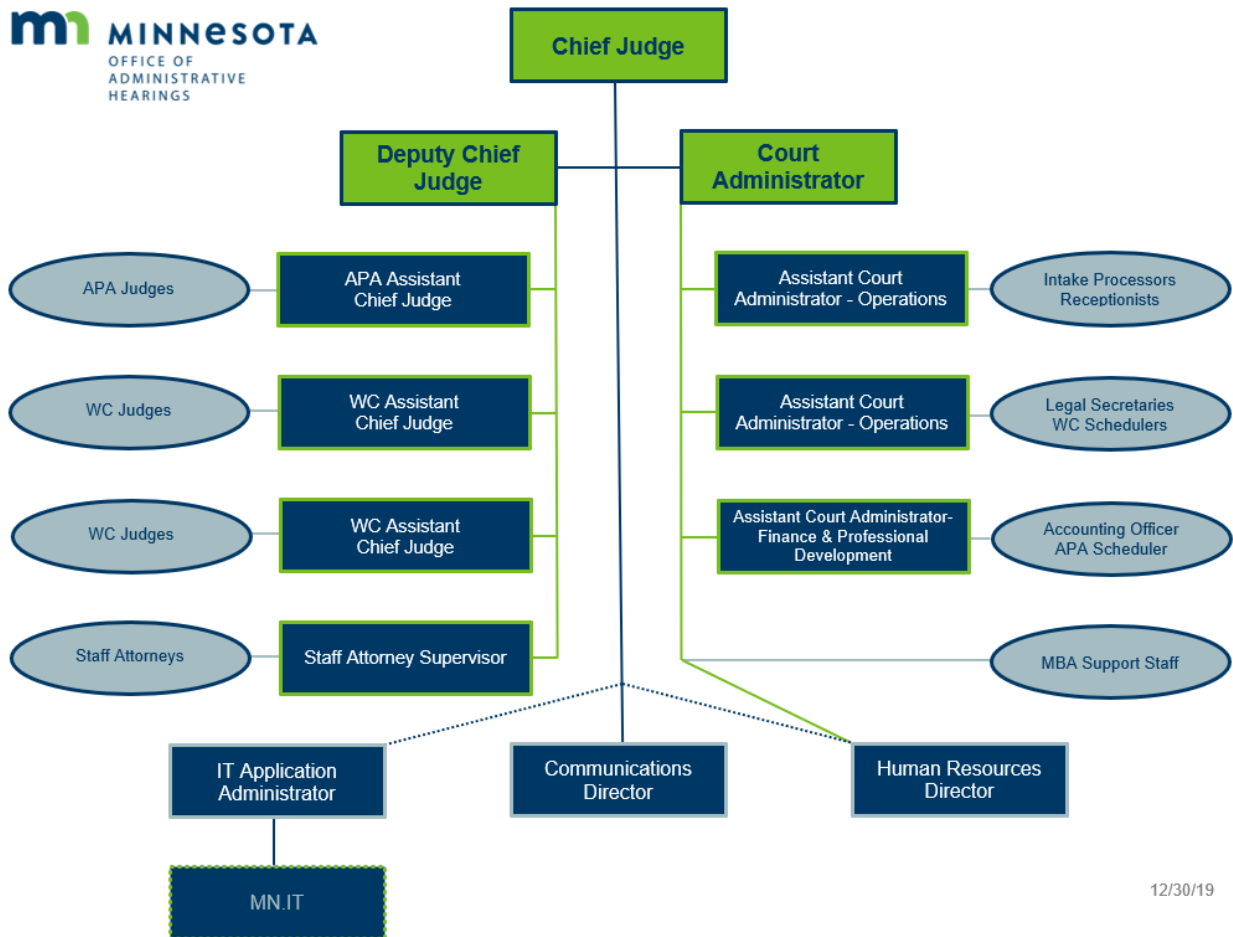
¹⁹ *Id.*

²⁰ *Id.*

²¹ Judge billable rate in 2014 was \$165.00 per hour (for non-PUC cases) compared to \$170.00 per hour in 2020. Staff attorney billable rate in 2014 was \$80.00 per hour compared to \$90.00 per hour in 2020.

- Assistant Chief Judge (1 FTE)
 - Administrative Law Judges (5.75 FTEs)
 - Staff Attorney Supervisor (.5 FTE)
 - Staff Attorneys (2 FTEs)
 - Assistant Court Administrator (.46 FTEs)
 - Administrative Support (4.4 FTEs)
- OAH also engages contract administrative law judges to manage temporary spikes in case filings.
 - The Administrative Law Division delivers **Priority 2 Services**. If these services are disrupted there could be severe, permanent and negative impacts to individuals, businesses and vulnerable populations across Minnesota. Further, abrupt suspension or termination of these services could result in statutory violations by Executive Branch agencies and a default on our state's guarantees of due process.

- **Court structure**



12/30/19

EXECUTIVE SUMMARY

Recommended rate

For FY21, OAH asks that rates be approved as follows:

Group	Existing FY20 Rates	Proposed FY21 Rates
Judges	\$170 per hour	\$220 per hour
Staff attorneys	\$90 per hour	\$110 per hour
Paralegals	\$0	\$0

This raises the rate for judges by 29% compared to FY14 (matching the increases in salary expense between 2014 and 2020).

This provides for OAH's business needs by:

- Investing in technology to modernize courtrooms and **make courtrooms accessible remotely due to COVID-19**; and
- Investing in professional development and continuing legal education for judges and staff attorneys.

This does not:

- Fund a replacement of OAH's case management system;
- Invest in safety measures such as bag and people screeners for our courtrooms; or
- Meet the 60-day target for operational expense roll forward of \$426,984.

These items could only be accomplished with a rate higher than \$220 for judges and \$110 for attorneys.

Anticipated revenues and expenses

- Roll forward from FY20 to FY21 is estimated at **\$122,476**.
- FY21 revenues are anticipated at **\$2,701,626**.
- FY21 operating expenses are anticipated at **\$2,597,490**.
- Roll forward from FY21 to FY22 is projected at **\$104,136**.

Private sector comparison

Type	Rate
Minnesota Law Partner	\$560 ²²
Minnesota Associate Attorney	\$370 ²³
Minnesota Solo Practitioner	\$350 ²⁴
OAH Administrative Law Judge	\$220 (proposed)
Private Paralegal	\$125 ²⁵
OAH Staff Attorney	\$110 (proposed)
OAH Paralegal	\$0.00 (proposed)

ASSUMPTIONS

Projected operating expenses

The operating expenses of the Administrative Law Division are expected to decrease from \$2,587,897 in FY20 to \$2,579,150 in FY21. This represents an overall decrease from FY20 of 0.3%:

- Costs for salaries and benefits decrease from \$2,382,818 to \$2,181,403 as a result of reducing, through attrition and reassignment, the Administrative Law Judge compliment by 1 FTE and the staff attorney compliment by 1 FTE.
- Costs decreased for centralized IT services from \$320,195 in FY19 to \$44,991 in FY20. This resulted from a planned expenditure to upgrade the division's electronic case management system that did not come to fruition in FY18. While an upgrade to the division's electronic case management system remains needed, those expenses are not included in the FY21 projected operating expenses.
- Costs for professional and technical services increase from \$62,325 to \$188,340 to invest in modernization of our courtrooms, **including remote access to our courtrooms**, and office furniture.
- Costs for employee development increase from \$8,295 to \$15,637 to

²² See *Safelite Grp. v. Rothman*, 2017 WL 3495768 (D. Minn. Aug. 11, 2017) (holding reasonable hourly rate for law firm partners in Minnesota to be \$560, and for associate attorneys to be \$370), *aff'd*, 759 F. App'x 533 (8th Cir. 2019).

²³ *Id.*

²⁴ See *Price v. Midland Funding LLC*, 2018 WL 5259291 (D. Minn. Oct. 19, 2018) (finding median hourly rate for solo practitioners in Minnesota to be between \$350-400); *Kuntz v. Messerli & Kramer P.A.*, 2017 WL 3332222 (D. Minn. Aug. 4, 2017) (finding \$350 hourly rate for solo consumer law practitioner to be reasonable).

²⁵ See *Safelite Grp. v. Rothman*, 2017 WL 3495768 (D. Minn. Aug. 11, 2017) (finding \$150 per hour billing rate for paralegal to be reasonable), *aff'd*, 759 F. App'x 533 (8th Cir. 2019). See also, *Fancher v. Klann*, 2015 WL 1810235, at *2 (D. Minn. Apr. 21, 2015) (finding \$125 per hour billing rate for paralegal to be reasonable).

ensure our judges and staff attorneys have access to high-quality and regular judicial training, continuing legal education, and professional development.

- Shared costs are distributed across four funds: (1) Workers’ Compensation Special Compensation Fund, (2) Administrative Law Enterprise Fund, (3) Municipal Boundary Adjustments, and (4) Sanitary Districts.
 - 73% of OAH’s total FTE is dedicated to Workers’ Compensation.
 - We estimate a slightly higher percentage of physical space, professional and technical services, centralized IT services, supplies, equipment rental, repairs, and other operating costs are attributed to Workers’ Compensation because of the higher volume of hearings and case filings per FTE.
 - As such, the distribution of shared costs across the court’s operational funds for FY21 is:

Workers’ Compensation Special Compensation Fund	Administrative Law Enterprise Fund	Municipal Boundary Adjustments	Sanitary Districts
78%	15%	6%	1%

Projected revenues by rate option

Three components make up the revenues earned by the Administrative Law Division and contributed to the Administrative Law Enterprise Fund: **(1)** roll forward from the prior fiscal year; **(2)** customer demand for services; and **(3)** rates at which service hours are billed.

1. Roll forward

We estimate a roll forward from FY20 into FY21 of \$122,476.

2. Customer demand for services

Billable hours represent customer demand for services. The five-year historical average for Administrative Law Judge billable hours is 13,693 per fiscal year. The five-year historical average for staff attorney billable hours is 3,629 per fiscal year.

The impact of **COVID-19** will result in some normally anticipated services not occurring in FY21. We anticipate a reduction of 25% to 30% in demand for service as compared to the five-year historical average.

As a result, we assume the following demand for service in FY21:

Hours	FY16	FY17	FY18	FY19	FY20 <i>projected</i>	FY21 <i>assumed</i>
Administrative Law Judge	14,900	14,445	14,006	11,655	9,989	10,202.5
Staff Attorney	2,626	3,472	3,802	4,264	4,071	2,400

We assume billable hours of 10,202.5 for Administrative Law Judges in FY21. This includes hours billed for:

- Presiding over hearings, settlement conferences, mediations, prehearing conferences, and motion hearings
- Conducting legal research
- Writing decisions
- Peer-reviewing other judges' decisions

We assume billable hours of 2,400 for Staff Attorneys FY21. This includes hours billed for:

- Assisting with drafting interim orders, decisions, and reports
- Assisting with legal research
- Drafting legal analysis
- Checking citations
- Coordinating the hearing process under the Fair Campaign Practices Act; serving as point of contact for candidates, general public, and county attorneys seeking information about the process
- Reviewing proposed state agency rules for legality and drafting reports recommending rule approval or disapproval after public comment and hearings

OAH does not bill customers for the time of paralegals. This includes hours dedicated to:

- Proofreading and serving interim and final orders
- Processing contested case, data practices, and campaign matters
- Maintaining electronic case management system
- Processing parties' filings
- Reviewing rulemaking filings to ensure filings are complete
- Serving as judges' point of contact for parties and attorneys
- Communicating with attorneys and parties regarding scheduling, filing, and procedural matters as directed by judges or staff attorneys

3. Rate options

Option 1 Current Rate - \$170/\$90	FY21	FY22 **
EXPENSES		
Planned Expenditures	2,597,490	2,649,398
REVENUE		
Roll Forward from prior Fiscal Year	122,476	-453,989
Fees and Reimbursements	70,600	70,600
Time Billed		
Administrative Law Judge - FTEs	1,509,175	1,509,175
Administrative Law Judge - Contractors	225,250	225,250
Staff Attorneys	216,000	216,000
TOTAL REVENUE		
Total Revenue	2,143,501	1,567,036
Projected Revenue less Expenses	-453,989	-1,082,362
**FY22 Planned expenditures is a 2% increase from FY21 expenditures.		

Option 2 Break Even Rate of \$218/\$110	FY21	FY22**
EXPENSES		
Planned Expenditures	2,597,490	2,649,398
REVENUE		
Roll Forward from prior Fiscal Year	122,476	83,731
Fees and Reimbursements	70,600	70,600
Time Billed		
Administrative Law Judge - FTEs	1,935,295	1,935,295
Administrative Law Judge - Contractors	288,850	288,850
Staff Attorneys	264,000	264,000
TOTAL REVENUE		
Total Revenue	2,681,221	2,642,476
Projected Revenue less Expenses	83,731	-6,922
**FY22 Planned expenditures is a 2% increase from FY21 expenditures.		

Option 3 Proposed Rate of \$220/\$110	FY21	FY22**
EXPENSES		
Planned Expenditures	2,597,490	2,649,398
REVENUE		
Roll Forward from prior Fiscal Year	122,476	104,136
Fees and Reimbursements	70,600	70,600
Time Billed		
Administrative Law Judge - FTEs	1,953,050	1,953,050
Administrative Law Judge - Contractors	291,500	291,500
Staff Attorneys	264,000	264,000
TOTAL REVENUE		
Total Revenue	2,701,626	2,683,286
Projected Revenue less Expenses	104,136	33,888
**FY22 Planned expenditures is a 2% increase from FY21 expenditures.		

Option 4 Comparison Rate of \$255/\$110	FY21	FY22**
EXPENSES		
Planned Expenditures	2,597,490	2,649,398
REVENUE		
Roll Forward from prior Fiscal Year	122,476	461,223
Fees and Reimbursements	70,600	70,600
Time Billed		
Administrative Law Judge - FTEs	2,263,762	2,263,762
Administrative Law Judge - Contractors	337,875	337,875
Staff Attorneys	264,000	264,000
TOTAL REVENUE		
Total Revenue	3,058,713	3,397,460
Projected Revenue less Expenses	461,223	748,062
**FY22 Planned expenditures is a 2% increase from FY21 expenditures.		

RATE HISTORY COMPARISON

	2014	2015	2016	2017	2018	2019	2020 (Est.)	2021 (Est.)
RATE								
Administrative Law Judges	\$165	\$142.50	\$120	\$170	\$170	\$170	\$170	\$220
Administrative Law Judges (PUC)**	\$180	\$155						
Staff Attorney	\$80	\$80.00	\$80	\$90	\$90	\$90	\$90	\$110
Paralegal	\$35	\$35.00	\$35	\$35	\$35	\$35	\$0	\$0
HOURS								
Administrative Law Judges	12,625	10,834	14,900	14,445	14,006	11,655	9,989	10,202.5
Administrative Law Judges (PUC)**	2,226	3,735						
Staff Attorney	1,694	2,310	2,626	3,472	3,802	4,264	4,071	2,400
Paralegal	225	123	19	18	15	0	0	0
TOTAL	16,770	17,002	17,545	17,935	17,823	15,919	18,020	11,721.5
REVENUE								
Administrative Law Judges	\$2,083,125	\$1,543,845	\$1,788,000	\$2,455,650	\$2,381,020	\$1,959,590	\$1,698,130	\$2,244,550
Administrative Law Judges (PUC)**	\$400,680	\$578,925						
Staff Attorney	\$135,520	\$184,800	\$210,080	\$312,480	\$342,180	\$383,733	\$366,390	\$264,000
Paralegal	\$7,875	\$4,305	\$665	\$630	\$525	\$0	\$0	\$0
Fees and Expense Reimbursements (billed to clients)	\$52,766	\$62,718	\$108,322	\$101,531	\$87,696	\$46,510	\$70,600	\$70,600
TOTAL	\$2,679,966	\$2,374,593	\$2,107,067	\$2,870,291	\$2,811,421	\$2,389,833	\$2,135,120	\$2,579,150

**Starting in 2016, PUC matters are included in the rows identified "Administrative Law Judges."

PRO FORMA FUND STATEMENT (CORRECTED)

		Actual 2016	Actual 2017	Actual 2018	Actual 2019	Projection 2020	Projection 2021**
Balance Forward		1,015,372	439,198	752,200	806,923	575,250	122,473
Transfer In		185	1,479	50	125		
Revenue							
10AH							
600145-8001	State Agencies	1,903,845	2,671,639	2,575,870	2,029,261	1,883,315	2,342,690
600145-8002	Non-State Agencies	148,953	123,622	146,925	194,728	148,138	149,091
600145-8003	Interested Parties	2,089	1,379	879	675	1,302	1,369
600145-8004	Data Practices Fees	17,393	26,118	6,446	50	36,243	1,000
600145-8007	CVH			81,252	139,366	66,122	85,000
1CVH							
600145-8001	State Agencies	23,146	46,054	0	0	0	0
600145-8002	Non-State Agencies	11,456	0	0	0	0	0
Total Revenue		2,107,067	2,870,291	2,811,421	2,364,205	2,135,120	2,579,150
Operating Expenditures							
41000	Salary & Benefits	2,092,572	2,075,573	2,328,329	2,096,552	2,382,818	2,181,403
41100	Rent	113,600	113,325	77,728	23,057	30,683	65,750
41110	Printing	601	0	0	80		200
41130	Professional/Technical Svcs	294,264	190,918	162,185	97,953	62,325	188,340
41145	Information Technology	6,725	0	0	0	0	0
41150	Computer/ System Svcs	62,942	14,682	8,289	2,763	11,024	10,098
41155	Communications	8,824	3,516	3,781	4,692	2,119	3,711
41160	Instate Travel	10,104	8,752	10,996	7,826	5,092	4,525
41170	Outstate Travel	1,572	776	1,506	4,834	4,405	0
41180	Employee Development	10,950	7,230	12,122	7,277	8,295	15,637
41190	Agency Provided Prof/Tech Svcs	18,103	12,176	10,390	1,711	2,575	6,846
41195	Info Technology	6,000	0	0	0	0	0
41196	Centralized IT Services	1,760	75,218	95,523	320,196	44,991	85,206
41300	Supplies	16,216	15,353	12,816	4,902	2,725	6,750
41400	Equipment Rental	2,702	2,116	4,231	1,467	1,100	3,123
41500	Repairs	3,070	1,262	293	77	54	1,389
42010	Statewide Indirect Costs	13,856	29,208	18,718	19,064	19,808	17,002
42020	Attorney General Costs	1,303	0	4,782	131	2,000	1,000
43000	Other Operating Costs	11,982	7,184	5,009	3,296	7,883	6,510
47160	Equipment-Cap/No Capitol	6,096	0	0	0	0	0
Total Operating Exp.		2,683,242	2,557,289	2,756,698	2,595,878	2,587,897	2,597,490
EOY Fund Balance		439,198	752,200	806,923	575,250	122,473	104,133

**FY21 projection is based on \$220/\$110 proposed rates.

CASH FLOW STATEMENT

(Dollars in Thousands)	Actual 2019	Projected 2020
Operating Revenues		
Receipts from Customers	3,171	2,710
Other Income		
Total Operating Revenues	3,171	2,710
Gross Margin	3,171	2,710
Operating Expenses		
Purchased Services	472	174
Salaries and Fringe Benefits	2,096	2,383
Claims		
Depreciation		
Amortization		
Supplies and Materials	5	3
Indirect Costs	20	20
Other Expenses	3	8
Total Operating Expenses	2,596	2,588
Operating Income	575	122
Nonoperating Revenues (Expenses)		
Investment Income		
Interest and Financing Costs		
Other Nonoperating Expenses		
Gain (Loss) on Disposal of Capital Assets		
Total Nonoperating Revenues (Expenses)	0	0
Income Before Transfers and Contributions	575	122
Capital Contributions		
Transfers in		
Transfers out		
Cash Flow	575	122

DEPARTMENT OF ADMINISTRATION—CENTRAL MAIL**Services Provided**

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

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

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

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

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

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

How Rates are Computed

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



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2021 Actual

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

FOR YEAR ENDING JUNE 30, 2021

Central Mail

(All Figures in 000's)

FUND 5203

PART I 2 CFR 200 R.E. BALANCE			
2 CFR 200 R.E. BALANCE July 1, 2020 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)			1,480
Adjustments			-
Adjusted Retained Earnings Balance			1,480
FY19 Retained Earnings Increase (Decrease) Per ACFR			
2 CFR 200 Revenues			
Operating Revenue	10,974		
Non Operating Revenue	-		
Total Revenues		10,974	
Less: Expenditures (Actual Costs):			
Total Operating Expenses per States Financial Report	(10,406)		
Other Expenses	-		
Less Depreciation Expense	62		
Total Expenditures		(10,413)	
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	(70)		
GASB75 Net OPEB Liability Adjustment	1		
Total Expenditures		(10,413)	
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	-		
Debt Service Payments	-		
Total Adjustments		-	
FY21 Net Increase (Decrease) to Retained Earnings Balance per ACFR			499
2 CFR 200 R.E. BALANCE June 30, 2021	A)		1,979
Allowable Reserve	B)	1,736	
Excess Balance (A)-(B)		244	
(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)			



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

FOR YEAR ENDING JUNE 30, 2021
 (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, 2020		66
TRANSFERS Per ACFR (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, 2021	C)	66

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2020		
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	(578)	
Current year GASB68 NPL Adjustments	70	
Prior year GASB75 OPEB Adjustments	(44)	
Current year GASB75 OPEB Adjustments	(1)	
Total Adjustments	(592)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2021	D)	(592)

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

RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D) (Should Tie to the Fund Balance in the ACFR)		1,453
--	--	-------

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
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
FY20 Adjustment Accumulated Prior Year Imputed Interest	-	
FY20 GASB68 Net Pension Liability Adjustment	(39)	
FY20 GASB75 Net OPEB Obligation Adjustment	6	
FY21 Adjustment Accumulated Prior Year Imputed Interest	-	
FY21 GASB68 Net Pension Liability Adjustment	70	
FY21 GASB75 Net OPEB Obligation Adjustment	(1)	
	<u>(592)</u>	
	(592,000)	

Summary

PPD Adjustment	(34)
Prior year Imputed Interest	-
FY2020 Adjustment Accumulated Prior Year Imputed Interest	8
Current year Imputed Interest	-
Contributed Capital	(13)
Prior year GASB68 NPL Adjustments	(578)
Current year GASB68 NPL Adjustments	70
Prior year GASB75 OPEB Adjustments	(44)
Current year GASB75 OPEB Adjustments	(1)
	<u>(592)</u>

amount should be zero -



**Central Mail
Fund 5203**

**Fiscal Year 2020 Interim
and Fiscal Year 2021
Business Plan**

February 5, 2020
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Facilities Management Division
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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.

Our successes and challenges

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

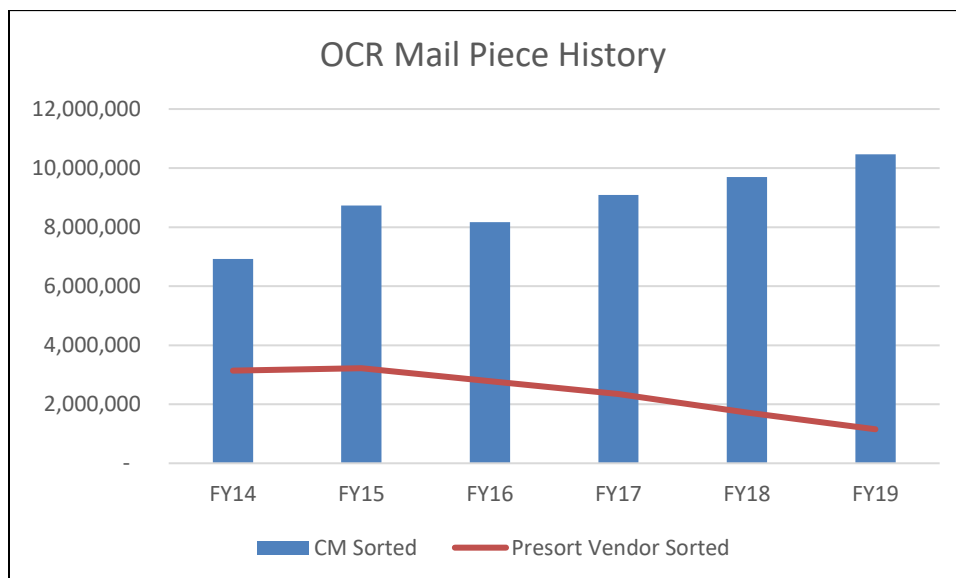
Description of Business

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.

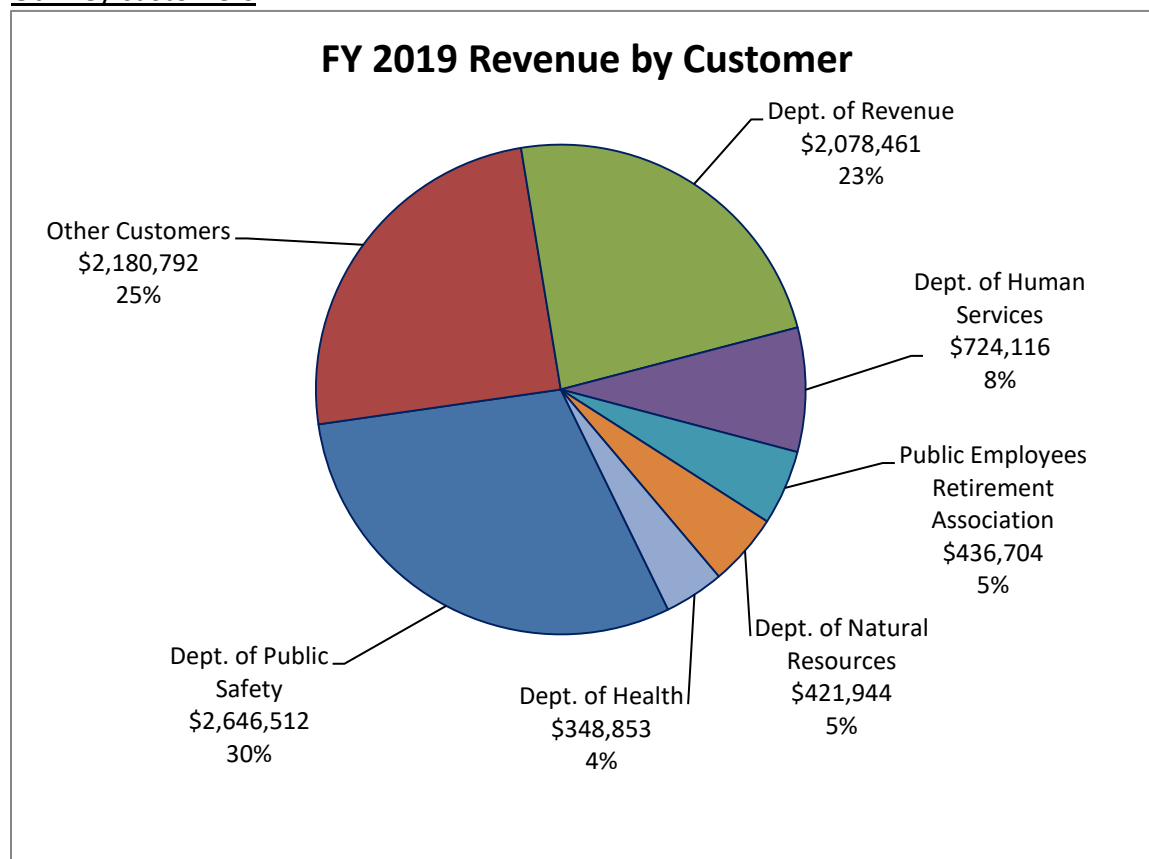
Marketing

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 1 st 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 1 st 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

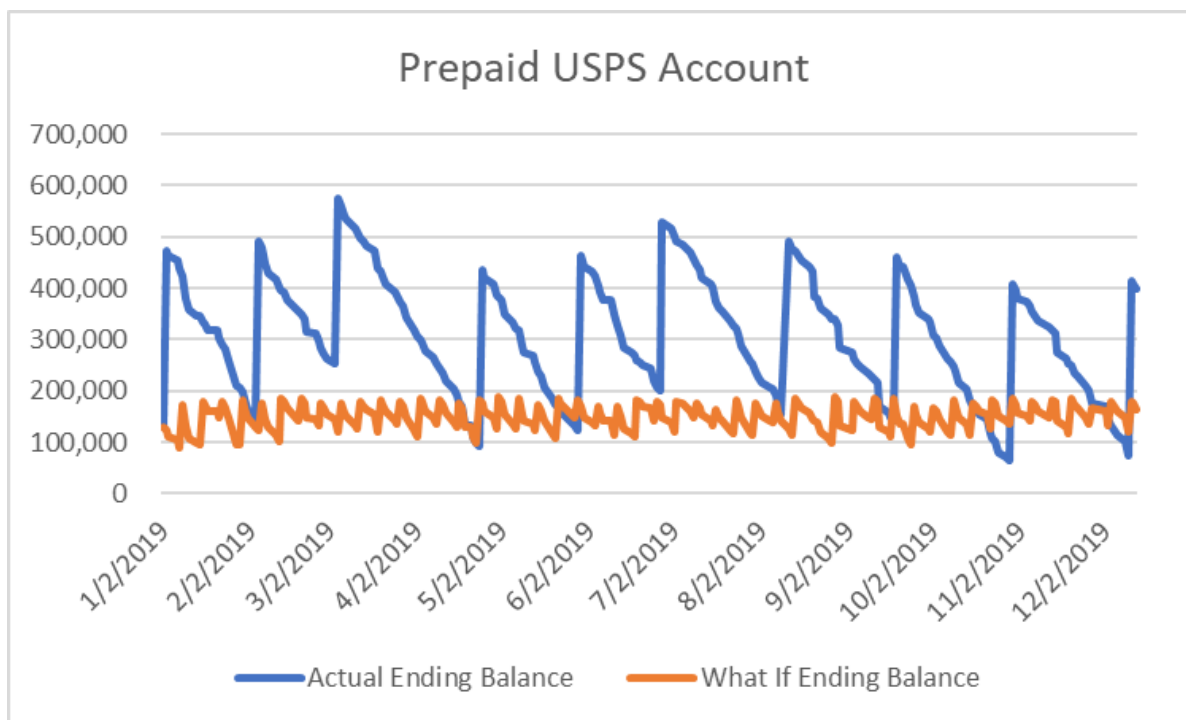
Prior to FY 2005, Central Mail operations were managed in two separate funds, an ISF and a fiduciary fund. In FY 2005, Admin and MMB jointly decided to eliminate the fiduciary fund and combine postage clearing with the Central Mail ISF to conform to new accounting changes as prescribed by the Governmental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

	FY 2020 Interim	FY 2020 Original	\$ CHANGE	% CHANGE
Expenses	PROPOSED	APPROVED	FY20-FY20	\$ 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			Overall Change in Rates - %
					Requested Rates	Revenues at Current Rates	Change in Revenues	
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

	FY 2021	FY 2020	\$ CHANGE	% CHANGE
Expenses	PROPOSED	PROPOSED	FY21-FY20	\$ 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			Overall Change in Rates - %
					Requested Rates	Revenues at FY20 Rates	Change in Revenues	
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 Rate¹							
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

¹On rare occasion, 1 1/2 times the billing rate may be assessed for rush overtime jobs, related to the required service

History and Proforma

Minnesota Department Of Administration Central Mail Rate Request For Fiscal Year 2021

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROPOSED	PROPOSED	FY21-FY20	\$ 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								
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	
			Fund 5203 FinDept ID G0234750 Central Mail	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	
			Fund 5203 FinDept ID G0234750 Central Mail	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	FY19
	YTD	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	<u>\$ 2,475,724.60</u>	<u>\$ 2,710,405.98</u>
NONCURRENT ASSETS (Note 3)		
Equipment	\$ 848,731.72	\$ 854,876.72
Accumulated Depreciation - Equipment	(448,669.63)	(390,815.96)
Total Noncurrent Assets	<u>\$ 400,062.09</u>	<u>\$ 464,060.76</u>
TOTAL ASSETS	<u>\$ 2,875,786.69</u>	<u>\$ 3,174,466.74</u>
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	<u>\$ 599,000.00</u>	<u>\$ 899,000.00</u>
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	<u>\$ 1,488,724.78</u>	<u>\$ 1,742,255.99</u>
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	<u>\$ 279,000.00</u>	<u>\$ 1,163,000.00</u>
TOTAL LIABILITIES	<u>\$ 1,767,724.78</u>	<u>\$ 2,905,255.99</u>
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	<u>\$ 944,000.00</u>	<u>\$ 645,000.00</u>
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	<u>\$ 763,061.91</u>	<u>\$ 523,210.75</u>

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

2/3/2020
 Unaudited

	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	<u>\$ 2,539,452.62</u>	<u>\$ 2,539,452.62</u>	<u>\$ 2,163,426.23</u>	<u>\$ 2,163,426.23</u>
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	<u>\$ 2,395,846.15</u>	<u>\$ 2,395,846.15</u>	<u>\$ 2,126,100.21</u>	<u>\$ 2,126,100.21</u>
OPERATING INCOME (LOSS)	<u>\$ 143,606.47</u>	<u>\$ 143,606.47</u>	<u>\$ 37,326.02</u>	<u>\$ 37,326.02</u>
NONOPERATING REVENUES (EXPENSES)				
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenues (Expenses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 143,606.47</u>	<u>\$ 143,606.47</u>	<u>\$ 37,326.02</u>	<u>\$ 37,326.02</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 143,606.47</u>	<u>\$ 143,606.47</u>	<u>\$ 37,326.02</u>	<u>\$ 37,326.02</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 619,455.44</u>	<u>\$ 619,455.44</u>	<u>\$ 461,170.11</u>	<u>\$ 461,170.11</u>
Adjustment to Net Position (Note 8)	-	-	24,714.62	24,714.62
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 619,455.44</u>	<u>\$ 619,455.44</u>	<u>\$ 485,884.73</u>	<u>\$ 485,884.73</u>
NET POSITION, ENDING	<u>\$ 763,061.91</u>	<u>\$ 763,061.91</u>	<u>\$ 523,210.75</u>	<u>\$ 523,210.75</u>

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

2/3/2020
 Unaudited

	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	<u>\$ 67,395.12</u>
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	<u>\$ (67,395.12)</u>
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	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Provided from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ -
Cash and Cash Equivalents, Beginning, as Reported	-
Cash and Cash Equivalents, Ending	<u><u>\$ -</u></u>
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 Benefits	-
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	<u>\$ (76,211.35)</u>
Net Cash Provided from Operating Activities	<u><u>\$ 67,395.12</u></u>
Noncash Investing, Capital and Financing Activities	\$ -

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - CENTRAL MAIL FUND 5203
 STATEMENT OF BUDGET AND ACTUAL COMPARISON
 FOR THE QUARTER ENDED 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	<u>\$2,270,283.00</u>	<u>\$ 2,270,283.00</u>	<u>\$2,539,452.62</u>	<u>\$2,539,452.62</u>	<u>\$ 269,169.62</u>	<u>\$ 269,169.62</u>
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	<u>\$2,403,506.25</u>	<u>\$ 2,403,506.25</u>	<u>\$2,395,846.15</u>	<u>\$2,395,846.15</u>	<u>\$ (7,660.10)</u>	<u>\$ (7,660.10)</u>
OPERATING INCOME (LOSS)	<u>\$ (133,223.25)</u>	<u>\$ (133,223.25)</u>	<u>\$ 143,606.47</u>	<u>\$ 143,606.47</u>	<u>\$ 276,829.72</u>	<u>\$ 276,829.72</u>
NONOPERATING REVENUE (EXPENSES)						
Gain (Loss) on Disposal of Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Nonoperating Revenue (Expenses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ (133,223.25)</u>	<u>\$ (133,223.25)</u>	<u>\$ 143,606.47</u>	<u>\$ 143,606.47</u>	<u>\$ 276,829.72</u>	<u>\$ 276,829.72</u>
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ (133,223.25)</u>	<u>\$ (133,223.25)</u>	<u>\$ 143,606.47</u>	<u>\$ 143,606.47</u>	<u>\$ 276,829.72</u>	<u>\$ 276,829.72</u>

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

2/3/2020
 Unaudited

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	<u>\$ 66,000.00</u>	
Total Contributed Capital	<u>\$ 66,000.00</u>	

3. CAPITAL ASSETS

	Balance 7/1/2019	Additions	Deletions	Balance 9/30/2019
Equipment	\$ 848,731.72	\$ -	\$ -	\$ 848,731.72
Total Capital Assets	<u>\$ 848,731.72</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 848,731.72</u>
Accumulated Depreciation for:				
Equipment	\$ (433,233.25)	\$ (15,436.38)	\$ -	\$ (448,669.63)
Total Accumulated Depreciation	<u>\$ (433,233.25)</u>	<u>\$ (15,436.38)</u>	<u>\$ -</u>	<u>\$ (448,669.63)</u>

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	<u>\$ 4,000.00</u>	<u>\$ 35,000.00</u>

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.

\$1,387,280.14 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		<u>362,999.82</u>
Total Net Position	\$	<u>763,061.91</u>

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

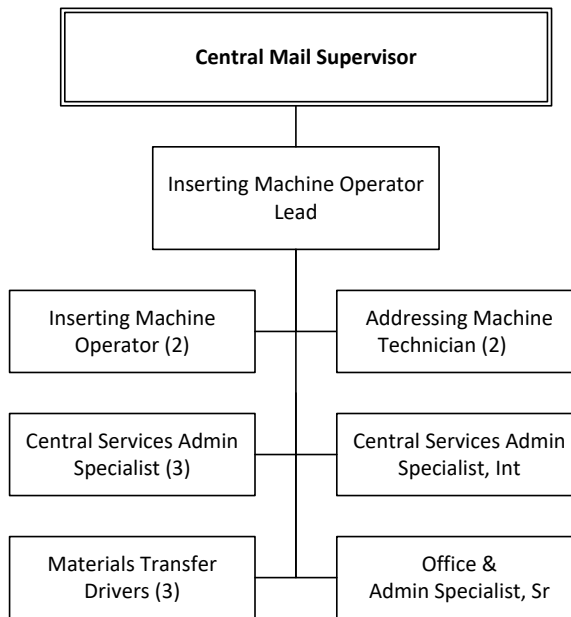
Organization Chart

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 multiplies 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 PROPERTY CASUALTY**Services Provided**

The Risk Management Property Casualty has four primary areas of responsibility for state agencies, and political subdivisions. The services include:

- Manage the Risk Management Property Casualty Fund, which operates as the state's internal insurance company
- Purchase commercial insurance to meet customer needs, when placement in the Risk Management Fund may not be appropriate
- Provide underwriting and claim services
- Provide ongoing loss control services

The primary types of insurance provided by the Division's Risk Management Fund include:

- Automobile Liability Insurance on owned or leased vehicles
- Collision and Comprehensive Insurance on vehicles for those customers who select the coverage
- "All Risk" Property and Business Interruption Insurance for customers
- Boiler and Machinery, Crime, and other specific coverage designed to meet our customers' needs

OMB Uniform Guidance, 2 CFR part 200, subpart 200.447(a)

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

OMB Uniform Guidance, 2 CFR part, 200, subpart 200.447(b)

- *"Cost of other insurance in connection with the general conduct of activities are allowable subject to the following limitations..."*

How Rates are Computed

Premiums charged for vehicle and general liability lines are based upon actuarial projection, utilization, paid loss development and expenses to administer the program. This includes loss adjusting, claims related expenses and special assessments. Property rates are built on total insurable values based on a deductible levels profile and property reinsurance cost.



State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2021 Actual

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

FOR YEAR ENDING JUNE 30, 2021

Risk Management - Property and Casualty

(All Figures in 000's)

FUND 5300

PART I 2 CFR 200 R.E. BALANCE			
2 CFR 200 R.E. BALANCE July 1, 2020 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)			14,411
Adjustments			-
Adjusted Retained Earnings Balance			14,411
FY21 Retained Earnings Increase (Decrease) Per ACFR			
2 CFR 200 Revenues			
Operating Revenue	14,534		
Non Operating Revenue	91		
Total Revenues		14,625	
Less: Expenditures (Actual Costs):			
Total Operating Expenses per States Financial Report	(16,595)		
Other Expenses	(693)		
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	25		
GASB75 Net OPEB Liability Adjustment	4		
Total Expenditures		(17,222)	
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		-	
FY21 Net Increase (Decrease) to Retained Earnings Balance per ACFR			(2,634)
2 CFR 200 R.E. BALANCE June 30, 2021	A)		11,777
Allowable Reserve	B)	2,870	
Excess Balance (A)-(B)		8,907	
<p>(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)</p>			



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

FOR YEAR ENDING JUNE 30, 2021

Risk Management - Property and Casualty

(All Figures in 000's)

FUND 5300

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE

2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020

TRANSFERS Per ACFR (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, 2021

C)

PART III 2 CFR 200 ADJUSTMENTS BALANCE

2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2020

ADJUSTMENTS:

Less: 2 CFR 200 Unallowable Costs

Plus: 2 CFR 200 Allowable Costs

Accumulated Prior Year Imputed Interest Adjustment

Current Year Imputed Interest Adjustment

Accumulated Prior Years GASB68 Adjustment

Current Year GASB68 Net Pension Liability Adjustment

Accumulated Prior Years GASB75 Adjustment

Current Year GASB75 Net OPEB Obligation Adjustment

Total Adjustments

2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2021

D)

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

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

(Should Tie to the Fund Balance in the ACFR)

10,364

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
FYpre2004 Imputed Interest	(322)	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	change in deferred liability from CAFR
FY19 GASB75 Net OPEB Obligation Adjustment	(6)	change in deferred liability from CAFR
FY20 GASB68 Net Pension Liability Adjustment	121	change in deferred liability from CAFR
FY20 GASB75 Net OPEB Obligation Adjustment	0	change in deferred liability from CAFR
FY21 GASB68 Net Pension Liability Adjustment	(25)	change in deferred liability from ACFR
FY21 GASB75 Net OPEB Obligation Adjustment	(4)	change in deferred liability from ACFR
	<u>(1,413)</u>	



**RISK MANAGEMENT DIVISION
Property & Casualty
Fund 5300**

**FISCAL YEAR 2021
Business Plan**

June 2, 2020
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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:

- Provide excellent service to our partners
- Strengthen property construction, occupancy, protection, exposure (COPE) data
- Grow retained earnings over three years with goal of self-funding primary \$10M property reinsurance exposure in the future
- Assist interested partners in acquiring cyber security/data breach coverage
- Implement automated driver’s license record check process
- Continue to strengthen loss control efforts for all RMF lines of insurance
- Provide partners with innovative coverage options and competitive insurance rates
- Continue to shorten claim reporting timelines

Our proposed rates

Rate	Current Rate (\$)	Proposed FY 2021 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 2021 Rate (\$)	Change (\$)	Change (%)
Property (including Boiler & Crime) / (per \$100 of insurance)				
\$ 1,000 deductible	\$0.0930	\$0.1163	\$0.0233	25%
\$ 2,500 deductible	\$0.0614	\$0.0767	\$0.0153	25%
\$ 5,000 deductible	\$0.0502	\$0.0628	\$0.0126	25%
\$ 10,000 deductible	\$0.0447	\$0.0558	\$0.0111	25%
\$ 25,000 deductible	\$0.0372	\$0.0465	\$0.0093	25%
\$ 50,000 deductible	\$0.0316	\$0.0395	\$0.0079	25%
\$ 75,000 deductible	\$0.0298	\$0.0372	\$0.0074	25%
\$100,000 deductible	\$0.0279	\$0.0349	\$0.0070	25%
\$250,000 deductible	\$0.0239	\$0.0298	\$0.0059	25%
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%
Garagekeepers (average premium)	\$827	\$827	\$0.00	0.00%

Rate	Current Rate (\$)	Proposed FY 2021 Rate (\$)	Change (\$)	Change (%)
Insurance Services Fee Schedule - per hour				
Consulting	\$100	\$100	\$0.00	0.00%
Non-Insured Tort Claims	\$65	\$65	\$0.00	0.00%
Billback (Purchased Insurances)	Varies	Varies	\$0.00	0.00%

See Products and Services beginning on page 11 for detailed discussion of each service and rate. See Six-Year Rate Comparison, page 35.

We are proposing a 25% property rate increase for FY21. The following factors influence the above rates:

- After experiencing steady decreases in property reinsurance rates over the past 9 years, our FY21 reinsurance renewal is unprecedented as the market has changed virtually overnight from a soft market (e.g., low rates, flexible underwriting and widely available coverage) to a hard market (e.g., high rates, strict underwriting and reduced supply)
- Very limited reinsurance market for “large limit” providers, coupled with hardening property market and tightening underwriting requirements, including the use of convective storm modeling in evaluating exposures here in Minnesota
- Reinsurance market is moving clients toward accepting more risk through a combination of significantly larger deductibles and reduced limits
- Favorable loss experience attributed to policyholder efforts
- Favorable claim adjustment and loss development
- Favorable excess casualty policy renewal
- No change to property retention level and annual aggregate
- No change to tort cap level
- Removal of cyber security/data breach coverage from the RMF property and general liability coverages

Our successes, challenges, along with economic and legislative impacts

Successes

- Able to offer RMF auto and general liability FY21 rates at FY20 levels
- Renewed excess casualty extraterritorial coverage at current rate
- Created a streamlined process for evidence of insurance and self-insurance
- Modified our short-term Heavy Equipment Rental Program, increasing underwriting efficiency and providing partners more timely evidence of coverage

Challenges

- Changing risk appetite of primary property reinsurer and hardening property reinsurance market, impacting availability, limits, and future pricing
- Need to grow retained earnings to self-fund primary \$10M property reinsurance level
- Future development of existing FY19 property losses, and potentially higher than expected future losses, could impact future reinsurance pricing
- Increased demand for alternative insurance products placed outside of RMF

- Securing a comprehensive cyber security/data breach plan for our partners
- COVID-19 pandemic impact on partners' businesses and underwriting their coverage

Economic Impacts

- Partners with property and/or contents coverage can expect an increase in property coverage premium payments assuming similar deductible levels in FY21
- Partners with favorable auto liability claims experience are projected to receive dividend payments in FY21
- Property and general liability (package policies) dividends expected to be retained the next few years to offset reinsurance expense and grow retained earnings

Legislative Impacts

- At the time this business plan is published the Minnesota Legislature has adjourned. However, a special legislative session is expected this summer. Any impact of a special legislative session is unknown.

Projected FY21 financial activity

Revenue	\$15,552,279
Expenses	\$15,452,135
• Rebate/Dividend, if applicable	\$584,544
Year-end Retained Earnings	\$13,444,392
Working Capital *	\$2,569,189
Full Time Equivalentents	10.25
Overall Revenue Change	23.5%

*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 50
- **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 claim 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
- Historically stable rates for our partners
- 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
- 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
- Critical team members nearing retirement and loss of other team members creating need for positions to be filled

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 partners to place RMF 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

- 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

- Renewed property reinsurance with the RMF’s 25% co-participation in the primary \$10 million reinsurance premium, resulting in \$600,000 cost savings with goal of providing future RMF rate stabilization
- Renewed FY21 excess casualty reinsurance at the FY20 rate
- Saved \$4.1 million in administrative costs over the last five years compared to the industry average operating expense ratio
- Paid in excess of \$3.4 million in dividends during FY20
- Increasing percentage of COPE (construction, occupancy, protection, and exposure) inspection recommendations implemented in 90 days

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

The RMF is protected from high frequency and/or severity of losses in any given year through the procurement of reinsurance from the private market for both the property and liability lines of coverage. This reinsurance serves as excess coverage over a self-insured retention (similar to a deductible).

Our ability to affordably purchase reinsurance is a significant factor in the rates we charge our partners. After having had steady decreases in property reinsurance rates over the past nine (9) years, the FY21 renewal will be unprecedented, as the reinsurance market has shifted from a soft market (low rates, with flexible underwriting standards and widely available coverage) to a hard market (high rates, with strict underwriting standards and reduced supply of large limit carriers).

Additionally, the ongoing impact of wind/hail losses in many areas of the country, along with industry adoption of computer windstorm modeling for states like Minnesota (historically viewed as “safe” from catastrophic weather-related events), is a critical driver in current reinsurance renewals. The high concentration of values in our metro area causes predictive windstorm models to reflect a loss expectancy comparable to hurricane-prone areas in the country.

Finally, property reinsurers looking to reduce their own exposure to large losses are requiring clients to accept more risk, in the form of significantly larger retentions (deductibles) and reduced limits. Clients who are not positioned financially to accept more risk, are being forced to accept higher premiums to continue the status quo. The most favorable pricing is seen at the \$10 - \$25 million deductible levels (RMF currently has a \$1 million retention).

Products and Services

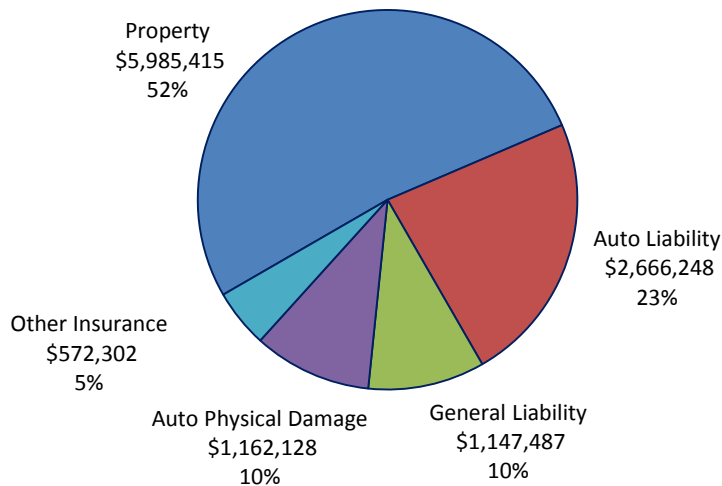
Our main products/services and the benefits to partners

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 FY20.

**RMF FY20 Collected Self-Insurance Premium by Product
(estimated)**



1. **Property Insurance** (offered through the RMF)

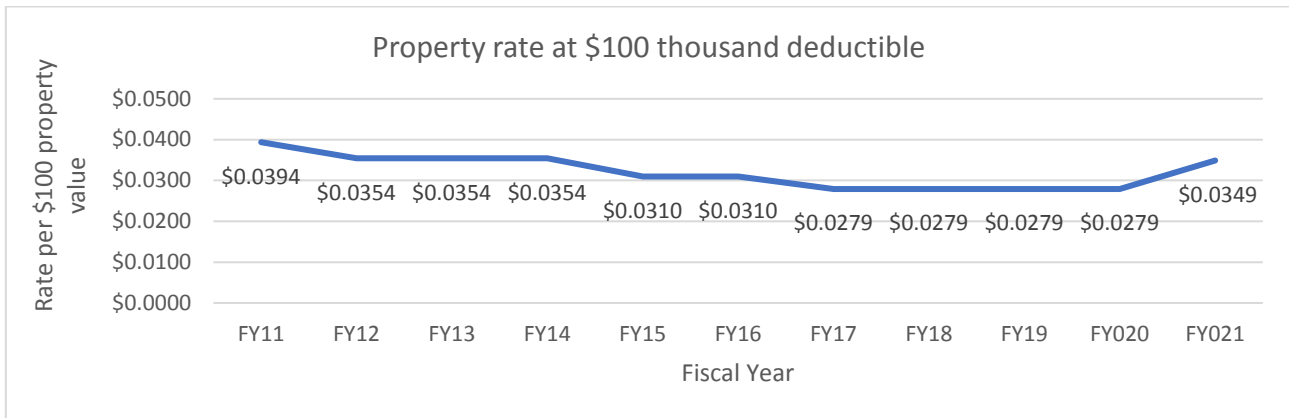
Property insurance provides coverage to insureds for damage to the insured’s real and/or personal property caused by insured perils (e.g. fire, windstorm, hail, collapse, theft, vandalism, flood, earthquake, business interruption, and other unforeseen causes of loss).

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

The cyber limit of \$25,000 included (no premium charge) in previous policy years has been removed for policy year FY21 (discussed further in “Our major changes for this year” on page 24).

The proposed property rates for FY21 are increased 25% from FY20. Property rates experienced three rate reductions since FY12 and were last decreased in FY17 by 10% for all deductible levels. The following graph shows the historical and proposed rates for the \$100 thousand deductible level. The proposed FY21 rate is 11% lower than the FY11 rate.



The proposed FY21 property rates for all deductible levels are presented in the following table.

FY21 Property Rates (per \$100 of property value)	
Deductible	Rate
\$1,000	\$0.1163
\$2,500	\$0.0767
\$5,000	\$0.0628
\$10,000	\$0.0558
\$25,000	\$0.0465
\$50,000	\$0.0395
\$75,000	\$0.0372
\$100,000	\$0.0349
\$250,000	\$0.0298

Real property values will receive a 2% inflationary increase for the FY21 policy year. Personal property values will also receive a 2% inflationary increase for the FY21 policy year. The FY21 estimated total insurable value is \$19.0 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 and unchanged for FY21.

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 FY21 Builder’s Risk rate which is unchanged from FY20.

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

The property rates for FY21 will allow us to provide continued service delivery at FY20 levels while maintaining past retention and annual aggregate levels, co-participation in the primary \$10M layer of reinsurance to reduce reinsurance premiums, and the ability to build our retained earnings with the goal of increasing our co-participation level in the future.

Property rates for FY21 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

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 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 13,914 vehicles in FY21.

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 FY21.

- a. **Standard Rates** (non-siren vehicles) - The following table details annual FY21 standard rates which are unchanged from FY20.

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 considered 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 FY21 siren rates which are unchanged from FY20.

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 FY21 rate will remain the same as FY20 for Public Safety’s siren vehicles at \$484 per vehicle.

Auto liability rates for FY21 and the past five years are detailed in the Six-Year Rate Comparison table, page 35. The Auto Liability Tier Rating worksheet is included in the Supporting Information section on page 51.

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 cyber coverage has been removed from RMF liability coverage for FY21 (discussed further in “Our major changes for this year” on page 24).

A major distinction between the RMF and private insurers is the simplicity of the rating structure and the fact that the RMF does not require an annual audit of the exposures. The proposed general liability rate for FY21 is unchanged from FY20 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 10,079 vehicles in FY21 with a total insurable value of \$103.3 million for rating purposes.

The following tables detail automobile physical damage rates for FY21 which are unchanged from FY20.

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
2021	1
2020	.85
2019	.74
2018	.63
2017	.52
2016	.43
2015	.34
2014	.29
2013	.23
2012	.20
<2012	.15

Auto physical damage rates for FY21 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

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 FY21 rates, which are unchanged from FY20.

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 FY21 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

- 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 FY21 Garagekeepers Legal Liability rates, which are unchanged from FY20.

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 FY21 Homeowner’s Warranty rate which is unchanged from FY20.

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 FY20-21 purchased insurance efforts.

Coverage	Policy count
Accident	2
Aviation	5
Bonds	9
Cyber	4
Directors & Officers	5
Disaster Management Services	1
Excess Crime	11
Fine Arts	2
General Liability	6
Liquor Liability	1
Professional Liability	4
Property	1
Travel Accident	2
Volunteer Accident	4
Work Comp	10
Grand Total	67

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 FY21. Consulting rates for FY21 and the past five years are detailed in the Six-Year Rate Comparison table, page 35. For FY20 there have been no chargeable consulting services and we are not projecting any for FY21.

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 an 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**

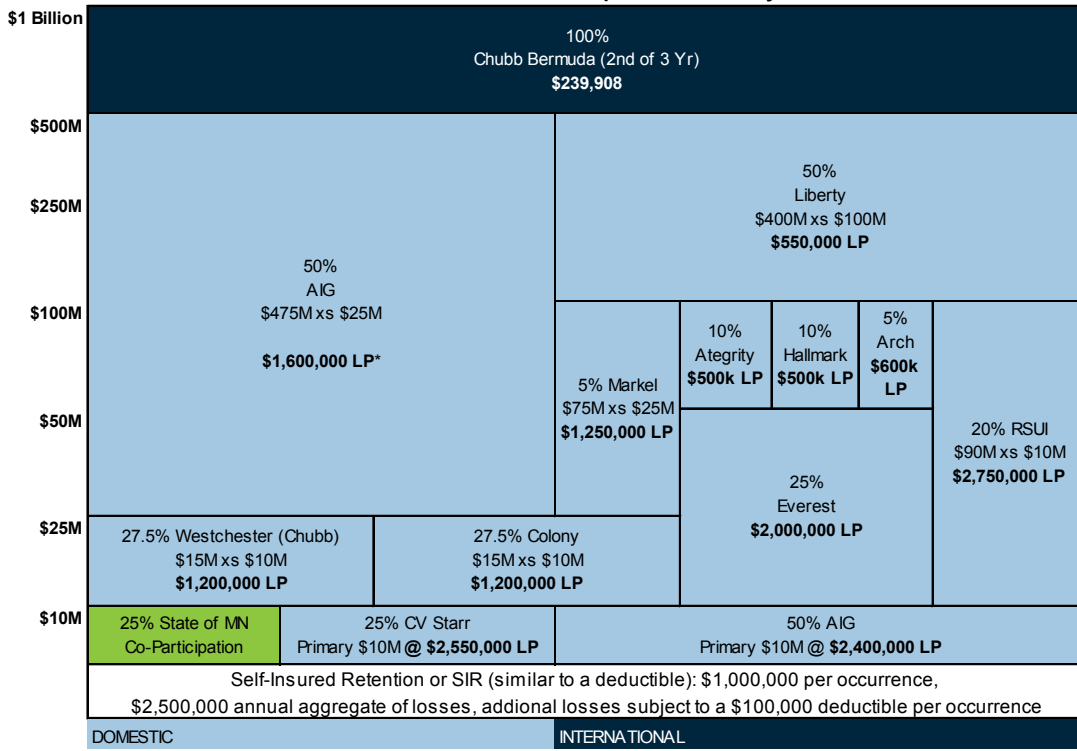
We maintain an inter-agency agreement with the Attorney General's Office to provide third-party tort claims management services to agencies that do not have liability insurance.

Services for non-insured tort claims management are invoiced to customers at \$65.00 per hour. There will be no change in the hourly fees for FY21. NIT claims management rates for FY21 and the past five years are detailed in the Six-Year Rate Comparison table, page 35.

Our major changes for this year

The RMF property reinsurance program for FY21 will be restructured from a single reinsurer serving as our primary level reinsurer to a shared and layered program with multiple reinsurers and the RMF participating at 25% of the primary \$10 million in coverage. The program will maintain its \$1 million per occurrence retention and \$2.5 million annual aggregate, and the trailing deductible will increase from \$25,000 to \$100,000. The following diagram details the expected shared and layered property reinsurance program for FY21.

State of Minnesota
25% State of MN Co-Participation in Primary \$10M



* LP is Layer Premium

Chart definitions:

SIR (Self-insured Retention): the dollar amount that must be paid by the RMF before the reinsurer will respond to a loss (similar to a deductible)

Annual Aggregate: the maximum dollar amount that must be paid by the RMF during the policy term before the trailing retention applies

Trailing Retention: the maximum dollar amount in the form of a deductible that must be paid by the RMF for all future losses after the annual aggregate is reached (RMF is still responsible for 25% co-participation in the \$10 million primary reinsurance layer)

LP (Layer Premium): The reinsurance premium for the designated reinsurance layer

Co-Participation: The percentage of the reinsurance level the RMF is responsible to pay

By participating in the \$10 million primary reinsurance level the RMF acts as a reinsurer in exchange for saved reinsurance premium, \$600 thousand in this case or 25% of the layer premium. The claim scenario models in the chart below demonstrate the RMF's participation exposure should the fund experience an average claim year or large losses in excess of the funds self-insured retention or SIR (deductible) of \$1 million.

The \$2.5 million annual aggregate is for the Fund's retention only, meaning the annual aggregate of all claims is capped at this amount, except for a \$100,000 trailing deductible for subsequent losses. However, the Fund also pays 25% for each claim in the \$10 million reinsurance layer, and these payments do not count towards the annual aggregate. The annual aggregate and the 25% co-participation of the \$10 million primary reinsurance layer apply independent of each other.

Scenario	Average claim year of \$1.2M in total claim costs with no claims in excess of \$1M SIR.	Average claim year of \$1.2M in total claim costs with one \$2.7M claim (exceeds SIR)	Average claim year of \$1.2M in total claim costs with one \$25M claim (exceeds SIR)
Typical claim costs	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
SIR payments	\$ -	\$ 1,000,000	\$ 1,000,000
25% share of reinsurance	\$ -	\$ 425,000	\$ 2,500,000
Annual total	\$ 1,200,000	\$ 2,625,000	\$ 4,700,000

The RMF equipment breakdown coverage historically has been reinsured by the primary property reinsurer. Since the property reinsurance program is moving from a single carrier program to a layered program, we will be carving out the equipment breakdown coverage with a stand-alone policy. The advantage to this approach is if the lead carrier changes year-over-year it does not affect the relationship with the equipment breakdown carrier, reduces the overall cost for equipment breakdown coverage, and improves terms and conditions.

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. As was indicated in the FY20 business plan, the RMF cyber security/data breach coverage is being omitted from the RMF coverages (property and general liability) in the FY21 policy year. We are working with MNIT and other partners to explore more appropriate cyber security/data breach coverage available from the conventional market.

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.

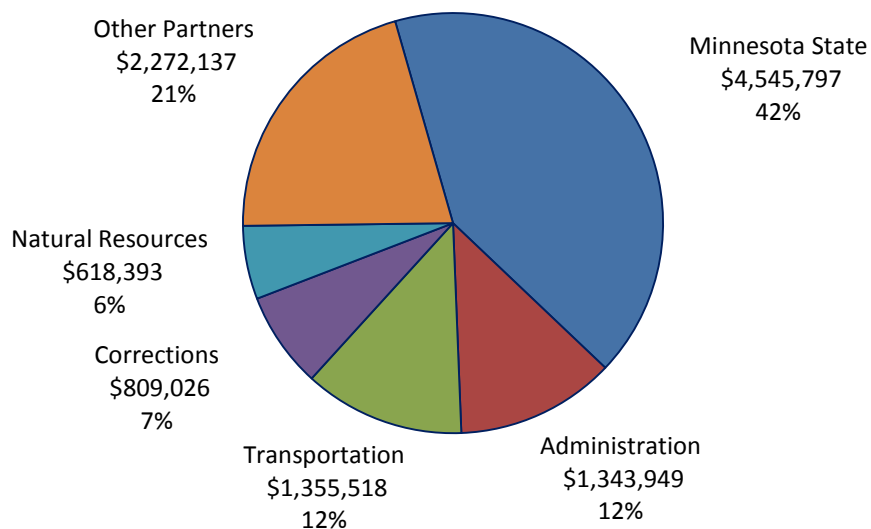
We provide auto liability coverage for all state automobiles which is required for any agency that owns or leases vehicles for business use.

All other coverages offered by us are voluntarily purchased.

Our key partners

The following graph summarizes our top five partners.

FY19 Self-Insurance Revenue by Partner



How our partner base is changing, and why

The following new insureds and coverages were added to the RMF in FY20:

Named Insured	RMF Coverage
Administration – Office of State Procurement	Package (Property and General Liability)
Natural Resources – Fish and Wildlife Mentor Program	General Liability
Pennington County/Transportation/Natural Resources	General Liability
Public Defense Board	Public Officials Liability

What is impacting our partners, and why

At the time this business plan is published and reviewed by the RMAC, the Minnesota Legislature has adjourned, but is expected that a special session will be held this summer. Legislative changes may cause partners to modify their risk management strategies.

The 2020 COVID-19 pandemic has had a profound impact on the current operations of our partners and the immediate and long-term affect is uncertain.

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?”

86.3% of the claimants surveyed during FY19 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.

	FY16	FY17	FY18	FY19	FY20 (est.)
Net premium written	\$7,932,393	\$7,411,395	\$7,462,320	\$7,901,904	\$8,256,992
Industry average operation expense ratio	32.1%	33.2%	33.10%	32.9%	31.7%
Projected industry average operation expense based on RMF's premium base	\$2,546,298	\$2,460,583	\$2,470,028	\$2,599,726	\$2,617,466
Actual RMF operating expenses*	\$1,571,597	\$1,771,992	\$1,755,736	\$1,697,523	\$1,772,301
RMF operating expense ratio	19.8%	23.9%	23.5%	21.5%	21.5%
Savings to partners	\$974,701	\$688,591	\$914,292	\$902,204	\$845,166
Five-year total savings	\$4,124,953				

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

Financial Outlook

Our current overall financial health

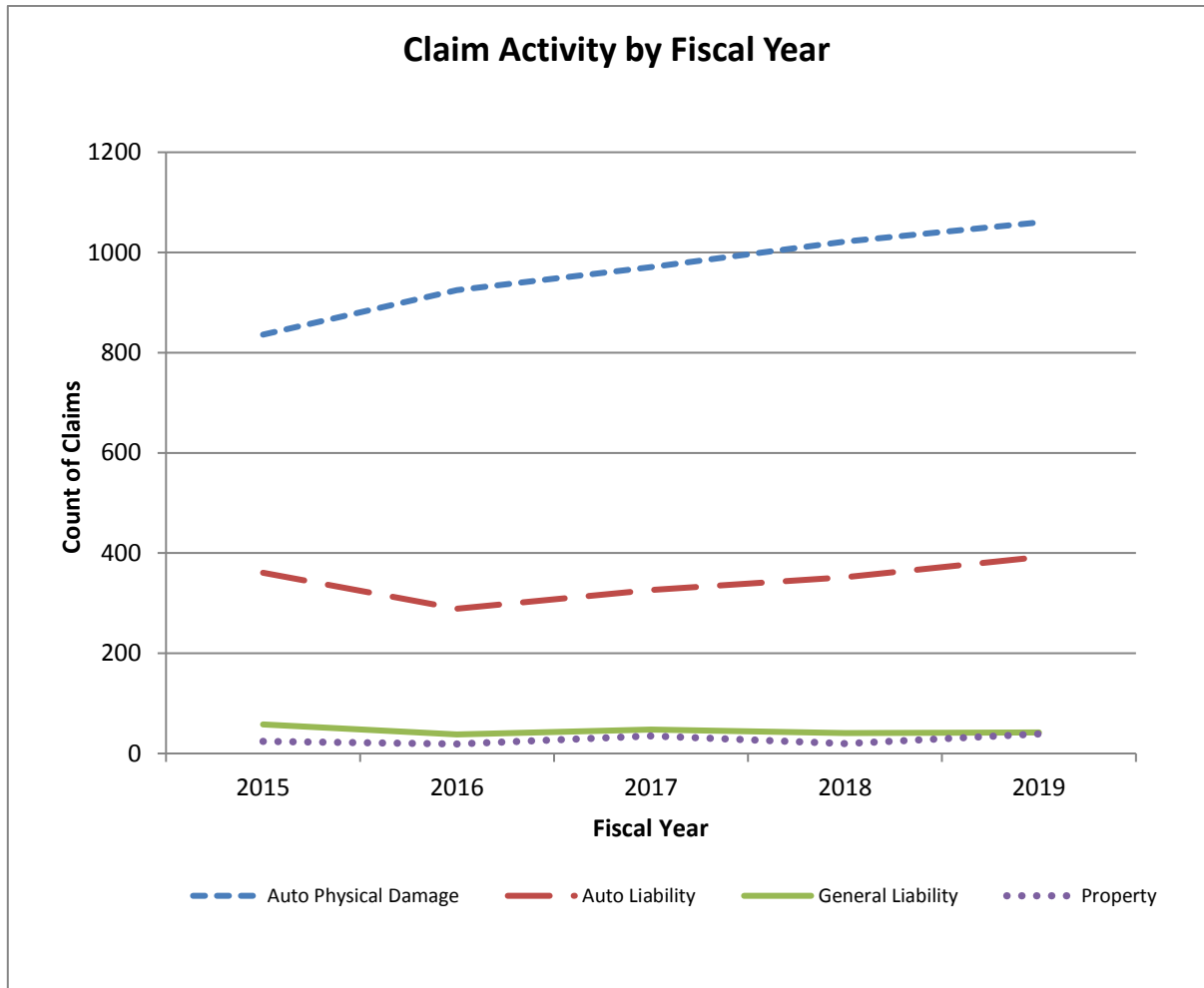
Even with the unprecedented change in the property reinsurance market, the RMF remains stable. The RMF has been able to maintain low rates for partners, pay claim obligations, and return unused premium to partners in form of a dividend. RMF's strategy to grow retained earnings is expected to minimize rising property reinsurance rates.

The financial outlook of the RMF depends greatly on:

- The frequency and severity of claim activity
- The condition and availability of insurance markets which significantly impact the state's reinsurance rates
- Our ability to maintain our partner base

Claim Activity

The following chart summarizes claim activity for the past five years for the four major lines of coverage offered through the RMF. The number of auto liability and physical damage claims continue to rise. Counts of general liability and property claims remain consistent.



COVID-19 and the Governor’s Stay at Home Order has had a profound impact on the number of claims reported to the RMF. The following table provides the number of claims in the 60 days preceding and following March 15, 2020, when state government began implementing telecommuting on a large scale.

Claim Type	Pre Stay Home	Post Stay Home
AL-Auto Liability	53	10
APD-Auto Physical Damage	126	54
Garage Keepers Legal Liab	1	0
GL-General Liability	8	0
Inland Marine	1	0
P-Property	4	1
Grand Total	193	65

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 3/31/20	Periods	Policy year loss ratios below 100% since	Note
Property	83%	FY13-20	FY20	One FY19 claim penetrated the RMF retention level and annual aggregate. An additional claim exceeded our annual aggregate maintenance deductible.
General Liability	49%	FY13-20	FY06	Continued excellent results
Auto Liability	87%	FY13-20	FY18	Continued trend in increased reported claims
Auto Physical Damage	92%	FY13-20	Current year ratio above 100%	Continued trend in increased reported claims

Rate Guarantees

In FY20, we were offered and accepted a two-year rate guarantee on our extraterritorial excess casualty coverage subject to favorable loss experience and loss reporting.

RMF Dividend Programs

Dividends represent the return of premium for superior loss and expense experience. We have returned \$ 14,125,870 in dividends over the past 5 years (FY16-20). The following table summarizes estimated FY21 dividends as of 3/31/2020.

	Property	Auto Liability	General Liability	Total
Estimated FY19 dividend available in FY21	\$1,779,805	\$584,544	\$714,715	\$3,079,064

In order to offset the large property reinsurance premium increase, the RMF is proposing to retain the \$2,494,520 package policy estimated dividends (property and general liability) payable in FY21 and apply it towards the \$5,054,908 property reinsurance premium. This will also allow us to grow retained earnings, assuming favorable loss experience.

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. A copy of the Actuarial Opinion is included on page 48.

Retained Earnings

Retained Earnings for FY21 is projected to decrease by \$122,910 for an ending balance of \$13,455,881. The RMF needs retained earnings for future claim costs. With favorable loss experience and by holding back future dividends, it is the goal of the RMF to grow retained earnings in order to self-fund the primary \$10M property reinsurance layer. When the RMF can self-fund the primary \$10M property reinsurance layer, we anticipate property reinsurance costs will be lower, thus likely placing the RMF in a financial position to lower rates for our partners. Approximately 50% of the property reinsurance premium is for the first \$10M layer in FY21. Should the RMF not experience favorable loss experience, future rate increases will need to be considered as part of the strategy to grow retained earnings.

Major anticipated changes to capital assets

We are not anticipating any changes to capital assets.

Changes to our rates, and why

We are proposing a 25% property rate increase for all deductible levels. The rate increase is necessary to offset property reinsurance increase being experienced by the RMF for the FY21 policy year. RMF FY21 property rates remain 11% below FY11 rates.

FY21 proposed rates and the rates for the past 5 years are detailed in the Six-Year Rate Comparison table, page 35.

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
- Grow retained earnings in order to allow for greater primary property reinsurance layer participation in the future and protect the RMF from catastrophic losses

How our proposed rates will impact our partners

Partners with property and/or contents coverage can expect an increase in property coverage premium payments assuming similar deductible levels in FY21. Additionally, partners may 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 (deductible or coverage changes)

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 2021
 OPERATING REVENUES/EXPENSES

SWIFT

Account

670040	REVENUES - INSURANCE PREMIUMS - SELF INSURANCE Change = 25.6% or \$2,955,899 Increase is a result of a 25% increase in the property rate.
41200	CLAIMS (SELF-INSURANCE & IBNR) Change = 56.1% or \$1,987,773 Increase is due to anticipated claims expense as a result of the claims analysis.
41000-70	SALARIES Change = 24.4% or \$270,929 Increase is due to filling a vacant position as a result of a long term medical leave, and a reallocation of the System Administrator position.
41110	PRINTING Change = 43.8% or \$350 Increase is due to copy overages and re-printing auto insurance cards.
41110	ADVERTISING Change = 25.0% or \$100 Increase is due to filling vacant positions.
41130	PROFESSIONAL & TECHNICAL SERVICES - ADJUSTER Change = 16.3% or \$32,860 Increase is a result of potential claim increases. Adjuster contract is renewing with a 2% increase plus a potential increase if claims increase requiring additional staff.
41130	PROFESSIONAL & TECHNICAL SERVICES - Legal & Other Services Change = 46.0% or \$11,178 Increase is due to utilizing a vendor to create an automated drivers license record (DLR) check process.
41196	PURCHASED SERVICES Change = (43.7%) or (\$12,850) Decrease is a result of changing from using HireRight to the automated DLR check process.
41155	COMMUNICATIONS Change = 66.7% or \$800 Increase is due to an increase in postage costs and the online subscription for JJ Keller.
41160-70	TRAVEL Change = (69.6%) or (\$3,438) Decrease is a result of no out of state travel.
41300	SUPPLIES AND MATERIALS Change = 11.1% or \$400 Increase is a result of the need to order additional supplies.
41180	MEMBERSHIPS & EMPLOYEE DEVELOPMENT Change = (44.7%) or (\$2,985) Decrease is a result of attending fewer local professional organizational meetings.
43000	REINSURANCE PREMIUM - SELF INSURED Change = 96.8% or \$3,182,189 Increase is a result of the reinsurance market changing virtually overnight from a soft market to a hard market with increased rates.
42020	ATTORNEY GENERAL COST Change = (12.2%) or (\$14,000) Decrease is a result of auto liability claims being assigned to outside attorney firms.
43000	INDIRECT COSTS Change = 18.9% or \$10,735 Increase is a result of higher statewide indirect costs.
43000	OTHER OPERATING COSTS CHANGE (8.9%) OR (\$250) Decrease is a result of fewer department memberships.
	INTEREST EARNINGS Change (20.5%) or (\$90,000) Decrease is a result of lower interest rates.
44200	DIVIDENDS Change = (82.5%) or (\$2,757,567) Dividends are cyclical and depend on loss experience. Because of the large increase in property reinsurance costs, the property and general liability dividends will be used to offset the property rate increase and only the auto liability dividends will be distributed in FY21.

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

Rate Matrix

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2021**

	Automobile Liability	Auto Physical Damage	General Liability	(Estimated) Property Boiler/Crime	Miscellaneous Lines	Total
Claim Expense	\$1,329,814	\$910,679	\$463,981	\$2,677,380	\$481,814	\$5,863,667
MN Auto Assigned Claims Bureau Expense	\$4,200					\$4,200
Estimated Statewide/Agency Allocation	\$19,000	\$6,355	\$24,862	\$14,225	\$2,950	\$67,392
Estimated Miscellaneous Expense	\$212,468	\$78,525	\$154,005	\$166,418	\$22,856	\$634,272
Estimated Salary Expense	\$475,530	\$156,400	\$297,275	\$359,362	\$65,480	\$1,354,047
Reinsurance Premium	\$418,606		\$147,869	\$5,903,500		\$6,469,975
Surcharge premium	\$95,926					\$95,926
TOTAL BASE SELF-INSURANCE PREMIUM	\$2,555,544	\$1,151,959	\$1,087,992	\$9,120,885	\$573,100	\$14,489,479
2019 ESTIMATED DIVIDEND PAYABLE IN FY21	(\$584,544)		\$0	\$0		(\$584,544)
TOTAL NET BASE SELF-INSURANCE PREMIUM	\$1,971,000	\$1,151,959	\$1,087,992	\$9,120,885	\$573,100	\$13,904,935

**ESTIMATED FY21 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 (FY21 Estimate)	13,914
Estimated FY21 Premium	\$2,555,544

Automobile Physical Damage

Auto Phys. Damage per \$100 Ins. Value	\$0.75 \$500 Deductible Option \$0.65 \$1,000 Deductible Option
Surcharged* Auto Phys. Damage per \$100 Ins. Value	\$1.47 \$500 Deductible Option \$1.37 \$1,000 Deductible Option
*Commerce, Corrections, Fleet Services, Lottery, Minnesota State, MN State Academies, Minnesota Zoo, Pollution Control, Revenue Veterans Homes	
"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)	10,079
Estimated Insurable Value (FY21)	\$103,291,354
Estimated FY21 premium	\$1,151,959

General Liability

Specific rates established by exposure	Various
Estimated FY21 premium	\$1,087,992

Property (Including Boiler & Crime)

Property per \$100 Ins. Value	Various
Includes \$.0151 Reinsurance Premium	
FY21 Estimated Total Insurable Value	\$18,994,917,953
Estimated FY21 premium	\$9,120,885

Inland Marine

Specific rates established by exposure	Various
FY21 Estimated Total Insurable Value	\$202,235,633
Estimated FY21 premium	\$538,500

Garage Keepers

Specific rates vary by Limits of Liability	Various
FY21 estimated total insurance values included in property	
Estimated FY21 premium	\$33,600

All Other

Rates established by consultation with insurance broker	Various
Estimated FY21 premium	\$1,000

TOTAL ESTIMATED FY20 SELF-INSURANCE PREMIUM \$14,489,479

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

REVENUES AT CURRENT RATES	11,533,580
CHANGE IN REVENUES	2,955,899
OVERALL CHANGE IN REVENUE	25.6%

Rate Matrix Computation

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2021

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 FY21 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 FY21.

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 2021

Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Change FY20/FY21
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	\$1.67	0.00%
General Liability							
Standard rate	\$40/1,000 ft2	\$40/1,000 ft2	\$34/1,000 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	\$0.0930	\$0.0930	\$0.0930	\$0.0930	\$0.1163	25.00%
\$ 2,500 deductible	\$0.0682	\$0.0614	\$0.0614	\$0.0614	\$0.0614	\$0.0767	25.00%
\$ 5,000 deductible	\$0.0558	\$0.0502	\$0.0502	\$0.0502	\$0.0502	\$0.0628	25.00%
\$ 10,000 deductible	\$0.0496	\$0.0447	\$0.0447	\$0.0447	\$0.0447	\$0.0558	25.00%
\$ 25,000 deductible	\$0.0413	\$0.0372	\$0.0372	\$0.0372	\$0.0372	\$0.0465	25.00%
\$ 50,000 deductible	\$0.0351	\$0.0316	\$0.0316	\$0.0316	\$0.0316	\$0.0395	25.00%
\$ 75,000 deductible	\$0.0331	\$0.0298	\$0.0298	\$0.0298	\$0.0298	\$0.0372	25.00%
\$100,000 deductible	\$0.0310	\$0.0279	\$0.0279	\$0.0279	\$0.0279	\$0.0349	25.00%
\$250,000 deductible	\$0.0265	\$0.0239	\$0.0239	\$0.0239	\$0.0239	\$0.0298	25.00%
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	\$100	\$100	\$100	\$100	\$100	0.00%
Non-Insured Tort Claims	\$55	\$55	\$55	\$60	\$65	\$65	0.00%
Billbacks	Varies	Varies	Varies	Varies	Varies	Varies	N/A

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

History and Proforma

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2021**

		<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>EST/ACTUAL</u>	<u>PROPOSED</u>	<u>FY20/FY21</u>	<u>FY20/FY21</u>
Operating Revenues									
Insurance Premiums - Self Insurance	670022	11,027,989	10,673,329	10,669,219	10,944,820	11,533,580	14,489,479	2,955,899	25.6%
Insurance Premiums - Purchased		732,047	758,710	732,186	786,958	1,018,800	1,025,000	6,200	0.6%
Consulting Services		800	800	800	-	-	-	-	0.0%
Non-Insured Tort	670040	49,000	41,184	33,671	45,504	37,383	37,800	417	1.1%
Total Operating Revenue		11,809,835	11,474,023	11,435,875	11,777,282	12,589,763	15,552,279	2,962,516	23.5%
Operating Expenses									
Claims - Self-Insurance	41200	1,335,830	3,379,561	2,689,378	4,665,661	3,468,292	5,478,667	2,010,375	58.0%
Claims - IBNR	41200	(199,491)	49,835	(17,312)	203,457	72,603	50,000	(22,603)	-31.1%
Salaries and Benefits	41000-70	1,091,176	1,233,548	1,149,882	1,082,434	1,110,120	1,381,049	270,929	24.4%
Rent	41100	74,631	74,963	76,612	67,212	67,269	69,260	1,991	3.0%
Rent - Equipment	41400	3,893	3,653	3,734	747	2,500	2,550	50	2.0%
Printing	41110	954	1,358	1,385	606	800	1,150	350	43.8%
Advertising	41110	909	-	920	-	400	500	100	25.0%
Repairs	41500	-	-	-	574	-	-	-	0.0%
Professional & Technical Services - Adjuster	41130	286,280	188,447	192,216	196,060	202,140	235,000	32,860	16.3%
Professional & Technical Services - Broker	41130	157,560	154,500	154,500	154,541	154,560	154,560	-	0.0%
Professional & Technical Services - Legal & Other Services	41130	5,000	5,000	8,793	30,706	24,322	35,500	11,178	46.0%
Centralized IT Services	41196	177,790	193,334	258,186	247,187	309,213	313,230	4,017	1.3%
Purchased Services	43000	27,816	33,187	37,478	31,378	29,400	16,550	(12,850)	-43.7%
Communications	41155	1,133	1,514	1,583	1,299	1,200	2,000	800	66.7%
Travel	41160-70	2,051	6,224	3,337	3,840	4,938	1,500	(3,438)	-69.6%
Supplies and Materials	41300	4,320	4,441	4,013	7,584	3,600	4,000	400	11.1%
Membership & Employee Development	41180	1,273	3,388	3,384	2,995	6,685	3,700	(2,985)	-44.7%
Insurance	43000	-	-	-	-	-	-	-	0.0%
Insurance Premium - Self-Insurance	430018	3,139,046	3,294,505	3,231,729	3,060,003	3,287,786	6,469,975	3,182,189	96.8%
Insurance Premium - Purchased	430018	732,047	758,710	732,186	786,958	1,018,800	1,025,000	6,200	0.6%
Attorney General Costs	42020	166,646	193,862	127,768	102,489	115,000	101,000	(14,000)	-12.2%
Indirect Costs	42010	67,989	62,547	51,144	67,711	56,657	67,392	10,735	18.9%
Amortization	49005	37,002	37,002	37,002	37,002	37,002	37,002	-	0.0%
Other Expenses	43000	2,273	2,067	3,492	2,150	2,800	2,550	(250)	-8.9%
Total Operating Expenses		7,116,127	9,681,646	8,751,410	10,752,595	9,976,086	15,452,135	5,476,049	54.9%
Operating Income (Losses)		4,693,709	1,792,377	2,684,465	1,024,687	2,613,677	100,144	(2,513,533)	-96.2%
Nonoperating Revenues (Expenses)									
Interest Earnings		169,911	245,870	337,592	581,770	440,000	350,000	(90,000)	-20.5%
Policyholder Dividend Expense		(2,518,857)	(3,151,107)	(2,326,216)	(2,787,284)	(3,342,111)	(584,544)	2,757,567	-82.5%
Non-Operating Revenues		-	-	-	-	-	-	-	0.0%
Total Nonoperating Revenue (Expenses)		(2,348,946)	(2,905,237)	(1,988,624)	(2,205,514)	(2,902,111)	(234,544)	2,667,567	-91.9%
Income (Loss) before Contributions and Transfers		2,344,763	(1,112,860)	695,842	(1,180,827)	(288,434)	(134,400)	154,034	-53.4%
Transfers		-	-	(3,116.00)	-	-	-	-	0.0%
Change in Net Position		2,344,763	(1,112,860)	692,726	(1,180,827)	(288,434)	(134,400)	154,034	-53.4%
Retained Earnings, Beginning Period		13,089,130	15,432,950	14,317,856	15,017,481	13,867,227	13,578,792	(288,434)	-2.1%
Adjustment to Retained Earnings		(943)	(2,234)	6,900	30,572	-	-	-	0.0%
Retained Earnings, Ending Period		15,432,950	14,317,856	15,017,481	13,867,227	13,578,792	13,444,392	(134,400)	-1.0%

SWIFT Spending Plan

**MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2021**

	Fund 5300		FinDept ID	FinDept ID	FinDept ID
	SWIFT	Total	G0236100	G0236200	G0236400
Revenue Description*	Account		Operations	Claims	Tort Claims
Self Insurance/Purchased Insurance	670022	15,514,479		15,514,479	
Non-Insured Tort Claims	670040	37,800			37,800
Interest	512001	350,000		350,000	
		<u>15,902,279</u>		<u>15,864,479</u>	<u>37,800</u>
Expense Description*	Account				
Salaries	41000	1,368,949	1,341,997	-	26,952
Part-time/Seasonal	41030	-	-	-	-
Overtime	41050	-	-	-	-
Premium Pay	41050	-	-	-	-
Other Benefits	41070	12,100	12,050	-	50
Rent	41100	69,260	67,260	-	2,000
Rent - Equipment	41400	2,550	2,350	-	200
Printing	41110	1,150	1,100	-	50
Advertising	41110	500	500	-	-
Prof/Tech Services-Outside Vendor	41130	425,060	190,060	235,000	-
Rate-Based MNIT Services	41196	117,738	115,032	-	2,706
Agency-Specific MNIT Services	41197	195,492	190,998	-	4,494
Purchased Services	43000	16,550	16,550	-	-
Communications	41155	2,000	1,500	-	500
Travel - In-state	41160	1,500	1,270	-	230
Travel - Out-of-state	41170	-	-	-	-
Supplies	41300	4,000	3,600	-	400
Employee Development	41180	3,700	3,500	-	200
Claims	41200	5,528,667	-	5,528,667	-
Other Purchased Services	43000	2,550	2,550	-	-
Insurance Premium Expense	430018	1,025,000	-	1,025,000	-
Reinsurance Premium	430018	6,469,975	-	6,469,975	-
Statewide Indirects	42010	67,392	67,392	-	-
Attorney General	42020	101,000	1,000	100,000	-
Dividend	44200	584,544	-	584,544	-
		<u>15,999,677</u>	<u>2,018,709</u>	<u>13,943,186</u>	<u>37,782</u>
Adjustments					
Depreciation	49005	37,002	37,002		
Total		<u>37,002</u>	<u>37,002</u>	<u>0</u>	<u>0</u>
Minus:		-	-		
Total		<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>
History and Proforma Expense Amount		<u>16,036,679</u>	<u>2,055,711</u>	<u>13,943,186</u>	<u>37,782</u>

SWIFT Spending Plan by FinDept ID

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2021

Reconciliation:

G0236100	Operating expenses	2,055,711
G0236200	Claims, Reinsurance, and Dividends	
	Claims - Self-Insurance	5,528,667
	Reinsurance Premium	6,469,975
	Insurance Premium - Purchased	1,025,000
	Dividends	584,544
	Professional & Technical Services - Broker	235,000
	Attorney General	100,000
		<u>13,943,186</u>
G0236400	Non-Insured Tort Claims Operating Expenses	37,872
TOTAL		<u>16,036,769</u>

Self-Insurance

		Professional & Technical Services - Adjuster - Attorney				
		Other Operations	41130	General-42021	Dividends	Totals
G0246210	Auto Liability	1,513,419	235,000		584,544	2,332,963
G0246220	Auto Physical Damage	910,679				910,679
G0246230	General Liability	511,850		100,000		611,850
G0246240	Property/Boiler/Crime	8,580,880				8,580,880
G0246250	Miscellaneous Lines	470,814				470,814
G0246260	Homeowner's Warranty	1,000				1,000
G0236200	Other Expenses	10,000				10,000
	TOTAL	<u>11,998,642</u>	<u>235,000</u>	<u>100,000</u>	<u>584,544</u>	<u>12,918,186</u>

Purchased Insurance by FinDept ID- FY21

		43000
G0246270	Liability (Med Mal, Student Intern, D&O)	400,000
G0246271	Property	15,000
G0246272	Accident Insurance	15,000
G0246273	Crime	100,000
G0246274	Bonds	1,100
G0246275	Aviation	423,900
G0264276	Workers' Compensation	70,000
	TOTAL	<u>1,025,000</u>

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION
FOR FISCAL YEAR 2021

	Estimate Jul 20	Estimate Aug 20	Estimate Sep 20	Estimate Oct 20	Estimate Nov 20	Estimate Dec 20	Estimate Jan 21	Estimate Feb 21	Estimate Mar 21	Estimate Apr 21	Estimate May 21	Estimate Jun 21
Projected Beginning Cash Balance	25,065,775	17,930,353	20,325,929	23,965,269	25,695,857	27,963,557	27,853,059	27,506,301	27,162,760	26,653,430	26,088,242	25,537,743
Receipts - operating	108,570	3,050,236	4,416,947	3,149,825	3,122,187	588,993	328,479	388,104	173,839	119,129	86,834	19,135
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	29,167	29,167	29,166	29,167	29,167	29,166	29,167	29,166	29,167	29,167	29,167	29,166
Total Cash Receipt	137,737	3,079,403	4,446,113	3,178,992	3,151,354	618,159	357,646	417,270	203,006	148,296	116,001	48,301
Expenses (include major categories for the business)												
Salaries & Benefits	159,352	106,235	106,235	106,235	106,235	159,353	106,235	106,235	106,235	106,235	106,235	106,234
Indirect Costs	-	-	16,848	-	-	16,848	-	-	16,848	-	-	16,848
Claim Expense	488,639	488,639	488,639	488,639	488,639	488,639	488,639	488,639	488,639	488,639	488,639	488,638
Other Operating Expenses	6,625,168	88,954	195,051	268,987	288,780	63,817	109,531	165,938	100,614	118,610	71,627	42,949
Dividends/Rebates, if applicable	-	-	-	584,544	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	7,273,159	683,828	806,773	1,448,405	883,654	728,657	704,405	760,812	712,336	713,484	666,501	654,669
Projected Ending Cash Balance	17,930,353	20,325,929	23,965,269	25,695,857	27,963,557	27,853,059	27,506,301	27,162,760	26,653,430	26,088,242	25,537,743	24,931,375

Financial Statement

Statement of Net Position

STATE OF MINNESOTA RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 STATEMENT OF NET POSITION MARCH 31, 2020	5/18/2020 Unaudited	
	FY20	FY19
ASSETS		
CURRENT ASSETS		
Cash	\$ 28,402,197.37	\$ 27,737,043.94
Accounts Receivable	298,667.30	467,297.10
Prepaid Expenses	38,740.00	39,135.28
Prepaid Insurance - Billback	447,924.21	289,142.41
Prepaid Insurance - Reinsurance	828,830.75	765,000.86
Reinsurance Recoverable	2,868,849.74	1,700,000.00
Total Current Assets	<u>\$ 32,885,209.37</u>	<u>\$ 30,997,619.59</u>
NONCURRENT ASSETS (Note 3)		
Internally Generated Computer Software (IGCS)	\$ 370,018.85	\$ 370,018.85
Accumulated Amortization - IGCS	(212,760.84)	(175,758.95)
Total Noncurrent Assets	<u>\$ 157,258.01</u>	<u>\$ 194,259.90</u>
TOTAL ASSETS	<u>\$ 33,042,467.38</u>	<u>\$ 31,191,879.49</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 5)	\$ 4,000.00	\$ 4,000.00
Deferred Pension Outflows (Note 6)	1,232,000.00	1,922,000.00
Total Deferred Outflows of Resources	<u>\$ 1,236,000.00</u>	<u>\$ 1,926,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 140,198.22	\$ 196,684.20
Salaries and Benefits Payable	43,512.54	34,138.17
Claims Payable	8,192,326.00	6,927,453.28
Claims Payable - IBNR (Note 1)	4,261,360.00	4,361,716.00
Dividend Payable	3,342,111.00	2,787,284.00
Unearned Premiums - Billback	486,497.51	351,653.75
Unearned Premiums - Self-Insurance	2,879,260.38	2,717,005.93
Compensated Absences Payable (Note 4)	22,000.00	23,000.00
Due to Other Funds (Note 7)	17.50	4,025.14
Total Current Liabilities	<u>\$ 19,367,283.15</u>	<u>\$ 17,402,960.47</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 4)	\$ 142,000.00	\$ 140,000.00
Other Postemployment Benefits (Note 5)	66,000.00	64,000.00
Net Pension Liability (Note 6)	405,000.00	2,302,000.00
Total Noncurrent Liabilities	<u>\$ 613,000.00</u>	<u>\$ 2,506,000.00</u>
TOTAL LIABILITIES	<u>\$ 19,980,283.15</u>	<u>\$ 19,908,960.47</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 5)	\$ 7,000.00	\$ 3,000.00
Deferred Pension Inflows (Note 6)	1,941,000.00	1,378,000.00
Total Deferred Inflows of Resources	<u>\$ 1,948,000.00</u>	<u>\$ 1,381,000.00</u>
NET POSITION (Note 8)		
Net Investment In Capital Assets	\$ 157,258.01	\$ 194,259.90
Unrestricted Net Position	<u>12,192,926.22</u>	<u>11,633,659.12</u>
TOTAL NET POSITION	<u>\$ 12,350,184.23</u>	<u>\$ 11,827,919.02</u>

Statement of Revenues, Expenses & Changes in Net Position

STATE OF MINNESOTA RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300 STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION FOR THE QUARTER ENDED MARCH 31, 2020		5/18/2020 Unaudited		
	FY20 QTD	FY20 YTD	FY19 QTD	FY19 YTD
OPERATING REVENUES				
Insurance Premiums - Self-Insurance	\$ 2,851,918.92	\$ 8,656,370.41	\$ 2,676,160.25	\$ 8,106,097.48
Insurance Premiums - Billback	291,883.92	679,260.02	170,131.71	597,261.43
Non-Insured Tort Claims	7,657.00	30,582.50	9,984.00	26,190.00
Other Revenue	204.86	204.86	-	-
Total Operating Revenues	\$ 3,151,664.70	\$ 9,366,417.79	\$ 2,856,275.96	\$ 8,729,548.91
OPERATING EXPENSES				
Claims - Self-Insurance	\$ 1,137,253.07	\$ 2,572,896.83	\$ 3,434,652.40	\$ 3,595,057.72
Claims - IBNR	(587,397.00)	(587,397.00)	(283,584.00)	(283,584.00)
Salaries and Benefits	284,123.56	832,589.74	271,174.08	821,785.91
Rent	16,728.65	50,451.47	16,601.44	49,184.94
Rent - Equipment	324.52	1,659.53	950.84	2,997.51
Repairs and Maintenance	-	-	-	574.12
Printing	138.92	184.60	397.71	593.08
Advertising	400.00	400.00	-	-
Professional and Technical Services - Adjuster	50,535.00	151,605.00	49,014.00	147,042.00
Professional and Technical Services - Broker	38,640.00	115,920.00	38,635.28	115,905.84
Professional and Technical Services - Legal and Other	9,442.25	24,322.25	-	65.50
Centralized IT Services	32,381.91	231,910.05	37,086.01	211,280.43
Purchased Services	6,356.88	21,988.17	7,492.82	26,074.81
Communications	235.62	899.57	248.31	844.59
Travel	1,540.22	4,738.16	75.49	3,683.80
Supplies and Materials	750.55	2,700.78	856.03	6,612.83
Employee Development	409.00	6,483.57	1,073.14	2,651.31
Insurance Premiums - Self-Insurance	828,830.75	2,465,839.53	765,000.86	2,295,002.58
Insurance Premiums - Billback	291,883.92	679,260.02	170,131.71	597,261.43
Attorney General Costs	25,530.50	93,515.50	19,246.53	71,121.23
Indirect Costs	14,164.24	42,492.72	16,927.75	50,783.25
Amortization	9,250.47	27,751.41	9,250.47	27,751.41
Other Expenses	1,533.00	2,773.00	100.00	1,989.00
Total Operating Expenses	\$ 2,163,056.03	\$ 6,742,984.90	\$ 4,555,330.87	\$ 7,744,659.29
OPERATING INCOME (LOSS)	\$ 988,608.67	\$ 2,623,432.89	\$ (1,699,054.91)	\$ 984,889.62
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 119,486.78	\$ 368,635.47	\$ 170,353.48	\$ 417,831.77
Policyholder Dividend Expense	(3,342,111.00)	(3,342,111.00)	-	(2,787,284.00)
Total Nonoperating Revenues (Expenses)	\$ (3,222,624.22)	\$ (2,973,475.53)	\$ 170,353.48	\$ (2,369,452.23)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ (2,234,015.55)	\$ (350,042.64)	\$ (1,528,701.43)	\$ (1,384,562.61)
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ (2,234,015.55)	\$ (350,042.64)	\$ (1,528,701.43)	\$ (1,384,562.61)
NET POSITION, BEGINNING, AS REPORTED	\$ 14,584,199.78	\$ 12,700,226.87	\$ 13,356,620.45	\$ 13,212,481.63
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	\$ 14,584,199.78	\$ 12,700,226.87	\$ 13,356,620.45	\$ 13,212,481.63
NET POSITION, ENDING (Note 8)	\$ 12,350,184.23	\$ 12,350,184.23	\$ 11,827,919.02	\$ 11,827,919.02

Statement of Cash Flow

STATE OF MINNESOTA	5/18/2020
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300	Unaudited
STATEMENT OF CASH FLOWS	
FOR THE QUARTER ENDED MARCH 31, 2020	
	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 12,406,054.80
Payments to Claimants	(2,591,634.58)
Payments to Suppliers for Goods and Services	(4,980,733.55)
Payments to Employees	(843,581.67)
Net Cash Flows from Operating Activities	<u>\$ 3,990,105.00</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Policyholder Dividend Payments	\$ (22,316.00)
Nonoperating Revenue	-
Nonoperating Transfer In (Out)	-
Net Cash Flows from Noncapital Financing Activities	<u>\$ (22,316.00)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ 368,635.47
Net Cash Flows from Investing Activities	<u>\$ 368,635.47</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 4,336,424.47
Cash and Cash Equivalents, Beginning, as Reported	24,065,772.90
Cash and Cash Equivalents, Ending	<u>\$ 28,402,197.37</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 2,623,432.89
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Depreciation	-
Amortization	\$ 27,751.41
(Increase) Decrease in Accounts Receivable	(90,882.83)
(Increase) Decrease in Due from Other Funds	-
(Increase) Decrease in Prepaid Expenses	(1,144,662.54)
(Increase) Decrease in Prepaid Insurance - Workers' Compensation	-
(Increase) Decrease in Reinsurance Recoverable	(1,168,849.74)
(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	61,055.41
Increase (Decrease) in Salaries and Benefits Payable	(10,991.93)
Increase (Decrease) in Claims Payable	562,714.99
Increase (Decrease) in Unearned Revenue	3,130,519.84
Increase (Decrease) in Compensated Absences Payable	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Due to Other Funds	17.50
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	<u>\$ 1,366,672.11</u>
Net Cash Flows from Operating Activities	<u>\$ 3,990,105.00</u>
Noncash Investing, Capital and Financing Activities:	\$ -

Budget to Actual Comparison

STATE OF MINNESOTA
RISK MANAGEMENT - PROPERTY AND CASUALTY FUND 5300
STATEMENT OF BUDGET AND ACTUAL COMPARISON
FOR THE QUARTER ENDED MARCH 31, 2020

5/18/2020
Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Insurance Premiums - Self-Insurance	\$ 2,787,075.50	\$ 8,361,226.50	\$ 2,851,918.92	\$ 8,656,370.41	\$ 64,843.42	\$ 295,143.91
Insurance Premiums - Billback	203,750.00	611,250.00	291,883.92	679,260.02	88,133.92	68,010.02
Insurance Premiums - Worker's Compensation	-	-	-	-	-	-
Non-Insured Tort Claims	9,472.50	28,417.50	7,657.00	30,582.50	(1,815.50)	2,165.00
Consulting Services	-	-	-	-	-	-
Other Revenue	-	-	204.86	204.86	204.86	204.86
Total Operating Revenue	<u>\$ 3,000,298.00</u>	<u>\$ 9,000,894.00</u>	<u>\$ 3,151,664.70</u>	<u>\$ 9,366,417.79</u>	<u>\$ 151,366.70</u>	<u>\$ 365,523.79</u>
OPERATING EXPENSES						
Claims - Self Insurance	\$ 1,371,903.25	\$ 4,115,709.75	\$ 1,137,253.07	\$ 2,572,896.83	\$ (234,650.18)	\$ (1,542,812.92)
Claims - IBNR	12,500.00	37,500.00	(587,397.00)	(587,397.00)	(599,897.00)	(624,897.00)
Salaries and Benefits	329,200.00	987,600.00	284,123.56	832,589.74	(45,076.44)	(155,010.26)
Rent	16,750.00	50,250.00	16,728.65	50,451.47	(21.35)	201.47
Rent - Equipment	1,000.00	3,000.00	324.52	1,659.53	(675.48)	(1,340.47)
Printing	287.50	862.50	138.92	184.60	(148.58)	(677.90)
Advertising	125.00	375.00	400.00	400.00	275.00	25.00
Professional and Technical Services - Adjuster	50,535.00	151,605.00	50,535.00	151,605.00	-	-
Professional and Technical Services - Broker	38,637.50	115,912.50	38,640.00	115,920.00	2.50	7.50
Professional and Technical Services - Legal and Other	7,625.00	22,875.00	9,442.25	24,322.25	1,817.25	1,447.25
Centralized IT Services	76,672.50	230,017.50	32,381.91	231,910.05	(44,290.59)	1,892.55
Purchased Services	9,137.50	27,412.50	6,356.88	21,988.17	(2,780.62)	(5,424.33)
Communications	500.00	1,500.00	235.62	899.57	(264.38)	(600.43)
Travel	1,775.00	5,325.00	1,540.22	4,738.16	(234.78)	(586.84)
Supplies and Materials	1,125.00	3,375.00	750.55	2,700.78	(374.45)	(674.22)
Employee Development	925.00	2,775.00	409.00	6,483.57	(516.00)	3,708.57
Insurance Premiums - Self-Insurance	803,705.00	2,411,115.00	828,830.75	2,465,839.53	25,125.75	54,724.53
Insurance Premiums - Billback	203,750.00	611,250.00	291,883.92	679,260.02	88,133.92	68,010.02
Attorney General	31,500.00	94,500.00	25,530.50	93,515.50	(5,969.50)	(984.50)
Indirect Costs	14,164.00	42,492.00	14,164.24	42,492.72	0.24	0.72
Amortization	9,250.50	27,751.50	9,250.47	27,751.41	(0.03)	(0.09)
Other Expenses	637.50	1,912.50	1,533.00	2,773.00	895.50	860.50
Total Operating Expense	<u>\$ 2,981,705.25</u>	<u>\$ 8,945,115.75</u>	<u>\$ 2,163,056.03</u>	<u>\$ 6,742,984.90</u>	<u>\$ (818,649.22)</u>	<u>\$ (2,202,130.85)</u>
OPERATING INCOME (LOSS)	<u>\$ 18,592.75</u>	<u>\$ 55,778.25</u>	<u>\$ 988,608.67</u>	<u>\$ 2,623,432.89</u>	<u>\$ 970,015.92</u>	<u>\$ 2,567,654.64</u>
NON-OPERATING REVENUE (EXPENSES)						
Interest Revenue	\$ 125,000.00	\$ 375,000.00	\$ 119,486.78	\$ 368,635.47	\$ (5,513.22)	\$ (6,364.53)
Policyholder Dividend Expense	(3,284,864.00)	(3,284,864.00)	(3,342,111.00)	(3,342,111.00)	(57,247.00)	(57,247.00)
Total Non-Operating Revenue (Expenses)	<u>\$ (3,159,864.00)</u>	<u>\$ (2,909,864.00)</u>	<u>\$ (3,222,624.22)</u>	<u>\$ (2,973,475.53)</u>	<u>\$ (62,760.22)</u>	<u>\$ (63,611.53)</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTION	<u>\$ (3,141,271.25)</u>	<u>\$ (2,854,085.75)</u>	<u>\$ (2,234,015.55)</u>	<u>\$ (350,042.64)</u>	<u>\$ 907,255.70</u>	<u>\$ 2,504,043.11</u>
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ (3,141,271.25)</u>	<u>\$ (2,854,085.75)</u>	<u>\$ (2,234,015.55)</u>	<u>\$ (350,042.64)</u>	<u>\$ 907,255.70</u>	<u>\$ 2,504,043.11</u>

Footnotes to Financial Statements

STATE OF MINNESOTA
 RISK MANAGEMENT DIVISION - PROPERTY AND CASUALTY FUND 5300
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED MARCH 31, 2020

5/18/2020
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Risk Management Division (RMD) - Property and Casualty fund have been prepared to 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 FY20.

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 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 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, 2020 for claims incurred prior to April 1, 2020.

Capital assets are generally defined as assets with an initial, individual cost of more than \$300,000 for buildings and depreciable intangibles \$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 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 time of acquisition.

Capital assets are depreciated using the straight-line method generally based on the following useful lives: 20-50 years for buildings; 10-20 years for large improvements; 3-10 years for small improvements; 10-55 years for infrastructure; 3-12 years for equipment and software; 8-12 years for IGCS.

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 7/1/2019	Additions	Deletions	Balance 3/31/2020
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)	\$ (185,009.43)	\$ (27,751.41)	\$ -	\$ (212,760.84)
Total Accumulated Depr/Amort	\$ (185,009.43)	\$ (27,751.41)	\$ -	\$ (212,760.84)

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 7/1/2019	\$ 22,000.00	\$ 142,000.00
Increase	-	-
Decrease	-	-
Balance 3/31/2020	\$ 22,000.00	\$ 142,000.00

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 Benefit (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 expenses associated with OPEB.

The June 30, 2019 liabilities and deferred outflows and inflows of resources are calculated based on the actuarial valuation performed July 1, 2018 as the June 30, 2019 information is not available in adequate time to incorporate in the financial statements, which is allowed by GASB Statement No. 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). The Department 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 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	\$ 4,000.00	\$ 66,000.00	\$ 7,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2020	\$ 4,000.00	\$ 66,000.00	\$ 7,000.00

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 information 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	\$ 1,232,000.00	\$ 405,000.00	\$ 1,941,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 3/31/2020	\$ 1,232,000.00	\$ 405,000.00	\$ 1,941,000.00

7. DUE TO OTHER FUNDS

FY20 - As of March 31, 2020, the total Due to Other Funds is \$17.50 for rent equipment expense paid by Workers' Compensation Fund

FY19 - 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 by the RMD on behalf of the Health and Safety Committee. During the course of the previous workers' compensation plan, .0025% of premiums paid from the divisions had been allocated to Admin's Health and Safety Committee. These dollars are used to purchase services and/or memberships as needed. \$437.23 represents the remaining balance as of March 31, 2019.

8. **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	\$ 157,258.01
Unrestricted Net Position	12,192,926.22
Total Net Position	<u>\$ 12,350,184.23</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$ 12,700,226.87	\$ 13,739,478.72	\$ 14,584,199.78	
Net Income (Loss)	1,039,251.85	844,721.06	(2,234,015.55)	
Adjustment to Net Position	-	-		
Retained Earnings, Ending	<u>\$ 13,739,478.72</u>	<u>\$ 14,584,199.78</u>	<u>\$ 12,350,184.23</u>	
Add: Capital Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Reconciliation to Total Net Position	<u>\$ 13,739,478.72</u>	<u>\$ 14,584,199.78</u>	<u>\$ 12,350,184.23</u>	

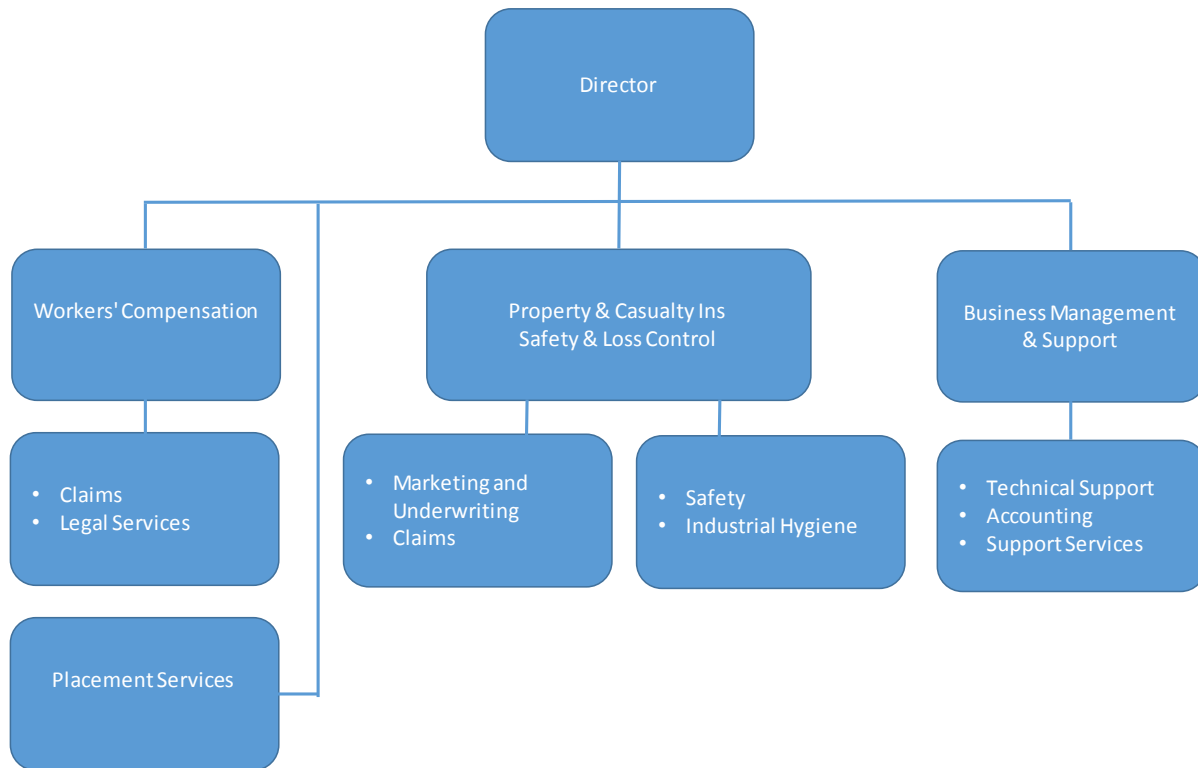
The FY15 implementation of GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" required the recording of the liability and the deferred inflows and outflows of resources associated with pensions. The FY18 implementation of GASB Statement No. 64 "Accounting and Financial Reporting for Postemployment Benefits Other than Pensions" (OPEB) required recording changes of total liability along with the inflows and outflows and expense associated with OPEB. These caused the nonmajor enterprise and internal service 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 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 amounts. 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 an increase from 10 FTEs to 10.25.

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

725 Summit Ave.
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, 2020**

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, 2020.

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, 2020.

**Table A
Net Loss and Allocated Loss Adjustment Expense Reserves**

Line of Coverage	Low	Expected	High
Automobile Liability	\$ 3,778,000	\$ 4,059,000	\$ 4,434,000
General Liability	\$ 1,754,000	\$ 1,962,000	\$ 2,247,000
Total	\$ 5,532,000	\$ 6,021,000	\$ 6,681,000

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, 2020. 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, 2020.

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, 2020

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, Cambria
- 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
- Paul Johnson, Department of Natural Resources
- Dr. Andy Whitman, University of Minnesota
- Brian Hornbecker, MN Management & Budget

Auto Liability Tier Rating

Auto Liability Tier Pricing

Policy Period FY 2013-FY 2020
As of 3/31/20

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

Tier	FY20 Tier Rates	
	Non-Siren	Siren
1	164	221
2	184	251
3	204	281
4 ****	'A' Rated	
State Patrol	204	484

Tier	FY21 Tier Rates	
	Non-Siren	Siren
1	164	221
2	184	251
3	204	281
4 ****	'A' Rated	
State Patrol	184	484

	Total Incurred			Tier	Non-Siren Vehicle Count	Siren Vehicle Count	FY20		FY20 Premium	FY20		Total Projected Premium	
	Earned Premium	Loss and Expenses	Loss Ratio				Non-Siren Vehicle Premium	Siren Vehicle Premium		Non-Siren Vehicle Premium	Siren Vehicle Premium		
Administration	\$2,775,536	\$2,239,381	81%	2	2,104		2	387,136	-	387,136	387,136	387,136	
Agriculture	\$5,404	\$3,069	57%	2	3		1	492	-	492	552	552	
Animal Health Board	\$1,135	\$383	34%	1	1		1	164	-	164	164	164	
Commerce	\$50,005	\$26,241	52%	2	26		2	4,784	-	4,784	4,784	4,784	
Corrections	\$668,968	\$528,477	79%	2	514		2	94,576	-	94,576	94,576	94,576	
Employment & Economic Development	\$1,653	\$2,002	121%	3 *	1		3	204	-	204	204	204	
Governor's Office	\$1,547	\$1,000	65%	2	1		2	184	-	184	184	184	
Health	\$3,108	\$7,242	233%	3 *	1		3	204	-	204	204	204	
Human Services	\$460,053	\$399,676	87%	3 *	98		3	19,992	-	19,992	19,992	19,992	
I.R.R.B.	\$70,332	\$28,265	40%	1	80		1	13,120	-	13,120	13,120	13,120	
Metropolitan Airport Commission	\$700,202	\$273,387	39%	1	664	49	1	108,898	10,829	119,725	108,898	119,725	
Military Affairs	\$336,214	\$176,169	52%	2	322		1	52,808	-	52,808	59,248	59,248	
Mn Amateur Sports Commission	\$110,786	\$42,786	39%	1	91		1	14,924	-	14,924	14,924	14,924	
MN Board of Water & Soil Resources	\$11,294	\$3,265	29%	1	13		1	2,132	-	2,132	2,132	2,132	
MN Historical Society	\$2,431	\$791	33%	1	1		1	164	-	164	164	164	
MN State Academies	\$29,878	\$25,637	86%	3	25		2	4,600	-	4,600	5,100	5,100	
MinnState	\$2,043,909	\$1,130,357	55%	2	1,602		2	294,400	-	294,400	294,768	294,768	
Natural Resources ***	\$2,225,712	\$1,142,240	51%	2	2,842		1	338,615	-	338,615	371,815	371,815	
Penicup Center for Arts Education	\$1,135	\$419	37%	1	1		1	164	-	164	164	164	
Pollution Control Agency	\$40,931	\$20,659	50%	1	21		2	3,864	-	3,864	3,444	3,444	
Public Safety **	\$3,206,765	\$2,188,061	68%	2/4	574	553	3/4	117,096	267,652	384,748	105,616	267,652	373,268
Revenue	\$44,230	\$20,916	47%	1	30		1	4,920	-	4,920	4,920	4,920	
State Fair	\$161,887	\$90,244	56%	2	143		2	26,312	-	26,312	26,312	26,312	
State Lottery	\$49,896	\$38,852	78%	2	45		2	8,280	-	8,280	8,280	8,280	
Supreme Court	\$3,100	\$3,106	100%	3	2		3	408	-	408	408	408	
Teachers Retirement Assoc	\$1,073	\$383	36%	1	1		1	164	-	164	164	164	
Transportation ****	\$8,497,112	\$8,565,955	132%	4	3,868		4	847,092	-	847,092	847,092	847,092	
Veterans Affairs	\$36,808	\$12,240	33%	1	30		1	4,920	-	4,920	4,920	4,920	
Veterans Home	\$99,332	\$120,195	121%	4	76		3	15,504	-	15,504	17,024	17,024	
Zoological Board	\$158,120	\$63,775	40%	1	132		1	21,648	-	21,648	21,648	21,648	
TOTAL	19,798,555	17,155,171	87%		13,312	602		2,387,767	278,481	2,666,248	2,417,955	278,481	2,696,436

* Due to nominal premium difference, these were moved to tier 3 from tier 4

** Public Safety - Tier 2 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 RMAC.
2. Dividends declared for an entity that merges with a second entity will be paid to the successor entity.
3. Dividends declared for an entity that ceases to exist, provided financial functions of that entity have ceased, or voluntarily leaves the RMF, will be placed back into the dividend pool to be distributed, on a pro-rata basis, among existing participants.
4. Dividends are declared and distributed by line of business. Participants having negative balances will be subsidized by participants having positive balances until the number of participants with negative balances reaches zero. The remaining declared dividends will be distributed only to participants with positive balances. If an entire line(s) of business develops unfavorably, it may then be necessary to subsidize that line(s) from other lines.

5. For any insured, if their pre-dividend period results have a negative balance in a line of business that is subject to dividends, the payment of a dividend for that insured will be waived until such time as the insured's results return to profitability in both the pre-dividend and the dividend payout periods.

Dividend estimates for the coming fiscal year are presented in the Financial Outlook section.

DEPARTMENT OF ADMINISTRATION—FACILITIES MANAGEMENT DIVISION**Service Provided**

The Facilities 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.



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

FOR YEAR ENDING JUNE 30, 2021
(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, 2020 (Balance per Prior Year's Reconciliation of Fund to 2 CFR 200)			28,662
Adjustments			-
Adjusted Retained Earnings Balance			28,662
FY21 Retained Earnings Increase (Decrease) Per ACFR			
2 CFR 200 Revenues			
Operating Revenue	79,013		
Non Operating Revenue	1		
Total Revenues		79,014	
Less: Expenditures (Actual Costs):			
Total Operating Expenses per States Financial Report	(46,574)		
Other Expenses	(112)		
Less Depreciation Expense	694		
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	205		
GASB75 Net OPEB Liability Adjustment	15		
Total Expenditures		(45,772)	
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)	(694)		
Other	-		
Total OMB 2 CFR 200 Allowable Expenditures		(694)	
Plus 2 CFR 200 Adjustments:			
Imputed Interest Earnings on Monthly Average Cash Balance	109		
Other Transfers	(32,515)		
Total Adjustments		(32,406)	
FY21 Net Increase (Decrease) to Retained Earnings Balance per ACFR			142
2 CFR 200 R.E. BALANCE June 30, 2021	A)		28,804
Allowable Reserve	B)	7,629	
Excess Balance (A)-(B)		21,175	

(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)



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

FOR YEAR ENDING JUNE 30, 2021
 (All Figures in 000's)

PLANT MANAGEMENT
FUND 5400

PART II 2 CFR 200 CONTRIBUTED CAPITAL BALANCE			
2 CFR 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			149
TRANSFERS Per ACFR (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, 2021	C)		149
PART III 2 CFR 200 ADJUSTMENTS BALANCE			
2 CFR 200 ADJUSTMENTS BALANCE JULY 1, 2020			-
ADJUSTMENTS:			
FY2008 Adjustment to Net Assets		(965)	
Accumulated Prior Year Imputed Interest Adjustment		(5,708)	
Current Year Imputed Interest Adjustment		(109)	
Accumulated Prior Years GASB68 Adjustment		(14,540)	
FY21 GASB68 Net Pension Liability Adjustment		(205)	
Accumulated Prior Years GASB75 Adjustment		(1,506)	
FY21 GASB75 Net OPEB Obligation Adjustment		(15)	
Total Adjustments		(23,048)	
2 CFR 200 ADJUSTMENTS BALANCE JUNE 30, 2021	D)		(23,048)
PART IV RECONCILIATION OF 2 CFR 200 R.E. CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO ACFR BALANCE			
RECONCILIATION OF 2 CFR 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D)			
(Should Tie to the Fund Balance in the ACFR)			5,905

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
FY2008 Adjustment to Net Assets	(965)	per FY2008 A-87 and IncStmnt Plant Mgmt Fund 820
FYpre2004 Imputed Interest	(2,970)	interest earned on excess retained earnings, per FY2004 A-87 Pla
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
FY2020 Imputed Interest	(363)	interest earned on avg. monthly cash balance
FY20 GASB68 Net Pension Liability Adjustment	286	change in deferred liability from CAFR
FY20 GASB75 Net OPEB Obligation Adjustment	115	change in deferred liability from CAFR
FY2021 Imputed Interest	(109)	interest earned on avg. monthly cash balance
FY21 GASB68 Net Pension Liability Adjustment	(205)	change in deferred liability from ACFR
FY21 GASB75 Net OPEB Obligation Adjustment	(15)	change in deferred liability from ACFR
	<u>(23,048)</u>	



LEASES
Fund 5400

FISCAL YEARS 2020 and 2021
Business Plan

September 26, 2018
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<http://mn.gov/admin/government/buildings-grounds/>

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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 (CO₂e) 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.

Projected FY 2020 financial activities

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

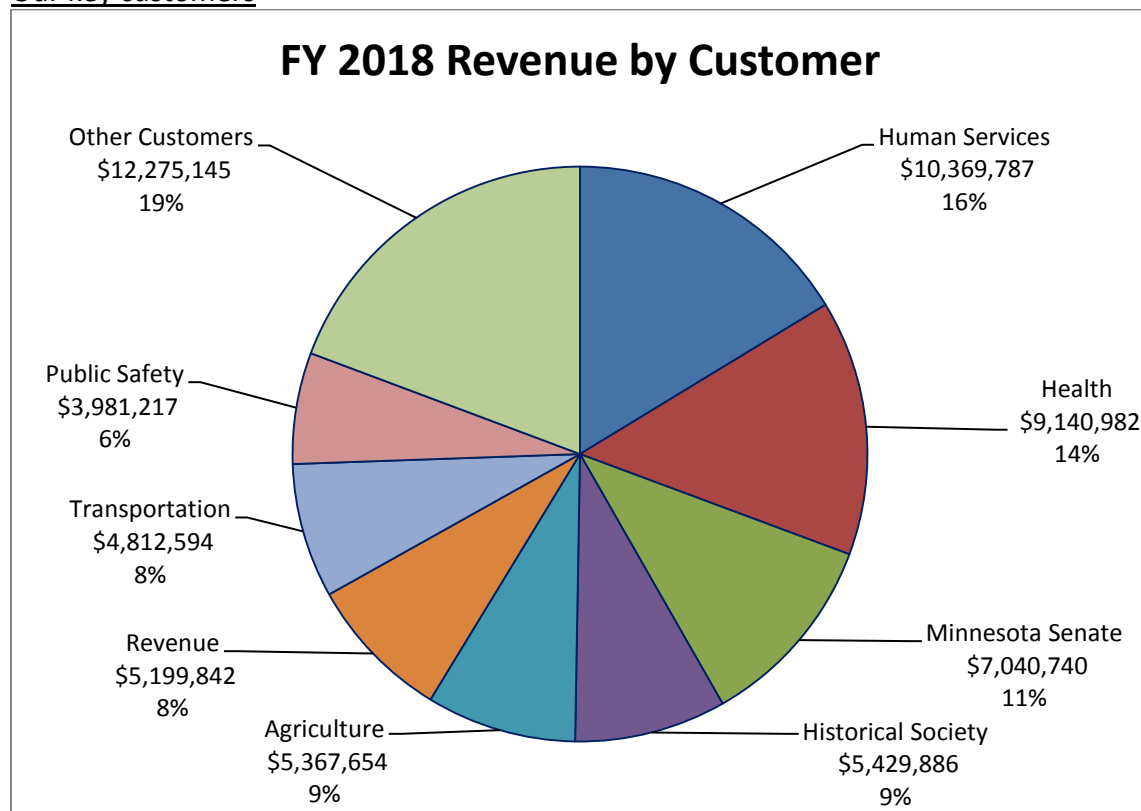
Our target audiences/customers

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 5 th 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	18,988,056	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	49,883	34,161	33,612
Utilities - District Heat	2,185,887		22,939	58,487	523,637		156,188
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
Repairs & Maintenance	3,598,485	2,184	25,740	54,844	97,103	506,207	99,068
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	858,100						
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	530,781	1,384	3,140	11,658	17,629	27,824	20,166
Intrafund Expenses (FMD Rent)	754,458						
Bond Interest	2,422,157			48,590	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)	9,086		
Electric/Chiller Loop (Power House)	0		12,648	31,397	73,334		
Automation System	0		2,137	13,086	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	10,533						
Total Other Revenue	1,562,391	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	77,408,783	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							
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. Compl. w/o Andersen, MHC	1,0000		0.0114	0.0283	0.0681		
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	0.0185	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	11,578,717	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	55,819			56,073		41,973	
Utilities - Gas and Other	2,895	19,811		16,282	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	16,882	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)	119,595			136,459		85,079	
Automation System	18,847	5,147	1,980	41,575	238	60,591	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			0.0930	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	19,800	33,546	52,259	18,479	46,465	6,238
Utilities - District Heat	110,926	102,167	190,240	186,091	108,867	234,191	62,228
Utilities - District Cooling	40,800		76,730	66,778	40,550	85,044	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	36,686
Admin O/H External	88,037	68,648	205,022	129,430	130,024	164,214	36,287
Grounds	23,992	21,147	39,796	108,042	20,686	21,685	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)	74,686		173,961	109,835	110,279	139,346	30,843
Automation System	29,221	24,232	79,794	124,665	11,720	40,466	21,936
Total Distributions/Allocations	365,482	183,362	726,201	735,790	537,685	700,573	71,571
Total Costs with Allocations	6,649,309	1,424,064	5,667,059	6,143,395	3,498,340	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				3,960,685	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	48.50	13.30	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	0.0964	0.1256	0.0278
D. By Grounds	0.0312	0.0275	0.0517	0.1405	0.0289	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	0.0964	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	198,968		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	887,649	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 28, 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	582,565	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	3,084	29,433	21,243	64,626	33,622
Supplies	1,874,288	3,218	28,188	46,790	114,582	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	445,289	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					6,689,208	
Building Replacement Funds	738,155					335,557	
Total Costs	78,529,900	94,648	343,010	1,415,982	4,861,413	12,087,990	3,401,574
Distributions/Allocations							
Admin C/H Internal	0	3,775	15,479	38,254	89,353	216,532	117,309
Admin C/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	7,587,657						
Total In Lieu of Rent	9,881,000	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	11,876,867	4,002,803
Total Rent Revenue	67,930,567	124,626	489,355	1,372,577	5,732,617	11,876,867	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							
FY21 Office Rate		21.30	20.40	23.90	41.40	35.50	22.05
FY20 Storage Rate							
FY20 Office Rate		20.50	19.45	23.90	41.40	34.50	22.05
FY19 Storage Rate							
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		
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	3,084,397	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	880,500
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	3,366	34,366	
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)			17,165		11,601	
Electric/Chiller Loop (Power House)	109,472			126,738		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	9,948,816	629,999	3,950,430	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			0.0930	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	20,364	34,888	54,349	19,218	48,323	6,488
Utilities - District Heat	113,528	104,563	163,998	190,466	111,421	239,683	63,688
Utilities - District Cooling	41,816		78,295	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	89,900	88,300	19,500
Professional/Technical Services	6,962	21,582	54,497	21,149	43,154	25,654	9,088
Supplies	45,187	48,046	158,563	104,641	73,360	145,722	39,282
Purchased Services	13,061	18,663	77,335	35,027	34,149	28,562	10,891
Insurance	19,897		35,160	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	70,062	209,304	132,133	132,740	167,643	37,045
Grounds	24,809	21,867	41,110	111,721	21,360	22,424	
Tunnels	32,874			48,297	48,540	61,284	13,556
Common Space (Conf Rms)	9,267		21,591	13,632	13,667	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	30,582	127,393	11,686	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				4,228,549	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	880,169
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	0.0964	0.1256	0.0278
D. By Grounds	0.0312	0.0275	0.0517	0.1405	0.0289	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	0.0964	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	198,968		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	FY19 -		FY20 -		
			Difference	Percent Change	Difference	Percent Change	
			FY20	FY20	FY21	FY21	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

<u>Building</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
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	4,412,663	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	380,882	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	If yes, identify
							Master Lease 17 Demand Survey Yes or No	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	If yes, identify
							Master Lease 17 Demand Survey Yes or No	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	Fund 5400						G0234180 M & L	G0234190 Gov Res
		G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Svcs	G0234160 Grounds	G0234170 Bus Ops			
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	288,312	693	174,490	69,751	33,149	10,729	0	0
Salaries & Benefits - Other	41070	760,717	6,363	555,072	148,261	50,734	9,287	0	0
Utilities	41100	10,580,129	0	91,153	10,417,761	71,175	0	0	0
Other Operating Costs - Rent	41100	3,396	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	0	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
Total		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	0	89,613	38,000	0	31,245	0	0
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

Account	Total	Fund 5400						
		G0234100 Director	G0234110 Bldg Ops	G0234140 Tech Svcs	G0234160 Grounds	G0234170 Bus Ops	G0234180 M & L	G0234190 Gov Res
Miscellaneous - Specialized Electric	662,547	662,547	0	0	0	0	0	0
Miscellaneous - Restroom Supplies	507	507	0	0	0	0	0	0
Leases	77,039,641	77,039,641	0	0	0	0	0	0
Miscellaneous - Specialized Cooling	150,802	150,802	0	0	0	0	0	0
Miscellaneous - Scrap	5,196	5,196	0	0	0	0	0	0
Miscellaneous - Other Revenue	4,800	4,800	0	0	0	0	0	0
MN Senate Garage Debt Service Passthrough	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	18,298,547	1,203,529	9,400,385	5,662,380	1,074,449	957,804	0	0
Salaries & Benefits - Part time/Seasonal	112,206	0	72,519	0	39,687	0	0	0
Salaries & Benefits - Overtime/Premium	288,812	693	174,490	69,751	33,149	10,729	0	0
Salaries & Benefits - Other	778,425	6,402	561,788	149,525	51,423	9,287	0	0
Utilities	10,827,080	0	93,924	10,659,850	73,306	0	0	0
Other Operating Costs - Rent	2,850	0	2,850	0	0	0	0	0
Other Operating Costs - Parking Fees	27,270	0	12,696	14,574	0	0	0	0
Other Operating Costs - Printing	2,384	480	0	1,232	0	672	0	0
Other Operating Costs - Advertising	1,095	0	839	256	0	0	0	0
Prof/Tech	642,052	83,613	426,685	73,100	58,654	0	0	0
Other Operating Costs - Communications	47,281	2,622	19,173	16,350	786	8,350	0	0
Other Operating Costs - Travel	4,427	79	2,522	1,730	96	0	0	0
Vehicle Leases	216,282	0	32,517	121,378	59,695	2,692	0	0
Other Operating Costs - Employee Development	34,999	1,938	17,485	10,181	1,886	3,509	0	0
Centralized IT Services	904,153	237,522	56,086	597,562	819	12,164	0	0
Other Operating Costs - Claims	1,271	0	53	1,218	0	0	0	0
Supplies	1,874,288	90	569,504	757,863	121,954	414,794	0	10,083
Master Lease Payments	121,224	0	82,098	0	39,126	0	0	0
Other Operating Costs - Equipment Rent	111,138	0	0	104,633	131	6,374	0	0
Repairs & Maintenance	8,961,006	315,787	2,741,808	534,743	68,671	2,284	5,297,000	713
Statewide Indirect Costs	872,366	872,366	0	0	0	0	0	0
Purchased Services	847,951	89,535	428,467	163,586	157,740	5,584	0	3,039
Other Operating Costs - various	212,584	15,140	113,764	1,215	12,813	0	0	69,652
Insurance	481,252	0	479,093	0	2,159	0	0	0
Equipment Capital	124,858	0	101,858	8,000	15,000	0	0	0
Debt Service - Principal	10,184,857	10,184,857	0	0	0	0	0	0
Debt Service - Interest	2,456,247	2,456,247	0	0	0	0	0	0
Total	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	<u>\$ 17,837,643.16</u>	<u>\$ 13,568,372.64</u>
NONCURRENT ASSETS (Note 5)		
Building Improvements	\$ 12,257,992.50	\$ 12,726,552.34
Accumulated Depreciation - Building Improvements Infrastructure	(5,406,710.41)	(5,450,900.21)
Accumulated Depreciation - Infrastructure	900,934.39	556,936.64
Equipment	(375,278.50)	(102,102.08)
Accumulated Depreciation - Equipment	1,624,077.21	1,532,067.37
Software	(885,382.16)	(837,344.36)
Accumulated Amortization - Software	-	355,891.12
Construction In Progress - Building Improvements	-	(355,891.12)
Art and Historical Treasures	-	115,288.81
Total Noncurrent Assets	<u>\$ 260,866.50</u>	<u>\$ 260,866.50</u>
TOTAL ASSETS	<u>\$ 20,444,509.66</u>	<u>\$ 16,435,105.14</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Pension Outflows (Note 9)	\$ 32,935,000.00	\$ 743,000.00
Total Deferred Outflows of Resources	<u>\$ 32,935,000.00</u>	<u>\$ 743,000.00</u>
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	<u>\$ 3,381,255.13</u>	<u>\$ 3,705,208.41</u>
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	<u>\$ 48,730,195.90</u>	<u>\$ 7,465,155.12</u>
TOTAL LIABILITIES	<u>\$ 50,111,451.03</u>	<u>\$ 11,170,363.53</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Pension Inflows (Note 9)	\$ 3,434,000.00	\$ 6,147,000.00
Total Deferred Inflows of Resources	<u>\$ 3,434,000.00</u>	<u>\$ 6,147,000.00</u>
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	<u>\$ 3,603,691.66</u>	<u>\$ 5,795,374.12</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 FOR THE QUARTER ENDED MARCH 31, 2018

7/25/2018
 Unaudited

	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
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED MARCH 31, 2018

7/25/2018
 Unaudited

	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	<u>\$ 32,825,867.95</u>
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	<u>\$ (22,858,275.12)</u>
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	<u>\$ (814,473.21)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Flows from Investing Activities	<u>\$ -</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>\$ 9,153,119.62</u>
Cash and Cash Equivalents, Beginning, as Reported	6,973,710.41
Cash and Cash Equivalents, Ending	<u>\$ 16,126,830.03</u>
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	<u>\$ 3,331,678.22</u>
Net Cash Flows from Operating Activities	<u>\$ 32,825,867.95</u>
Noncash Investing, Capital and Financing Activities	
Accrual of Building Improvements as an Investment in Capital Assets	\$ -

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF BUDGET 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	46,580.75	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	\$ 18,788,872.75	\$ 56,366,918.25	\$ 18,740,807.06	\$ 56,258,940.69	\$ (48,165.69)	\$ (107,977.50)
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)	(168,361.48)
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	437,786.42	(5,444.00)	(21,941.58)
Other Expenses	149,622.50	448,867.50	131,855.16	415,919.12	(117,767.34)	(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 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	\$ (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

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.

<u>Legislation</u>	<u>Amount</u>	<u>Description</u>
YR 79 Chp 333, Sec 56, Subd 1(a)	\$ 37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	46,000.00	Restricted contribution from the General Fund for Materials Transfer, 1979
YR 85 Chp 13, Sec 17	1,250,000.00	Contribution from the General Fund
YR 85 Chp 13, Sec 17	(146,750.00)	Transferred to Public Safety, Capitol Security Division, March 31, 1986
	(141,400.00)	Unallotment process due to budget restrictions, May 1986
	146,750.00	Capitol Security returned funds to operations, July 1987
YR 89 Chp 335, Art 1, Sec 15	(792,000.00)	Transferred to Print Communications Division, July 1, 1989
	(153,486.00)	Returned to General Fund due to FY03 budget reduction
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	566,936.64	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. In consideration 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;
 \$80,050.23 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	<u>(4,772,807.87)</u>
Total Net Position	<u>\$ 3,603,691.66</u>

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	<u>\$ 2,844,020.21</u>	<u>\$ 351,244.70</u>	<u>\$ 3,454,477.66</u>	
Add: Capital Contributions (Note 2)	\$ 149,214.00	\$ 149,214.00	\$ 149,214.00	
Reconciliation to Total Net Position	<u>\$ 2,993,234.21</u>	<u>\$ 500,458.70</u>	<u>\$ 3,603,691.66</u>	

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
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
 FOR THE QUARTER ENDED MARCH 31, 2018

7/25/2018
 Unaudited

	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	\$ 3,603,681.66	\$ 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	\$ -	\$ -

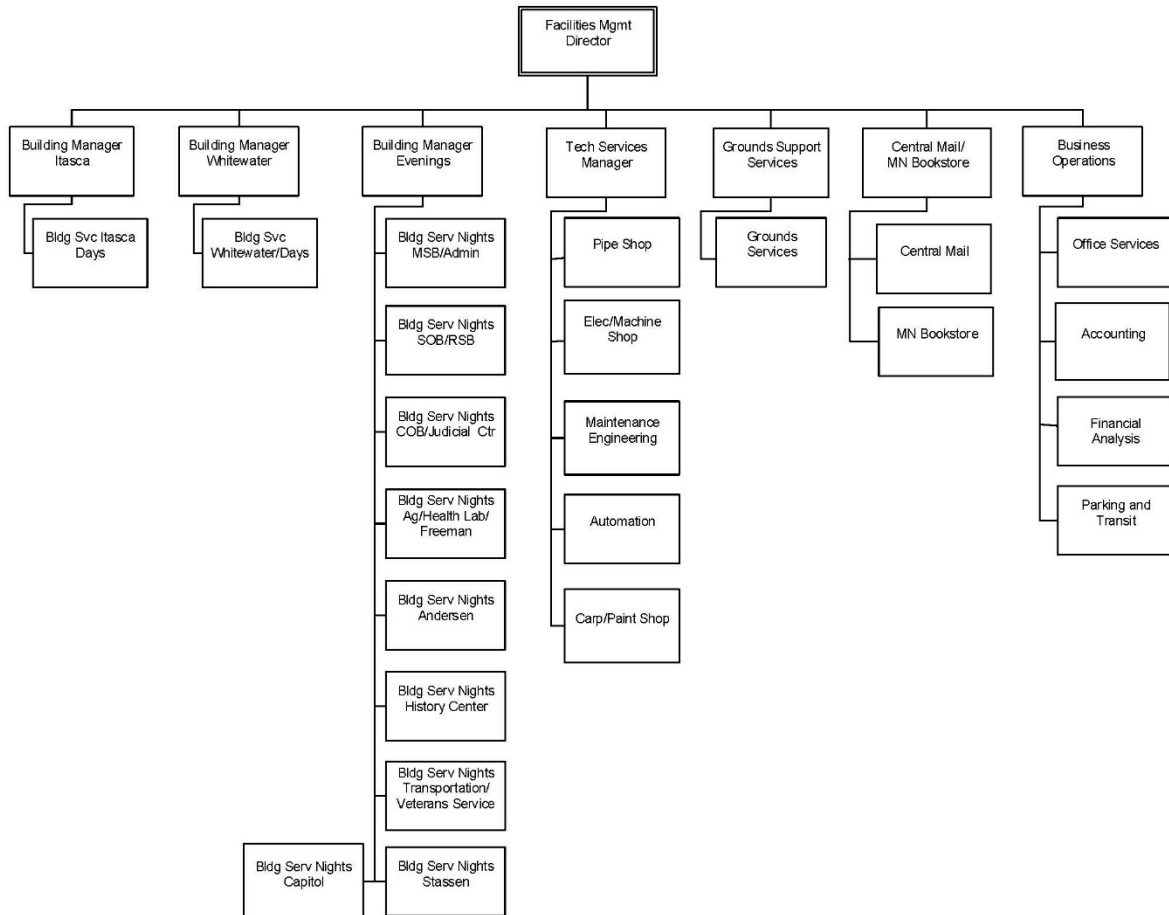
Supporting Information

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

EXHIBIT B

and under LESSOR'S custodial control.

- h. **Grounds Maintenance Services** LESSOR shall maintain all entrances, sidewalks and grounds on an as needed schedule to ensure safe entry and egress. This shall include exterior maintenance of turf, shrubs, trees and plants as well as cleaning and removal of debris. Every reasonable effort will be made to ensure snow and ice is cleared before and during normal building operating hours.
- i. **Integrated Pest Management Services** LESSOR shall provide an integrated pest management program for control of rodents and insects within the building.
- j. **Keys** All keys for space in state-owned buildings under the custodial control of LESSOR must be provided by LESSOR. LESSOR shall provide two (2) keys for each door with lock hardware within the Leased Premises. LESSEE is responsible for returning all keys issued for the Leased Premises upon termination of the Lease Agreement.
- k. **Security Services** In cooperation with the Department of Public Safety/Capitol Security, LESSOR shall maintain building perimeter security devices including access control devices and cameras. In cooperation with the Department of Public Safety/Capitol Security, LESSOR shall maintain emergency call stations at exterior locations and in the tunnel systems.
- l. **Signage** LESSOR shall provide for building directory signage located in the main building lobby and way finding in public corridors. The quantity and location of signage shall be at LESSOR'S discretion.
- m. **Communication** LESSOR'S Building Manager or designee shall coordinate with LESSEE'S key contact person on any work scheduled in a building which could affect building operations. LESSOR shall provide written notice in advance of these events and LESSEE shall provide communication to tenants. Reasonable coordination efforts shall be made by LESSOR with LESSEE'S key contact person to prevent scheduling conflicts prior to posting bulletins and the commencement of work.
- n. **Insurance** LESSOR insures the building structure only. Ensuring contents is at the discretion of LESSEE.
- o. **Fire Detection, Alarm and Suppression Systems** LESSOR shall provide preventive maintenance, repair, replacement, testing and inspection of fire suppression systems in accordance with the local jurisdiction requirements. Specialized fire and alarm detection systems are the responsibility of the LESSEE.
- p. **Use of Space** LESSOR shall lock and secure all LESSOR'S electrical closets, rooms and vaults, janitorial/maintenance closets and mechanical rooms.
- q. **Solid Waste** LESSOR shall remove solid waste from buildings on a daily basis.

2. UTILITY SERVICES

- a. **Heating** LESSOR shall provide the Leased Premises with heating facilities of a design capacity sufficient to maintain the Leased Premises within the acceptable range of temperature identified below, under all but the most extreme weather conditions, assuming optimal use by LESSEE of all thermostats and other climate control devices such as the opening or closing of blinds, doors and vents, within the Leased Premises. LESSOR may provide LESSEE with written instructions defining said optimal use. For purposes hereof, the acceptable ranges of temperature are as follows:
 - (i) From October 1 through April 30, minimum temperatures shall be maintained
 - (a) Between 68° F to 70° F for all occupied areas.
 - (b) Between 65° F to 67° F for all lobbies, corridors and restrooms.
 - (c) Between 60° F to 62° F for all building entrances and storage areas.
 - (d) Temperature settings for all of the above referenced spaces will be lowered to between 60° F and 62° F during non-working hours.
 - (e) At a maximum of 55° F for all unoccupied and all vacated spaces.

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- (ii) LESSOR shall establish the area operating temperatures as follows:
 - (a) Working Hours-Between 7:00 a.m. and 5:00 p.m., Monday through Friday.
 - (b) Non-Working Hours-Between 5:00 p.m. and 7:00 a.m., Monday through Friday and from 5:00 p.m. Friday until 7:00 a.m. on Monday and all State observed holidays.
 - (iii) Unless established to the contrary through a pre-approved interagency agreement, heating systems are set to operate as defined above. Building heating systems are not intended to be used for heating areas with LESSEE-owned equipment or LESSEE needs for extended hours of operation. If LESSEE has LESSEE-owned equipment or LESSEE requires additional heating beyond the established hours of operation or for a normal "office" environment setting use, an interagency agreement shall be entered into with LESSOR and the cost for the additional hours of operation or specialized use shall be the responsibility of LESSEE. LESSEE will be billed by LESSOR for the extended hours of operation.
- b. Cooling** LESSOR shall provide the Leased Premises with cooling infrastructure of a design capacity sufficient to maintain the Leased Premises with adequate cooling supply based on normal office usage. If LESSEE has LESSEE-owned equipment or LESSEE requires additional air conditioning operation beyond the established hours of operation or beyond a normal 'office' environment setting use, LESSEE shall be billed by LESSOR on a fee-for-service basis based on chilled water and electrical usage for the extended hours of operation or specialized use.
- (i) From May 1 through September 30, maximum temperatures shall be maintained as follows:
 - (a) Between 76° F to 78° F for all occupied areas excluding reheat systems.
 - (b) Temperature settings for all of the above referenced spaces will be increased to 85° F during non-working hours.
 - (c) Computer rooms and research facility temperatures will be maintained in accordance with the operating requirements of the equipment/research procedures.
 - (ii) LESSOR shall establish the area operating temperatures as follows:
 - (a) Working Hours-Between 7:00 a.m. and 5:00 p.m., Monday through Friday.
 - (b) Non-Working Hours-Between 5:00 p.m. and 7:00 a.m., Monday through Friday and from 5:00 p.m. Friday until 7:00 a.m. on Monday and all State observed holidays.
 - (iii) Unless established to the contrary through a pre-approved interagency agreement, cooling systems are set to operate as defined above. Building cooling systems are not intended to be used for cooling areas with LESSEE-owned equipment or LESSEE needs for extended hours of operation. If LESSEE has LESSEE-owned equipment or LESSEE requires additional air conditioning operation beyond the established hours of operation or for a normal "office" environment setting use, an interagency agreement shall be entered into with LESSOR and the cost for the additional hours of operation or specialized use shall be the responsibility of LESSEE. LESSEE will be billed by LESSOR for the extended hours of operation.
- c. Water/Sewage** LESSOR shall provide the Leased Premises with adequate water and sewage facilities of a design capacity sufficient to serve the Leased Premises.
- d. Ventilation** LESSOR shall provide ventilation to the Leased Premises as outlined ASHRAE (American Society of Heating, Refrigeration and air Conditioning Engineers, Inc.) Standard 62.1-2013. All supply air shall be filtered in accordance with ASHRAE Standard 52.2- 2012 Atmospheric Dust Spot Efficiency Rating. Air filters will be replaced by the LESSOR as required by the application and the needs of the system. Unless established to the contrary through a pre-approved interagency agreement, air-handling systems will operate as required to maintain occupied space temperatures between 7:00 a.m. until 5:00 p.m., Monday through Friday, excluding State holidays.
- e. Electrical**
- (i) LESSOR shall provide the Leased Premises with electrical infrastructure of a design capacity sufficient to maintain the Leased Premises with adequate electrical supply based on normal office usage of the equipment configuration at the start of this lease at the discretion of LESSOR. LESSEE- owned equipment, purchased and installed by LESSEE, or purchased and installed on behalf of LESSEE through a major construction or

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renovation project and/or LESSEE'S need for extended hours of operation which require specialized electrical operation, are considered special program needs and shall be the direct responsibility of LESSEE at LESSEE'S cost. All LESSEE equipment installation to be approved in accordance with the provisions of this lease with LESSOR to ensure proper installation of powered equipment. LESSEE shall be billed by LESSOR on a fee-for-service basis based on actual electrical usage for the extended hours of operation or specialized use.

- (ii) LESSOR shall provide electric power for LESSEE. Power quality is utility grade with no special filtering for harmonics or fluctuations. Power is imported from a utility and LESSOR cannot guarantee continuous availability. If LESSEE has a need for continuous, uninterruptible, or specific power quality needs, it shall be LESSEE'S responsibility to provide and maintain filtering or standby equipment as necessary. Installation of this equipment must be approved in advance and in writing by LESSOR.
- (iii) The LESSOR is required by code to perform scheduled preventive maintenance activities to ensure safe, reliable and efficient electrical service to a building. Routine power interruptions are required to perform this work and will be scheduled on a campus wide basis over the course of the calendar year. The frequency and length of interruptions will vary between buildings due to the size of the building and amount of equipment within the building. In coordination with the LESSEE, the LESSOR will schedule work during "off hours", nights and weekends in an effort to minimize disruption to LESSEE activities at the same time working within the limitations of available manpower and available equipment. In the event of an emergency situation of the LESSOR reserves the right to interrupt electrical services as required during normal business hours.
- (iv) For non-scheduled power outages, every effort shall be made by LESSOR to restore electrical power in cooperation with the respective utility companies as soon as reasonably possible.

3. REDUCTION, REUSE, RECYCLING, AND SUSTAINABILITY

- a. Pursuant to Minnesota Statutes, Section 16B.24, Subdivision 6 (d), LESSOR shall provide space for common area recycle containers.
- b. LESSOR shall provide general recycling services limited to the collection of common area recycling containers. LESSOR will transport LESSEE provided collection containers from the Leased Premises to a holding area. LESSOR shall return container to the common recycling areas in the Leased Premises.
- c. LESSOR is not responsible for confidential recycling.

4. JANITORIAL SERVICES The following janitorial services shall be provided by LESSOR:

a. Office Cleaning

- Daily: Empty trash receptacles; replace liners, as necessary.
Vacuum carpeted main traffic aisles, moving furniture, as necessary. Return furniture to original position.
Pick up litter in remainder of other carpeted areas.
Spot clean carpeting.
Spot clean partitions/door glass.
- Weekly: Vacuum all carpeted areas.
Dust mop hard surface main traffic aisles.
Dust exposed areas on desks/credenzas/work surfaces.
Dust mop hard surface areas.
Wet mop hard surface areas.
Detail/dust areas below 6 feet.
- Monthly: Spot clean walls and doors.

Semi-Annual: Dust door frames.
Dust accessible exterior window blinds, where applicable.
Clean ceiling vents (under 12 feet).
Clean-carpeted traffic aisles.

Annually: Clean carpet. May be extraction, tip cleaning or rotary shampooing.

As Needed: Empty recyclable materials from common area collection containers and coordinate material pick up.

NOTE: Detail dusting in an office setting shall be done only in accessible areas. LESSOR shall not move personal items and electronic equipment to clean or dust and shall trash only waste receptacles and items marked "trash."

b. Lobby/Entrance Cleaning

Daily: Empty/spot clean trash receptacles.
Sweep hard surface floors.
Wet mop hard surface floors.
Clean walk off mats.
Clean door glass; spot clean adjacent glass.
Vacuum carpet.
Clean entire interior and exterior of elevators.
Sweep/vacuum/wet mop open stairways.
Check/spot clean directories.

Weekly: Detail/dust areas below 6 feet.
Spot clean plate glass windows.
Clean and/or polish stairway handrails.
Clean thresholds.
Check/arrange and spot clean public area furniture.
Clean kick plates, push plates, and door frames.
Spot clean walls

As Needed: Scrub and coat hard surface floors.
Strip, seal and finish hard surface floors.
Buff/burnish accessible hard surface floors.
Clean carpet.

c. Hard Surface Floor Care – Common Areas

Daily: Dust mop wall to wall.
Spot mop spills/splashes.

Weekly: Wet mop/auto scrub floor surfaces.
Buff/burnish floors.

As Needed: Heavy scrub and recoat floor finish.
Strip, seal and finish hard surface floors.

d. Hard Surface Floor Care – Work Areas

Daily: Dust accessible areas.
Wet mop other areas.

Weekly: Dust mop wall to wall.
Wet mop/auto scrub wall to wall.
Buff/burnish accessible floor areas.

As Needed: Heavy scrub and recoat floors.
Strip, seal and finish.

e. Restroom Cleaning

- Daily: Check, resupply stock.
Clean mirrors.
Clean stock dispenser.
Empty trash, including sanitary disposal units; clean receptacles.
Clean and sanitize toilets, urinals, sinks and countertops.
Clean stainless steel and chrome.
Spot clean doors, both sides.
Spot clean walls with special emphasis around dispensers, sinks and urinals.
Wet mop floor with sanitizing detergent.
- Monthly: Machine scrub floors.
Sanitize waste receptacles.
- Semi Annually: Wall to wall deep clean cycling, including all walls, partitions, fixtures and floors.

f. Shower room/stall cleaning

- Daily: Inspect, touchup and wipe down fixtures.
Remove hair and other debris on finishes and fixtures.
- Weekly: Power wash shower room walls and floors with disinfectant cleaner.
Clean and disinfect all shower room fixtures.

g. Miscellaneous Cleaning

- Daily: Sanitize drinking fountains.
Spot check interior stairwells.
Remove unapproved posters or outdated posters/bulletins.
- Weekly: Dust hallway fixtures, i.e., pictures, fire extinguishers.
- As Needed: Wet mop hard surface stairwell risers and landings.
Clean ceiling light diffusers and exhaust fans in elevator cars.
Clean janitorial closets.
Dust stairwell railings.
Vacuum upholstered furniture.

B. The Department of Administration, Real Estate and Construction Services (RECS) shall be responsible for:

1. Allocation and inventory of state-owned space under the custodial control of the Plant Management Division.
2. Preparation and processing of lease documents.

II. DUTIES OF LESSEE

A. TRANSFERABILITY LESSEE shall not assign nor in any manner transfer this Lease or any interest therein, nor sublet said Leased Premises or any parts thereof.

B. DESIGNATED STAFF PERSON LESSEE will designate at least 1 key contact person who shall be responsible for coordinating building related questions, concerns and general communications with LESSOR'S Building Manager. This will include but not be limited to building surveys, LESSOR initiated building postings, construction/renovation projects, recycling, reuse and sustainability issues, and to communicate with LESSOR on postings of work which may affect the building tenants or building operations. LESSEE will also designate at least 1 key contact person who shall be responsible and can be contacted after normal business hours in the event of an emergency.

C. REDUCTION, REUSE, RECYCLING, AND SUSTAINABILITY

1. LESSEE agrees to:
 - a. Ensure LESSEE'S employees, contractors and visitors recycle all recyclable materials as designated in accordance with Minn. Stat. §115A.15. Training and education for recycling is the responsibility of the LESSEE.
 - b. Ensure shipments of recyclables do not contain contaminating materials.
 - c. Use recycling containers and equipment only for designated recycling purposes.
 - d. Direct general waste and recycling questions to LESSOR'S Building Manager or designee.
 - e. Recycle confidential materials.
 - f. Transfer recycling materials from desk side containers to common area collection containers.
 - g. Provide a designated Champion for recycling communications and compliance.

D. HAZARDOUS WASTE

1. If LESSEE is a generator of hazardous waste as defined in the Minnesota Pollution Control Agency Hazardous Waste Rules, Chapters 7001, 7045 and 7046, and/or any local jurisdiction's hazardous waste management ordinance(s), it shall obtain a license to generate the hazardous waste and provide LESSOR with a copy of its license agreement no later than thirty (30) days after the execution of this Lease. LESSEE shall also provide LESSOR with a copy of its annual Hazardous Waste Report each year thereafter.
2. In the event LESSEE vacates Leased Premises, LESSEE shall have a closure inspection conducted by the local jurisdiction's public or environmental health unit and the results of such inspection shall be forwarded by LESSEE to LESSOR no later than thirty (30) days from the date LESSEE vacated the Leased Premises. Any hazardous waste violations or other issues identified in the closure inspection shall be remedied by LESSEE at LESSEE'S expense.

- E. ELECTRONIC DEVICES AND FURNITURE** LESSEE is responsible for LESSEE'S owned electronic equipment, appliances, and office furniture, recycling or disposal. Disposal of these items is at LESSEE'S expense. LESSEE shall report the cumulative weight of electronics that are recycled each calendar year to the LESSOR by the 15th of January the subsequent calendar year for which the recycling took place.

F. WASTE PREVENTION, ENERGY CONSERVATION AND USE OF UTILITY SERVICES

Heating, ventilation and air conditioning, electrical, water and sewage (please refer to DUTIES OF LESSOR, 2. Utility Services, parts a & b).

1. LESSEE agrees to conserve energy and natural resources by turning off lights, appliances and office electronics when not in use. LESSOR may provide LESSEE with instructions defining optimal use.
2. LESSEE shall be responsible for utility costs for utilities requested for program needs beyond those provided as part of this agreement or outside normally established hours of operation. This includes ventilation with additional cooling or heating outside normally established hours of operation and electricity for significant computer room loads, UPS systems or major appliances if determined by LESSOR to be beyond those provided for in this agreement, either during or outside normal building operating hours.
3. LESSOR will measure utility usage in appropriate units and charge LESSEE for the cost per unit of the utility. LESSEE shall promptly reimburse LESSOR upon receipt of invoice for utility services.

G. USE OF SPACE

1. LESSEE agrees not to use the Leased Premises in any way which, in the judgment and discretion of LESSOR, poses a hazard to building occupants, the Leased Premises or the building in part or whole, nor

Exhibit B- Page 7 of 9

shall LESSEE use the Leased Premises so as to cause damage, annoyance, nuisance or inconvenience to other building occupants.

2. LESSEE agrees to not use any stairwells, stairwell landings, loading dock areas, electrical, low voltage and mechanical equipment rooms or janitorial closets under the custodial control of LESSOR as storage areas. If access to any locked electrical/low voltage or janitorial/maintenance closet is needed by LESSEE, LESSEE shall contact 651.201.2300 to request access.

3. LESSEE agrees to consider all common areas in the buildings not located within the Leased Premises including entrances, lobbies, stairwells and landings as public, common spaces and shall only use them for State-approved events and shall comply with Minnesota Rules Chapter 1235.0100 to 1235.0600, Rules

Governing Public Rallies. All rules of conduct for users of public space will apply for the use of such space. These rules of conduct are subject to change. Public, common spaces shall not be used by LESSEE, LESSEE'S staff or private vendor(s) for solicitation or sales. Contact 651.201.2300 for more information regarding special events and rules governing them.

4. LESSEE agrees to consider conference rooms not leased as part of the Leased Premises and under the custodial control of LESSOR, as public, common spaces and shall only use them for State-sponsored events. Such public conference rooms shall not be used by LESSEE, LESSEE'S staff or private vendor(s) for solicitation or sales.

5. LESSEE agrees to receive all goods delivered to the building related to LESSEE or Leased Premises at the loading dock and promptly transporting to owned leased space. LESSEE shall be responsible for the safe-guarding and security of these delivered goods.

LESSEE agrees that, at no time, shall LESSOR be held accountable for the loss of any delivered goods nor shall the loading dock be used for storage or as a holding area.

6. LESSEE agrees to maintain the Leased Premises in a reasonably safe, clean and sanitary condition in compliance of all applicable codes.

7. LESSEE to ensure all doors and windows remain closed when not in use in order to ensure a balanced HVAC system, reduce dust and pollen in the building and to prevent birds, squirrels, and other pests from entering.

8. LESSEE is responsible for all interior ADA accommodations.

H. EQUIPMENT REPAIR/REPLACEMENT SERVICES

1. LESSEE-owned program equipment purchased and installed by LESSEE or purchased and installed on behalf of LESSEE through a major construction or renovation project that is related to LESSEE'S programs or operation shall be the responsibility of LESSEE to maintain, repair, replace or remove. Any structural or other damage to the Leased Premises resulting from LESSEE'S equipment shall be remedied by LESSEE at LESSEE'S expense. At the discretion of LESSOR, any of LESSEE equipment shall be removed at the time LESSEE vacates the Leased Premises and the Leased Premises shall be returned to its original condition at LESSEE'S expense. LESSOR may, at its discretion, following the execution of an interagency agreement, be contracted to maintain, service, repair and replace such LESSEE'S equipment at LESSEE'S cost on a fee-for-service basis through LESSOR'S Repair and Other Jobs activity.

2. Specialized fire suppression, fire detection, or alarm systems supporting LESSEE-owned equipment shall be the responsibility of LESSEE to maintain, repair, replace and inspect per local jurisdiction requirements. LESSEE may contract with LESSOR for maintenance, repair and inspection services of LESSEE'S equipment at LESSEE'S cost on a fee for services basis through LESSOR'S Repair and Other Jobs activity. If LESSEE chooses to contract separately, LESSEE must provide inspection report as required.

3. LESSEE shall ensure that equipment owned by LESSEE such as lieberts, dry coolers, etc. is properly installed and maintained to ensure maximum efficiency.

I. **KEYS** Additional keys needed by LESSEE beyond those provided by LESSOR shall be obtained from LESSOR on a fee-for-service basis through LESSOR'S Repair and Other Jobs activity. LESSEE is responsible for returning all keys issued for the Leased Premises upon termination of the Lease.

- J. **SECURITY SERVICES** LESSEE shall be responsible for maintaining all non-perimeter security devices or sensors in the Leased Premises including panic devices, emergency call boxes, access control devices, and cameras.
- K. **SIGNAGE** Identification of space within leased premises is the responsibility of the LESSEE.
- L. **BUILDING MANAGEMENT SERVICES** LESSEE will pay all invoices regarding:
1. **CARPET.** If LESSEE desires any carpet and LESSOR does not have funding available or does not agree carpet has reached the end of useful life, LESSOR will contract, install and invoice LESSEE.
 2. **INTERIOR DECORATION.** If LESSEE desires a different type of wall treatment, different quality of paint or decided it has reached the end of useful life, LESSOR will contract and invoice the LESSEE.
 3. **WINDOW TREATMENTS.** If LESSEE desires a different type of window treatment or decided it has reached the end of useful life, LESSOR will contract and invoice the LESSEE.
- M. **COMMUNICATION** LESSEE shall submit LESSEE initiated building postings to LESSOR'S Building Manager for approval. Approved posting will be distributed to the building's bulletin holders.
- N. **MODIFICATIONS TO LEASED SPACE**
1. LESSEE shall contact LESSOR to initiate any work that will affect the physical and/or operational characteristics of the Leased Premises. Such work may include but not be limited to: construction, remodeling, renovation, security systems, as well as modular furniture and communications/data cabling installations. Detailed plans for all such work shall be developed and approved by LESSOR or their designee. Implementation of the work shall be performed either by:
 - a. Licensed contractor, as authorized by LESSOR, under contract with the LESSOR.
 - b. Licensed contractor, as authorized by LESSOR, under contract with LESSEE. Such contracts must be approved by LESSOR prior to contract execution. Said contractor must follow all applicable codes and licensure requirements.
 2. At the time LESSEE vacates the Leased Premises, LESSEE shall, at LESSOR'S option be responsible for restoration of the Leased Premises which have been modified by the LESSEE since July 1, 2009. The Leased Premises shall be returned to its original condition by LESSOR at LESSEE'S expense.
- O. **PERSONAL PROPERTY** UL certified appliances such as, but not limited to, toasters, microwaves, refrigerators, coffee makers are only allowed in designated common areas as designated by LESSOR. Personal items such as space heaters, bicycles, segways or animals (including pets but not including service animals), are not allowed inside LESSOR managed facilities.
- P. **PLANTS** LESSEE shall ensure that all plants are properly maintained. LESSEE will be responsible for any damages as a result of plants.

Customer Surveys and Building Tours



TOUR FY 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	DIDNT	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	DIDNT	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	DIDNT	DIDNT	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



Office Memorandum

Date: October 4, 2018

To: Matt Massman, Commissioner

From: Britta Reitan, Assistant Commissioner
and State Budget Director

A handwritten signature in black ink, appearing to read 'BR', positioned to the right of the 'From:' line.

Subject: Approval of FY 2020-21 Lease Rates

In response to your request, Minnesota Management and Budget (MMB) approves the FY 2020-21 rates for Leases as proposed in the FY 2020-21 business plan. MMB requests that The Department of Administration's Facilities Management Division submit to MMB the FY2022-23 Lease Rate Plan proposal by August 15, 2022.

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



Repair and Other Jobs (ROJ) Fund 5400

Fiscal Year 2021 Business Plan

May 18, 2020

Christopher A. Guevin, Director
Department of Administration
Facilities Management Division
50 Sherburne Avenue
G-10 Administration Building
St. Paul, MN 55155
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Web site: <http://mn.gov/admin/government/buildings-grounds/>

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Executive Summary

Who we are and what we do

Facilities Management Division (FMD) delivers consistent quality services to ensure clean, safe, and environmentally-sound buildings, grounds, and operations.

Repair and Other Jobs (ROJ) delivers competitively priced technical trade and repair services to tenants in buildings under the custodial control or management of FMD and to state agencies that have custodial control or management of state-owned buildings in the Twin Cities.

Our proposed rates

ROJ is proposing an 8% increase in labor rates resulting in an overall rate change of 7%.

Rate Changes

Product/Services	FY 2020 Rate (\$)	FY 2021 Rate (\$)	Change (\$)	Change (%)
Regular Hourly Rate	72.00	78.00	6.00	8%
Premium Hourly Rate	108.00	117.00	9.00	8%

See page 16 for detailed rates.

This rate increase is necessary because of rebates that were issued during each of the last two fiscal years in an effort to achieve a retained earnings balance equal to 60 days working capital.

Our successes and challenges

Successes

ROJ continues to provide customer service with a high level of craftsmanship and professionalism.

Challenges

- Predicting billable hours which can fluctuate greatly between fiscal years.
- ROJ expenses are sensitive to business volume with minimal opportunity for reduction.

Projected FY 2021 financial activity

Revenue	\$290,734
Expenses	\$298,165
Year-end Retained Earnings	\$48,974
Working Capital	\$49,694
Full Time Equivalents	1.79
Overall Rate Change	7%

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 31 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

Service 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 partners requests and eliminate several manual steps from the key cutting process.

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

- ROJ is managed as a business that competes with private organizations. Most partners 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 remains below actual cost to deter partners 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 and the fluctuating billable hours from year to year.

Products and Services

Our main products/services and the benefits to partners

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 has three 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. These keys are identified as “Do Not Duplicate”.

- Other Keys - keys for file cabinets, modular furniture, and other.

Benefits to Partners:

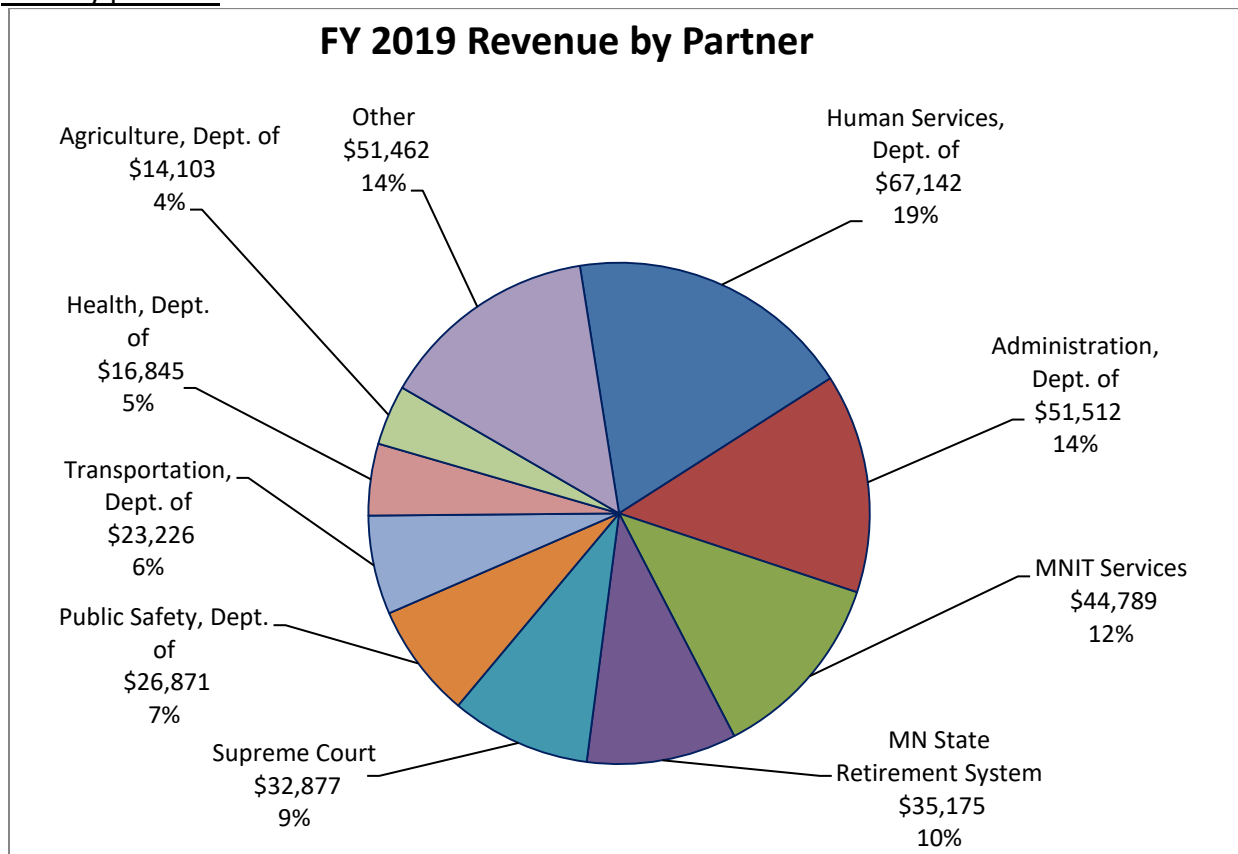
- Delivery of services at competitive prices
- Professional staff with knowledge about the services and the buildings
- Convenient location of trade shops in the Capitol Complex

Marketing

Our target audiences/partners

Most of ROJ's state agency partners are tenants in buildings under the custodial control of FMD. Our services are also available 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 partners



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 to FMD.

What we have heard from our partners

In February 2020, ROJ sent 18 surveys related to work completed during FY 2020 to building key contacts and received 4 responses. A summary of the responses is shown below.

ROJ Customer Service Survey Results

	Strongly Agree	Agree	Neither Agree nor Disagree	Disagree	Strongly Disagree	N/A
1. A timely response from initial contact was provided.	1	2		1		
2. Services were completed within estimated cost.	2	2				
3. Services were completed within estimated time.		1	2	1		
4. Job was completed in a neat and organized manner.		3	1			
5. Services were performed as requested.		3	1			
6. Work was conducted in a professional manner.	2	2				

As mentioned in the FY 2020 business plan, we have reviewed the billing process and have streamlined the process for more timely billings.

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 2021 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
Carpentry	78.00	75.00				
Carpentry Premium	117.00	112.50				
Electrician	78.00		79.90	79.00	80.65	126.00
Electrician Premium	117.00		115.00	111.00	120.97	183.00
Plastering	78.00	75.00				
Plastering Premium	117.00	112.50				

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.

ROJ Hourly Rates compared to Competitors' Rates – Table 2 of 2

Trade	ROJ ¹	Vendor F	Vendor G	Vendor H	Vendor I	Vendor J	Vendor K
Painting	78.00	67.00	90.00	79.13			
Painting Premium	117.00	82.00	100.00	79.13			
Plumbing	78.00				145.00	135.00	126.00
Plumbing Premium	117.00				290.00	202.50	183.00
Refrigeration	78.00				145.00	135.00	126.00
Refrigeration Premium	117.00				290.00	202.50	183.00
Maintenance Engineering Regular	78.00						105.00
Maintenance Engineering Premium	117.00						145.00

¹ ROJ charges from portal to portal. Other vendors charge time when they begin work at the site.

Financial Outlook

Our current overall financial health

After providing rebates in FY 2019 and FY 2020 and increasing rates in FY 2021, we are expecting ROJ's FY 2021 ending retained earnings to be equal to working capital.

Changes to our rates, and why

Maintaining retained earnings at a level that is equal to 60 days working capital is especially challenging for ROJ due to the small size of this business and the fluctuating billable hours from year to year. In addition, budget shortfalls result in large rate increases due to the low number of billable hours.

ROJ is proposing a 7% overall rate change. This rate increase is necessary because of rebates that were issued during each of the last two fiscal years in an effort to achieve a retained earnings balance equal to 60 days working capital.

The regular hourly labor rate will increase from \$72.00 to \$78.00 and the premium hourly labor rate will increase from \$108.00 to \$117.00.

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

ROJ strives to maintain a retained earnings balance equal to the maximum allowable level, 60 days working capital, in order to provide the cash flow necessary to operate the business.

Retained earnings for FY 2021 are expected to decrease by \$4,931. This is expected to result in a FY 2021 ending retained earnings balance of \$48,974.

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 hours billable hours for FY 2021 will be 3,037, which is the same as the estimated FY 2020 billable hours.

How our proposed rates will impact our partners

ROJ will continue to offer the same services to its partners during FY 2021. Because of the benefits of using ROJ, rate increases are not expected to deter our partners from continuing to use our services.

Financial Data

Assumptions for Rate Matrix

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2021

Revenues

SWIFT Account	Sales
670029	Change = 7% or \$18,366 Increase in labor rates in FY 2021
	Intrafund Sales
NA	Change = (40%) or (\$1,646) FY 2020 unusually high

Expenses

SWIFT Account	Salaries & Benefits
41000- 41070	Change = 7% or \$13,999 Due to slight increase in FTE
	Rebates
442001	Change = (100%) or (\$45,000) FY 2020 rebates to customers to reduce retained earnings.

Rate Matrix

Minnesota Department Of Administration
 Repair And Other Jobs (ROJ) For Fiscal Year 2021

	FY 2021	FY 2020	CHANGE	% CHANGE
	PROPOSED	ESTIMATE	FY21-FY20	\$ Change/FY20
Salaries and Benefits	205,141	191,142	13,999	7%
Rent - Equipment	11,413	11,200	213	2%
Repairs & Maintenance	16,350	16,045	305	2%
Purchased Services	510	500	10	2%
Supplies	25,114	24,646	468	2%
Statewide Indirect Costs	39,637	38,898	739	2%
Rebates	0	45,000	(45,000)	-100%
Subtotal	298,165	327,431	(29,266)	-9%
Excluded from Rates				
Miscellaneous Revenue	(53,387)	(52,391)	(996)	2%
Basis for Rates before Adjustment	244,778	275,040	(30,262)	
Retained Earnings Adjustment	(4,931)	(52,563)	47,632	
Basis for Rates after Adjustment	239,847	222,477	17,370	

Billable Units	Regular	Premium	Restricted	Non-restricted	Other Keys	Misc Revenue	Total Revenue
	Hours	Hours	Bldg Keys	Bldg Keys			
Billable Units	3,037	25	94	127	31		
Prior Year (Estimate)	3,037	35	94	127	31		
Change in Billable Units	0	(10)	0	0	0		
Rates							
Breakeven Rates before adjustment	79.60	119.41					
Breakeven at Prior Year billable hours	79.22	118.83					
Change in Break even Rates	0.39	0.58					
Breakeven Rates before adjustment	79.60	119.41					
Requested Rates	78.00	117.00	36.00	5.00	9.00		
Current Rates	72.00	108.00	36.00	5.00	9.00		
Requested VS Break Even Rates							
Requested Rates	78.00	117.00	36.00	5.00	9.00		
Breakeven Rates before adjustment	79.60	119.41					
Variance	(1.60)	(2.41)					
Revenues at Requested Rates	236,922	2,925	3,384	635	279		
Revenues at Break even Rates before Adjustment	241,793	2,985					
Revenue Variance	(4,871)	(60)					
Requested VS Current Rates							
Requested Rates	78.00	117.00	36.00	5.00	9.00		
Current Rates	72.00	108.00	36.00	5.00	9.00		
Change in Rates	6.00	9.00	0.00	0.00	0.00		
% Change in Rates	8%	8%	0%	0%	0%		
Revenues at Requested Rates	236,922	2,925	3,384	635	279	49,089	293,234
Revenues at Current Rates	218,697	2,700	3,384	635	279	49,089	274,784
Change in Revenues	18,225	225	0	0	0	0	18,450
Overall Change in Rates - %	7%						

Rate Matrix Computation

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2021

1. 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. Billable hours and 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. 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 2021

Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Labor - Regular	\$65.50	\$72.00	\$72.00	\$72.00	\$72.00	\$78.00
Labor - Premium	78.60	86.40	86.40	86.40	108.00	117.00
Restricted Building Key	5.00	5.00	36.00	36.00	36.00	36.00
Non-restricted Building Key	1.10	1.10	2.00	2.00	5.00	5.00
Other Keys	1.10	1.10	2.00	2.00	9.00	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 2021

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	\$ CHANGE	% CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATE	PROPOSED	FY21-FY20	\$ CHANGE/FY20
Revenue								
Gross Sales	269,996	303,846	223,516	365,413	274,868	293,234	18,366	7%
Less Intrafund Sales	(3,756)	(2,697)	(2,289)	(1,411)	(4,146)	(2,500)	1,646	-40%
Net Sales	266,240	301,148	221,226	364,002	270,722	290,734	20,012	7%
Expenses								
Salaries and Benefits	151,948	154,113	136,851	191,151	191,142	205,141	13,999	7%
Rent - Equipment	10,716	11,600	11,214	11,202	11,200	11,413	213	2%
Repairs & Maintenance	21,990	55,639	19,029	72,814	16,045	16,350	305	2%
Purchased Services	210	538	3,695	0	500	510	10	2%
Supplies	38,667	26,822	14,045	37,870	24,646	25,114	468	2%
Statewide Indirect Costs	28,509	772	6,326	24,521	38,898	39,637	739	2%
Rebates	0	0	0	119,997	45,000	0	(45,000)	-100%
Total Expenses	252,041	249,484	191,160	457,556	327,431	298,165	(29,266)	-9%
Net Income (Loss)	14,199	51,664	30,066	(93,554)	(56,709)	(7,431)	49,278	
Adjustments for Intrafund Transactions	3,756	2,697	2,289	1,411	4,146	2,500	(1,646)	
Increase (Decrease) in Retained Earnings	17,955	54,361	32,355	(92,142)	(52,563)	(4,931)	47,632	
Beginning Retained Earnings	87,536	103,587	151,765	198,610	106,468	53,905	(52,563)	
Adjustment to Retained Earnings	(1,904)	(6,182)	14,489	0	0	0	0	
Ending Retained Earnings	103,587	151,765	198,610	106,468	53,905	48,974	(4,931)	

SWIFT Spending Plan

Minnesota Department Of Administration

Repair And Other Jobs (ROJ) For Fiscal Year 2021

		Fund 5400
		FinDept ID
		G0234240
Revenue Description	SWIFT Account	ROJ
ROJ Sales*	670029	\$290,734
Expense Description		
Salaries and Benefits	41000	199,478
Overtime/Premium	41050	4,995
Other Benefits	41070	668
Rent Equipment	41400	11,413
Repairs & Maintenance	41500	16,350
Purchased Services	43000	510
Supplies	41300	25,114
Statewide Indirect Costs	42010	39,637
Total		\$298,165
Adjustments		
Minus:		
Miscellaneous Revenue		53,387
Total		\$53,387
Rate Matrix Amount		\$244,778
Notes		
*Excludes intrafund sales		

Projected Cash Flow

Minnesota Department Of Administration

Fund 5400 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	17,049,639	19,065,358	18,610,943	13,943,125	20,838,919	17,248,079	15,695,458	22,096,448	20,903,225	18,286,505	24,942,907	19,353,302
Receipts - operating	7,627,441	5,392,869	3,596,061	11,524,308	2,789,792	7,425,283	11,253,065	3,312,177	5,453,213	10,659,238	2,673,356	6,447,425
Transfer In	0	0	0	325,000	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	7,710,045	5,475,473	3,678,665	11,931,912	2,872,396	7,507,887	11,335,669	3,394,781	5,535,817	10,741,842	2,755,960	6,530,029
Expenses												
Salaries & Benefits	2,271,131	1,514,087	1,514,087	1,514,087	1,514,087	2,271,131	1,514,087	1,514,087	1,514,087	1,514,087	1,514,087	1,514,087
Utilities	775,726	1,212,929	1,041,926	682,938	990,369	772,434	1,025,996	956,882	1,036,647	809,222	804,447	717,568
M&L	202,479	932,487	335,205	1,032,232	539,007	457,537	457,848	303,955	157,189	210,938	150,567	517,558
Indirect Costs	0	0	228,001	0	0	228,001	0	0	228,001	0	0	228,001
Other Operating Expenses	1,391,585	1,175,362	654,255	753,455	479,777	670,204	883,344	718,056	643,604	497,789	778,086	483,149
Master Lease Payment	0	0	0	0	50,723	0	0	0	0	0	50,723	0
GESP Loan Payment	0	0	0	0	0	88,191	0	0	0	0	0	88,191
Capital Assets	0	41,619	0	0	41,619	0	0	41,619	0	0	0	0
Debt Service	1,053,405	1,053,405	1,053,405	1,053,405	2,548,905	1,053,405	1,053,405	1,053,405	1,053,405	1,053,405	4,353,905	1,053,405
Transfer Outs	0	0	3,519,604	0	0	3,519,604	0	0	3,519,604	0	0	3,519,604
Minnesota Senate Garage Debt Service Pass Through	0	0	0	0	298,750	0	0	0	0	0	693,750	0
Total Expense Paid	5,694,325	5,929,889	8,346,483	5,036,117	6,463,237	9,060,507	4,934,680	4,588,004	8,152,537	4,085,441	8,345,564	8,121,563
Projected Ending Cash Balance	19,065,358	18,610,943	13,943,125	20,838,919	17,248,079	15,695,458	22,096,448	20,903,225	18,286,505	24,942,907	19,353,302	17,761,768

Assumptions:

Fund 5400 includes FMD Leases and ROJ

Transfer in is repayment of loan to Central Mail

Financial Statement

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF NET POSITION
 SEPTEMBER 30, 2019

4/17/2020
 Unaudited

	FY20	FY19
ASSETS		
CURRENT ASSETS		
Cash	\$ 15,397,011.50	\$ 14,107,599.99
Accounts Receivable - Leases	6,485,075.65	3,375,914.73
Accounts Receivable - Repairs and Other Jobs	46,322.07	27,087.78
Accounts Receivable - Other	302,103.34	236,722.53
Accounts Receivable - Non Trade (Note 3)	189,245.47	-
Due from Other Funds (Note 4)	2,915,885.38	25,324.50
Inventory - Supplies (Note 1)	362,402.37	314,674.10
Total Current Assets	<u>\$ 25,698,045.78</u>	<u>\$ 18,087,323.63</u>
NONCURRENT ASSETS (Note 5)		
Building Improvements	\$ 15,480,922.54	\$ 12,257,992.50
Accumulated Depreciation - Building Improvements	(6,079,588.68)	(5,615,168.52)
Infrastructure	900,934.39	900,934.39
Accumulated Depreciation - Infrastructure	(504,969.89)	(413,515.54)
Equipment	1,868,999.29	1,633,407.23
Accumulated Depreciation - Equipment	(931,457.09)	(881,049.05)
Art and Historical Treasures	260,866.50	260,866.50
Total Noncurrent Assets	<u>\$ 10,995,707.06</u>	<u>\$ 8,143,467.51</u>
TOTAL ASSETS	<u>\$ 36,693,752.84</u>	<u>\$ 26,230,791.14</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 11)	\$ 87,000.00	\$ 87,000.00
Deferred Pension Outflows (Note 12)	16,408,000.00	23,901,000.00
Total Deferred Outflows of Resources	<u>\$ 16,495,000.00</u>	<u>\$ 23,988,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 3,337,510.19	\$ 2,215,455.66
Accounts Payable - Non Trade (Note 6)	261,242.91	263,750.48
Salaries and Benefits Payable	904,194.66	934,010.23
Retainage Payable (Note 7)	284,132.02	165,300.36
Interest Payable (Note 8,9)	103,859.22	-
Unearned Revenue	3,699.86	240,977.25
Loans Payable (Note 8)	(66,997.67)	-
Loans Payable - Master Lease (Note 9)	61,551.81	-
Compensated Absences Payable (Note 10)	234,000.00	253,000.00
Due to Other Funds (Note 13)	2,888,343.64	134,751.99
Total Current Liabilities	<u>\$ 8,011,536.64</u>	<u>\$ 4,207,245.97</u>
NONCURRENT LIABILITIES		
Compensated Absences Payable (Note 10)	\$ 1,269,000.00	\$ 1,358,000.00
Loans Payable (Note 8)	2,953,632.67	-
Loans Payable - Master Lease (Note 9)	230,627.96	-
Other Postemployment Benefits (Note 11)	1,536,000.00	1,521,000.00
Net Pension Liability (Note 12)	5,390,000.00	28,630,000.00
Total Noncurrent Liabilities	<u>\$ 11,379,260.63</u>	<u>\$ 31,509,000.00</u>
TOTAL LIABILITIES	<u>\$ 19,390,797.27</u>	<u>\$ 35,716,245.97</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 11)	\$ 172,000.00	\$ 70,000.00
Deferred Pension Inflows (Note 12)	25,844,000.00	17,137,000.00
Total Deferred Inflows of Resources	<u>\$ 26,016,000.00</u>	<u>\$ 17,207,000.00</u>
NET POSITION (Note 18)		
Net Investment in Capital Assets	\$ 10,703,527.29	\$ 8,143,467.51
Unrestricted Net Position	(2,921,571.72)	(10,847,922.34)
TOTAL NET POSITION	<u>\$ 7,781,955.57</u>	<u>\$ (2,704,454.83)</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 FOR THE QUARTER ENDED SEPTEMBER 30, 2019

4/17/2020
 Unaudited

	FY20 QTD	FY20 YTD	FY19 QTD	FY19 YTD
OPERATING REVENUES (Note 1)				
Leases	\$ 18,961,521.82	\$ 18,961,521.82	\$ 18,753,482.45	\$ 18,753,482.45
Repair and Other Jobs	54,831.64	54,831.64	36,615.68	36,615.68
Other Revenues	220,868.21	220,868.21	225,268.87	225,268.87
Minnesota Senate Garage Debt Service Pass Through (Note 3)	247,812.47	247,812.47	248,562.47	248,562.47
Total Operating Revenues	<u>\$ 19,485,034.14</u>	<u>\$ 19,485,034.14</u>	<u>\$ 19,263,929.47</u>	<u>\$ 19,263,929.47</u>
OPERATING EXPENSES (Note 1)				
Salaries and Benefits	\$ 4,533,421.18	\$ 4,533,421.18	\$ 4,561,920.56	\$ 4,561,920.56
Utilities - Electric	1,693,698.99	1,693,698.99	1,645,858.99	1,645,858.99
Utilities - Water	187,986.10	187,986.10	199,261.83	199,261.83
Utilities - District Heat	361,690.04	361,690.04	364,954.72	364,954.72
Utilities - District Cooling	450,971.61	450,971.61	468,612.94	468,612.94
Utilities - Gas & Other	35,269.82	35,269.82	67,598.30	67,598.30
Repairs and Maintenance	594,338.87	594,338.87	608,610.41	608,610.41
Maintenance and Leasehold	758,252.53	758,252.53	395,743.40	395,743.40
Professional and Technical Services	106,245.32	106,245.32	61,142.01	61,142.01
Centralized IT Services	265,589.17	265,589.17	220,760.08	220,760.08
Vehicle Leases	64,192.86	64,192.86	58,968.56	58,968.56
Supplies and Materials	607,902.71	607,902.71	434,507.39	434,507.39
Purchased Services	245,093.11	245,093.11	172,490.96	172,490.96
Insurance	492,583.00	492,583.00	468,740.00	468,740.00
Indirect Costs	198,267.74	198,267.74	205,287.05	205,287.05
Depreciation	201,535.09	201,535.09	151,225.49	151,225.49
Other Expenses	114,286.21	114,286.21	421,815.73	421,815.73
Total Operating Expenses	<u>\$ 10,911,324.35</u>	<u>\$ 10,911,324.35</u>	<u>\$ 10,507,498.42</u>	<u>\$ 10,507,498.42</u>
OPERATING INCOME (LOSS)	<u>\$ 8,573,709.79</u>	<u>\$ 8,573,709.79</u>	<u>\$ 8,756,431.05</u>	<u>\$ 8,756,431.05</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue (Note 8)	\$ 1,657.16	\$ 1,657.16	\$ -	\$ -
Interest Expense (Note 8, 9)	(103,181.58)	(103,181.58)	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	900.00	900.00
Total Nonoperating Revenues (Expenses)	<u>\$ (101,524.42)</u>	<u>\$ (101,524.42)</u>	<u>\$ 900.00</u>	<u>\$ 900.00</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 8,472,185.37</u>	<u>\$ 8,472,185.37</u>	<u>\$ 8,757,331.05</u>	<u>\$ 8,757,331.05</u>
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out (Note 14)	(605,539.25)	(605,539.25)	(891,961.50)	(891,961.50)
Building Depreciation Transfer Out (Note 14)	(2,736,470.50)	(2,736,470.50)	(2,746,901.00)	(2,746,901.00)
Debt Service Principal (Note 15)	(2,362,318.71)	(2,362,318.71)	(2,263,688.97)	(2,263,688.97)
Debt Service Interest (Note 15)	(804,389.94)	(804,389.94)	(906,824.40)	(906,824.40)
Building Replacement Fund Transfer Out (Note 16)	(184,538.75)	(184,538.75)	(149,264.50)	(149,264.50)
Governor's Office Advisors Transfer Out (Note 17)	(5,330.00)	(5,330.00)	-	-
Minnesota Senate Garage Debt Service Pass Through (Note 3)	(247,812.47)	(247,812.47)	(248,562.47)	(248,562.47)
Total Transfers and Contributions	<u>\$ (6,946,399.62)</u>	<u>\$ (6,946,399.62)</u>	<u>\$ (7,207,202.84)</u>	<u>\$ (7,207,202.84)</u>
CHANGE IN NET POSITION	<u>\$ 1,525,785.75</u>	<u>\$ 1,525,785.75</u>	<u>\$ 1,550,128.21</u>	<u>\$ 1,550,128.21</u>
NET POSITION, BEGINNING, AS REPORTED	<u>\$ 6,256,169.82</u>	<u>\$ 6,256,169.82</u>	<u>\$ (4,254,583.04)</u>	<u>\$ (4,254,583.04)</u>
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 6,256,169.82</u>	<u>\$ 6,256,169.82</u>	<u>\$ (4,254,583.04)</u>	<u>\$ (4,254,583.04)</u>
NET POSITION, ENDING (Note 18)	<u>\$ 7,781,955.57</u>	<u>\$ 7,781,955.57</u>	<u>\$ (2,704,454.83)</u>	<u>\$ (2,704,454.83)</u>

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF CASH FLOWS
 FOR THE QUARTER ENDED SEPTEMBER 30, 2019

4/17/2020
 Unaudited

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 13,499,012.60
Receipts from Other Revenues	60,265.37
Payments to Claimants	-
Payments to Suppliers for Goods and Services	(6,629,753.88)
Payments to Employees	(4,487,078.42)
Net Cash Flows from Operating Activities	\$ 2,442,445.67
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Operating Transfers In (Out) Building Bond Interest	\$ (605,539.25)
Operating Transfers In (Out) Building Depreciation	(2,736,470.50)
Debt Service Principal	(2,362,318.71)
Debt Service Interest	(804,389.94)
Operating Transfers In (Out) Building Replacement Fund	(184,538.75)
Interagency Agreement Transfer Out	(5,330.00)
Minnesota Senate Garage Debt Service Pass Through	-
Repair and Other Jobs Rebate Payments	(10,341.00)
Net Cash Flows from Noncapital Financing Activities	\$ (6,708,928.15)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
Proceeds from Master Lease Loan	-
Proceeds from GESP Loan	-
Repayment of GESP Loan Principal	-
Repayment of GESP Loan Interest	-
Repayment of Master Lease Loan Principal	-
Repayment of Master Lease Loan Interest	-
Master Lease Loan Interest Credit	1,657.16
Capital Contributions	-
Net Cash Flows from Capital and Related Financing Activities	\$ 1,657.16
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ -
Net Cash Flows from Investing Activities	\$ -
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ (4,264,825.32)
Cash and Cash Equivalents, Beginning, as Reported	19,661,836.82
Cash and Cash Equivalents, Ending	\$ 15,397,011.50
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	\$ 8,573,709.79
Depreciation	201,535.09
Amortization	-
(Increase) Decrease in Accounts Receivable	(5,991,098.26)
(Increase) Decrease in Due from Other Funds	(25,012.88)
(Increase) Decrease in Inventory	9,276.93
(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	(498,826.50)
Increase (Decrease) in Salaries and Benefits Payable	46,342.76
Increase (Decrease) in Unearned Revenue	937.35
Increase (Decrease) in Due To Other Funds	1,708.64
Increase (Decrease) in Compensated Absences	-
Increase (Decrease) in Other Postemployment Benefits	-
Increase (Decrease) in Other Current Liabilities	123,872.75
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	\$ (6,131,264.12)
Net Cash Flows from Operating Activities	\$ 2,442,445.67
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, 2019

4/17/2020
 Unaudited

	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Leases	\$ 18,961,105.50	\$ 18,961,105.50	\$ 18,961,521.82	\$ 18,961,521.82	\$ 416.32	\$ 416.32
Repair and Other Jobs	57,404.75	57,404.75	54,831.64	54,831.64	(2,573.11)	(2,573.11)
Other Revenues	201,975.75	201,975.75	220,868.21	220,868.21	18,892.46	18,892.46
Minnesota Senate Garage Debt Service Pass Through	247,812.50	247,812.50	247,812.47	247,812.47	(0.03)	(0.03)
Total Operating Revenues	\$ 19,468,298.50	\$ 19,468,298.50	\$ 19,485,034.14	\$ 19,485,034.14	\$ 16,735.64	\$ 16,735.64
OPERATING EXPENSES						
Salaries and Benefits	\$ 5,128,370.25	\$ 5,128,370.25	\$ 4,533,421.18	\$ 4,533,421.18	\$ (594,949.07)	\$ (594,949.07)
Utilities - Electric	1,533,493.00	1,533,493.00	1,693,698.99	1,693,698.99	160,205.99	160,205.99
Utilities - Water	135,200.50	135,200.50	187,986.10	187,986.10	52,785.60	52,785.60
Utilities - District Heat	546,471.75	546,471.75	361,690.04	361,690.04	(184,781.71)	(184,781.71)
Utilities - District Cooling	317,244.75	317,244.75	450,971.61	450,971.61	133,726.86	133,726.86
Utilities - Gas & Other	112,622.25	112,622.25	35,269.82	35,269.82	(77,352.43)	(77,352.43)
Repairs and Maintenance	908,582.00	908,582.00	594,338.87	594,338.87	(314,243.13)	(314,243.13)
Maintenance and Leasehold	1,791,875.00	1,791,875.00	758,252.53	758,252.53	(1,033,622.47)	(1,033,622.47)
Professional and Technical Services	157,521.00	157,521.00	106,245.32	106,245.32	(51,275.68)	(51,275.68)
Centralized IT Services	221,823.75	221,823.75	265,589.17	265,589.17	43,765.42	43,765.42
Vehicle Leases	53,063.00	53,063.00	64,192.86	64,192.86	11,129.86	11,129.86
Supplies and Materials	466,355.75	466,355.75	607,902.71	607,902.71	141,546.96	141,546.96
Purchased Services	208,163.50	208,163.50	245,093.11	245,093.11	36,929.61	36,929.61
Insurance	470,278.00	470,278.00	492,583.00	492,583.00	22,305.00	22,305.00
Indirect Costs	220,271.75	220,271.75	198,267.74	198,267.74	(22,004.01)	(22,004.01)
Depreciation	165,982.25	165,982.25	201,535.09	201,535.09	35,552.84	35,552.84
Other Expenses	215,779.00	215,779.00	114,286.21	114,286.21	(101,492.79)	(101,492.79)
Total Operating Expenses	\$ 12,653,097.50	\$ 12,653,097.50	\$ 10,911,324.35	\$ 10,911,324.35	\$ (1,741,773.15)	\$ (1,741,773.15)
OPERATING INCOME (LOSS)	\$ 6,815,201.00	\$ 6,815,201.00	\$ 8,573,709.79	\$ 8,573,709.79	\$ 1,758,508.79	\$ 1,758,508.79
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ -	\$ -	\$ 1,657.16	\$ 1,657.16	\$ 1,657.16	\$ 1,657.16
Interest Expense	-	-	(103,181.58)	(103,181.58)	(103,181.58)	(103,181.58)
Gain (Loss) on Disposal of Capital Assets	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	\$ -	\$ -	\$ (101,524.42)	\$ (101,524.42)	\$ (101,524.42)	\$ (101,524.42)
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 6,815,201.00	\$ 6,815,201.00	\$ 8,472,185.37	\$ 8,472,185.37	\$ 1,656,984.37	\$ 1,656,984.37
TRANSFERS AND CONTRIBUTIONS						
Capital Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(605,539.25)	(605,539.25)	(605,539.25)	(605,539.25)	-	-
Building Depreciation Transfer Out	(2,736,470.50)	(2,736,470.50)	(2,736,470.50)	(2,736,470.50)	-	-
Debt Service Principal	(2,428,544.25)	(2,428,544.25)	(2,362,318.71)	(2,362,318.71)	66,225.54	66,225.54
Debt Service Interest	(735,488.75)	(735,488.75)	(804,389.94)	(804,389.94)	(68,901.19)	(68,901.19)
Building Replacement Fund Transfer Out	(184,538.75)	(184,538.75)	(184,538.75)	(184,538.75)	-	-
Interagency Agreement Transfer Out	-	-	(5,330.00)	(5,330.00)	(5,330.00)	(5,330.00)
Minnesota Senate Garage Debt Service Pass Through	(247,812.50)	(247,812.50)	(247,812.47)	(247,812.47)	0.03	0.03
Total Transfers and Contributions	\$ (6,938,394.00)	\$ (6,938,394.00)	\$ (6,946,399.62)	\$ (6,946,399.62)	\$ (8,005.62)	\$ (8,005.62)
CHANGE IN NET POSITION	\$ (123,193.00)	\$ (123,193.00)	\$ 1,525,785.75	\$ 1,525,785.75	\$ 1,648,978.75	\$ 1,648,978.75

STATE OF MINNESOTA
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 FOOTNOTES TO FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED SEPTEMBER 30, 2019

4/17/2020
 Unaudited

1. SUMMARY OF SIGNIFICANT ACCOUNTING AND REPORTING POLICIES

Basis of Presentation:

The accompanying financial statements of the Facilities Management - Leases, Repair and Other Jobs fund have been prepared to conform to generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).

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 FY20.

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.

2. LEGISLATION, AUTHORITY, AND CONTRIBUTIONS

FMD derives its operating authority from M.S. 16B.48.

<u>Legislation</u>	<u>Amount</u>	<u>Description</u>
YR 79 Chp 333, Sec 56, Subd 1(a)	\$ 37,000.00	Restricted contribution from the General Fund for Central Maintenance, 1979
YR 79 Chp 333, Sec 56, Subd 1(a)	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 FY20 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.

As of September 30, 2019, the total Accounts Receivable - Non Trade is \$189,245.47.

\$247,812.47 reflects the balance due from Minnesota Senate for the Minnesota Senate Garage Debt Service Pass Through.

(\$58,567.00) reflects the balance of the ROJ Rebate that was issued through credit billings.

4. DUE FROM OTHER FUNDS

FY20 - As of September 30, 2019, the total Due from Other Funds is \$2,915,885.38.

\$29,250.38 is due from Parking & Transit Fund 2000 for Parking & Transit non-salary expenses paid by Leases.

\$2,886,635.00 is due from Guaranteed Energy Savings Program (GESP) Fund 2000 for Leases GESP loan proceed deposited to Fund 2000.

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.

5. CAPITAL ASSETS

	Balance 7/1/2019	Additions	Deletions	Balance 9/30/2019
Building Improvements	\$ 12,594,287.54	\$ 2,886,635.00	\$ -	\$ 15,480,922.54
Infrastructure	900,934.39	-	-	900,934.39
Equipment	1,855,568.85	13,430.44	-	1,868,999.29
Art and Historical Treasures	260,866.50	-	-	260,866.50
Total Capital Assets	\$ 15,611,657.28	\$ 2,900,065.44	\$ -	\$ 18,511,722.72
Accumulated Depreciation for:				
Building Improvements	\$ (5,934,308.91)	\$ (145,279.77)	\$ -	\$ (6,079,588.68)
Infrastructure	(481,546.43)	(23,423.46)	-	(504,969.89)
Equipment	(898,625.23)	(32,831.86)	-	(931,457.09)
Total Accumulated Depreciation	\$ (7,314,480.57)	\$ (201,535.09)	\$ -	\$ (7,516,015.66)

6. ACCOUNTS PAYABLE - NON TRADE

As of September 30, 2019, the total Accounts Payable - Non Trade is \$261,242.91. Of this amount, \$13,430.44 is for capital assets - equipment. \$247,812.47 is for Minnesota Senate Garage Debt Service Pass Through that is billed to Minnesota Senate in FY20 first quarter and is scheduled to be transferred out to pay the debt services in November 2019 (see Note 3).

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

In accordance with M.S. 337.10, the maximum retainage on uncompleted projects is 5% of the value of completed work.

FY20 - As of September 30, 2019, the total retainage payable is \$284,132.02. Of this amount, \$46,118.57 is for Leases operating expenses; \$238,013.45 is for Leases Maintenance and Leasehold expenses.

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.

8. LOANS PAYABLE TO BANC OF AMERICA

FMD entered into a loan agreement with Banc of America. It is a 20-year term lease (1 year and 4 months construction plus 18 years and 8 months repayment term). The total loan amount is \$2,886,635. This is the financed portion of \$6,978,000 Guaranteed Energy Savings Program (GESp) agreement; the remaining portion of this project is being funded from Facility Repair and Replacement (FR&R) Fund 2001. This project will reduce energy and water consumption at the Transportation Building.

The loan proceed was deposited to Fund 2000 in FY18 and was all expensed in FY19 for building improvement. In February 2020, a direct journal deposit and a journal voucher were processed, moving the loan proceed and all the related expenditures from Fund 2000 to FMD Leases fund 5400.

This loan is going to be paid off from FMD Leases fund 5400 over 19 years, starting December 2019. The payments are due on December 15 and June 15 each year. The last payment is due on February 15, 2038. The total payments for the loan is \$4,301,145.60, including \$1,414,510.60 interest.

Leases fund is structured to be self-funding (i.e. total program costs, including debt service, cannot exceed the total program savings on an annual basis). Based on the estimated savings, the first payment due on December 15, 2019 cannot exceed \$85,622.36. Since no payments were required during the construction period, the payment due on December 15, 2019 includes interest from February 21, 2018 in total of \$185,439.22, which is well over the not to exceed amount. Therefore, the difference of \$99,816.86 is added onto the outstanding principal amount and will be paid down over the life of the loan.

The following is a schedule by fiscal year of future repayments of the loan as of September 30, 2019.

FY	Principal	Interest	Total
FY20	\$ (66,997.67)	\$ 238,242.39	\$ 171,244.72
FY21	72,572.88	103,809.84	176,382.72
FY22	80,499.64	101,174.07	181,673.71
FY23	88,870.61	98,254.10	187,124.71
FY24	97,703.64	95,034.07	192,737.71
FY25	107,022.28	91,497.43	198,519.71
FY26	116,848.89	87,626.82	204,475.71
FY27	127,205.64	83,404.08	210,609.72
FY28	138,118.49	78,810.23	216,928.72
FY29	149,611.32	73,825.40	223,436.72
FY30	161,710.87	68,428.85	230,139.72
FY31	174,444.85	62,598.86	237,043.71
FY32	187,841.93	56,312.78	244,154.71
FY33	201,932.84	49,546.87	251,479.71
FY34	216,747.37	42,276.34	259,023.71
FY35	232,319.41	34,475.31	266,794.72
FY36	248,682.03	26,116.68	274,798.71
FY37	265,870.50	17,172.22	283,042.72
FY38	285,629.48	5,904.26	291,533.74
	\$ 2,886,635.00	\$ 1,414,510.60	\$ 4,301,145.60

The following balances are associated with the GESp Loan:

	Interest Payable	Interest Expense
Balance 9/30/2019	\$ 101,148.67	\$ 101,148.67

9. LOANS PAYABLE TO MASTER LEASE

Leases 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 September 30, 2019.

FY	Principal	Interest	Total
FY20	\$ 61,551.81	\$ 7,554.97	\$ 69,106.78
FY21	63,243.73	5,863.04	69,106.77
FY22	64,982.22	4,124.54	69,106.76
FY23	66,768.62	2,338.14	69,106.76
FY24	35,633.39	502.58	36,135.97
Total Payments	\$ 292,179.77	\$ 20,383.27	\$ 312,563.04

As an incentive to agencies participating in the Master Lease Program, MMB distributes interest revenue through interest credits to the funds that have Master Lease Loan. The interest revenue helps to offset the interest expenses incurred on the Master Lease Loan for the participating funds. The following balances are associated with the Master Lease Loan:

	Interest Payable	Interest Revenue	Interest Expense
Balance 9/30/2019	\$ 2,710.55	\$ 1,657.16	\$ 2,032.91

10. 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	\$ 234,000.00	\$ 1,269,000.00
Increase	-	-
Decrease	-	-
Balance 9/30/2019	\$ 234,000.00	\$ 1,269,000.00

11. 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 using June 30, 2018 actuarial report as the June 30, 2019 information is not available in adequate time to incorporate in the financial statements, which is allowed by GASB Statement No. 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 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	\$ 87,000.00	\$ 1,536,000.00	\$ 172,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 9/30/2019	\$ 87,000.00	\$ 1,536,000.00	\$ 172,000.00

12. 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 information 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	\$ 16,408,000.00	\$ 5,390,000.00	\$ 25,844,000.00
Increase	-	-	-
Decrease	-	-	-
Balance 9/30/2019	\$ 16,408,000.00	\$ 5,390,000.00	\$ 25,844,000.00

13. DUE TO OTHER FUNDS

FY20 - As of September 30, 2019, the total Due to Other Funds balance is \$2,888,343.64.
\$1,708.84 is due to Parking & Transit Fund 2000 for Leases non-salary expenses paid by Parking & Transit.
\$2,886,635.00 is due to GESP Fund 2000 for Leases building improvement paid by the loan proceed deposited to Fund 2000.

FY19 - As of September 30, 2018, the total Due to Other Funds balance is \$134,751.99.
\$116.99 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.

14. 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.

15. 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. Transfers will continue until June 2039.

16. 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.

Beginning in the 4th quarter of FY19, per Laws 2013 143 12 021, FMD made transfers of appropriation to a special revenue fund. This fund was established to provide for future repair and replacement to the Minnesota Senate Building.

These transfers will continue quarterly on an on-going basis until the state acquires title to these buildings and the accounts are subsequently abolished with the remaining funds transferred to the FR&R account.

17. GOVERNOR'S OFFICE ADVISORS TRANSFER OUT

Per the interagency agreement between the Office of the Governor and the Department of Administration, the Office of the Governor agrees to provide policy advisors, communications specialists, constituent services caseworkers, and legal staff to work closely with each agency head and / or designees to support the work of both the agency and the Governor's Office related to each issue area as well as federal affairs work to represent the funding and policy interests of the various state agencies in the nation's capital. Cabinet agencies will contribute funds to be used for salaries, fringe benefits, and operating expenses to help support work related to federal affairs, legislative and cabinet affairs staff, communications, constituent services, and legal staff. FMD transferred \$5,330.00 from Fund 5400 to the governor's special revenue fund in August 2019.

18. 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	\$ 10,703,527.29
Unrestricted Net Position	(2,921,571.72)
Total Net Position	<u>\$ 7,781,955.57</u>

Schedule of Retained Earnings

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Retained Earnings, Beginning	\$ 6,106,955.82			
Net Income (Loss)	1,525,785.75			
Adjustments to Net Position	-			
Retained Earnings, Ending	<u>\$ 7,632,741.57</u>			
Add: Capital Contributions (Note 2)	\$ 149,214.00			
Reconciliation to Total Net Position	<u>\$ 7,781,955.57</u>			

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
 FACILITIES MANAGEMENT - LEASES, REPAIR AND OTHER JOBS FUND 5400
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS BY COST CENTER
 FOR THE QUARTER ENDED SEPTEMBER 30, 2019

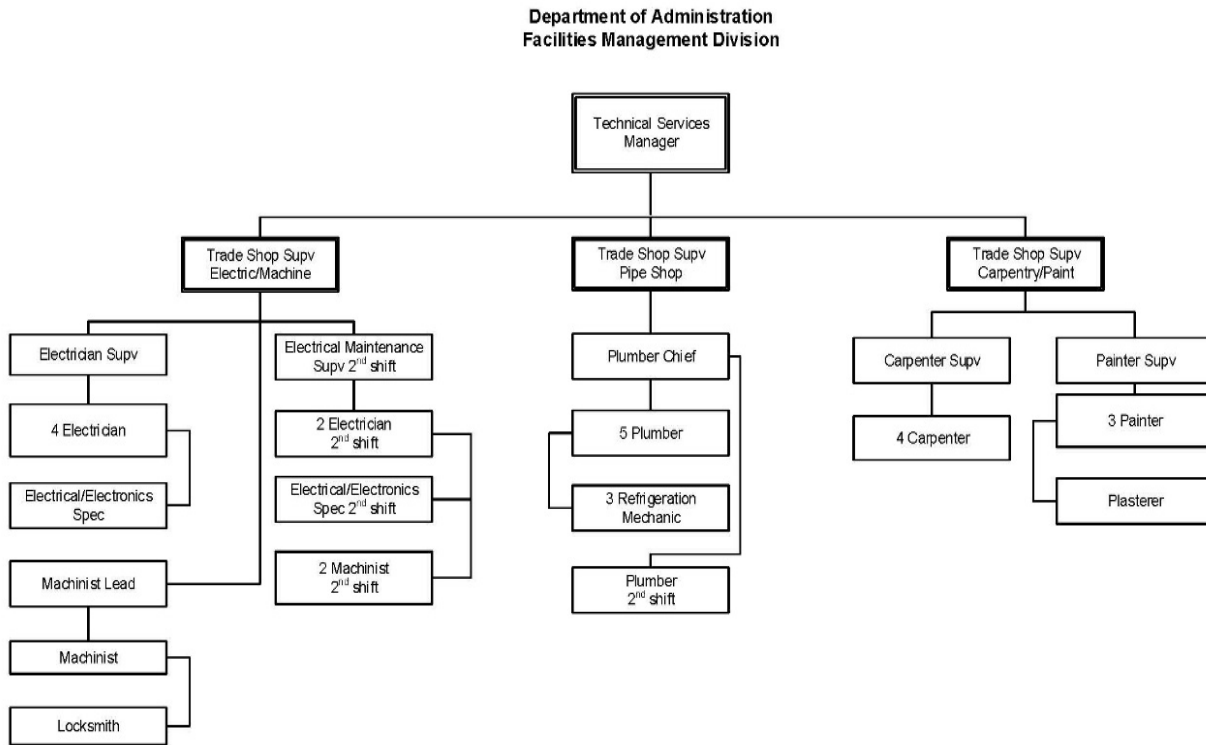
4/17/2020
 Unaudited

	Fund Total	Leases	Repair and Other Jobs	MN Senate Garage Debt Service Pass Through
OPERATING REVENUES				
Leases	\$ 18,961,521.82	\$ 18,961,521.82	\$ -	\$ -
Repair and Other Jobs	54,831.64	-	54,831.64	-
Other Revenues	220,868.21	220,868.21	-	-
Minnesota Senate Garage Debt Service Pass Through	247,812.47	-	-	247,812.47
Total Operating Revenues	\$ 19,485,034.14	\$ 19,182,390.03	\$ 54,831.64	\$ 247,812.47
OPERATING EXPENSES				
Salaries and Benefits	\$ 4,533,421.18	\$ 4,487,483.51	\$ 45,937.67	\$ -
Utilities - Electric	1,693,698.99	1,693,698.99	-	-
Utilities - Water	187,986.10	187,986.10	-	-
Utilities - District Heat	361,690.04	361,690.04	-	-
Utilities - District Cooling	450,971.61	450,971.61	-	-
Utilities - Gas & Other	35,269.82	35,269.82	-	-
Repairs and Maintenance	594,338.87	594,338.87	-	-
Maintenance and Leasehold	758,252.53	758,252.53	-	-
Professional and Technical Services	106,245.32	106,245.32	-	-
Centralized IT Services	265,589.17	265,589.17	-	-
Vehicle Leases	64,192.86	64,192.86	-	-
Supplies and Materials	607,902.71	602,051.97	5,850.74	-
Purchased Services	245,093.11	245,093.11	-	-
Insurance	492,583.00	492,583.00	-	-
Indirect Costs	198,267.74	188,543.20	9,724.54	-
Depreciation	201,535.09	201,535.09	-	-
Other Expenses	114,286.21	114,286.21	-	-
Total Operating Expenses	\$ 10,911,324.35	\$ 10,849,811.40	\$ 61,512.95	\$ -
OPERATING INCOME (LOSS)	\$ 8,573,709.79	\$ 8,332,578.63	\$ (6,681.31)	\$ 247,812.47
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 1,657.16	\$ 1,657.16	\$ -	\$ -
Interest Expense	(103,181.58)	(103,181.58)	-	-
Gain (Loss) on Disposal of Capital Assets	-	-	-	-
Total Nonoperating Revenues (Expenses)	\$ (101,524.42)	\$ (101,524.42)	\$ -	\$ -
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	\$ 8,472,185.37	\$ 8,231,054.21	\$ (6,681.31)	\$ 247,812.47
TRANSFERS AND CONTRIBUTIONS				
Capital Contributions	\$ -	\$ -	\$ -	\$ -
Building Bond Interest Transfer Out	(605,539.25)	(605,539.25)	-	-
Building Depreciation Transfer Out	(2,736,470.50)	(2,736,470.50)	-	-
Debt Service Principal	(2,362,318.71)	(2,362,318.71)	-	-
Debt Service Interest	(804,389.94)	(804,389.94)	-	-
Building Replacement Fund Transfer Out	(184,538.75)	(184,538.75)	-	-
Interagency Agreement Transfer Out	(5,330.00)	(5,330.00)	-	-
Minnesota Senate Garage Debt Service Pass Through	(247,812.47)	-	-	(247,812.47)
Total Transfers and Contributions	\$ (6,946,399.62)	\$ (6,698,587.15)	\$ -	\$ (247,812.47)
Adjustments for Intrafund Transactions (see below)	\$ -	\$ (3,416.47)	\$ 3,416.47	\$ -
CHANGE IN NET POSITION	\$ 1,525,785.75	\$ 1,529,050.59	\$ (3,264.84)	\$ -
NET POSITION, BEGINNING, AS REPORTED	\$ 6,256,169.82	\$ 6,328,300.29	\$ (72,130.47)	\$ -
Adjustment to Net Position	-	-	-	-
NET POSITION, BEGINNING, AS RESTATED	\$ 6,256,169.82	\$ 6,328,300.29	\$ (72,130.47)	\$ -
NET POSITION, ENDING	\$ 7,781,955.57	\$ 7,857,350.88	\$ (75,395.31)	\$ -
To account for Intrafund transactions, sales and expenses have been reduced as listed below:				
Sales	\$ 150,044.50	\$ 146,628.03	\$ 3,416.47	\$ -
Expenses	\$ 150,044.50	\$ 150,044.50	\$ -	\$ -

Supporting Information

Organization Chart

The budgeted FTE for ROJ for FY 2021 is 1.79 which is a slight increase over the FY 2020 budgeted FTE of 1.59 due to an increase in billable hours. 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, Power Limited Technician, or Registered Unlicensed Electrician
Trade Shop Supervisor/Pipe Shop	Master Plumber Licensure
Plumber Supervisor	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	1 st Class “C” Operating Engineer

Appendix

The 21 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
- Transportation Aeronautics Building
- Veterans Service Building

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

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



Office Memorandum

Date: July 28, 2020

To: Lenora Madigan, Deputy Commissioner,
Department of Administration

From: Britta Reitan, Assistant Commissioner and
State Budget Director

A handwritten signature in black ink, appearing to be 'BR', located to the right of the 'From:' field.

Subject: Approval of FY 2021 Rates for Repair and Other Jobs

In response to your request and memo of May 19, 2020, Minnesota Management and Budget approves the FY 2021 rates for Repair and Other Jobs as proposed in the FY 2021 business plan. Thank you for your cooperation and assistance as we reviewed this plan.

cc: Rachel Douglas, Department of Administration
Alisha Cowell, 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

How MNIT rates are computed

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. Since 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 based rates are established that are essentially a pass-through cost from a vendor.

For rate-based enterprise services MNIT 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 may result in an excess fund balance.

For each product line, any excess fund balance will be managed by reducing future billing rates for services or providing rebates to customers in that product line. Future rate adjustments will mostly be made in the second year following the year of the excess fund balance but could also be made earlier or later if more reasonable and practical. Rebates to customers are done when a rate adjustment in the future is not appropriate due to a discontinued service, or the customer base has changed, or where excess funds balances are large amounts and rebates offer a more efficient and timely way to benefit customers and their respective federal programs or for other practical reasons. 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 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.

In FY21 any excess fund balance will be managed through a combination of rate increases and rebates in FY22.

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.

STATE OF MINNESOTA
 FY21 PRODUCT LINE PERFORMANCE
 MNIT SERVICES
 February 1, 2022
 (In Thousands)

RATE CATEGORY	REVENUE				COST										NET CHANGE IN ASSETS	END. FUND BALANCE @ 06/30/2021	IMPUTED INTEREST ON AVG MONTHLY CASH BALANCE	END. FUND BALANCE @ 06/30/21 INCLUDING IMPUTED INTEREST	ALLOWABLE RESERVE (60 DAY W/C)	FY20 ADJUSTMENTS IN FY22	FY21 ADJUSTMENTS IN FY22	06/30/2021 EXCESS FUND BALANCE	DEPRECIATION & AMORTIZATION FY21	Ending Fund Balance Carryforward
	BEG. FUND BALANCE @ 07/01/2020	ACTUAL BILLED REVENUE FROM CUSTOMERS	LESS: REBATE	NON-OP REVENUE	ADJUSTED REVENUE	OPERATING EXPENSES	NON - OPERATING EXPENSES	TOTAL COST	UNALLOWABLE EXPENDITURES	ADJUSTED COST	(COL. 11)	(COL. 19)	(COL. 12)	(COL. 13)										
(COL. 1)	(COL. 2)	(COL. 3)	(COL. 4)	(COL. 5) (COL. 2+3+4)	(COL. 6)	(COL. 7)	(COL. 8) (COL. 6+7)	(COL. 9)	(COL. 10) (COL. 8-9)	(COL. 11) (COL. 6-17)	(COL. 19) (COL. 1+18)	(COL. 12)	(COL. 13) (COL. 1+11)	(COL. 14) (COL. 10-18)/6	(COL. 15)	(COL. 16)	(COL. 17) (COL. 13-14+15+16)	(COL. 18)	(COL. 19)					
MANAGED SERVICES																								
Hosting Services	\$18,421	\$62,583	\$30	\$62,614	\$71,769	\$157	\$71,926	\$6,768	\$65,158	(\$2,544)	\$15,877		\$15,877	\$10,421			\$3	\$2,633	\$15,877					
Data Management (Storage)	\$1,856	\$6,841	\$12	\$6,853	\$6,148	\$44	\$6,193	\$484	\$5,708	\$1,145	\$3,001		\$3,001	\$821			\$2	\$783	\$3,001					
TELECOMMUNICATIONS																								
WAN Services	\$9,314	\$36,222	\$64	\$36,286	\$38,240	\$234	\$38,474	\$3,013	\$35,461	\$825	\$10,139		\$10,139	\$5,173			\$3	\$4,424	\$10,139					
Contracted Telecom Services	\$942	\$10,390	\$2	\$10,391	\$10,751	\$15	\$10,766	\$318	\$10,448	(\$56)	\$886		\$886	\$1,723			\$0	\$110	\$886					
IP Services	\$2,316	\$10,955	\$7	\$10,962	\$11,846	\$33	\$11,879	\$583	\$11,296	(\$334)	\$1,981		\$1,981	\$1,796			\$2	\$517	\$1,981					
ENTERPRISE APPLICATIONS																								
Workplace Services	\$4,315	\$53,078	(\$0)	\$53,078	\$60,963	\$53	\$61,016	\$6,299	\$54,717	(\$1,639)	\$2,676		\$2,676	\$9,117			\$0	\$17	\$2,676					
Business Process Management	\$29	\$157	\$0	\$157	\$159	\$0	\$159	\$5	\$153	\$3	\$32		\$32	\$25			\$2	\$1	\$32					
BUSINESS SERVICES																								
Customer Project Services	(\$517)	\$9,252	\$0	\$9,252	\$9,807	\$6	\$9,814	\$339	\$9,474	(\$222)	(\$740)		(\$740)	\$1,579			\$0	\$1	(\$740)					
MNIT Admin Chrgs	\$1,140	\$18,465	\$1	\$18,466	\$21,842	\$21	\$21,863	\$3,421	\$18,442	\$23	\$1,164		\$1,164	\$3,056			\$0	\$104	\$1,164					
Agency IT Services	(\$38)	\$5,347		\$5,347	\$5,361		\$5,361		\$5,361	(\$13)	(\$51)		(\$51)	\$299			\$0	\$3,567	(\$51)					
GRAND TOTAL	\$37,779	\$213,290	\$0	\$115	\$236,886	\$565	\$237,451	\$21,232	\$216,219	(\$2,814)	\$34,965	\$0	\$34,965	\$34,010	(\$7,374)	(\$2,299)	\$8	\$12,156	\$34,965					
	(a)	(b)	(c)	(d)	(e)	(g)	(n)	(i)	(j)		(k)		(l)	(m)	(n)									

- COMMENTS/FOOTNOTES:**
- (a) Beginning Fund Balance @ 7/1/2020 - FY20 Product Line Performance ending balance.
 - (b) Billed Revenue.
 - (c) No rebate in FY21.
 - (d) Non-Operating Revenues - Includes Interest Revenue of \$115,000.
 - (e) Sum of Operating and Non-Operating CAFR Revenue.
 - (g) Operating Expenses - Total Service Expenses (Direct, Allocated and Overhead), and Allocated Pension/OPEB.
 - (h) Non-Operating Expenses - Includes \$12,000 of Unallowable Interest, \$355,000 of Master Lease Interest, \$73,000 Loss on Disposal of Capital Assets, and \$126,000 of Transfers.
 - (i) Unallowable and Excluded Expenditures \$21,142,000 of Pension accrual, \$12,000 of Cash Flow loan interest, and \$78,000 of OPEB accrual.
 - (j) Total Operating and Non-Operating Expenses less unallowable Pension, OPEB, and unallowable expenses.
 - (k) Avg Cash Balance was negative (1,636,356) resulting in zero imputed interest.
 - (l) Allowable Reserve is based on Adjusted Total Cost of \$216,219,000 less Depreciation & Amortization of \$12,156,000.
 - (m) Adjustments related to FY20 over/under recoveries: rebates of \$7,637,000 and bills of \$263,000. Will be processed in FY22.
 - (n) Adjustments related to FY21 over/under recoveries: rebates of \$5,148,000 and bills of \$2,858,000. Will be processed in FY22.



Proposed Enterprise Rates for Minnesota IT Services

FY 2020-21 Rate Package | October 31, 2018



Office Memorandum

Date: June 3, 2019

To: Tarek Tomes, Commissioner, Minnesota IT Services

From: Myron Frans, Commissioner, Minnesota Management and Budget 

Approval of MNIT FY 2020-21 Enterprise Service Rates

The purpose of this memo is to convey approval of MNIT's FY2020-21 Enterprise Services rate plan, effective July 1, 2019, which is estimated to generate \$200.64 million in total central revenue for MNIT in each year of the biennium.

The approval of this plan assumes the final wave of agencies will purchase enterprise IT services from MNIT. Adding this final wave sets the stage for full optimization, to maximize efficiencies and provide high value services through MNIT's centralized model.

We expect that MNIT will limit its operating expenses to the amounts reflected in the rate submittal, and MNIT will continue to communicate with agencies to discuss the impact of the rate plan. This includes providing information necessary for budgeting and monitoring service levels in the upcoming FY 2020-21 biennium.

Thank you for your agency's work during the rate setting process and for the additional information that has been provided at our request. We look forward to our continued collaboration on improving the delivery of IT services to state government.

cc: Jon Eichten, MNIT
Justin Kaufman, MNIT
Tu Tong, MNIT
Uma Venkat, MNIT
Tony Rees, MNIT
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Internal Memo

Date: 10/30/2018

To: Britta Reitan, State Budget Director

From: Johanna Clyborne, Commissioner and State CIO *JCC 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
- Upgrade 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

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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

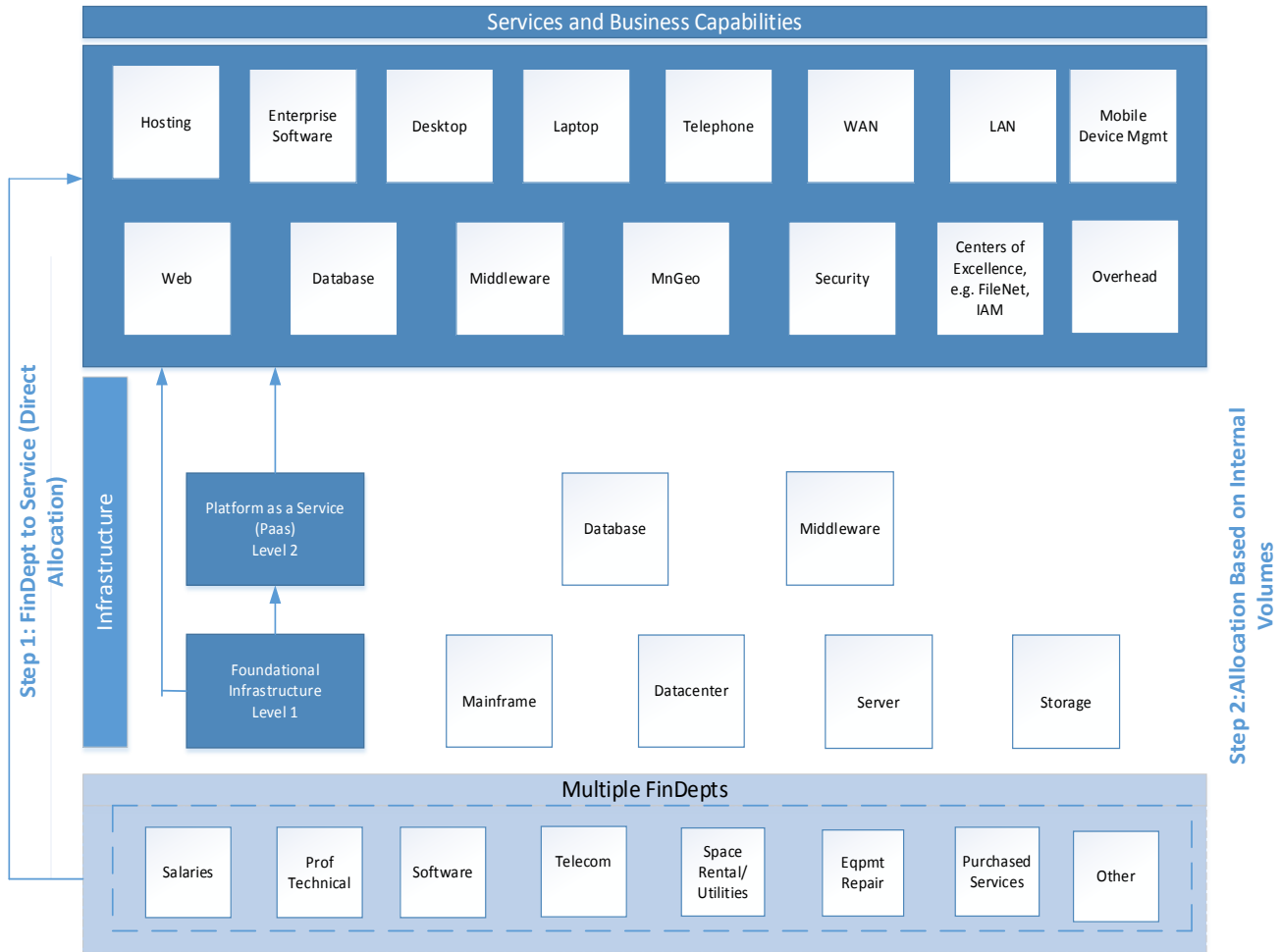
MNIT uses a service cost model to drive the creation of service rates. At a high level, an IT service cost model provides a means to convert from a general ledger accounting view (cost centers) to a service view whereby one can see the unit cost (rate) of individual services. Most state-of-the-art IT 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.

Enterprise Service Type	FY20/21 Enterprise Rates	
	Agencies	
	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)

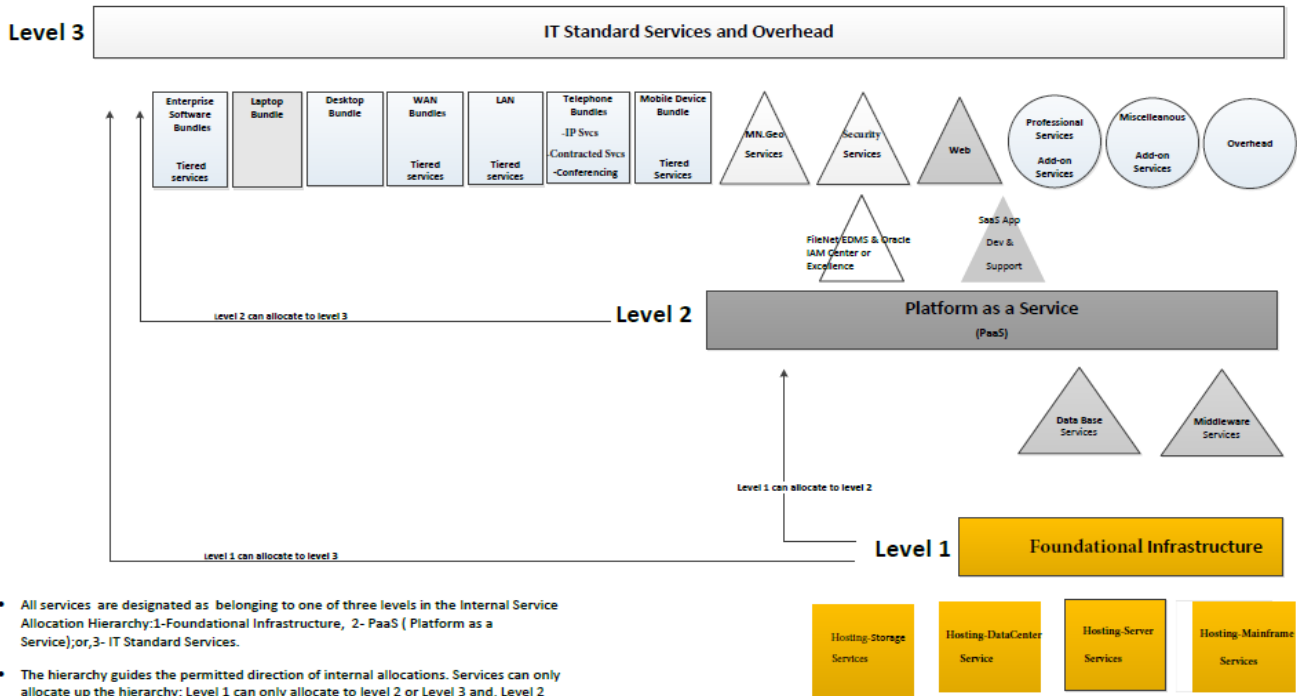
MNIT has developed FinDepts (cost centers) within its Chart of Accounts to capture IT costs in discrete building blocks for central services and agency-based services. The FinDept is a repository for the direct costs of the FY2020 Budget. Some FinDepts are 100% dedicated to a given service while Service 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:

FY20-21 Indirect Service Cost Allocation Hierarchy and Methodology



10-24-18

The cost allocation model utilizes internal metrics or cost drivers to allocate infrastructure expenses to higher levels in the cost model. These metrics are a measurement of the amount of indirect expenses or resources utilized or consumed by higher levels in the cost model. In addition, there are end-user metrics that measure the resource demand for IT Standard Services and Infrastructure. The following table lists the most common metrics. For brevity, this table includes metrics aggregated at the Service Component/Product Line level. The metrics apply to the more detailed services located in the lower tiers of the service-costing model.

Metrics used to Allocate Infrastructure/Indirect Costs

<u>Product Line</u>	<u>Service</u>	<u>Metric</u>
Level 2		
Database	834-Database - Dedicated DB Hosting-MS SQL Tier 1	Database
Database	835-Database - Dedicated DB Hosting-MS SQL Tier 2	Database
Database	839-Database - Shared DB Hosting - MS SQL	Database
Database	836-Database - Dedicated DB Hosting-Oracle Tier 1	Instance
Database	837-Database - Dedicated DB Hosting-Oracle Tier 2	Instance
Middleware	841-Middleware - Tier 1 Middleware Inst (Complex)	Instance
Middleware	842-Middleware - Tier 2 Middleware Inst. (Simple)	Instance
Middleware	843-Middleware - Middleware Shared Hosting	Instance

Level 1

Mainframe	750-Mainframe - Mainframe CPU	1000 CPU Svc/Unit
Mainframe	752-Mainframe - Mainframe Specialty Processor	1000 CPU Svc/Unit
Mainframe	753-Mainframe – Reads	Report Reads
Data Center	712-Hosting - Data Center Basic – RU	RU
Server	713-Hosting - Dedicated Hosting – Server	Dedicated Server
Server	715-Hosting - Shared Hosting – CPU	CPU
Server	716-Hosting - Shared Hosting – Memory	Memory
Storage & Backup	748-Mainframe - Disk Storage	Gb/day
Storage & Backup	754-Mainframe backups	Gb/day
Storage & Backup	717-Hosting - Data Storage	Storage

Overhead Allocation

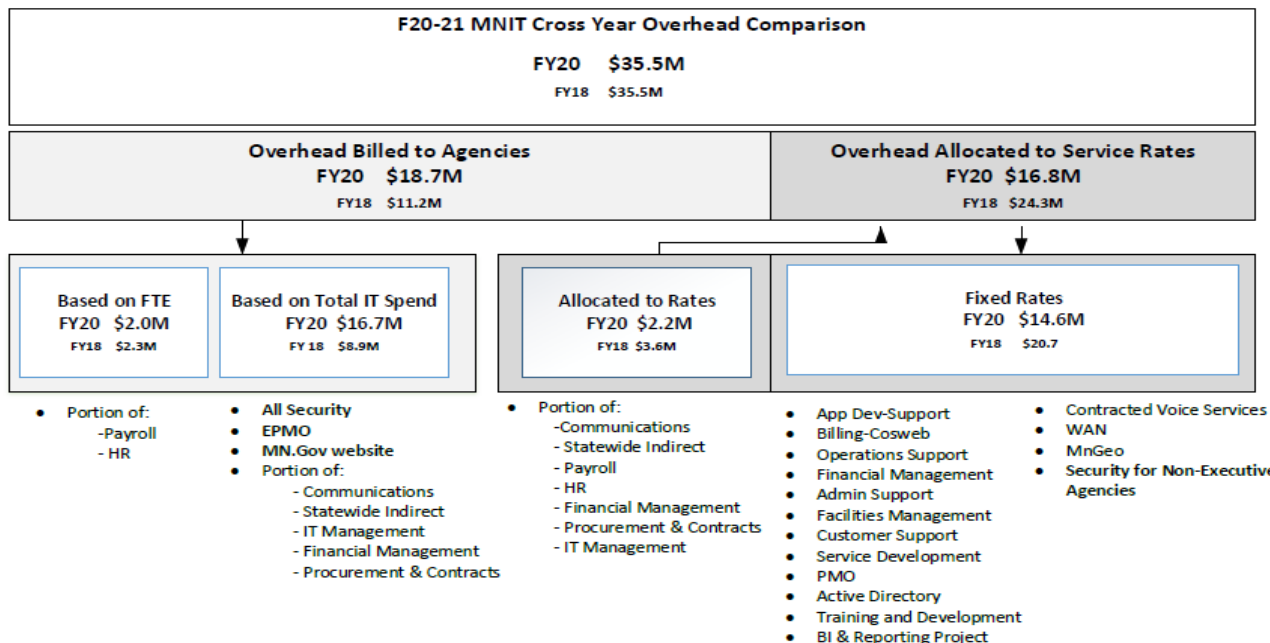
In concert with the Financial Program Steering Team, MNIT developed a more equitable method of allocating overhead for FY18/19 rates. Prior to FY18, overhead costs were spread across all central services as a percentage of revenue (or expense). Under the new method adopted in FY18 and continued for FY20, 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:



10-22-18



*Based on FY20-21 Rate Run 20.5

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, SAIC's analysis of MNIT's 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.

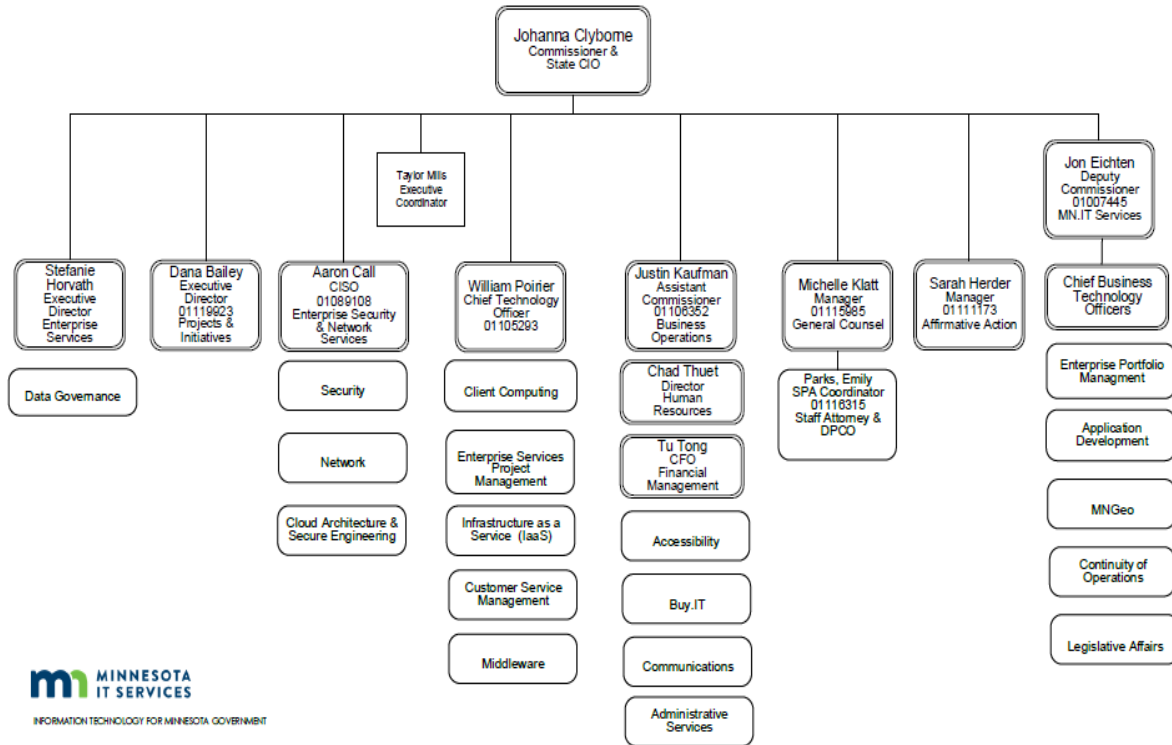
Other Loans

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

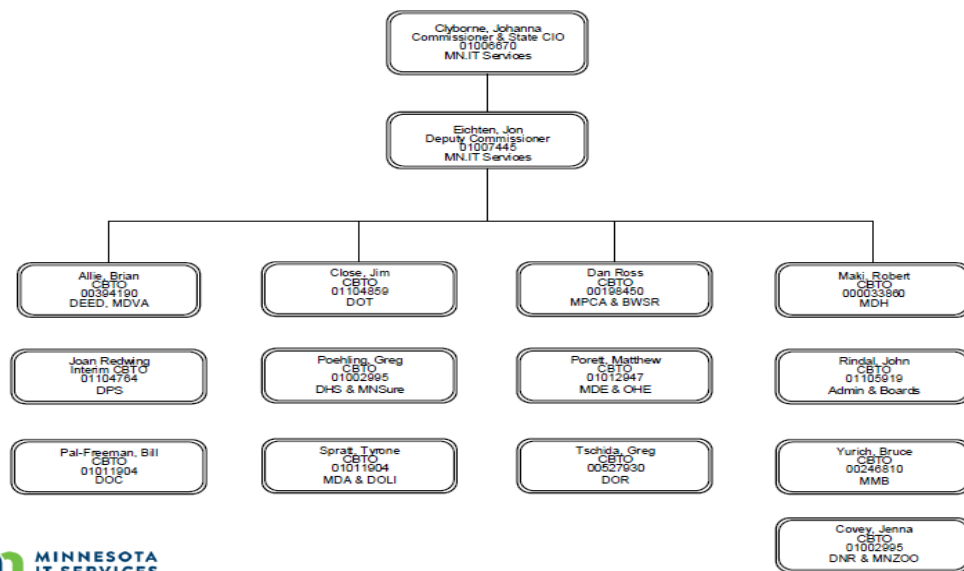
October 2018



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		FY20		FY19 v FY20 Var Inc(Dec)		Notes
	(Prelim)	FY19 Fcst	Budget	\$	%		
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 ENGINEERING 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 MEDICINE 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		FY18 Budget*	FY20 Budget**	\$ Var	% Var
OPERATING REVENUES BY PROGRAM					
	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

<i>Statement of Revenues, Expenses, Changes in Net Position</i>	*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)	(280)		
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)	(\$280)		
Income (Loss) Before Transfers and Contributions	\$35,998	\$4,532	\$663	(\$0)		
Transfers-Out	(39)	(48,058)	0	0		
Change in Net Position	\$35,959	(\$43,526)	\$663	(\$0)		
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)	(\$17,129)		

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 (as per Minnesota Statutes, section 16A.671, subdivision 3, paragraph (a)) Repayable by the end of the fiscal year 2019 closing period	\$110,000
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

Total	\$200,640
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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
	LAN Services	IPT-Hosted Adv Subscription		54	10.25	12.00	12.50	12.50	12.19		
			LAN 24	719			158.00	158.00	143.17		
			LAN Core Medium	721			1,283.00	1,283.00	1,171.64		
	WAN Services	MNET AccessFacility (WAN Appndix A)		723			296.00	296.00	279.40		
			WAN - Branch office	774	Appendix	Appendix	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	1,640.06			
		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	8ELO	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
				992-Telephone-Emergency Phone	EMERGRPHN	Line	Month	\$ 12.50	\$ 12.44

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
			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
			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

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				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
				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

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				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
			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

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				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	8MGE01	License Use	One-time	Cost	Cost
				845-MNGeo - Geospatial Commons	8MGE02	Cost Server/Storage Plus Professional Services	One-time	Cost + 19%	Cost
				846-MNGeo - GIS Web Services	8MGE03	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
				891-MNGeo - Shared MNGeo Application Hosting	8MGE04	Instance	Month	Cost + 19%	Cost
				892-MNGeo - Dedicated MNGeo Application Support	8MGE05	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

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				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
				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

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				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
			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

Budget Activity	Service Component	Product Line	Service Group	Svc Name	Product Code	Metric	Billing Interval	FY19 Requested Rate	FY20-21 Requested Rate
				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-FileNet EDMS-Prof Svcs-Advanced	FN-PS-ADV	Hour	Month	\$ 95.70	\$ 95.70

* Budgeted cost

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 laas												
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 (8ESDME1)	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 Supp(8ESD1)	AD Attribute	Month	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workstation Management	Workstation Management	705-Entrprs SW - Workstation-Tier2 Supp(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 Supp(8ESK0)	AD Attribute	Month	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workstation Management	Workstation Management	707-Entrprs SW - Kiosk User Tier 1 Supp(8ESK1)	AD Attribute	Month	7,236	\$ 35.1503	\$ 229	\$ 1	\$ 25	\$ 254	\$ 254	\$ -
Workstation Management	Workstation Management	708-Entrprs SW - Kiosk User Tier 2 Supp(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 Rep(8ED4R)	Cost	One-Time	210,210	\$ 1.0648	\$ 224	\$ -	\$ -	\$ 224	\$ 224	\$ -
Workstation Management	Workstation Management	890-Desktop-3 Year Desktop Rep(8ED3R)	Cost	One-Time	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workstation Management	Workstation Management	926-Workstation - Prof Svcs - Basic (8PSWS1)	Hour	Month	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Workstation Management	Workstation Management	928-Workstation ProfSvcsInter(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 Office 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 (FDFEES)	Item	Month	15,520	\$ 6.73	\$ 94	\$ -	\$ 10	\$ 104	\$ 104	\$ -
Contracted Voice Services	Local Service	992-Telephone-Emergency Phone (EMERPHN)	Line	Month	2,604	\$ 12.44	\$ 29	\$ -	\$ 3	\$ 32	\$ 32	\$ -
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	\$ -

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	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-NOTECONFAAppendix (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 Recognitn (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	\$ -
LAN Services	Install and Professional Services	934-LAN - Prof Svcs Interm(LAN-PS-INTM)	Hour	Month	417	\$ 74.86	\$ 28	\$ -	\$ 3	\$ 31	\$ 31	\$ -

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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	\$ -
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	\$ -

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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	\$ 59,921.1	\$ 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 (8MGE01)	License Use	One-time	26	\$ 25,948.07	\$ 672	\$ 3	\$ -	\$ 675	\$ 675	\$ -
MnGeo Service Bureau	MnGeo Service Bureau	845-MNGeo - Geospatial Commons (8MGE02)	Item	One-time	19	\$ 2,644.70	\$ 29	\$ 22	\$ -	\$ 50	\$ 50	\$ -
MnGeo Service Bureau	MnGeo Service Bureau	846-MNGeo - GIS Web Services (8MGE03)	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(8MGE04)	Instance	Month	134	\$ 699.21	\$ 44	\$ 50	\$ -	\$ 94	\$ 94	\$ -
MnGeo Service Bureau	MnGeo Service Bureau	892-MNGeo - Dedicated MNGeo App Supp(8MGE05)	Item	Month	99	\$ 1,773.67	\$ 44	\$ 131	\$ -	\$ 175	\$ 175	\$ -
Total MnGeo Service Bureau					10,631		\$ 1,568	\$ 214	\$ 78	\$ 1,859	\$ 1,859	\$ -

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
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	\$ 1	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -

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
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 HostMS 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 - Intern(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 Intern(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 (8EHO)	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-HostingServerMiscellaneous (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	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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
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
	# FTE's	% of total	Estimated Admin Chgs	\$ Spend	% of total	Estimated Admin Chgs	Estimated Admin Chgs
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*
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 Office 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	Vulnerability 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 provide 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

*SG&A costs for Finance, HR, Security, and Communications.

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 TECHNOLOGY 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 2021 medical rates increased 4.6% based on a projected 7.5% medical trend increase (provided by MMB's actuarial consultant) and a reduction of 2.9% due to favorable claims experience in 2019 which resulted in higher than needed reserves. A copy of the consultant's projected medical trend increase has been included. Plan year 2021 dental rates remained unchanged from 2020. 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, 2021

(file-SEGP21 Sheet 19)

	Self Insured Medical & Dental	Fully Insured Life, Vision & Disability	Adminis- trative	Total	Total Per CAFR (Rounded)
Revenue					
Premiums charged	\$1,061,943,372	\$48,328,894	\$16,000	\$1,110,288,266	\$1,110,288,000
Administrative fees and other Income	0	0	8,851,781	8,851,781	8,852,000
Total Revenue	1,061,943,372	48,328,894	8,867,781	1,119,140,047	1,119,140,000
Expenses					
Purchased Services	37,850,855	47,787,497	4,581,015	90,219,366	90,219,000
Salaries and Benefits	-	-	4,853,555	4,853,555	4,854,000
Claims	943,263,235	-	0	943,263,235	943,263,000
Depreciation	-	-	0	0	0
Repairs	-	-	2,024	2,024	2,000
Supplies	-	-	16,989	16,989	17,000
Indirect Costs	-	-	264,685	264,685	265,000
Other Expenses	355,005	-	41,474	396,479	396,000
Total Expenses	981,469,095	47,787,497	9,759,742	1,039,016,333	1,039,016,000
Operating Income (Loss)	80,474,277	541,398	(891,961)	80,123,714	80,124,000
Investment Income	1,778,747	24,517	40,116	1,843,380	1,843,000
Total Non Operating Revenue	1,778,747	24,517	40,116	1,843,380	1,843,000
Change in Reserves for Claims	82,253,025	565,915	(851,845)	81,967,095	81,967,000
Internal Transfer	(1,065,000)	0	1,065,000	0	0
Transfer To General Fund	0	0	(35,000)	(35,000)	(35,000)
Reserve for Claims - Beginning of Year	340,574,049	2,344,942	(233,146)	342,685,846	342,686,000
Change in Accounting Principal	0	0	0	0	0
Reserve for Claims - End of Year	\$421,762,074	\$2,910,857	(\$54,990)	\$424,617,941	\$424,618,000

**SELF INSURED MEDICAL PLANS
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2021**

(file-SEGP21 Sheet 19)

Reserve For Unpaid Claims (Medical)

1) Unpaid administrative fees	\$0	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	\$949,087,000	
Performance incentive factor	<u>0.50%</u>	
Retention Reserve Required	<u>4,745,435</u>	
Total Reserve for Unpaid Retention Costs		4,745,435

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$949,087,000	
Percentage per Carrier estimates	<u>8.90%</u>	
Total Reserve for Unpaid Claims (Medical)		84,500,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2021 is 33% of total Claims.
The 33% figure is made up of the following three components:

- 1) The 2021 contract year was funded at the expected claim level plus retention.
The 2021 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 2021 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$949,087,000	
Percentage per established reserve policy	<u>33%</u>	
Total Reserve For Claim Fluctuations		<u>313,198,710</u>

Total Required Health Plan Reserve as of June 30, 2021	<u><u>402,444,145</u></u>
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**SELF INSURED DENTAL PLAN
REQUIRED RESERVE CALCULATION
12 MONTHS ENDED JUNE 30, 2021**

(file-SEGP21 Sheet 19)

Reserve For Unpaid Claims (Dental)

1) Unpaid administrative fees	-	
2) Performance Incentive:		
Expected Annual Claims & Expenditures	\$59,567,000	
Performance incentive factor	<u>1.00%</u>	
Retention Reserve Required	<u>595,670</u>	
Total Reserve for Unpaid Retention Costs		595,670

Reserve For Unpaid Claim Costs

Expected Annual Claims & Expenditures	\$59,567,000	
Percentage per Carrier estimates	<u>3.22%</u>	
Total Reserve for Unpaid Claims (Dental)		1,917,000

Reserve For Claim Fluctuations (Contingency Reserve)

The Reserve for Claim Fluctuations for 2021 is 10% of total Claims.
The 10% figure is made up of the following three components:

- 1) The 2021 contract year was funded at the expected claim level plus retention.
The 2021 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 2021 Reserve for Claim Fluctuations is as follows:

Expected Annual Claims & Expenditures	\$59,567,000	
Percentage per established reserve policy	<u>10%</u>	
Total Reserve For Claim Fluctuations		<u>5,956,700</u>

Total Required Dental Plan Reserve as of June 30, 2021		<u><u>8,469,370</u></u>
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**STATE EMPLOYEE GROUP INSURANCE PROGRAM
RESERVE ANALYSIS
AS OF JUNE 30, 2021**
(file-SEGP21 Sheet 19)

**DETAIL OF CLAIMS PAYABLE IN THE SEGIP FY 2021 FINANCIAL STATEMENTS
AS REPORTED TO THE LEGISLATURE**

Medical IBNR	84,500,000
Dental IBNR	1,917,000
Subtotal - Medical & Dental	<u>86,417,000</u>
Reserve for MML	1,622,000
Total Claims Payable	<u>88,039,000</u>

COMPONENTS OF THE HEALTH & DENTAL PLAN RESERVE ANALYSIS, AS OF JUNE 30, 2021

	Health Plans (Page 2)	Dental Plan (Page 3)	Total
Reserve for unpaid retention costs	4,745,435	595,670	5,341,105
Reserve for unpaid claims	84,500,000	1,917,000	86,417,000
Reserve for claim fluctuations			
Reserve margin	237,271,750	3,574,020	240,845,770
PSR	47,454,350	1,489,175	48,943,525
Overlapping of fiscal years	28,472,610	893,505	29,366,115
Total Required Reserves	<u>402,444,145</u>	<u>8,469,370</u>	<u>410,913,515</u>

SUMMARY OF MEDICAL & DENTAL PLAN RESERVES

	Reported in Financial Statements	Reported in Reserve Calculation	Difference
Reserve for unpaid retention costs	-	5,341,105	(5,341,105)
Reserve for unpaid claims	88,039,000	86,417,000	1,622,000
Reserve for claim fluctuations			
Reserve margin	-	240,845,770	(240,845,770)
PSR	-	48,943,525	(48,943,525)
Overlapping of fiscal years	-	29,366,115	(29,366,115)
Total	<u>88,039,000</u>	<u>410,913,515</u>	<u>(322,874,515)</u>

Per Page 1 - Reserve for claims - End of Year 421,762,074

As the pandemic continued throughout Fiscal Year 2021, claims remained well below our forecast due to deferred medical care. We reduced our PY 2022 premium increase from 3.6% to 3% (a reduction of \$6.1 million) to spend down reserves. In addition, we are planning two bi-weekly premium holidays in FY22 (March). This will further reduce our reserves by approximately \$83 million.

We expect that claims may spike as members become sicker due to the deferred care. This is an industry-wide expectation. Once we believe the effects of the pandemic have subsided, we will determine if the reserves need to be reduced further.

STATE EMPLOYEE GROUP INSURANCE PROGRAM
Insurance for Health and Dental Plans
As of June 30, 2021
 (file-SEGP21 Sheet 19)

Self Funded Medical Plans	IBNR Medical Claims	IBNR Pharmacy Claims	Total IBNR
Blue Cross	Pg. 6 48,274,000	Pg. 9 4,914,000	53,188,000
Health Partners	Pg. 7 16,376,000	Pg. 9 3,588,000	19,964,000
Preferred One	Pg. 8 <u>10,100,000</u>	Pg. 9 <u>1,248,000</u>	<u>11,348,000</u>
Total Medical Plans	<u>74,750,000</u>	<u>9,750,000</u>	<u>84,500,000</u>
Self Funded Dental Plans			
Delta Dental	Pg. 10 1,362,000		1,362,000
Health Partner Dental	Pg. 11 <u>555,000</u>		<u>555,000</u>
Total Dental Plans	<u>1,917,000</u>		<u>1,917,000</u>
		Mn Life (Page 12)	<u>1,622,000</u>
		Total IBNR	<u>88,039,000</u>

State of MN Actives - Total

Reserve Key: 10110
202107

Incurred Month	12 mo. C.F. C.F.	Paid Claims		Ultimate Liability	Required Reserves	Participants	Cost per Participant	Cumulative Reserves	Claims Paid Over Limit
		from no run out	30-day run out						
201808	1.0000	\$ 34,709,392	\$ 34,710,238	\$ 846	68,287	\$508.30	\$ -	\$ -	
201809	1.0000	\$ 28,821,866	\$ 28,821,870	\$ 4	68,079	\$423.36	\$ -	\$ -	
201810	1.0000	\$ 35,606,934	\$ 35,606,903	\$ (31)	68,533	\$519.56	\$ -	\$ -	
201811	1.0000	\$ 32,968,054	\$ 32,970,986	\$ 2,931	68,440	\$481.75	\$ -	\$ -	
201812	1.0000	\$ 34,038,132	\$ 34,038,238	\$ 105	68,442	\$497.33	\$ -	\$ -	
201901	1.0000	\$ 32,497,554	\$ 32,492,268	\$ (5,286)	66,329	\$489.87	\$ -	\$ -	
201902	1.0000	\$ 28,577,012	\$ 28,577,661	\$ 649	66,246	\$431.39	\$ -	\$ -	
201903	1.0000	\$ 31,349,723	\$ 31,348,894	\$ (829)	66,254	\$473.16	\$ -	\$ -	
201904	1.0000	\$ 32,910,648	\$ 32,903,306	\$ (7,342)	66,210	\$496.95	\$ -	\$ -	
201905	1.0000	\$ 32,543,838	\$ 32,545,649	\$ 1,811	66,145	\$492.03	\$ -	\$ -	
201906	1.0000	\$ 29,462,527	\$ 29,462,638	\$ 112	65,952	\$446.73	\$ -	\$ -	
201907	1.0000	\$ 36,112,458	\$ 36,109,951	\$ (2,507)	65,890	\$548.03	\$ -	\$ -	
201908	0.9999	\$ 32,640,559	\$ 32,645,958	\$ 5,399	65,932	\$495.15	\$ 1,696	\$ -	
201909	1.0000	\$ 32,081,914	\$ 32,078,463	\$ (3,451)	65,694	\$488.30	\$ 2,981	\$ -	
201910	0.9997	\$ 34,251,995	\$ 34,263,775	\$ 11,779	66,031	\$518.90	\$ 13,257	\$ -	
201911	0.9996	\$ 33,789,508	\$ 33,804,615	\$ 15,108	65,964	\$512.47	\$ 26,774	\$ -	
201912	0.9998	\$ 37,506,143	\$ 37,514,764	\$ 8,621	65,906	\$569.22	\$ 34,275	\$ -	
202001	0.9997	\$ 27,734,962	\$ 27,751,089	\$ 16,127	61,296	\$452.74	\$ 42,598	\$ -	
202002	0.9998	\$ 28,654,580	\$ 28,675,889	\$ 21,308	61,202	\$468.54	\$ 48,332	\$ -	
202003	0.9997	\$ 26,429,042	\$ 26,439,449	\$ 10,407	61,254	\$431.64	\$ 56,261	\$ -	
202004	0.9996	\$ 15,810,143	\$ 15,836,898	\$ 26,755	61,653	\$256.87	\$ 62,594	\$ -	
202005	0.9993	\$ 19,982,025	\$ 20,012,864	\$ 30,839	61,621	\$324.77	\$ 76,593	\$ -	
202006	0.9989	\$ 26,345,325	\$ 26,401,862	\$ 56,537	61,409	\$429.93	\$ 105,603	\$ -	
202007	0.9985	\$ 31,269,282	\$ 31,633,478	\$ 364,197	61,403	\$515.18	\$ 152,982	\$ -	
202008	0.9985	\$ 28,695,535	\$ 28,770,144	\$ 74,609	61,238	\$469.81	\$ 196,073	\$ -	
202009	0.9980	\$ 30,209,373	\$ 30,263,143	\$ 53,770	61,158	\$494.84	\$ 256,478	\$ -	
202010	0.9977	\$ 30,841,562	\$ 31,035,295	\$ 193,733	60,993	\$508.83	\$ 327,696	\$ -	
202011	0.9962	\$ 29,854,055	\$ 30,043,108	\$ 189,053	60,868	\$493.58	\$ 441,427	\$ -	
202012	0.9955	\$ 34,275,621	\$ 34,968,890	\$ 693,269	60,815	\$575.00	\$ 598,082	\$ -	
202101	0.9925	\$ 26,277,712	\$ 26,593,653	\$ 315,941	64,665	\$411.25	\$ 798,670	\$ -	
202102	0.9896	\$ 26,365,296	\$ 27,175,662	\$ 810,366	64,472	\$421.51	\$ 1,081,049	\$ -	
202103	0.9820	\$ 33,818,509	\$ 35,759,064	\$ 1,940,555	64,371	\$555.52	\$ 1,723,680	\$ -	
202104	0.9639	\$ 30,081,032	\$ 32,375,217	\$ 2,294,185	64,401	\$502.71	\$ 2,890,860	\$ -	
202105	0.9149	\$ 21,658,902	\$ 30,509,557	\$ 8,850,655	64,249	\$474.86	\$ 5,486,824	\$ -	
202106	0.7779	\$ 8,299,150	\$ 31,545,984	\$ 23,246,833	64,082	\$492.28	\$ 13,181,286	\$ -	
202107	0.3189	\$ 8,788,682	\$ 30,730,472	\$ 21,941,790	63,797	\$481.69	\$ 35,123,076	\$ -	

Total \$ 1,071,294,820 \$ 1,106,417,896 \$ 35,123,076 \$ -

Total thru 06/30/21 \$ 1,036,470,366 \$ 1,075,687,424 \$ 39,217,058

Plan Yr					Rounded Amt (30 Day)	Unpaid Aligned Incentive Provider Settlements	
2019		\$ 393,723,880	\$ 393,747,943	\$ 24,063	24,000	3,300,000	\$3,324,000
2020	12 Mths	\$ 330,101,505	\$ 331,832,110	\$ 1,730,604	1,731,000	3,700,000	\$5,431,000
2021	6 Mths	\$ 146,500,602	\$ 183,959,137	\$ 37,458,535	37,459,000	2,060,000	\$39,519,000
		<u>\$ 1,036,470,366</u>	<u>\$ 1,075,687,424</u>	<u>\$ 39,217,058</u>	<u>\$ 39,214,000</u>	<u>\$ 9,060,000</u>	<u>\$ 48,274,000</u>

J.E. 9B

Carrier HealthPartners

**IBNR Estimate one month runout
2nd Quarter ending 06/30/21**

Part One - To be provided by 08/21/21

<u>Service Dates</u>	<u>Paid Claims</u> from No run out	<u>Est. of Ultimate Liability</u> 30-day Run out	<u>IBNR Estimate</u>	
Prior to July of 2020	\$232,817,000	\$232,822,539	\$5,539	
Jul-20	\$22,823,972	\$22,830,022	\$6,050	
Aug-20	\$21,348,070	\$21,362,056	\$13,986	
Sep-20	\$22,479,196	\$22,495,907	\$16,711	
Oct-20	\$25,426,534	\$25,444,894	\$18,360	
Nov-20	\$22,873,437	\$22,927,914	\$54,477	
Dec-20	\$25,521,146	\$25,666,184	\$145,038	
Jan-21	\$17,459,962	\$17,596,415	\$136,453	
Feb-21	\$19,970,561	\$20,116,593	\$146,032	
Mar-21	\$22,067,230	\$22,445,248	\$378,018	
Apr-21	\$21,688,095	\$22,876,998	\$1,188,903	
May-21	\$17,945,802	\$20,367,971	\$2,422,169	
Jun-21	\$10,752,579	\$22,597,332	\$11,844,753	
Subtotal - Jul 2020 to Jun 2021	\$250,356,584	\$266,727,535	\$16,370,951	
Total	\$483,173,584	\$499,550,074	\$16,376,490	
				IBNR Rounded
2020	\$373,289,355	\$373,549,516	\$260,161	\$260,000
2021	\$109,884,229	\$126,000,558	\$16,116,329	\$16,116,000
	\$483,173,584	\$499,550,074	\$16,376,490	<u>\$16,376,000</u>

**Preferred One
IBNR Worksheet - Including Pharmacy
12 Months Ending 12/31/20 @ 06/30/21**

	As of 06/30/21 Total Paid Claims	As of 06/30/21 Total Paid RX Claims	As of 06/30/21 Total Paid Medical Claims	06/30/21 Total Projected Claims	06/30/21 Total Projected Medical Claims	IBNR
January - 20	9,991,734	2,385,939	7,605,795	9,991,734	7,605,795	0
February	9,417,595	2,205,599	7,211,996	9,417,595	7,211,996	0
March	9,214,299	2,598,210	6,616,089	9,214,299	6,616,089	0
April	7,461,558	2,302,938	5,158,620	7,461,558	5,158,620	0
May	8,229,813	2,283,832	5,945,981	8,229,813	5,945,981	0
June	10,065,392	2,423,191	7,642,201	10,081,475	7,658,284	16,083
July	11,002,626	2,321,913	8,680,713	11,026,128	8,704,215	23,502
August	10,553,323	2,336,308	8,217,015	10,585,495	8,249,187	32,172
September	11,243,564	2,438,894	8,804,670	11,290,477	8,851,583	46,913
October	10,497,240	2,396,153	8,101,087	10,564,218	8,168,065	66,978
Nov	9,727,378	2,331,152	7,396,226	9,809,642	7,478,490	82,264
December	11,168,731	2,624,184	8,544,547	11,301,494	8,677,310	132,763
	<u>118,573,253</u>	<u>28,648,313</u>	<u>89,924,940</u>	<u>118,973,928</u>	<u>90,325,615</u>	<u>400,675</u>
			2020	Rounded IBNR		<u><u>400,000</u></u>

**Preferred One
IBNR Worksheet - Including Pharmacy
6 Months Ending 06/30/21 - 30-day Run Out**

	As of 06/30/21 Total Paid Claims	As of 06/30/21 Total Paid RX Claims	As of 06/30/21 Total Paid Medical Claims	30-day Run Out 07/31/21 Total Projected Claims	30-day Run Out 07/31/21 Total Projected Medical Claims	30-day Run Out IBNR
January - 21	9,790,961	2,360,526	7,430,435	9,951,653	7,591,127	160,692
February	9,083,077	2,260,608	6,822,469	9,347,343	7,086,735	264,266
March	10,875,226	2,655,327	8,219,899	11,286,675	8,631,348	411,449
April	10,793,516	2,525,208	8,268,308	11,631,753	9,106,545	838,237
May	9,775,267	2,595,222	7,180,045	11,978,692	9,383,470	2,203,425
June	6,203,313	2,768,196	3,435,117	11,997,542	9,229,346	5,794,229
July			0		0	0
August			0		0	0
September			0		0	0
October			0		0	0
Nov			0		0	0
December			0		0	0
	<u>56,521,360</u>	<u>15,165,087</u>	<u>41,356,273</u>	<u>66,193,658</u>	<u>51,028,571</u>	<u>9,672,298</u>
			2021	Rounded IBNR		<u><u>9,700,000</u></u>

Total: 10,100,000

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, 2021 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 2021 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 2021 unpaid claims reserve:	
Expected 2021 death claims per 2022 rate renewal	8,278,500
Expected 2021 AD&D claims per 2022 rate renewal	326,100
Total expected claims for 2021	<u>8,604,600</u>
Reserve policy ratio	1/12
Estimated unreported claims	<u>717,050</u>
2. Calculation of unpaid claims associated with waiver of premium disability	
Expected 2020 waiver of premium for disability per 2021 renewal	-767,300
Estimated reserve percentage	<u>67.00%</u>
Estimated unpaid claims on waiver of premium for disability claims	<u>-514,091</u>
Total Unpaid Claims Reserve Needed June 30, 2021	<u><u>202,959</u></u>

Reserve for Claim Fluctuations

The reserve for Claims Fluctuations for 2021 is 19% of expected premium. The 19% figure is made up of three components and is calculated as follows:

1. For 2021 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 2021 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 2021 claims fluctuation reserve:

Total Expected Premium for 2021	7,470,400
Percentage per established reserve policy	<u>19.00%</u>
Total Claims Fluctuation Reserve Needed June 30, 2021	<u><u>1,419,376</u></u>
Total June 30, 2021 Basic Life Trust Reserve	<u><u>1,622,335</u></u>

Rounded
\$1,622,000

Minnesota Management and Budget

Advantage Plan - SEGIP

Trend Projection Summary 2019-2021

All Plans Combined - Projected MMB Trends

Type	19-20 Trends		
	Cost	Util	Total
IP	2.9%	2.1%	5.0%
OP	3.2%	3.4%	6.7%
PH	2.6%	2.5%	5.2%
RX	2.8%	4.1%	7.0%
Total	2.9%	2.9%	5.9%

Type	20-21 Trends		
	Cost	Util	Total
IP	3.6%	2.2%	5.9%
OP	3.3%	4.3%	7.8%
PH	3.5%	2.8%	6.4%
RX	5.1%	5.5%	10.8%
Total	3.8%	3.6%	7.5%

Type	19-21 Trends		
	Cost	Util	Total
IP	6.6%	4.3%	11.2%
OP	6.7%	7.8%	15.0%
PH	6.2%	5.3%	11.9%
RX	8.0%	9.8%	18.6%
Total	6.7%	6.6%	13.8%



Employee Insurance Fund

**Plan Year 2020
(January 1, 2020 – December 31, 2020)
Proposed Premium Rates**

July 29, 2019

Contact:
Lorna Smith, Enterprise Director
Employee Insurance
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Executive Summary

The State Employee Group Insurance Program (SEGIP) provides health insurance and other benefits to more than 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 (now 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, 2020 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	7.85%	7.85%
- Advantage Consumer Directed Health Plan	8.75% single / 8.44% family	8.75% single / 8.44% family
Dental	2.25%	2.86%**
Basic Life/AD&D	5.6%	5.6%
Optional life, spouse life, child life	0%	N/A*
Voluntary AD&D	0%	N/A*
Disability (short-term)	10.4%	N/A*
Disability (long-term)	0%	N/A*

* Agencies do not contribute toward these optional coverages. Only employees bear the premium increases.

** Agencies bear the full increase for the employee-only portion of the dental premium.

SEGIP Overview

The State Employee Group Insurance Program (SEGIP) provides insurance benefits to more than 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, Minnesota State, and a number of quasi-state agencies including 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, and disability insurance, as well as pre-tax plans to cover medical expenses, dependent care expenses, and transit expenses. SEGIP also provides a variety of innovative wellbeing 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 Fiscal Year 2018, SEGIP’s expenditures were approximately \$925 million, as shown in the next figure. The vast majority of SEGIP’s costs (nearly 90%) were for health insurance.

SEGIP FY 2018 Expenditures		
Medical	824,372,896	89.1%
Dental	52,557,129	5.7%
Disability	15,451,405	1.7%
Life Insurance (Employee Paid)	15,392,371	1.7%
Life (Employer Paid)	7,259,694	0.8%
Administration & Other*	9,705,380	1.0%
Total	\$924,738,875	100%

* Includes SEGIP’s administrative costs, and administration of the pre-tax and EAP programs.

Insurance Benefits

This table summarizes the insurance benefits available through SEGIP and the manner in which each is financed. For self-insured benefits, the state holds the financial risk and has control over premium-setting. SEGIP’s contracted vendors hold the risk for the fully-insured benefits and they set the rates.

	Fully-insured or self-insured	State contribution	Employee contribution
Health insurance ¹	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 (AD&D) (employee, spouse)	Fully-insured	0%	100%
Long-term care (closed to new enrollment)	Fully-insured	0%	100%
Retiree health plans ²	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 among other activities, claims processing, case management, and negotiating network participation and payment rates with health care providers.

Elements of the health insurance benefit design that are collectively bargained include deductibles, copayments/coinsurance, out of pocket limits, and covered services (e.g., coverage for palliative care services was added as a result of the 2015 collective bargaining agreements). 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

¹ 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.

² 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.

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).

There is a great deal of uncertainty involved in projecting medical costs, and this uncertainty is increased by the fact that premiums are set well in advance of the plan year. For example, in the summer of 2018 we set premiums for 2019 based on the best information available at that time – which included claims experience for 2017, and some early estimates from the first part of 2018. 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 resulting from the collective bargaining process and legislation are taken into account. Premiums for the upcoming calendar year are set in the summer, for example, premiums for 2020 will be determined in August of 2019. 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. The proposed premiums for 2020 include preliminary data on claims costs for the first three months of 2019 and five months of runout for 2018.

Volatile premium growth makes it difficult for state agencies and employees paying insurance premiums to plan for these expenses. To address this issue SEGIP takes a 2-year phased approach for premium adjustments needed to bring the contingency reserve into line with the target level. For example, 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 met the appropriate level by the end of 2019, while providing agencies with more evenly-distributed year-over-year increases (thus, 2.85% in 2018 and 3% 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.

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 health 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 2020 in the Minnesota Advantage Health Plan is 7.85%. For the ACDHP, the premium increase is 8.75% for employee-only coverage, and 8.44% 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)	
	2019	2020	2019	2020
Contributor				
Minnesota Advantage Health Plan	649.27	700.72	1,910.62	2,060.60
Employee	32.48	35.04	221.62	239.02
Employer	617.24	665.68	1,689.00	1,821.58
ACDHP	583.06	634.06	1,777.68	1,927.28
Employee	32.48	35.04	221.62	239.02
Employer	\$550.58	\$599.02	\$1,555.68	\$1,688.26

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 2018, but for clarity we included both the SEGIP 2019 and 2020 rates as well.

Type of medical coverage Monthly rates	2015	2016	2017	2018	2019	2020
Advantage Plan - single	525.34	564.22	613.32	630.80	649.72	700.72
Advantage Plan - family	1,544.88	1,659.20	1,803.56	1,854.96	\$1,910.62	\$2,060.60

Employer average - single	520.92	536.25	557.50	574.67	N/A	N/A
Employer average - family	\$1,462.08	\$1,511.83	\$1,563.67	\$1,634.67	N/A	N/A

Source: <https://www.kff.org/health-costs/report/2018-employer-health-benefits-survey/>

Assumptions and Supporting Data

Attachment 2 provides detailed information on the Advantage Plan’s financial experience for 2015 through 2018, with projections for 2019 to 2023. The financial projections rely on four main assumptions:

- 1) The number of members in the plan. The number of members is anticipated to remain about the same. We have no reason to believe that a large number of state employees will be added or dropped.
- 2) Growth in allowed claims per person. Allowed claims grew by 5.9% per member per month in 2018 and are anticipated to grow by 6.9% per year from 2019 through 2023.
- 3) Changes in the enrollee’s share of allowed claims. Medical plan costs are paid primarily through premiums and out-of-pocket costs. When premiums increase and out-of-pocket costs do not, then the share of enrollee cost sharing degrades.
Enrollee cost sharing decreased in 2019 because there were no changes to the out-of-pocket costs and the premiums increased. Through the bargaining process, out-of-pocket costs were increased. Enrollee cost-sharing is projected to increase from 6.7% in 2019 to about 8% in 2020. There will be no increase to out-of-pocket costs in 2021 and so cost sharing relative to the premiums will begin to diminish.
- 4) Contingency Reserves. The final consideration is the need to increase or decrease the contingency reserves. The remaining 0.95% accounts for a needed reserve increase.

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 increased to 80% in 2019. Employees 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. During the collective bargaining process in 2019, SEGIP agreed to three provisions: elimination of the two-year waiting period for repairs on an already repaired tooth, preventative

services are exempt from the annual \$2,000 maximum benefit, and an increase in the lifetime orthodontia benefit from \$2,000 to \$3,000.

Dental benefits are less volatile than are medical benefits and require a lower contingency reserve. Annual dental benefits are capped at \$2,000 (excluding orthodontia, which has a separate lifetime benefit limit). Dental plan claims are more predictable 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 2020 represent an increase of 2.25% over 2019 levels. 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). Agencies will experience an increase of 3.4% for single coverage and 2.72% for family coverage, this is a combined agency increase of 2.86%.

Dental	2019	2020
Employee only	\$39.84	\$40.74
Family	\$117.88	\$120.54

Assumptions and Supporting Data

Attachment 4 illustrates key financial trends and projections for the self-funded dental plan for 2015 through 2023. Key assumptions in forecasting financial experience for the dental plan include the following:

- **Stable membership:** Like the medical plan, actual membership as of January 1, 2019 are used to project member months for this year, and project the same level of membership forward to future years.
- **Claims increases:** For 2019, projected claim growth is 15.9% per member, mostly due to the bargained benefits that were implemented in 2019. For 2020, claims are increasing by 6.4%. This projected increase is a result of dental inflation, claim experience, and the cost of the new benefits to be implemented in 2020. For 2021 through 2023, we anticipate claims to increase only by 3.1%.
- **Reserves.** The dental plan is anticipated to have an excess reserve level of \$8.3 million at the end of Plan Year 2019. What would have been a 6.4% increase is reduced to a 2.25% premium increase in order to spend down the excess reserves. The goal is to gradually spend down the reserves so that agencies experience a gradual increase, rather than experiencing several years of low increases followed by a large jump in rates.

- Premium assignment. The dental premiums are going up by 2.25%, but agency-paid dental premiums will go up 2.86% on average. This is due to the way premium costs are assigned to single and family rates. Agencies will absorb 100% of the single coverage increase and 50% of the dependent coverage increase. Employees will pay the remainder of the increase.

Attachment 5 presents the historical and projected balance sheet and statement of cash flows for the dental plan.

Other Insurance Offerings

As noted earlier, SEGIP does not directly control premium rates for the insurance benefits offered on a fully-insured basis. The 2020 premium rate increases for the fully-insured products are detailed below. Attachments 6 and 7 provide documentation of the 2019 rates that have been confirmed with the insurance carriers.

Plan type	category	2019 rate	2020 rate	Percent Change
Basic Life Insurance and Accidental Death and Dismemberment (AD&D)	Managers (2x)	\$54.70	\$57.78	5.6%
	Managers (1.5x)	\$37.56	\$39.66	5.6%
	Non-Managers	\$10.04	\$10.60	5.6%
Optional and Spouse Life (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		
97	\$33.33			
98	\$36.66			
99	\$40.33			

Plan type	category	2019 rate	2020 rate	Percent Change
	100	\$44.36		
Child Life (\$10,000 coverage for all children in family)	N/A	\$0.84	no change	0%
Voluntary AD&D (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	\$1.70	10.4%
	LTD	\$0.54	\$0.54	0%

Effect of medical premium change on state agencies

This chart details the effect of the medical premium on each state agency. It assumes the agency will have the same number of employees it had on January 1, 2019. The number of contracts represents the number of covered employees, members includes both employee and covered dependents.

Agency	# of Contracts	# of Members*	Annual ER Cost	Annual EE Cost	Annual Total Cost	Agency Impact of 7.85% Increase
Minnesota State	12,004	29,666	181,261,481	22,566,727	203,828,208	14,229,026
Human Services Dept	7,046	17,196	105,047,995	13,102,745	118,150,740	8,246,268
Corrections Dept	4,928	12,553	74,955,115	9,703,252	84,658,367	5,883,977
Transportation Dept	4,765	12,221	73,357,556	8,756,572	82,114,128	5,758,568
Natural Resources Dept	2,344	5,728	35,406,679	4,519,220	39,925,899	2,779,424
MN.IT Services Office	2,297	5,796	35,268,589	4,255,007	39,523,596	2,768,584
Trial Courts	2,302	5,510	34,282,733	4,211,891	38,494,624	2,691,195
Public Safety Dept	2,199	5,704	33,896,850	4,581,589	38,478,439	2,660,903
Health Department	1,432	3,268	20,858,293	2,451,728	23,310,021	1,637,376
Revenue Dept	1,336	3,086	19,206,979	2,237,285	21,444,264	1,507,748
DEED	1,271	2,835	18,494,482	2,260,632	20,755,113	1,451,817
Veterans Affairs Dept	1,202	2,824	17,444,879	2,257,819	19,702,698	1,369,423
Pollution Control Agency	806	1,931	11,922,531	1,410,114	13,332,645	935,919
Public Defense Board	709	1,678	10,329,805	1,339,518	11,669,323	810,890
Administration Dept	504	1,035	6,939,139	801,729	7,740,868	544,722
Agriculture Dept	441	1,109	6,743,802	825,225	7,569,027	529,388
Labor & Industry Dept	417	964	6,288,636	729,332	7,017,968	493,658
Supreme Court	382	943	5,661,642	730,635	6,392,278	444,439
Education Department	372	874	5,607,212	682,437	6,289,649	440,166
Military Affairs Dept	344	866	5,166,468	632,521	5,798,989	405,568
Commerce Dept	329	810	4,990,793	629,924	5,620,716	391,777

Agency	# of Contracts	# of Members*	Annual ER Cost	Annual EE Cost	Annual Total Cost	Agency Impact of 7.85% Increase
Attorney General	315	699	4,421,685	544,369	4,966,055	347,102
Housing Finance Agency	238	596	3,716,128	437,754	4,153,882	291,716
MMB	241	566	3,543,227	438,944	3,982,171	278,143
MN Zoological Garden	202	437	2,787,655	345,738	3,133,394	218,831
Mn State Academies	187	453	2,743,761	347,537	3,091,298	215,385
Guardian ad Litem Board	195	461	2,681,722	412,226	3,093,948	210,515
Lottery	146	330	2,132,313	246,722	2,379,035	167,387
MNsure	173	328	2,057,712	228,417	2,286,128	161,530
MSRS	123	305	1,855,362	223,304	2,078,666	145,646
Water & Soil Resources Bd	117	312	1,844,050	218,098	2,062,148	144,758
PERA	94	220	1,403,608	161,470	1,565,078	110,183
TRA	82	205	1,276,142	149,984	1,426,126	100,177
Secretary of State	86	189	1,208,335	143,062	1,351,397	94,854
LCC-Leg Coord Comm	80	185	1,158,440	131,047	1,289,486	90,938
Court of Appeals	84	167	1,122,162	121,257	1,243,419	88,090
State Auditor	75	185	1,114,487	136,016	1,250,503	87,487
IRRB	60	146	933,135	109,633	1,042,769	73,251
Administrative Hearings	60	134	907,413	105,094	1,012,507	71,232
Office of Higher Ed	59	139	886,345	102,435	988,780	69,578
Legislative Auditor	60	142	815,785	89,206	904,992	64,039
Perpich Ctr For Arts Ed	49		774,493	91,728	866,221	60,798
Public Utilities Comm	49		761,632	89,458	851,090	59,788
Human Rights Dept	44		698,875	82,970	781,845	54,862
Explore MN Tourism	45		646,068	83,051	729,119	50,716
Animal Health Board	43		622,010	88,315	710,326	48,828
Nursing Board	29		418,726	49,470	468,195	32,870
Governor's Office	34		411,622	65,295	476,917	32,312
Gambling Control Board	27		405,764	46,838	452,602	31,852
Investment Board	22		368,729	44,890	413,619	28,945
Medical Practice Board	25		352,367	39,250	391,616	27,661
Pharmacy Board	20		328,193	39,571	367,764	25,763
Cosmetologist Board	22		284,156	38,678	322,834	22,306
Arts Board	19		256,481	27,833	284,313	20,134
Prof Educator Lic Std Bd	18		241,667	34,850	276,517	18,971
Ombud Mental Hlth & DD	17		241,667	27,053	268,720	18,971
Workers Comp Ct/Appeals	11		222,948	29,254	252,202	17,501
Public Facilities Authority	9		169,551	21,665	191,216	13,310
Racing Commission	10		164,097	19,785	183,882	12,882
Nursing Home Admin Bd	10		151,236	17,516	168,751	11,872
Camp Fin & Public D Bd	9		143,829	17,126	160,955	11,291
Social Work Board	9		130,968	14,856	145,824	10,281
POST Board	9		130,968	14,856	145,824	10,281

Agency	# of Contracts	# of Members*	Annual ER Cost	Annual EE Cost	Annual Total Cost	Agency Impact of 7.85% Increase
Dentistry Board	8		123,561	14,466	138,027	9,700
Tax Court	9		104,445	10,317	114,762	8,199
Psychology Board	7		103,293	11,807	115,100	8,109
Bureau of Med Services	8		97,838	9,927	107,766	7,680
Indian Affairs Council	5		88,479	11,028	99,506	6,946
Arch, Engineering Bd	6		83,025	9,148	92,172	6,517
Sent Guidelines Comm	6		83,025	9,148	92,172	6,517
Disability Council	7		77,570	7,268	84,838	6,089
Accountancy Board	5		75,618	8,758	84,376	5,936
African Heritage Council	4		68,211	8,368	76,579	5,355
Behav Hlth & Therapy Bd	4		55,350	6,098	61,448	4,345
Ombuds for Families	5		49,896	4,218	54,114	3,917
Barber Examiners Board	3		47,943	5,709	53,652	3,764
Amateur Sports Comm	3		47,943	5,709	53,652	3,764
Emergency Med Serv Bd	3		47,943	5,709	53,652	3,764
Marriage & Family Therapy	3		46,343	5,709	52,052	3,638
Judicial Standards Board	3		42,876	10,776	53,652	3,366
Asian-Pacific Council	4		42,489	3,829	46,317	3,335
Chiropractors Board	4		42,489	3,829	46,317	3,335
Higher Ed Facilities	2		40,536	5,319	45,855	3,182
Latino Affairs Council	3		35,082	3,439	38,521	2,754
Physical Therapy Board	3		35,082	3,439	38,521	2,754
Private Detective Board	2		27,675	3,049	30,724	2,172
Capitol Area Architect	2		27,675	3,049	30,724	2,172
Occ Therapy Pract Bd	2		27,675	3,049	30,724	2,172
Optometry Board	1		20,268	2,659	22,927	1,591
Veterinary Medicine Board	1		20,268	2,659	22,927	1,591
	\$50,750	\$124,257	\$761,229,771	\$94,541,006	\$855,770,771	\$59,756,537

* For agencies with less than 60 covered staff members the number of dependents have been removed for privacy reasons. The total number of covered members includes those redacted numbers.

Attachment 1. Rates for each insurance products over the past five years.

Insurance type	Category	Rates					Percent change 2019 to 2020
		2016	2017	2018	2019	2020 (proposed)	
Medical	Employee	\$564.22	\$613.32	\$630.80	\$649.72	\$700.72	7.85%
	Family	\$1,659.20	\$1,803.56	\$1,854.96	\$1910.62	\$2,060.60	7.85%
Medical - ADCHP	Employee	\$497.56	\$546.66	\$564.14	\$583.06	\$634.06	8.75%
	Family	\$1,525.88	\$1,670.24	\$1,721.64	\$1,777.30	\$1,927.28	8.44%
Dental - Delta	Employee	\$29.70	\$33.70	\$34.36	\$39.84	\$40.74	2.25%
	Family	\$87.84	\$99.70	\$101.68	\$117.88	\$120.54	2.26%
Dental - HealthPartners	Employee	\$29.70	\$33.70	\$34.36	\$39.84	\$40.74	2.25%
	Family	\$87.84	\$99.70	\$101.68	\$117.88	\$120.54	2.26%
Basic life insurance and accidental death and disability	Managers (2x)	\$55.38	\$54.36	\$52.48	\$54.70	\$57.78	5.6%
	Managers (1.5x)	\$38.00	\$37.28	\$36.02	\$37.56	\$39.66	5.6%
	Non-Managers	\$10.16	\$9.98	\$9.64	\$10.04	\$10.60	5.6%
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						

Insurance type	Category	Rates					Percent change 2019 to 2020
		2016	2017	2018	2019	2020 (proposed)	
Child life (\$10,000 coverage for all children in family)	all	\$0.84	No change	No change	No change	No change	No Change
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	\$1.54	\$1.70	10.4%
	LTD	\$0.68	\$0.54	\$0.54	\$0.54	\$0.54	0%

m MANAGEMENT AND BUDGET

August 29, 2019

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 2020 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., September 5, 2019.

2020 Monthly Premium Rates: The following represents the final 2020 monthly premium rates:

	Plan	2020 Rates per \$1,000
2020 Monthly Premium Rates		
• Employer Paid Life	Managers	\$0.227
	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

mn MANAGEMENT AND BUDGET

July 24, 2019

Ms. Tamara Edwards
Client Relationship Manager
The Hartford Financial Group
200 Colonial Center Parkway, 4th Floor
Lake Mary, FL 32746

Dear Tamara:

This letter is to confirm acceptance of the Short-Term and Long-Term Disability benefit programs and rates for the plan year 2020 offered by The Hartford for the State of Minnesota Employee Group Insurance Program.

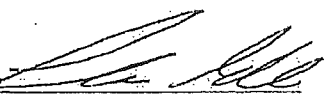
Please sign a copy of this letter for verification by 3:00 p.m. Thursday, July 25, 2019.

2020 Monthly Premium Rates: The following represents the final 2020 monthly premium rates:

	Plan	2020 Rates
2020 Monthly Premium Rates		
• Managers Income Protection Plan	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
• Short Term Disability (STD)		\$1.70
• Long Term Disability (LTD)		\$0.54

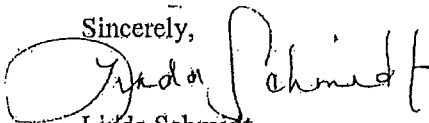
Plan Design Changes

No plan design changes were accepted for the 2020 plan year.

Authorized Signature 

Date July 30, 2019

Sincerely,



Linda Schmidt
Manager, Contracts & Networks
State Employee Group Insurance Program
(651) 259-3785



Employee Insurance Fund

Plan Year 2021

(January 1, 2021 – December 31, 2021)

Proposed Premium Rates

August 3, 2020

Contact:

Lorna Smith, Enterprise 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 more than 131,000 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 (now closed to new enrollment). For the first time, in 2021 SEGIP will also offer a fully insured vision program.

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 sets premium levels. The other insurance offerings are fully-insured products, which means that the insurance company bears the financial risk and sets premiums.

The table below summarizes proposed premium changes as of January 1, 2021 for benefits offered to employees through SEGIP. The medical and dental plans are fully self-funded and the rates were set by our actuaries. The remaining programs are fully-insured and the rates are set by the insurer with input from SEGIP staff.

Insurance type	Percent change in overall premium	Percent change in agency-paid premium
Health:		
- Minnesota Advantage Health Plan	4.6%	4.6%
- Advantage High Deductible Health Plan	9.02% single / 7.51% family	9.28% single / 7.92% family
Dental	0%	0%
Basic Life/AD&D	-3.5%	-3.5%
Optional life, spouse life, child life	0%	N/A*
Voluntary AD&D	0%	N/A*
Vision	100%**	N/A*
Disability (short-term)	0%	N/A*
Disability (long-term)	5%	N/A*

* Agencies do not contribute toward these optional coverages. Only employees bear the premium increases.

** Vision is being offered for the first time in 2021.

SEGIP Overview

The State Employee Group Insurance Program (SEGIP) provides insurance benefits to more than 131,000 employees, retirees and dependents. SEGIP is the largest employer purchaser of health care in Minnesota, creating 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, Minnesota State, and certain quasi-state agencies including the Minnesota Historical Society and the Minnesota State Fair.

SEGIP is housed in the Employee Insurance section of Enterprise Human Capital Division, at Minnesota Management and Budget. The benefits offered through SEGIP include a self-insured medical plan, a self-insured dental plan, a fully insured basic life insurance coverage, and optional coverages including additional life insurance, disability insurance, and vision coverage, as well as pre-tax plans to cover medical expenses, dependent care expenses, and transit expenses. SEGIP also provides a variety of innovative wellbeing programs that seek to engage employees in health awareness.

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 Fiscal Year 2019, SEGIP's expenditures were approximately \$994 million, as shown in the next figure. The vast majority of SEGIP's costs (nearly 90%) were for health insurance.

SEGIP FY 2019 Expenditures		
Medical	886,467,193	89.2%
Dental	57,866,903	5.8%
Disability	19,259,042	1.9%
Life Insurance (Employee Paid)	15,561,147	1.6%
Life (Employer Paid)	7,325,871	0.7%
Administration & Other*	7,267,446	0.7%
Total	\$993,747,602	100%

* Includes SEGIP's administrative costs, and administration of the pre-tax and EAP programs.

Insurance Benefits

This table summarizes the insurance benefits available through SEGIP and the manner in which each is financed. For self-insured benefits, the state holds the financial risk and has control over premium-setting. SEGIP's contracted vendors hold the risk for the fully-insured benefits and they set the rates.

Product	Fully-insured or self-insured	State contribution	Employee contribution
Health insurance ¹	Self-insured	95% single 85% dependent	5% single 15% dependent
Dental insurance	Self-insured	90% single 50% dependent	10% single (\$13.50 monthly 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 (AD&D) (employee, spouse)	Fully-insured	0%	100%
Vision	Fully-insured	0%	100%
Long-term care (closed to new enrollment)	Fully-insured	0%	100%
Retiree health plans ²	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. The vendors provide, among other activities, claims processing, case management, a network of providers and their payment rates.

Elements of the health insurance benefit design that are collectively bargained include deductibles, copayments/coinsurance, out of pocket limits, and covered services. The percentage of premium that is

¹ Over 99% of SEGIP health insurance enrollees are in the Minnesota Advantage Health Plan while a small number of employees in the managerial and commissioner's plan elect the high-deductible health plan (HDHP). The HDHP 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.

² 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 liability.

contributed by employees for single and dependent coverage (currently 5% and 15%, respectively) is also bargained. The premium dollar amounts are not bargained, rather they are set at the level necessary to pay for projected claims, administrative costs, and a contingency reserve at a level appropriate for unexpectedly high claim costs. Currently the contingency reserve target for medical is two months' worth of claims, or 16.7% of expected annual claims, and 10% for dental.

There is a great deal of uncertainty involved in projecting medical costs. One of the biggest contributors to the uncertainty is that premiums are set far enough in advance of the plan year that actual costs are unknown. For example, in the summer of 2020 we set premiums for 2021 based on the best information available at that time, which is the 2019 claims experience combined with early estimates from the first part of 2020. 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 and a contingency reserve was built up after that experience. The contingency reserve medical target of 16.7%, or two months' worth of claims, is intended to ensure the program is self-sufficient and avoid the need for an infusion of funds.

Premium setting process

SEGIP medical premiums are set by its actuaries at a level estimated to be sufficient to pay medical claims costs, administrative fees paid to the plan administrators, and to maintain adequate financial reserves. Annual changes to the cost of claims is known as trend. Administrative costs are negotiated and detailed in the services agreements MMB signs with each vendor. Reserves are 16.7% of the anticipated claims for the next year.

The rate setting begins each summer when SEGIP receives detailed projections of health care price and utilization trends for the next calendar year from its plan administrators and its actuarial consultant. At about the same time, the prior year claims are usually available. Typically, the reserve level requirements are evened out over a two-year period so that rate changes from year to year are moderated. The annual trend is described as the percent of change over the prior year claims, a combination of projected changes to utilization and cost. Premiums are determined by multiplying the trend to the projected claims, adding administrative fees and reserve needs, and then dividing by the anticipated number of members.

In setting the 2021 rates we intentionally made two changes to our usual rate setting method. First, we did not consider 2020 claims in our calculations because those claims have been driven by factors related to the pandemic that may or may not continue into 2021. Second, we have reduced the expected reserve load from 2.25% to 1%. Both changes were in reaction to the COVID-19 pandemic.

Effect of the COVID-19 pandemic on medical and dental premium costs

The COVID-19 pandemic has introduced significant additional uncertainty to projecting 2021 claim levels. One of the major disruptions was a marked reduction of claims in the first half of 2020, especially between March and June. This reduction was due to stay at home orders, the closure of many clinic services, the prohibition on elective surgeries, and general fear of contracting COVID-19 by entering a

medical setting. According to national data, clinic visits dropped by 37 percent cumulatively since March as a result of the pandemic, and visit volume remained 11 percent below average by mid-June, as some members have continued to delay or forgo medical services due to concerns over the pandemic.³ We do not know if this reduction will continue or if it was a one-time event. This reduction means that 2020 claims, at least for the first half of the plan year, are not reliable for projecting future claims.

The pandemic is also setting up the potential for increased future costs. There is evidence that some essential medical services are being deferred which can result in higher future costs as members become sicker and require more costly treatment. Mental health services appear to be more in demand as people are separated from their normal supports and experience increased pressures relative to staying at home and financial issues. These factors have a strong potential for increasing near future costs.

Although there has been a decrease in claims it has been partially offset by the additional costs of COVID-19 testing and treatment. A rough estimate through early July found the medical plan had already spent approximately \$700,000 on testing costs. Testing is costly and if the Advantage Plan is required to pay for frequent work-site testing, costs will increase dramatically. It is possible that new COVID-19 treatment therapies, antibody tests, and/or vaccines will be introduced, and some may be costly. Moreover, if a vaccine is introduced many members are likely to be vaccinated and the cost may be significant. Future costs are also greatly affected by the overall mix of case severity as well as some members needing long term treatment due to the lingering and diverse effects of COVID-19. The pandemic has significantly increased the uncertainty of medical plan costs for the remainder of 2020 and into 2021.

Prescription drug spending appears to have been less affected than medical care costs. However, prescription drug costs may spike due to new treatments for COVID-19 and almost certainly if new drug therapies and/or a vaccine becomes available. Also, members are utilizing long-term (90 day) refill options in order to visit pharmacies less frequently. Ninety day fills for maintenance medications are encouraged through the plan by reducing copays by one-third, so the plan faces increased costs, in the short run, as a result of more long-term refills.

The pandemic has the potential to drive up costs due to reducing the number of clinics and providers. We have already experienced clinics closing during the COVID-19 pandemic, apparently because of the pandemic's effect on clinic finances and concern that as telehealth becomes more popular there will be less of a need for brick and mortar clinics in the future. If this is a start of a pattern of closures, costs could be driven up due to provider consolidation. Clinic closures can also result in fewer providers further driving up costs. As the remaining clinics and hospitals face financial difficulties during the COVID-19 outbreak, we could see them successfully negotiating higher rates.

All these COVID-19 pandemic related issues have made projecting claims for 2021 much more difficult than usual. We spoke with our actuary and health plans about what they are seeing with other groups.

³ Ateev Mehrotra et al., *The Impact of the COVID-19 Pandemic on Outpatient Visits: Practices Are Adapting to the New Normal* (Commonwealth Fund, June 2020). <https://doi.org/10.26099/2v5t-9y63>

The bottom line is that these issues are a concern across the industry and there is no one right way to project 2021 rate changes.

HDHP Premiums

The Advantage high-deductible plan (HDHP) is available to employees whose benefit programs follow the managerial or commissioner’s plans. Although the HDHP 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 the Health Savings Account (HSA) contribution made by the employer. The objective of the rate development for the HDHP is to equalize the total cost between the Advantage Plan and the HDHP, which includes premiums and state contributions to an employee’s HSA. Employees in this plan receive an automatic HSA contribution of \$500 for single coverage and \$1,000 for family coverage. Thus, compared to the Advantage Plan the premium rates for the HDHP are set at a level that is \$500 lower on an annual basis for single coverage, and \$1,000 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 2021 in the Minnesota Advantage Health Plan is 4.6%. For the HDHP, the premium increase is 9.02% for employee-only coverage, and 7.51% for family coverage. Premiums for the Minnesota Advantage Health Plan and HDHP 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)	
	2020	2021	2020	2021
Contributor				
Minnesota Advantage Health Plan	\$700.72	\$732.94	\$2,060.60	\$2,155.38
Employee	35.04	36.66	239.02	250.02
Employer	665.68	696.28	1,821.58	1,905.36
HDHP	\$634.06	\$691.30	\$1,927.28	\$2,072.06
Employee	35.04	36.66	239.02	250.02
Employer	599.02	654.64	1,688.26	1,822.04

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 employers. The most recent data available in the Kaiser Family Foundation employer survey is 2018, but for clarity we included both the SEGIP 2019 and 2020 rates as well.

Type of medical coverage Monthly rates	2016	2017	2018	2019	2020
Advantage Plan - single	\$564.22	\$613.32	\$630.80	\$649.72	\$700.72
Advantage Plan - family	\$1,659.20	\$1,803.56	\$1,854.96	\$1,910.62	\$2,060.60
Employer average - single	\$536.25	\$557.50	\$574.67	\$599.00	N/A
Employer average - family	\$1,511.83	\$1,563.67	\$1,634.67	\$1,714.67	N/A

Source: <https://www.kff.org/health-costs/report/2019-employer-health-benefits-survey/>

Assumptions and Supporting Data

Attachment 2 provides detailed information on the Advantage Plan's financial experience for 2016 through 2019, with projections for 2020 to 2024. The financial projections rely on four main assumptions:

- 1) The number of members in the plan. The number of members is anticipated to remain about the same. We have no reason to believe that a large number of state employees will be added. At this point we do not know how many employees will be laid off.
- 2) Growth in allowed claims per person. Allowed claims grew by 5.3% per member per month in 2019 and are anticipated to grow by 6.5% in 2020 and 5.7% per year from 2021 through 2024.
- 3) Changes in the enrollee's share of allowed claims. Medical plan costs are paid primarily through premiums and out-of-pocket costs. When premiums increase and out-of-pocket costs do not, then the share of enrollee cost sharing degrades.
- 4) Enrollee cost sharing decreased in 2019 because there were no changes to the out-of-pocket costs and the claims costs increased. Through the bargaining process, out-of-pocket costs were increased for 2020. Enrollee cost-sharing is projected to increase from 6.8% in 2019 to about 8% in 2020. There will be no increase to out-of-pocket costs in 2021 and so employee cost sharing relative to the claims will begin to diminish. Because as claims rise to due higher medical costs, the plan ends up paying more of that expense because the EE share is capped at 8%.
- 5) Contingency Reserves. The final consideration is the need to increase or decrease the contingency reserves. The remaining 1% accounts for a needed reserve increase.

Attachment 3 illustrates the Minnesota Advantage Health Plan's historical and projected balance sheet and cash flow statements.

Dental Insurance

During the collective bargaining process in 2019, SEGIP agreed to three benefit provision changes: elimination of the two-year waiting period for repairs on an already repaired tooth, preventative services are exempt from the annual \$2,000 maximum benefit, and an increase in the lifetime orthodontia benefit from \$2,000 to \$3,000. The cost of these 2019 changes were assumed to be fully covered by the 2019 increase. The 2019 bargained changes did not go into effect until January 1, 2020

due to the delayed contract approvals by the Legislature. The 2020 rates increased 2.26% from the 2019 dental rates.

The premium rates will not increase for the 2021 plan year, however, the COVID-19 pandemic resulted in dental offices being closed for a portion of the 2020 plan year and some members continued to avoid dental services out of fear of contracting the illness. The full impact of these new benefits may not be felt until plan year 2021 closes.

Dental benefits are less volatile than medical benefits and so require a lower contingency reserve. Annual dental benefits are capped at \$2,000 (excluding orthodontia, which has a separate lifetime benefit limit). Dental plan claims are more predictable because there are no catastrophic claims. These two factors make projecting future dental costs more predictable than medical costs. Consequently, the dental contingency reserve is set at 10% of estimated claims for the following year. SEGIP dental premiums are set by its actuaries at a level estimated to be sufficient to pay dental claims costs, administrative fees, and to maintain adequate financial reserve.

For 2021 Delta Dental recommended a rate increase of 3.16% and HealthPartners recommended no increase. Typically, the two are combined so that members have one premium despite which vendor they select. The weighted average will result in a 2021 premium increase of 2.01%. Considering the financial strain on the state budget, it was determined that 0% premium increase augmented by approximately \$1.3 million from the contingency reserve would sufficiently supplement the Delta increase for 2021. This spend down reduces the reserve by \$1,353,408 while still maintaining a reserve above the 10% target rate. While all the same COVID-19 factors that apply to medical coverage also apply to dental, we can safely use the reserves to cover the increased cost because dental spending is not as volatile as medical spending and so the risk is minimized.

Proposed Rates

The proposed dental rates for 2021 represent no change over 2020 levels. 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	2019	2020	2021
Employee only	\$39.84	\$40.74	\$40.74
Family	\$117.88	\$120.54	\$120.54

Assumptions and Supporting Data

Attachment 4 illustrates key financial trends and projections for the self-funded dental plan for 2016 through 2024. Key assumptions in forecasting financial experience for the dental plan include the following:

- **Stable membership:** Like the medical plan, actual membership as of January 1, 2020 are used to project member months for this year, and project the same level of membership forward to future years.
- **Claims increases:** For 2020, projected claim growth is 6.4% per member, mostly due to the bargained benefits that were implemented in 2020. For 2021, claims are increasing by 3.1%. This projected increase is a result of dental inflation, claim experience, and the cost of the new benefits to be implemented in 2020. For 2022 through 2024, we anticipate claims to increase only by 3.1%.
- **Reserves.** The dental plan is anticipated to have an excess reserve level of \$7.1 million at the end of Plan Year 2020. What would have been a 2.01% increase is reduced to a 0% premium increase and the reserves will be spent down. The goal is to gradually spend down the reserves so that agencies experience a gradual increase, rather than experiencing several years of low increases followed by a large jump in rates.

Attachment 5 presents the historical and projected balance sheet and statement of cash flows for the dental plan.

Other Insurance Offerings

Vision coverage

A new vision benefit is being offered to employees for the first time in 2021. This benefit was negotiated with the unions and is fully employee paid. As with our other offerings, the benefits are offered on a single or family basis. The program offers discounted eyeglass lenses and frames, contact lenses and fittings and discounts for laser surgery, retinal imaging and additional pairs of glasses. Eye exams remain part of the medical plan and are not provided through this benefit.

Fully insured benefits

As noted earlier, SEGIP does not directly control premium rates for the insurance benefits offered on a fully-insured basis. The 2021 premium rate increases for the fully-insured products are detailed below. Attachments 6 and 7 provide documentation of the 2021 rates that have been confirmed by the insurance carriers.

Plan type	category	2020 rate	2021 rate	Percent Change
Basic Life Insurance and Accidental Death and Dismemberment (AD&D)	Managers (2x)	\$57.78	\$55.86	-3.5%
	Managers (1.5x)	\$39.66	\$38.30	-3.5%
	Non-Managers	\$10.60	\$10.24	-3.5%
Optional and Spouse Life (per \$1,000)	Age < 30	\$0.06	No change	0%
	30-34	\$0.08		
	35-39	\$0.09		
	40-44	\$0.11		

Plan type	category	2020 rate	2021 rate	Percent Change
	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	0%
Voluntary AD&D (per \$5,000)	N/A	\$0.16	no change	0%
Vision	Employee	n/a	\$5.76	100%
	Family	n/a	\$16.54	100%
Disability Insurance	30 day elimination	\$0.32	\$0.34	5%
	60 day elimination	\$0.29	\$0.30	5%
	90 day elimination	\$0.26	\$0.27	5%
	120 day elimination	\$0.24	\$0.25	5%
	150 day elimination	\$0.22	\$0.23	5%
	STD	\$1.70	no change	0%
	LTD	\$0.54	\$0.57	5%

Effect of medical premium change on state agencies

This chart details the effect of the medical premium on each state agency. It assumes the agency will have the same number of employees it had on January 1, 2020. The number of contracts represents the number of covered employees, members includes both employee and covered dependents.

Agency	# of Contracts	# of Members	Annual ER Cost	Annual EE Cost	Annual Total Cost	Impact of 4.6% Increase
MN St Colleges & Universities	11,857	29,504	193,972,764	24,198,347	218,171,111	8,922,747
Human Services Dept	7,098	17,428	114,279,651	14,136,571	128,416,222	5,256,864
Transportation Dept	4,814	12,354	80,073,171	9,695,593	89,768,764	3,683,366
Corrections Dept	4,837	12,344	79,237,721	10,354,714	89,592,435	3,644,935
Natural Resources Dept	2,344	5,793	38,487,745	4,963,212	43,450,957	1,770,436
MN.IT Services Office	2,310	5,849	38,267,267	4,635,100	42,902,367	1,760,294
Trial Courts	2,342	5,577	37,485,185	4,552,279	42,037,463	1,724,319
Public Safety Dept	2,187	5,694	36,381,734	4,951,857	41,333,591	1,673,560
Health Department	1,410	3,258	22,216,805	2,657,589	24,874,394	1,021,973
Revenue Dept	1,410	3,263	21,741,480	2,580,483	24,321,962	1,000,108
Employ & Econ Devel Dept	1,262	2,874	19,967,434	2,359,396	22,326,830	918,502
Veterans Affairs Dept	1,210	2,868	18,996,354	2,517,900	21,514,254	873,832
Pollution Control Agency	828	1,963	13,032,001	1,517,683	14,549,684	599,472
Public Defense Board	733	1,769	11,762,250	1,465,619	13,227,870	541,064
Administration Dept	513	1,065	7,641,151	897,388	8,538,540	351,493
Agriculture Dept	452	1,134	7,499,720	935,456	8,435,176	344,987
Labor & Industry Dept	414	941	6,557,166	772,791	7,329,957	301,630
Supreme Court	397	989	6,407,654	807,194	7,214,848	294,752
Education Department	378	886	6,103,037	763,423	6,866,460	280,740
Military Affairs Dept	361	938	5,943,600	714,640	6,658,239	273,406
Commerce Dept	318	751	5,041,283	684,235	5,725,518	231,899
Attorney General	304	697	4,700,343	612,121	5,312,463	216,216
Mn Management & Budget	246	589	3,981,436	468,799	4,450,235	183,146
Housing Finance Agency	244	586	3,971,342	478,394	4,449,737	182,682
Guardian ad Litem Board	220	509	3,299,253	427,282	3,726,535	151,766
Minnesota Zoological Garden	196	428	2,980,392	348,513	3,328,905	137,098
Mn State Academies	181	452	2,905,268	378,300	3,283,568	133,642
Senate	180	342	2,547,816	281,943	2,829,759	117,200
Lottery	145	309	2,244,618	263,801	2,508,419	103,252
MNsure	165	309	2,191,907	223,588	2,415,495	100,828
MN State Retirement System	128	318	2,108,184	289,925	2,398,109	96,976
Water & Soil Resources Board	114	314	1,978,702	236,412	2,215,114	91,020
Public Employees Retire Assoc	92	217	1,497,805	173,311	1,671,116	68,899
LCC-Leg Coordinating Comm	90	205	1,397,804	157,783	1,555,587	64,299

Agency	# of Contracts	# of Members	Annual ER Cost	Annual EE Cost	Annual Total Cost	Impact of 4.6% Increase
Teachers Retirement Assoc	81	206	1,350,458	162,889	1,513,346	62,121
Secretary of State	86	187	1,261,567	146,955	1,408,523	58,032
Court of Appeals	84	172	1,239,708	135,678	1,375,387	57,027
State Auditor	75	180	1,217,833	147,150	1,364,983	56,020
Office of Higher Education	61	141	943,414	106,425	1,049,840	43,397
Iron Range Resources & Rehab	55	140	937,898	111,246	1,049,143	43,143
Administrative Hearings	58	129	921,050	105,164	1,026,214	42,368
Legislative Auditor	61	141	914,873	101,530	1,016,403	42,084
Perpich Ctr For Arts Education	50	112	827,406	98,902	926,307	38,061
Public Utilities Comm	48	115	827,297	98,511	925,809	38,056
Animal Health Board	42	110	720,685	86,197	806,883	33,152
Human Rights Dept	43	98	648,648	71,931	720,580	29,838
Explore Minnesota Tourism	43	86	627,187	75,475	702,661	28,851
Governors Office	43	77	590,766	62,140	652,906	27,175
Investment Board	24	77	453,661	56,599	510,260	20,868
Gambling Control Board	26	61	415,754	47,649	463,403	19,125
Nursing Board	28	54	403,989	43,594	447,583	18,583
Medical Practice Board	30	48	392,224	39,540	431,763	18,042
Pharmacy Board	20	54	353,954	42,678	396,633	16,282
Prof Ed Licensing Std Bd	21	45	320,330	35,755	356,086	14,735
Cosmetologist Exam Board	22	49	320,330	44,164	364,494	14,735
Ombud Mental Hlth & Dev	18	36	268,624	29,598	298,223	12,357
Workers Comp Ct of Appeals	12	33	248,437	31,971	280,408	11,428
Arts Board	14	30	236,671	27,917	264,588	10,887
Public Facilities Authority	11	32	212,707	26,655	239,362	9,785
Racing Commission	12	24	201,360	30,092	231,452	9,263
Social Work Board	10	19	163,106	18,891	181,998	7,503
Campaign Fin & Public Dis Bd	9	33	155,118	18,471	173,589	7,135
Peace Officers Board (POST)	9	21	155,118	18,471	173,589	7,135
Dentistry Board	9	17	141,247	16,023	157,271	6,497
Emergency Med Services Bd	7	13	111,400	12,734	124,135	5,124
Psychology Board	6	13	103,412	12,314	115,726	4,757
Architecture, Engineering Bd	7	14	97,530	10,287	107,816	4,486
Tax Court	7	16	97,530	10,287	107,816	4,486
Behavioral Hlth & Therapy Bd	5	12	95,424	11,893	107,317	4,390
Bureau of Mediation Services	8	12	91,647	8,259	99,906	4,216
Sentencing Guidelines Comm	6	15	89,541	9,866	99,408	4,119
Nursing Home Admin Board	7	9	83,659	7,839	91,498	3,848
Ombudsperson for Families	5	7	67,682	6,998	74,680	3,113

Agency	# of Contracts	# of Members	Annual ER Cost	Annual EE Cost	Annual Total Cost	Impact of 4.6% Increase
Disability Council	6	7	61,800	4,971	66,770	2,843
Indian Affairs Council	4	8	59,694	6,577	66,272	2,746
Barber Examiners Board	3	6	51,706	6,157	57,863	2,378
Accountancy Board	3	5	51,706	6,157	57,863	2,378
African Heritage Council	3	8	51,706	6,157	57,863	2,378
Marriage & Family Therapy	3	9	50,106	6,157	56,263	2,305
Judicial Standards Board	3	9	46,242	11,622	57,863	2,127
Asian-Pacific Council	4	7	45,823	4,130	49,953	2,108
Chiropractors Board	4	6	45,823	4,130	49,953	2,108
Amateur Sports Comm	2	5	43,718	5,736	49,454	2,011
Higher Ed Facilities Authority	2	4	43,718	5,736	49,454	2,011
Latino Affairs Council	3	4	37,835	3,709	41,544	1,740
Occ Therapy Pract Bd	3	7	37,835	3,709	41,544	1,740
Private Detective Board	2	6	29,847	3,289	33,136	1,373
Capitol Area Architect	2	4	29,847	3,289	33,136	1,373
Veterinary Medicine Board	2	3	29,847	3,289	33,136	1,373
Physical Therapy Board	2	5	29,847	3,289	33,136	1,373
Optometry Board	1	3	21,859	2,868	24,727	1,006
	50,995	125,261	\$825,978,247	\$102,721,352	\$928,699,603	\$37,994,999

Attachment 1. Rates for each insurance product over the past five years.

Insurance type	Category	Rates					Percent change 2020 to 2021
		2017	2018	2019	2020	2021 (proposed)	
Medical	Employee only	613.32	\$630.80	\$649.72	\$700.72	\$732.94	4.6%
	Family	\$1803.56	\$1854.96	\$1910.62	\$2060.60	\$2155.38	4.6%
Medical - HDHP	Employee only	\$546.66	\$564.14	\$583.06	\$634.06	\$691.30	9.02%
	Family	\$1670.24	\$1721.64	\$1777.30	\$1927.28	\$2072.06	7.51%
Dental - Delta	Employee only	\$33.70	\$34.36	\$39.84	\$40.74	\$40.74	0.0%
	Family	\$99.70	\$101.68	\$117.88	\$120.54	\$120.54	0.0%
Dental - HealthPartners	Employee only	\$33.70	\$34.36	\$39.84	\$40.74	\$40.74	0.0%
	Family	\$99.70	\$101.68	\$117.88	\$120.54	\$120.54	0.0%
Basic life insurance and accidental death and disability	Managers (2x)	\$54.36	\$52.48	\$54.70	\$57.78	\$55.86	-3.5%
	Managers (1.5x)	\$37.28	\$36.02	\$37.56	\$39.66	\$38.30	-3.5%
	Non-Managers	\$9.98	\$9.64	\$10.04	\$10.60	\$10.24	-3.5%
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						

Insurance type	Category	Rates					Percent change 2020 to 2021
		2017	2018	2019	2020	2021 (proposed)	
	97	\$33.33					
	98	\$36.66					
	99	\$40.33					
	100	\$44.36					
Child life (\$10,000 coverage for all children in family)	all	\$0.84	No change	No change	No change	No change	No change
Voluntary AD&D (rates per \$5,000)	N/A	\$0.16	No change	No change	No change	No change	No change
Vision coverage	Employee					\$5.76	100%
	Family					\$16.54	100%
Disability insurance	30 day elimination	\$0.32	\$0.32	\$0.32	\$0.32	\$0.34	5.0%
	60 day elimination	\$0.29	\$0.29	\$0.29	\$0.29	\$0.30	5.0%
	90 day elimination	\$0.26	\$0.26	\$0.26	\$0.26	\$0.27	5.0%
	120 day elimination	\$0.24	\$0.24	\$0.24	\$0.24	\$0.25	5.0%
	150 day elimination	\$0.22	\$0.22	\$0.22	\$0.22	\$0.23	5.0%
	STD	\$1.24	\$1.24	\$1.54	\$1.70	\$1.70	0.0%
	LTD	\$0.54	\$0.54	\$0.54	\$0.54	\$0.57	5.0%



August 4, 2020

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 2021 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, August 7, 2020.

2021 Monthly Premium Rates: The following represents the final 2021 monthly premium rates:

	Plan	2021 Rates per \$1,000
2021 Monthly Premium Rates		
• Employer Paid Life	Managers	\$0.225
	Non-Managers	\$0.160
• 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



August 27, 2020

REVISED CONFIRMATION LETTER

Ms. Tamara Edwards
Client Relationship Manager
The Hartford Financial Group
200 Colonial Center Parkway, 4th Floor
Lake Mary, FL 32746

Dear Tamara:

We have made an update to the Long Term Disability rate for 2021. Due to rounding, we have updated the amount to an even number.

This letter is to confirm acceptance of the Short-Term and Long-Term Disability benefit and the Managers Income Protection Plan rates for the plan year 2021 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, September 2, 2020.

2021 Monthly Premium Rates: The following represents the final 2021 monthly premium rates:

	Plan	2021 Rates
2021 Monthly Premium Rates		
• Managers Income Protection Plan	30 day E.P.	\$0.34
	60 day E.P.	\$0.30
	90 day E.P.	\$0.27
	120 day E.P.	\$0.25
	150 day E.P.	\$0.23
• Short Term Disability (STD)		\$1.70
• Long Term Disability (LTD)		\$0.58

Plan Design Changes

No plan design changes were accepted for the 2021 plan year.

Authorized Signature Chuck Gill
DocuSigned by:
EA781B7C4CA346C...

Date 9/1/2020

Sincerely,


Linda Schmidt

Linda Schmidt
Manager, Contracts & Networks
State Employee Group Insurance Program
(651) 259-3785

Office Memorandum

Date: September 17, 2020

To: Lorna Smith, Enterprise Director, SEGIP

From: Britta Reitan, Assistant Commissioner 

Subject: Approval of 2020 SEGIP Premium Rates and Administrative Fee

Pursuant to your request and Minnesota Statutes 16A.126, Minnesota Management and Budget's Budget Services Division has reviewed and approves the proposed increases in premium rates for plan year 2021 as shown in the table below. The total aggregate rate increase is 4.32 percent. The new rates will take effect January 1, 2021.

Insurance type	Percent change in overall premium	Percent change in agency-paid premium
Medical	4.6%	4.6%
Dental	0%	0%
Basic Life/AD&D	-3.5%	-3.5%
Optional life, spouse life, child life	0%	N/A
Voluntary AD&D	0%	N/A
Short-term disability	0%	N/A
Long-term disability	5%	N/A
Vision	100% (new insurance type)	N/A
MMB Administration fee	0%	0%

For the 2022 rate setting process, please continue to work with your Executive Budget Officer to provide briefings on interim financial results from the prior plan year, projected trends, and key decision points.

Thank you for your and your staff's cooperation during the review process.

cc: Alisha Cowell, Budget Services
Brian Hornbecker, Budget Services

Agcy CD	AGENCY	FY21 ANNUAL	%
B7P	ACCOUNTANCY BOARD	84,647.88	0.01%
G02	ADMINISTRATION DEPT	8,291,302.84	0.84%
G9K	ADMINISTRATIVE HEARINGS	1,041,237.61	0.11%
B04	AGRICULTURE DEPT	8,338,295.44	0.85%
B9D	AMATEUR SPORTS COMM	47,616.73	0.00%
B14	ANIMAL HEALTH BOARD	789,808.73	0.08%
B7E	ARCHITECTURE, ENGINEERING BD	67,829.56	0.01%
E50	ARTS BOARD	246,519.32	0.03%
G9N	ASIAN PACIFIC COUNCIL	50,712.85	0.01%
G06	ATTORNEY GENERAL	5,434,682.73	0.55%
B15	BARBER EXAMINERS	52,838.47	0.01%
B11	BARBERS BOARD	412,842.36	0.04%
H7X	BEHAVIORAL HEALTH & THERAPY BD	97,313.23	0.01%
G9L	BLACK MINNESOTANS COUNCIL	58,989.84	0.01%
G9J	CAMPAIGN FINANCE BOARD	168,595.04	0.02%
G9X	CAPITOL AREA ARCHITECT	35,060.75	0.00%
E25	CENTER FOR ARTS EDUCATION	932,743.18	0.09%
G9M	CHICANO LATINO AFFAIRS COUNCIL	44,778.23	0.00%
H7H	CHIROPRACTIC EXAMINERS BOARD	55,028.89	0.01%
B13	COMMERCE DEPT	5,844,886.35	0.59%
P78	CORRECTIONS DEPT	90,137,001.69	9.15%
J58	COURT OF APPEALS	1,398,004.34	0.14%
H7F	DENTISTRY BOARD	158,775.38	0.02%
G9Y	DISABILITY COUNCIL	81,811.68	0.01%
E37	EDUCATION DEPT	7,028,542.60	0.71%
H7S	EMERGENCY MEDICAL SERVICES BD	144,323.71	0.01%
B22	EMPLOYMENT & ECONOMIC DEVELPMNT	23,708,298.03	2.41%
B20	EXPLORE MINNESOTA TOURISM	638,093.47	0.06%
E44	FARIBAUT ACADEMIES	3,382,580.00	0.34%
G10	MINN MANAGEMENT & BUDGET	4,517,746.14	0.46%
G09	GAMBLING CONTROL BOARD	503,203.43	0.05%
G39	GOVERNORS OFFICE	713,202.36	0.07%
H12	HEALTH DEPT	26,996,201.70	2.74%
E9W	HIGHER ED FACILITIES AUTHORITY	33,961.34	0.00%
B34	HOUSING FINANCE AGENCY	4,677,383.34	0.47%
G17	HUMAN RIGHTS DEPT	743,393.05	0.08%
H55	HUMAN SERVICES DEPT	128,127,244.93	13.01%
G19	INDIAN AFFAIRS COUNCIL	74,012.49	0.01%
G38	INVESTMENT BOARD	542,277.77	0.06%
B43	IRON RANGE RESOURCES & REHAB	1,071,434.49	0.11%
J70	JUDICIAL STANDARDS BOARD	59,304.61	0.01%
B42	LABOR AND INDUSTRY DEPT	7,661,781.45	0.78%
L49	LEGISLATIVE AUDITOR	993,769.07	0.10%
L10	LEGISLATIVE COORD COMMITTEE	1,670,047.72	0.17%
G03	LOTTERY	2,555,556.45	0.26%
H7M	MARRIAGE & FAMILY THERAPY BD	58,029.77	0.01%
G45	MEDIATION SERVICES DEPT	162,091.21	0.02%
H7B	MEDICAL PRACTICE BOARD	417,971.54	0.04%
P01	MILITARY AFFAIRS DEPT	6,706,803.92	0.68%
G62	MINN STATE RETIREMENT SYSTEM	2,392,052.25	0.24%
E26	MN STATE COLLEGES/UNIVERSITIES	219,257,023.91	22.26%
R29	NATURAL RESOURCES DEPT	44,076,493.41	4.48%
H7C	NURSING BOARD	457,243.99	0.05%
H7K	NURSING HOME ADMIN BOARD	137,850.08	0.01%
G46	OFFICE OF ENTERPISE TECHNOLOGY	44,776,507.33	4.55%
E60	OFFICE OF HIGHER EDUCATION	1,094,725.30	0.11%
H9G	OMBUDSMAN MH/MR	296,978.03	0.03%
G92	OMBUDSPERSON FOR FAMILIES	71,299.22	0.01%
H7J	OPTOMETRY BOARD	25,343.27	0.00%
P7T	PEACE OFFICERS BOARD (POST)	169,767.18	0.02%
H7D	PHARMACY BOARD	454,580.76	0.05%
H7W	PHYSICAL THERAPY BOARD	33,961.34	0.00%
H7Q	PODIATRY BOARD	14,009.97	0.00%
R32	POLLUTION CONTROL AGENCY	14,749,252.04	1.50%
B7S	PRIVATE DETECTIVES BOARD	35,855.66	0.00%
H7V	PSYCHOLOGY BOARD	118,609.22	0.01%
J52	PUBLIC DEFENSE BOARD	13,376,619.62	1.36%
G63	PUBLIC EMPLOYEES RETIRE ASSOC	1,709,035.77	0.17%
B24	PUBLIC FACILITIES	227,478.74	0.02%

Agcy CD	AGENCY	FY21 ANNUAL	%
P07	PUBLIC SAFETY DEPT	42,216,585.86	4.29%
B82	PUBLIC UTILITIES COMM	1,019,798.87	0.10%
G05	RACING COMMISSION	191,131.11	0.02%
G67	REVENUE DEPT	24,035,477.35	2.44%
G53	SECRETARY OF STATE	1,346,331.36	0.14%
P9E	SENTENCING GUIDELINES COMM	97,119.91	0.01%
H7L	SOCIAL WORK BOARD	180,820.42	0.02%
G61	STATE AUDITOR	1,433,009.32	0.15%
J65	SUPREME COURT	7,621,332.92	0.77%
J68	TAX COURT	143,377.97	0.01%
G69	TEACHERS RETIREMENT ASSOC	1,527,315.26	0.16%
T79	TRANSPORTATION DEPT	92,866,818.77	9.43%
J33	TRIAL COURTS	43,281,620.25	4.39%
H75	VETERANS AFFAIRS DEPT	21,754,037.54	2.21%
H76	VETERANS HOME BOARD	5,266.32	0.00%
H7R	VETERINARY MEDICINE BOARD	33,961.34	0.00%
R9P	WATER & SOIL RESOURCES BOARD	2,209,201.99	0.22%
B41	WORKERS COMP COURT OF APPEALS	254,865.51	0.03%
E77	ZOOLOGICAL BOARD	2,896,261.22	0.29%
TOTALS		933,647,598.09	94.80%
IBU		25,966,102.37	2.64%
DIRECT PAY		25,281,408.82	2.57%
		984,895,109.28	100%
Medical Premiums per SWIFT-Hard Close - Fiscal '21		995,875,002.63	
Variance - Reflects Employee Payments - COBRA and Early Retirees with Incentive		<u>10,979,893.35</u>	

Variance as % of Total Premiums 1.10%


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)



Office Memorandum

Date: August 16, 2019

To: Lorna Smith, Enterprise Director, SEGIP

From: Britta Reitan, Assistant Commissioner 

Subject: Approval of 2020 SEGIP Premium Rates and Administrative Fee

Pursuant to your request and Minnesota Statutes 16A.126, Minnesota Management and Budget's Budget Division has reviewed and approves the proposed plan year 2020 premium rates and the 3% SEGIP administrative fee increase. The new rates will take effect January 1, 2020.

For the 2021 rate setting process, please continue to work with your Executive Budget Officer to provide briefings on interim financial results from the prior plan year, projected trends, and key decision points. A memorandum from 2016 is attached, which includes this timeline for engagement.


Thank you for your and your staff's cooperation during the review process.

cc: Angela Vogt, Minnesota Management and Budget
Marianne Conboy, Minnesota Management and Budget

Office Memorandum

Date: September 17, 2020

To: Lorna Smith, Enterprise Director, SEGIP

From: Britta Reitan, Assistant Commissioner 

Subject: Approval of 2020 SEGIP Premium Rates and Administrative Fee

Pursuant to your request and Minnesota Statutes 16A.126, Minnesota Management and Budget's Budget Services Division has reviewed and approves the proposed increases in premium rates for plan year 2021 as shown in the table below. The total aggregate rate increase is 4.32 percent. The new rates will take effect January 1, 2021.

Insurance type	Percent change in overall premium	Percent change in agency-paid premium
Medical	4.6%	4.6%
Dental	0%	0%
Basic Life/AD&D	-3.5%	-3.5%
Optional life, spouse life, child life	0%	N/A
Voluntary AD&D	0%	N/A
Short-term disability	0%	N/A
Long-term disability	5%	N/A
Vision	100% (new insurance type)	N/A
MMB Administration fee	0%	0%

For the 2022 rate setting process, please continue to work with your Executive Budget Officer to provide briefings on interim financial results from the prior plan year, projected trends, and key decision points.

Thank you for your and your staff's cooperation during the review process.

cc: Alisha Cowell, Budget Services
Brian Hornbecker, Budget Services

DEPARTMENT OF ADMINISTRATION—WORKERS' COMPENSATION REVOLVING FUND**Services Provided**

The Workers' Compensation Program is made up of three 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 2000/2001

Workers Compensations Revolving Account
Fiscal Year 2021 Summary

Appropriation Unit	Fund 2001		Fund 2001		Fund 2001		Fund 2000		Fund 2000		Fund 2000		Summary
	Administration G021221		Premium Pool G021222		State Employees (PAYG) G021223		Administration G021276		Premium Pool G021277		State Employees (PAYG) G021278		
Revenue:													
Receipts	<u>\$5,769</u>		<u>\$5,836,546</u>		<u>\$27,237,483</u>		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>		<u>\$33,079,798</u>
	\$5,769		\$5,836,546		\$27,237,483		\$0		\$0		\$0		\$33,079,798
Expenses:													
Expenditures	3,706,800		5,066,054		22,299,629		-		-		-		31,072,483
Encumbrances	<u>71,946</u>		<u>144,938</u>		<u>441,598</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>658,482</u>
	3,778,746		5,210,992		22,741,227		-		-		-		31,730,965
Operating Income/(Loss)	(3,772,977)		625,555		4,496,256		-		-		-		1,348,833
Other Sources or Uses													
Transfers In/ (Out)	<u>2,456,698</u>		<u>(4,914,293)</u>		<u>(8,564,051)</u>		<u>1,574,454</u>		<u>3,854,201</u>		<u>5,592,990</u>		<u>-</u>
Net Income or (Loss)	(1,316,279)		(4,288,739)		(4,067,795)		1,574,454		3,854,201		5,592,990		1,348,833
Prior Balance Forward Out (Beginning Account Balance)	1,316,280		4,320,032		4,839,822		-		-		-		10,476,134
Adjustments to Prior Period receipts	-		-		-		-		-		-		-
Current Balance Forward In	<u>1,316,280</u>		<u>4,320,032</u>		<u>4,839,822</u>		<u>-</u>		<u>-</u>		<u>-</u>		<u>10,476,134</u>
Balance Forward Out (Ending Account Balance)	0		31,293		772,027		1,574,454		3,854,201		5,592,990		11,824,967
Less: Original Appropriated Balance					<u>3,437,690</u>	*							<u>3,437,690</u>
Accumulated Account Balance	<u>\$ 0</u>		<u>\$ 31,293</u>		<u>\$ (2,665,663)</u>		<u>\$ 1,574,454</u>		<u>\$ 3,854,201</u>		<u>\$ 5,592,990</u>		<u>\$ 8,387,277</u>
													\$26,006,430 Expenditures in "Administration" & "PAYG"
													"Administration" & "PAYG" Allowable reserves (60 days operating costs)
													4,334,405
													3,800,000 "Premiums" recommended reserves
												**	8,134,405 Allowable Reserves
													<u>\$ 252,872</u> Excess Reserves

* The Program's State Compensation Revolving Fund, a Special Revenue Fund from which workers' compensation payments are made, was created during the 1934 legislative session. Over the years, the General Fund and other funds have contributed a total of \$3,437,690. These dollars are used to make workers' compensation payments for the pay-as-you-go agencies until they are reimbursed to the Fund by the injured employee's state agency, the Special Compensation Fund, the Workers' Compensation Reinsurance Association, or recovered from a subrogation claim.

** Oliver Wyman Actuarial Consulting Inc has done two reviews of the 'Premium Pool' reserves. The first in 2007 and the second in 2014. The recommended reserves were \$3,233,000 from 2007 to 2013. In 2014, the recommendation was to increase the reserves to \$3,800,000

BUDGET_PERIOD	2021
LEDGER	ACTUALS
FUND_CODE	2001

Sum of SumOfMONETARY_AMOUNT			
CHARTFIELD3	Agency	CUST_NAME	Total
G021221	-		(6,213.96)
	000		65.00
	E26		320.00
	J33		60.00
G021221 Total			(5,768.96)
G021222	-		(310,176.55)
	000		(181,806.00)
	B04		(156,872.00)
	B11		(4,553.00)
	B13		(72,091.00)
	B14		(2,474.00)
	B15		(170.00)
	B20		(20,869.00)
	B22		(269,153.00)
	B24		(509.00)
	B34		(22,455.00)
	B41		(15,302.00)
	B42		(173,479.60)
	B43		(54,924.00)
	B7E		(357.00)
	B7P		(204.00)
	B7S		(170.00)
	B82		(2,751.00)
	B9D		(170.00)
	E25		(17,669.00)
	E37		(176,557.00)
	E44		(160,578.00)
	E50		(866.00)

G021222

E60	(3,400.00)
E77	(267,325.00)
E9W	(170.00)
G02	(319,467.00)
G03	(75,770.00)
G05	(1,070.00)
G09	(1,732.00)
G10	(18,066.00)
G17	(26,838.00)
G19	(461.00)
G38	(1,173.00)
G39	(3,947.00)
G45	(3,702.00)
G46	(296,340.00)
G53	(4,686.00)
G61	(32,229.00)
G67	(286,801.00)
G69	(7,804.00)
G92	(32,140.00)
G9J	(459.00)
G9K	(5,584.00)
G9L	(170.00)
G9M	(204.00)
G9N	(204.00)
G9X	(255.00)
G9Y	(1,861.00)
H12	(209,429.00)
H60	(10,061.00)
H75	(29,422.00)
H7B	(1,540.00)
H7C	(3,096.00)
H7D	(2,388.00)
H7F	(685.00)
H7H	(2,015.00)

G021222

H7J	(170.00)
H7K	(548.00)
H7L	(1,092.00)
H7M	(170.00)
H7Q	(170.00)
H7S	(7,411.00)
H7U	(170.00)
H7V	(458.00)
H7W	(1,817.00)
H7X	(306.00)
H9G	(1,019.00)
J33	(356,969.00)
J50	(88,305.00)
J52	(78,167.00)
J58	(4,577.00)
J65	(53,836.00)
J68	(407.00)
L10	(16,785.00)
L11	(22,154.00)
L12	(30,514.00)
L49	(3,807.00)
P01	(298,406.00)
P07	(1,491,328.00)
P7T	(1,283.00)
P9E	(306.00)
R32	(74,592.00)
R9P	(7,129.00)

G021222 Total

(5,836,546.15)

G021223

-	(1,365,614.42)
B42	(37,350.90)
E26	(3,758,606.41)
E40	(234,063.73)
G06	(20,994.82)
G62	(7,780.21)

G021223

G63

(8,404.31)

H55

(8,195,286.17)

H75

(1,817,717.01)

J70

(175.95)

P78

(5,402,892.44)

R29

(2,015,276.25)

T79

(4,373,320.39)

G021223 Total

(27,237,483.01)



**RISK MANAGEMENT DIVISION
Workers' Compensation
Fund 2001**

**FISCAL YEARS 2021
Business Plan**

May 18, 2020
Gary Westman, Director
Department of Administration
Risk Management Division/Workers' Compensation
658 Cedar Street
St. Paul, MN 55155
Phone: 651/201-3030
Fax: 651/297-5471
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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 FY21

We have the following goals:

- Control workers' compensation costs for state agencies
- Manage new COVID-19 workers' compensation claims
- 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 \$2.80 to \$2.88 for FY21. 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 per employee or \$135,202 total.

We are proposing a 2% increase to the Workers' Compensation Program's administrative fee in FY21. This increase amounts to \$69,992, bringing the fee total to \$3,569,600 in FY21. In the past, interest earnings were used to offset expenses that were not being covered by the administrative fee. This practice became unsustainable resulting in a correction in how administrative fees were calculated for FY17 through FY19. In FY20 and again in FY21, the administrative fee increase is driven primarily by increases in salaries. The increase is needed to:

- Continue current level of services
- Manage new COVID-19 workers' compensation claims
- 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	2016	2017	2018	2019	2020	2021
Program Admin Fees	\$2,819,873	\$3,070,922	\$3,347,305	\$3,430,988	\$3,499,608	\$3,569,600

Our successes, challenges, and economic and legislative impacts

Successes

- Achieved a 97.5% prompt first action score for FY19 from the Minnesota Department of Labor and Industry (DLI), surpassing the 94.4% score for self-insured employers and the overall score of 89.2%
- Achieved a 30% reduction through the 2nd quarter of FY20 in the workers' compensation claim incident rate since MnSAFE's inception in FY12
- Achieved a premium pool surplus of \$1,422,393, which \$948,262 will be applied to FY21 premiums for participants in the premium pool
- Reserved \$474,131 of premium pool surplus in anticipation of increased medical costs in FY21 due to delays in medical treatment in FY20 related to COVID-19
- Completed second statewide safety perception surveys involving state agencies and had over 25,000 employees participate in FY19 with planning underway for the third survey in FY21

Challenges

- Managing workers' compensation claims related to COVID-19 presumption for certain occupations
- 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 30% over the past 8 years
- Tracking and analyzing workers' compensation loss data across the enterprise without a comprehensive safety management system
- 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 FY21 financial activities

	FY21
Revenue	\$33,784,849
Expenses	\$33,714,185
Year-end Retained Earnings	\$12,107,456
Working Capital	\$5,608,630
Full Time Equivalents	26.9
Overall Rate Change	.166%

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 Risk Management Division (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:** Through FY18, 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. An actuarial review completed by Oliver Wyman in FY18 recommended that this Fund have a minimum average balance of \$3,826,000. Since FY19 the Fund has been able to maintain this minimum average balance.

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 FY21 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 FY21 is estimated to be \$702,000.
 3. The WCRA offers four retention limits, or deductibles, and the state has selected the super retention level, which is \$2,000,000 for Calendar Year (CY)20. 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 \$842,353 in special assessments in FY20.
 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 that include advocacy-based nurse triage services
- Sponsorship of a highly valued annual conference

Weaknesses

- Challenges in hiring experienced claim/insurance professionals
- Impact on state agency budgets related to workers' compensation settlements for pay-as-you-go agency partners
- Impact on state agency budgets related to COVID-19 claims
- 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

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 97.5% prompt first action score in FY19 from DLI surpassing the 87.4% score for insurance companies, the 94.4% score for self-insured employers and the overall score of 89.2%
- Achieved nearly a 30% reduction through 2nd quarter of FY20 in the workers' compensation claim incident rate since MnSAFE's inception in FY12
- Achieved a premium surplus of \$948,262 that will be applied to FY21 premiums for participants in the premium pool
- Completed second statewide safety perception survey involving state agencies, and we had over 25,000 state employees participate in FY19 which represents a 49% response rate, up from 39%, while our aggregate safety culture score did not significantly change

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 FY13

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

- Interpretation of the laws, years later, by the workers' compensation court system can have a significant financial impact to our business
- Changes made to workers' compensation laws through legislation or administrative rules can impact our costs either positively or negatively

Products and Services

Our main products/services and the benefits to 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 will increase slightly.

We are proposing a 2% increase to the Workers' Compensation Program's administrative fee in FY20. This amounts to \$69,992 in FY21, bringing the fee total to \$3,569,600. The increase is needed to:

- Continue current level of services
- Manage new COVID-19 workers' compensation claims
- 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	2016	2017	2018	2019	2020	2021
Program Admin Fees	\$2,819,873	\$3,070,922	\$3,347,305	\$3,430,988	\$3,499,608	\$3,569,600

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 receive 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 CorCareRx 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 \$2.88 for FY21. 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 per employee. See the Six-Year Rate Comparison on page 31.

- **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.

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 analysis and reporting

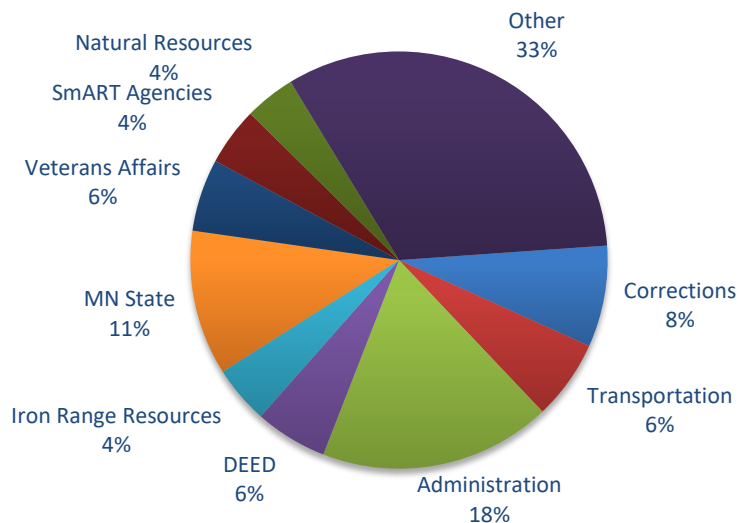
Enterprise-wide activities include:

- 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 hesitate 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 CY19 by agency.

SLC Service Delivery by Partner CY2019 (178 projects)



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.

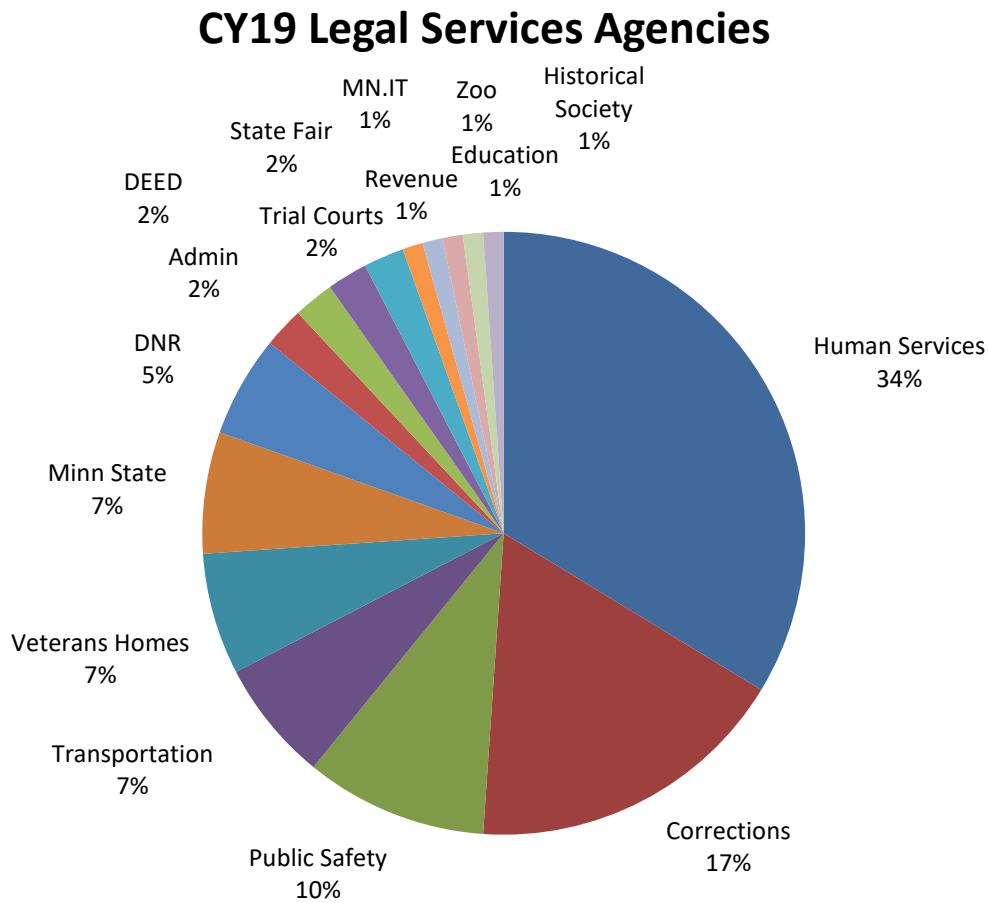
The Legal Services Unit consists of two attorneys and two legal assistants. Legal services are billed on an hourly rate basis to the claim file and the cost for the services is either collected directly from the pay-as-you-go agencies or from the premium pool.

We track legal fees as required by the workers' compensation law and bill agencies separately for legal services according to use. Legal fees will continue at \$130.00 per hour for attorney time and from \$75.00 per hour for paralegal time in FY21. The AG's Office rates for attorney fees is \$133.00 and the paralegal rate is \$85.00 for FY21.

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 CY19, 54 new cases were handled by the two attorneys in the Legal Services Unit, with 50 new cases referred to private defense firms. Additionally, 30 new cases were referred for legal representation on subrogation activities. The two attorneys in the Legal Services Unit have active caseloads of 48 and 47 cases respectively.

The following chart indicates distribution of legal services for CY19 by agency.



Our major changes for this year

The rate for managed care services will be increasing from \$2.80 to \$2.88 for FY21.

We are proposing a 2% increase to our administrative fee in FY21 of \$69,992 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.

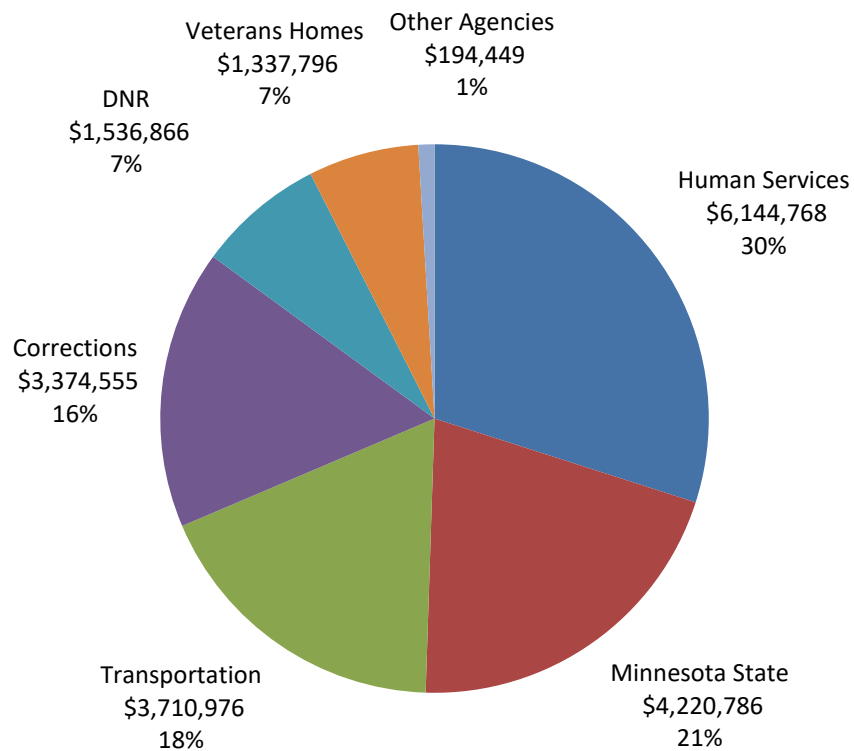
Marketing

Our target audiences/partners

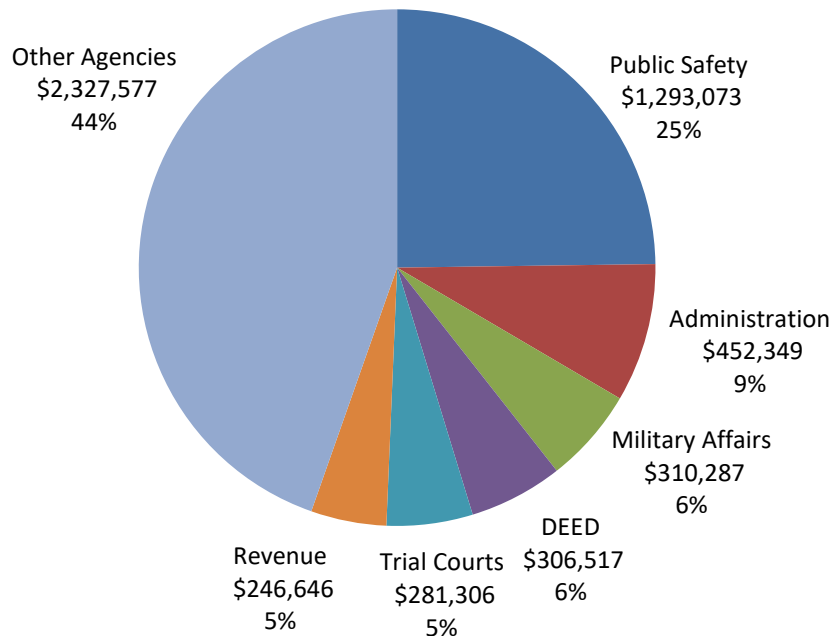
M.S. 176.541 requires that the Program provide workers' compensation coverage for employees of the State as defined in M.S. 3.732. This includes among others, the executive, legislative, judicial branches of state government, Minnesota State, the Minnesota Zoo, the Minnesota State Fair and other specified boards and commissions.

Our key partners

FY19 Pay-As-You-Go Agencies



FY19 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?”

93.8% of the employees surveyed during FY19 answered “yes” to the question. If additional comments are made, the comments are tracked with follow-up calls being made by management if warranted. This is our fifth year of conducting this survey with a low of 88.6% in FY15 and a high of 96.4% in FY16, with a decrease in the percentage since then. This indicates a need to remind our team members of the importance of creating a favorable first impression during the initial contact in the claims process.

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
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
2018	1.0	2.2	3.2

All Minnesota Employers
Paid Claims Per 100 FTE CY DOI/FTE by FY

Injury Calendar Year	Indemnity Claims	Medical Only Claims	Total Claims
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
2018	1.0	3.2	4.1

Data Source: DLI’s Workers’ Compensation System Report. Data from prior years updated.

**Comparison of State of Minnesota Cost per \$100 of Payroll
to Self-Insured Employers and Insurers**

The total cost of the state’s workers’ compensation expenditures has decreased during the last five years when compared to payroll costs and to the average cost of indemnity claims (loss of time from work claims) for all other Minnesota employers including other self-insured employers.

Year	State of Minnesota	Minnesota Self-insured Employers	All Minnesota Employers
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
2018	\$0.65	\$0.84	\$1.02

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 (%)
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
2019	All MN Employers	44	17.4	38.6	100
	State Agencies	54.1	12.2	33.6	100
Average 2014-2019	All MN Employers	42.9	17.1	40.0	100
	State Agencies	57.6	12.3	30.2	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 FY21 will cover our costs.

A variety of economic and business challenges impact our costs. For example,

- Frequency and severity of claims impacts total costs
- Potential significant medical costs related to new COVID-19 workers' compensation claims
- 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 \$2.88 for FY21. 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 per employee or \$135,202 total.

We are proposing a 2% increase to the Workers' Compensation Program's administrative fee in FY21. This amounts to \$69,992 in FY21, bringing the fee total to \$3,569,600. The increase is needed to:

- Continue current level of services
- Manage new COVID-19 workers' compensation claims, which most of the non-medical cost will be paid through MMB's COVID-19 leave pay
- 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
- 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 FY21
Human Services	\$ 14,984
Minnesota State	12,280
Transportation	9,705
Corrections	7,537
DNR	3,068
Veterans Affairs	2,998
Other Agencies	966
Total	\$ 51,538

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 FY21
Public Safety	\$ 3,933
Trial Courts	1,604
Mn.IT Services	1,400
Revenue	1,145
DEED	1,223
Health	787
Other Agencies	8,362
Total	\$18,454

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 FY21
Human Services	\$ 6,905
Minnesota State	13,862
Transportation	4,955
Corrections	4,120
DNR	2,503
Veterans Affairs	1,120
Other Agencies	1,134
Total	\$ 34,599

Premium Pool Agencies

**Impact of Increase in
Managed Care
Administrative Fees
FY21**

Public Safety	\$ 1,963
Trial Courts	2,509
Mn.IT Services	2,310
Revenue	1,443
DEED	1,265
Health	1,515
Other Agencies	8,476
Total	\$19,481

Financial Data

Assumptions for Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION

Type business name here

FOR FISCAL YEAR 2021

OPERATING REVENUES/EXPENSES

SWIFT

Account 553078	Premium Pool Revenue Change = 11.8% or \$482,683 Increase is a result of reducing the surplus distribution to help offset the increase in claims that will occur when clinics re-open for non-emergency procedures and COVID-19 claims.
553078	Workers' Comp Revolving Revenue (PAYG) Change = 20.6% or \$4,001,765 Increase is a result of increased claim payments that will occur when clinics re-open for non-emergency procedures and COVID-19 claims.
514213	Other Revenue Change = (36.5%) or (\$976,088) Decrease is a result of fewer SB reimbursements received in FY21, there was an increase in the past two years to catch up from the Ekdahl/Hartwig adjustment.
513304	SAFETY TRAINING Change = (16.0%) or (\$3,400) Decrease is a result of one less ergo training session and fewer speakers.
41000/41070	SALARIES AND BENEFITS Change = 14.3% or \$401,924 Increase is due to filling 1 vacant WC Claim Specialist position as a result of a turnover in FY20, filling the WC Claims Manager position, filling a vacant Accounting Technician position, and reallocation of the System Administrator position.
41400	Rent - Equipment Change = 66.7% or \$2,000 Increase is due to an increase in copier rental.
41500	Repairs and Maintenance Change = 34.5% or \$1,725 Increase is a result of more IH equipment calibration.
41110	Printing and Advertising Change = 11.4% or \$250 Increase is due to an increase in check printing.
41150	COMPUTER & SYSTEM SERVICES Change = 116.0% or \$464 Increase is a result of purchasing the online subscription for FY21, FY20 was free with a 2-year paid subscription in FY19.
41196	CENTRAL IT SERVICES Change = 12.9% or \$46,365 Increase is due in part to upgrading the claims management system, and improving risk analytics by implementing an enterprise-wide safety management system.
41155	Communications Change = 23.3% or \$3,100 Increase is due in part to additional phones for the claims specialist.
41160	TRAVEL IN-STATE Change = 32.8% or \$2,200 Increase is due to anticipated travel costs for the in-house attorneys.
41170	TRAVEL OUT-STATE Change = 100.0% or \$2,200 Increase is due to attendance at safety management system training and conferences.
41130	SUPPLIES AND MATERIALS Change = 270.8% or \$16,250 Increase is due in part to additional monitors and safety & loss control equipment.
41180	Employee Development/Memberships Change = 252.8% or \$6,320 Increase is due to additional attendance at training and conferences.
43000	Purchased Services Change = 33.3% or \$750 Increase is due to an increase in the Safety Conference food.
43000	INSURANCE Change = 58.4% or \$545,368 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 = 36.6% or \$101,321 Increase is due to higher statewide indirects.
512001	Interest Revenue Change = (25.0%) or (\$50,000) Decrease is due to lower interest rates.

The assumptions for the business plan include an inflation factor of 0%.

Rate Matrix

MINNESOTA DEPARTMENT OF ADMINISTRATION
 Type business name here
 FOR FISCAL YEAR 2021

	WCA Safety Training	WCR Premium Pool	WKR Pay-As-You- Go	FY21 PROPOSED	FY20 ESTIMATED	\$ Change FY21-FY20	% Change /FY20
Claim Expense	-	5,000,000	21,000,000	26,000,000	25,178,000	822,000	3%
Special Assessment	-	255,220	1,220,880	1,476,100	934,232	541,868	58%
Managed Care Fee	-	701,330	1,245,580	1,946,910	1,812,194	134,716	7%
Estimated Salary Expense	-	640,823	2,563,294	3,204,117	2,801,193	402,924	14%
Estimated Statewide Indirects/Agency Allocation	-	90,778	287,464	378,242	276,921	101,321	37%
Miscellaneous Expenses	16,800	207,605	484,411	708,816	695,898	12,918	2%
TOTAL BASE REVENUE	16,800	6,895,756	26,801,629	33,714,185	31,698,438	2,015,747	6%
Less: Surplus Distribution	-	948,262	-	948,262	1,086,639	(138,377)	-13%
TOTAL NET BASE REVENUE	16,800	5,947,494	26,801,629	32,765,923	30,611,799	2,154,124	7%

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	20,293
Rate/average number of employees	\$46.38

Pay-As-You-Go

Average number of employees	39,790
Rate/average number of employees	\$66.06

Rate Matrix Computations

MINNESOTA DEPARTMENT OF ADMINISTRATION

Type business name here

FOR FISCAL YEAR 2021

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

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

Type business name here

FOR FISCAL YEAR 2021

Rate	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Administrative Fee/Avg number of covered employees) *	47.34	51.90	55.94	56.76	58.17	59.41
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						
FY21 - Admin Fee is \$3,569,600						
Premium Pool	36.26	37.86	40.74	42.45	44.78	46.38
Pay-As-You-Go	52.58	58.59	63.32	63.69	65.03	66.06
Legal Services						
Attorney	123.00	129.00	129.00	129.00	130.00	130.00
Paralegal	68.00	71.00	71.00	71.00	75.00	75.00
Rehabilitation Services						
QRC's	70.00	0.00	0.00	0.00	0.00	0.00
Managed Care Fee						
(rate/employee/month)	2.23	2.23	2.28	2.72	2.80	2.88
* 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 2021

Obj class RSRC*	FY 2016 <u>ACTUAL</u>	FY 2017 <u>ACTUAL</u>	FY 2018 <u>ACTUAL</u>	FY 2019 <u>ACTUAL</u>	FY 2020 <u>EST/ACTUAL</u>	FY 2021 <u>PROPOSED</u>	\$ CHANGE <u>FY20/FY21</u>	% CHANGE <u>FY20/FY21</u>	
Operating Revenues									
Premium Pool Revenue	553078	3,616,332	4,222,112	4,469,542	4,289,296	4,073,306	4,555,989	482,683	11.8%
Workers' Comp Revolving Revenue (PAYG)	553078	17,051,419	18,415,769	20,553,018	17,782,039	19,464,695	23,466,460	4,001,765	20.6%
Administrative Fees *		2,819,873	3,070,922	3,347,305	3,430,988	3,499,608	3,569,600	69,992	2.0%
Qualified Rehabilitation Counselors		41,917	-	-	-	-	-	-	0.0%
Legal Services Unit		316,484	417,085	490,659	474,295	475,000	475,000	-	0.0%
Other Revenue	514213	2,607,704	3,925,231	2,585,547	3,248,694	2,676,088	1,700,000	(976,088)	-36.5%
Safety Training	513304	39,050	52,400	49,220	7,640	21,200	17,800	(3,400)	-16.0%
Total Operating Revenue		26,492,778	30,103,519	31,495,291	29,232,951	30,209,897	33,784,849	3,574,952	11.8%
Operating Expenses									
Claims Expense	41200	21,848,962	23,112,855	23,805,269	22,585,566	25,178,000	26,000,000	822,000	3.3%
Salaries and Benefits	41000/41070	2,873,285	2,780,164	2,826,337	2,745,636	2,801,193	3,203,117	401,924	14.3%
Rent	41100	114,292	114,483	118,529	103,517	102,500	105,900	3,400	3.3%
Rent - Equipment	41400	5,840	6,087	5,843	247	3,000	5,000	2,000	66.7%
Repairs and Maintenance	41500	4,541	4,648	5,029	5,308	5,000	6,725	1,725	34.5%
Printing/Advertising	41110	2,952	2,686	3,192	1,884	2,200	2,450	250	11.4%
Professional Technical Services	41130/41145	1,523,892	1,470,207	1,564,116	1,872,694	1,934,000	1,993,010	59,010	3.1%
Computer and Systems Services	41150	192	953	1,137	2,037	400	864	464	116.0%
Centralized IT Services	41196	201,128	219,719	284,273	291,594	360,135	406,500	46,365	12.9%
Communications	41155	22,686	19,634	20,954	24,482	13,300	16,400	3,100	23.3%
Travel - In State	41160	10,101	5,756	6,611	5,776	6,700	8,900	2,200	32.8%
Travel - Out State	41170	-	142	-	-	2,200	2,200	2,200	100.0%
Supplies and Materials	41300	14,075	13,951	19,005	16,098	6,000	22,250	16,250	270.8%
Employee Development/Memberships	41180	41,207	50,275	45,149	7,792	2,500	8,820	6,320	252.8%
Purchased Services	43000	1,457	899	3,192	1,418	2,250	3,000	750	33.3%
Insurance	43000	1,314,063	1,228,341	935,256	759,115	934,232	1,479,600	545,368	58.4%
Attorney General Cost	42020	348	-	66	-	100	1,000	900	900.0%
Indirect Costs	42010	220,536	313,305	277,798	231,796	276,921	378,242	101,321	36.6%
Amortization	49005	62,407	62,407	62,407	62,407	62,407	62,407	-	0.0%
Other Operating Costs	43000/42020	-	7,988	7,970	7,416	7,600	7,800	200	0.0%
Total Operating Expenses		28,261,964	29,414,501	29,992,134	28,724,782	31,698,438	33,714,185	2,015,747	6.4%
Operating Income (Losses)		(1,769,186)	689,018	1,503,158	508,169	(1,488,541)	70,664	1,559,205	-104.7%
Nonoperating Revenues (Expenses)									
Interest Revenue	512001	62,228	96,124	138,297	244,602	200,000	150,000	(50,000)	-25.0%
Total Nonoperating Revenue (Expenses)		62,228	96,124	138,297	244,602	200,000	150,000	(50,000)	-25.0%
Income (Losses) before Contributions and Transfers									
Transfers		-	-	(6,362)	-	-	-	-	0.0%
Change in Net Position		(1,706,958)	785,142	1,635,092	752,771	(1,288,541)	220,664	1,509,205	-117.1%
Retained Earnings, Beginning Period		12,270,877	10,592,531	11,377,744	12,376,601	13,175,333	11,886,792	(1,288,541)	-9.8%
Adjustment to Retained Earnings		28,611	72	(636,236)	45,961	-	-	-	0.0%
Retained Earnings, Ending Period		10,592,531	11,377,744	12,376,601	13,175,333	11,886,792	12,107,456	220,664	1.9%
* The admin fee revenue is collected from:									
Premium Pool		692,880	722,760	796,416	837,283	899,581	941,089		
Pay-As-You-Go		2,126,993	2,348,162	2,550,889	2,593,705	2,600,027	2,628,511		

SWIFT Spending Plan

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2021

Fund 2001

	Dept ID	G0246701	G0246702	G0246703	G0246704	G0246708	G0246705	G0246706
		Office	Disability	Legal	Consultant	Safety	Claims	Indirect
Revenue Description*	SWIFT Account	Support	Mgmt	Services	Serv	Training	Mgmt	Support
	Total							
Premium/Revolving/Admin Fee	553078	32,067,049		475,000				
Safety Training	513304	16,800				16,800		
Copy fees	553090	1,000	1,000					
Claim Reimbursements	514213	1,700,000						
Interest	512001	150,000	15,000					
Total		33,934,849	16,000	-	475,000	-	16,800	-
Expense Description*	Object Code							
Salaries	41000	3,103,691	477,991	107,645	479,713	338,880	1,420,030	279,431
Part-time/Seasonal	41030	99,426					99,426	
Overtime and Premium Pay	41050	-						
Other Benefits	41070	-						
Space Rent	41100	105,900	105,900					
Printing/Advertising	41110	2,450	2,000			450		
Prof/Tech Services	41130	1,993,010	15,000			17,000	14,100	
Computer Services	41150	864				864		
Communications	41155	16,400	15,000		600	800		
Rate-Based MNIT Services	41196	126,500	126,500					
Agency-Specific MNIT Services	41197	280,000	280,000					
Travel - In-state	41160	8,900		200	6,000	2,200	500	
Travel - Out-of-state	41170	2,200	1,000			1,200		
Employee Development	41180	8,820	2,000	200	1,500	3,120	2,000	
Supplies	41300	22,250	12,000		2,500	6,500	250	1,000
Equipment Rental	41400	5,000	5,000					
Repairs	41500	6,725	1,000			5,725		
Statewide Indirects	42010	378,242						378,242
Attorney General	42020	1,000	1,000					
Claims & Insurance	43000	27,479,600	3,500					
Other Purchased Services	43000	10,800	1,000			7,800	2,000	
Total		33,651,778	1,048,891	108,045	490,313	384,089	16,800	1,522,956
Adjustments								
Plus:								
Amortization	49005	62,407	62,407	-	-	-	-	-
Total		62,407	62,407	-	-	-	-	-
Minus:								
New System		-	-	-	-	-	-	-
Total		-	-	-	-	-	-	-
Rate Matrix Amount		33,714,185	1,111,298	108,045	490,313	384,089	16,800	1,522,956

SWIFT Spending Plan (continued)

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2021

Fund 2001

		G0246801	G0246802	G0246803	G0246811	G0246812	G0246813
	SWIFT	Premium Pool	Premium Pool	Premium Pool	Pay-As-You-Go	Pay-As-You-Go	Pay-As-You-Go
	Account	Claims	Special Assess	Managed Care	Claims	Special Assess	Managed Care
Revenue Description*							
Premium/Revolving/Admin Fee	553078	5,497,078			26,094,971		
Safety Training	513304						
Copy fees	553090						
Claim Reimbursements	514213	300,000			1,400,000		
Interest	512001	70,000			65,000		
Total		5,867,078	-	-	27,559,971	-	-
Expense Description*	Object Code						
Salaries	41000						
Part-time/Seasonal	41030						
Overtime and Premium Pay	41050						
Other Benefits	41070						
Space Rent	41100						
Printing/Advertising	41110						
Prof/Tech Services	41130			701,330			1,245,580
Computer Services	41150						
Communications	41155						
Rate-Based MNIT Services	41196						
Agency-Specific MNIT Services	41197						
Travel - In-state	41160						
Travel - Out-of-state	41170						
Employee Development	41180						
Supplies	41300						
Equipment Rental	41400						
Repairs	41500						
Statewide Indirects	42010						
Attorney General	42020						
Claims & Insurance	43000	5,000,000	255,220		21,000,000	1,220,880	
Other Purchased Services	43000						
Total		5,000,000	255,220	701,330	21,000,000	1,220,880	1,245,580
Adjustments							
Plus:							
Amortization	49005	-	-	-	-	-	-
Total		-	-	-	-	-	-
Minus:							
New System							
Total		-	-	-	-	-	-
Rate Matrix Amount		5,000,000	255,220	701,330	21,000,000	1,220,880	1,245,580

Projected Cash Flow

MINNESOTA DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION/WORKERS' COMPENSATION PROGRAM
FOR FISCAL YEAR 2021

	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun
Projected Beginning Cash Balance	11,101,430	10,379,879	13,937,908	14,530,784	14,097,958	14,753,308	14,119,843	12,699,691	12,284,289	12,321,735	11,876,865	11,502,518
Receipts - operating	2,554,671	6,166,981	3,296,388	2,205,594	3,288,363	2,193,550	2,193,550	2,193,550	2,740,958	2,193,550	2,234,605	2,523,089
Transfer Ins	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Receipts	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Total Cash Receipt	2,567,171	6,179,481	3,308,888	2,218,094	3,300,863	2,206,050	2,206,050	2,206,050	2,753,458	2,206,050	2,247,105	2,535,589
Expenses												
Salaries & Benefits	368,929	246,426	246,426	246,426	246,426	369,928	246,426	246,426	246,426	246,426	246,426	246,426
Indirect Costs	-	-	94,561	-	-	94,561	-	-	94,561	-	-	94,561
Claims & Insurance Expense	2,681,966	2,166,667	2,166,667	2,166,667	2,166,667	2,166,667	3,130,964	2,166,667	2,166,667	2,166,667	2,166,667	2,166,667
Other Operating Expenses	237,827	208,359	208,359	237,827	232,420	208,359	248,812	208,359	208,359	237,827	208,359	208,359
Dividends/Rebates, if applicable	-	-	-	-	-	-	-	-	-	-	-	-
Transfer Outs	-	-	-	-	-	-	-	-	-	-	-	-
Other Non Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Expense Paid	3,288,722	2,621,452	2,716,013	2,650,920	2,645,513	2,839,515	3,626,202	2,621,452	2,716,013	2,650,920	2,621,452	2,716,013
Projected Ending Cash Balance	10,379,879	13,937,908	14,530,784	14,097,958	14,753,308	14,119,843	12,699,691	12,284,289	12,321,735	11,876,865	11,502,518	11,322,094

Financial Statement

For Internal Use Only

STATE OF MINNESOTA RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 STATEMENT OF NET POSITION DECEMBER 31, 2019	5/1/2020 Unaudited	
	FY20	FY19
ASSETS		
CURRENT ASSETS		
Cash	\$ 12,634,895.01	\$ 12,951,517.73
Accounts Receivable	3,049,510.13	1,891,760.76
Accounts Receivable - Supplementary Benefits	1,197,695.17	1,840,263.10
Total Current Assets	<u>\$ 16,882,100.31</u>	<u>\$ 16,683,541.59</u>
NONCURRENT ASSETS (Note 4)		
Recoverable (Note 3)	\$ 75,712,414.25	\$ 73,063,273.22
Software	334,347.10	334,347.10
Accumulated Amortization - Software	(242,401.67)	(208,966.96)
Internally Generated Computer Software (IGCS)	289,722.46	289,722.46
Accumulated Amortization - IGCS	(210,048.76)	(181,076.52)
Total Noncurrent Assets	<u>\$ 75,884,033.38</u>	<u>\$ 73,297,299.30</u>
TOTAL ASSETS	<u>\$ 92,766,133.69</u>	<u>\$ 89,980,840.89</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Outflows (Note 6)	\$ -	\$ 12,000.00
Total Deferred Outflows of Resources	<u>\$ -</u>	<u>\$ 12,000.00</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	\$ 841,645.16	\$ 987,632.88
Salaries and Benefits Payable	158,226.46	152,645.59
Claims Payable (Note 3)	11,356,862.14	10,959,490.99
Compensated Absences Payable (Note 5)	38,800.00	38,427.45
Unearned Revenue	449,790.50	418,641.52
Unearned Premiums	2,088,333.00	2,608,877.50
Total Current Liabilities	<u>\$ 14,933,657.26</u>	<u>\$ 15,165,715.93</u>
NONCURRENT LIABILITIES		
Claims Payable (Note 3)	\$ 64,355,552.11	\$ 62,103,782.23
Compensated Absences Payable (Note 5)	284,300.00	278,613.60
Other Postemployment Benefits (Note 6)	-	217,935.00
Total Noncurrent Liabilities	<u>\$ 64,639,852.11</u>	<u>\$ 62,600,330.83</u>
TOTAL LIABILITIES	<u>\$ 79,573,509.37</u>	<u>\$ 77,766,046.76</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Other Postemployment Benefits Inflows (Note 6)	\$ -	\$ 10,000.00
Total Deferred Inflows of Resources	<u>\$ -</u>	<u>\$ 10,000.00</u>
NET POSITION (Note 8)		
Net Investment in Capital Assets	\$ 171,619.13	\$ 234,026.08
Unrestricted Net Position	<u>13,021,005.19</u>	<u>11,982,768.05</u>
TOTAL NET POSITION	<u>\$ 13,192,624.32</u>	<u>\$ 12,216,794.13</u>

For Internal Use Only

STATE OF MINNESOTA 5/1/2020
 RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 Unaudited
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 FOR THE QUARTER ENDED DECEMBER 31, 2019

	FY20 QTD	FY20 YTD	FY19 QTD	FY19 YTD
OPERATING REVENUES				
Premium Pool	\$ 1,019,306.25	\$ 2,043,142.90	\$ 1,280,995.41	\$ 1,734,222.86
Pay-As-You-Go	5,960,118.52	10,306,011.03	3,723,475.49	8,355,149.51
Administrative Fees	874,901.94	1,749,803.98	857,747.28	1,499,352.38
Legal Services Unit	110,033.50	218,860.02	119,779.41	195,541.66
Safety Training	6,900.00	6,900.00	6,200.00	6,200.00
Other Revenues	790,348.07	1,874,485.03	1,033,160.69	1,507,153.70
Total Operating Revenues	<u>\$ 8,761,608.28</u>	<u>\$ 16,199,202.96</u>	<u>\$ 7,021,358.28</u>	<u>\$ 13,297,620.11</u>
OPERATING EXPENSES				
Claims	\$ 7,829,663.23	\$ 13,639,412.36	\$ 4,919,777.36	\$ 10,398,257.70
Salaries and Benefits	700,385.63	1,392,068.80	717,725.63	1,433,875.78
Rent	1,203.33	27,005.76	19,200.32	49,542.71
Rent - Equipment	644.17	1,374.40	3,038.04	3,146.59
Repairs and Maintenance	1,832.85	2,792.85	935.00	2,175.00
Printing	510.62	1,276.53	79.85	686.72
Professional and Technical Services	471,462.18	944,352.02	503,840.89	956,988.09
Computer and Systems Services	-	-	-	47.31
Centralized IT Services	217,164.48	251,311.61	4,179.05	21,562.47
Communications	5,393.40	10,485.56	4,701.11	9,927.57
Travel - In State	2,388.37	4,052.23	1,838.44	3,029.21
Travel - Out State	-	-	-	-
Supplies and Materials	1,699.77	2,896.07	5,340.67	10,198.56
Employee Development	1,352.33	1,662.33	2,308.26	4,392.71
Purchased Services	34.42	2,061.19	1,324.76	1,344.36
Insurance	421,176.55	421,823.55	337,548.78	338,177.78
Attorney General Cost	-	-	-	-
Indirect Costs	69,230.18	138,460.36	57,949.00	115,898.00
Amortization	15,601.74	31,203.48	15,601.74	31,203.48
Other Expenses	770.00	8,383.00	-	7,418.00
Total Operating Expenses	<u>\$ 9,740,513.25</u>	<u>\$ 16,880,622.10</u>	<u>\$ 6,595,388.90</u>	<u>\$ 13,387,870.04</u>
OPERATING INCOME (LOSS)	<u>\$ (978,904.97)</u>	<u>\$ (681,419.14)</u>	<u>\$ 425,969.38</u>	<u>\$ (90,249.93)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 47,967.23	\$ 111,130.93	\$ 61,339.47	\$ 100,416.60
Total Nonoperating Revenues (Expenses)	<u>\$ 47,967.23</u>	<u>\$ 111,130.93</u>	<u>\$ 61,339.47</u>	<u>\$ 100,416.60</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ (930,937.74)</u>	<u>\$ (570,288.21)</u>	<u>\$ 487,308.85</u>	<u>\$ 10,166.67</u>
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ (930,937.74)</u>	<u>\$ (570,288.21)</u>	<u>\$ 487,308.85</u>	<u>\$ 10,166.67</u>
NET POSITION, BEGINNING, AS REPORTED	\$ 14,123,562.06	\$ 13,175,332.99	\$ 11,729,485.28	\$ 12,206,627.46
Adjustment to Net Position (Note 7)	-	587,579.54	-	-
NET POSITION, BEGINNING, AS RESTATED	<u>\$ 14,123,562.06</u>	<u>\$ 13,762,912.53</u>	<u>\$ 11,729,485.28</u>	<u>\$ 12,206,627.46</u>
NET POSITION, ENDING	<u>\$ 13,192,624.32</u>	<u>\$ 13,192,624.32</u>	<u>\$ 12,216,794.13</u>	<u>\$ 12,216,794.13</u>

For Internal Use Only

STATE OF MINNESOTA 5/1/2020
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 Unaudited
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED DECEMBER 31, 2019

	YTD
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Customers	\$ 16,117,281.95
Receipts from Other Revenues	1,874,485.03
Payments to Claimants	(13,126,485.96)
Payments to Suppliers for Goods and Services	(2,144,342.64)
Payments to Employees	(1,371,304.31)
Payments to Others	-
Net Cash Flows from Operating Activities	<u>\$ 1,349,634.07</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Nonoperating Transfer in (Out)	\$ -
Net Cash Flows from Noncapital Financing Activities	<u>\$ -</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Investment in Capital Assets	\$ -
Proceeds from Disposal of Capital Assets	-
Net Cash Flows from Capital and Related Financing Activities	<u>\$ -</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings	\$ 111,130.93
Net Cash Flows from Investing Activities	<u>\$ 111,130.93</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 1,460,765.00
Cash and Cash Equivalents, Beginning, as Reported	11,174,130.01
Cash and Cash Equivalents, Ending	<u>\$ 12,634,895.01</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities	
Operating Income (Loss)	<u>\$ (681,419.14)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities	
Amortization	\$ 31,203.48
(Increase) Decrease in Accounts Receivable	(989,629.56)
(Increase) Decrease in Accounts Receivable - Supplementary Benefits	244,070.08
(Increase) Decrease in Prepaid Expenses	-
(Increase) Decrease in Prepaid Insurance	-
(Increase) Decrease in Recoverable	(481,071.43)
(Increase) Decrease in Deferred Other Postemployment Benefits Outflows	-
(Increase) Decrease in Deferred Pension Outflows	-
Increase (Decrease) in Accounts Payable	(326,405.18)
Increase (Decrease) in Salaries and Benefits Payable	20,764.49
Increase (Decrease) in Claims Payable	993,997.83
Increase (Decrease) in Unearned Revenue	449,790.50
Increase (Decrease) in Unearned Premiums	2,088,333.00
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	<u>\$ 2,031,053.21</u>
Net Cash Flows from Operating Activities	<u>\$ 1,349,634.07</u>
Noncash Investing, Capital and Financing Activities	\$ -

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STATE OF MINNESOTA RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001 STATEMENT OF BUDGET AND ACTUAL COMPARISON FOR THE QUARTER ENDED DECEMBER 31, 2019	5/1/2020 Unaudited					
	BUDGET QTD	BUDGET YTD	ACTUAL QTD	ACTUAL YTD	VARIANCE QTD	VARIANCE YTD
OPERATING REVENUES						
Premium Pool	\$ 1,040,450.50	\$ 2,080,901.00	\$ 1,019,306.25	\$ 2,043,142.90	\$ (21,144.25)	\$ (37,758.10)
Pay-As-You-Go	5,199,875.00	10,399,750.00	5,960,118.52	10,306,011.03	760,243.52	(93,738.97)
Administrative Fees	874,902.00	1,749,804.00	874,901.94	1,749,803.98	(0.06)	(0.02)
Legal Services Unit	118,750.00	237,500.00	110,033.50	218,860.02	(8,716.50)	(18,639.98)
Safety Training	5,300.00	10,600.00	6,900.00	6,900.00	1,600.00	(3,700.00)
Other Revenues	425,000.00	850,000.00	790,348.07	1,874,485.03	385,348.07	1,024,485.03
Total Operating Revenues	<u>\$ 7,664,277.50</u>	<u>\$ 15,328,555.00</u>	<u>\$ 8,761,608.28</u>	<u>\$ 16,199,202.96</u>	<u>\$ 1,097,330.78</u>	<u>\$ 870,647.96</u>
OPERATING EXPENSES						
Claims	\$ 5,825,000.00	\$ 11,650,000.00	\$ 7,829,663.23	\$ 13,639,412.36	\$ 2,004,663.23	\$ 1,989,412.36
Salaries and Benefits	755,125.00	1,510,250.00	700,385.63	1,392,068.80	(54,739.37)	(118,181.20)
Rent	26,000.00	52,000.00	1,203.33	27,005.76	(24,796.67)	(24,994.24)
Rent - Equipment	1,875.00	3,750.00	644.17	1,374.40	(1,230.83)	(2,375.60)
Repairs and Maintenance	1,675.00	3,350.00	1,832.85	2,792.95	157.95	(557.15)
Printing	862.50	1,725.00	510.62	1,276.53	(351.88)	(448.47)
Professional and Technical Services	483,500.00	967,000.00	471,462.18	944,352.02	(12,037.82)	(22,647.98)
Computer and Systems Services	100.00	200.00	-	-	(100.00)	(200.00)
Centralized IT Services	101,625.00	203,250.00	217,164.48	251,311.61	115,539.48	48,061.61
Communications	4,100.00	8,200.00	5,393.40	10,485.56	1,293.40	2,285.56
Travel - In State	2,837.50	5,675.00	2,388.37	4,052.23	(449.13)	(1,622.77)
Travel - Out State	500.00	1,000.00	-	-	(500.00)	(1,000.00)
Supplies and Materials	8,687.50	17,375.00	1,699.77	2,896.07	(6,987.73)	(14,478.93)
Employee Development	3,900.00	7,800.00	1,352.33	1,662.33	(2,547.67)	(6,137.67)
Purchased Services	125.00	250.00	34.42	2,061.19	(90.58)	1,811.19
Insurance	240,000.00	480,000.00	421,176.55	421,823.55	181,176.55	(58,176.45)
Attorney General Cost	250.00	500.00	-	-	(250.00)	(500.00)
Indirect Costs	75,000.00	150,000.00	69,230.18	138,460.36	(5,769.82)	(11,539.64)
Amortization	15,601.75	31,203.50	15,601.74	31,203.48	(0.01)	(0.02)
Other Expenses	125.00	7,850.00	770.00	8,383.00	645.00	533.00
Total Operating Expenses	<u>\$ 7,546,889.25</u>	<u>\$ 15,101,378.50</u>	<u>\$ 9,740,513.25</u>	<u>\$ 16,880,622.10</u>	<u>\$ 2,193,624.00</u>	<u>\$ 1,779,243.60</u>
OPERATING INCOME (LOSS)	<u>\$ 117,388.25</u>	<u>\$ 227,176.50</u>	<u>\$ (978,904.97)</u>	<u>\$ (681,419.14)</u>	<u>\$ (1,096,293.22)</u>	<u>\$ (908,595.64)</u>
NONOPERATING REVENUES (EXPENSES)						
Interest Revenue	\$ 50,000.00	\$ 100,000.00	\$ 47,967.23	\$ 111,130.93	\$ (2,032.77)	\$ 11,130.93
Total Nonoperating Revenues (Expenses)	<u>\$ 50,000.00</u>	<u>\$ 100,000.00</u>	<u>\$ 47,967.23</u>	<u>\$ 111,130.93</u>	<u>\$ (2,032.77)</u>	<u>\$ 11,130.93</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ 167,388.25</u>	<u>\$ 327,176.50</u>	<u>\$ (930,937.74)</u>	<u>\$ (570,288.21)</u>	<u>\$ (1,098,325.99)</u>	<u>\$ (897,464.71)</u>
TRANSFERS AND CONTRIBUTIONS						
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ 167,388.25</u>	<u>\$ 327,176.50</u>	<u>\$ (930,937.74)</u>	<u>\$ (570,288.21)</u>	<u>\$ (1,098,325.99)</u>	<u>\$ (897,464.71)</u>

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STATE OF MINNESOTA
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001
FOOTNOTES TO FINANCIAL STATEMENTS
FOR THE QUARTER ENDED DECEMBER 31, 2019

5/1/2020
Unaudited

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, 2019 for claims incurred prior to January 1, 2020.

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.

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4. CAPITAL ASSETS

	Balance 7/1/2019	Additions	Deletions	Balance 12/31/2019
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	\$ (225,684.29)	\$ (16,717.38)	\$ -	\$ (242,401.67)
Internally Generated Computer Software (IGCS)	(195,562.66)	(14,486.10)	-	(210,048.76)
Total Accumulated Depreciation/Amortization	\$ (421,246.95)	\$ (31,203.48)	\$ -	\$ (452,450.43)

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 7/1/2019	\$ 38,800.00	\$ 284,300.00
Increase	-	-
Decrease	-	-
Ending Balance 12/31/2019	\$ 38,800.00	\$ 284,300.00

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.

Workers' Compensation fund reported OPEB, associated deferred inflows and outflows of resources and change in accounting principle prior to FY19 fourth quarter. MMB does not allocate OPEB to special revenue funds. The governmental funds OPEB are included in the general fund 1000 and proprietary funds. Workers' Compensation fund financial statements are for internal use only for rate-setting. The state does not include the OPEB related liabilities or deferred inflows and outflows in the rate-setting process. As a result, OPEB is excluded in the Workers' Compensation fund financial statements since June 30, 2019.

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7. ADJUSTMENTS TO NET POSITION

In FY20, as of December 31, 2019, the total prior period adjustments are \$587,579.54. These Adjustments include:

\$4,648.82 is due to the overstatement of Communications expense - Administration.

\$70,004.32 is due to the overstatement of Centralized IT expense - Administration.

\$85,466.30 is due to the overstatement of Claims expense - Premium Pool.

\$427,460.10 is due to the overstatement of Claims expense - Pay As You Go.

In FY19, as of December 31, 2018, the total of prior period adjustments is \$0.00.

8. 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	\$ 171,619.13
Unrestricted Net Position	13,021,005.19
Total Net Position	<u>\$ 13,192,624.32</u>

Schedule of Retained Earnings

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.
Retained Earnings, Beginning	\$ 13,175,332.99	\$ 14,123,562.06		
Net Income (Loss)	360,649.53	(930,937.74)		
Adjustment to Net Position (Note 7)	587,579.54			
Retained Earnings, Ending	<u>\$ 14,123,562.06</u>	<u>\$ 13,192,624.32</u>		
Add: Capital Contributions	\$ -	\$ -		
Reconciliation to Total Net Position	<u>\$ 14,123,562.06</u>	<u>\$ 13,192,624.32</u>		

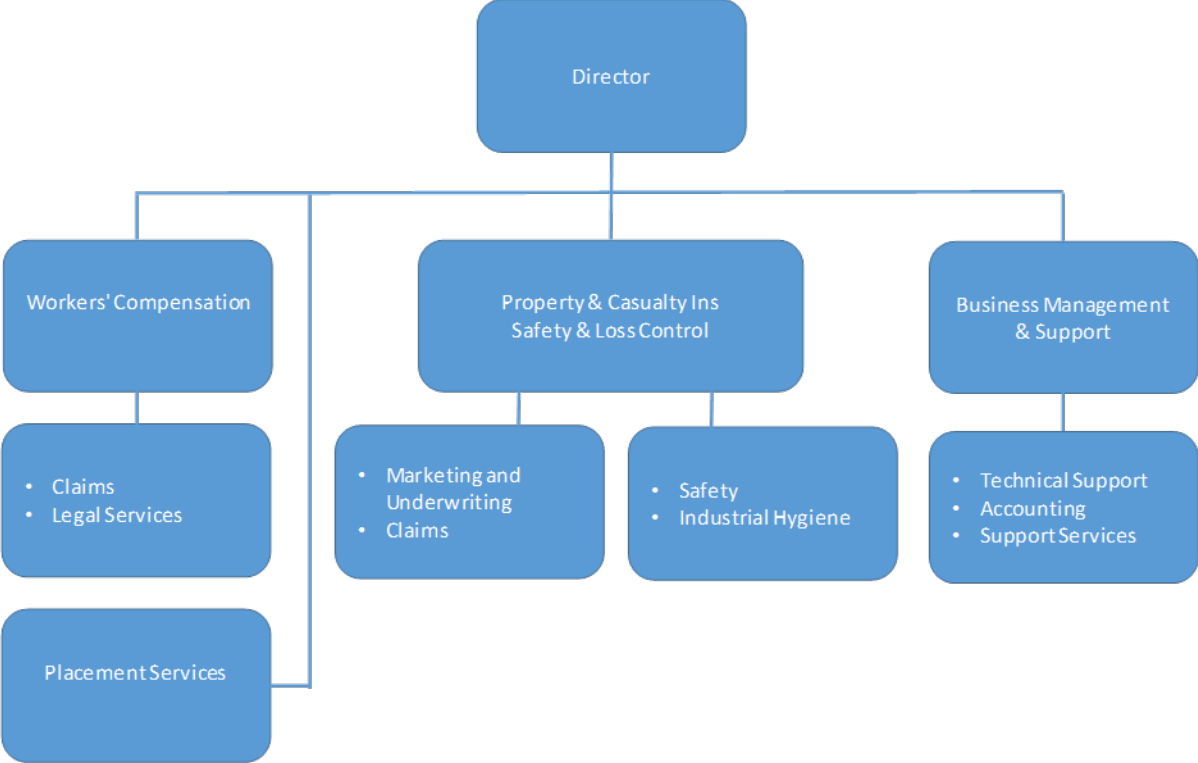
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STATE OF MINNESOTA				5/1/2020
RISK MANAGEMENT - WORKERS' COMPENSATION FUND 2001				Unaudited
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - COMBINED				
FOR THE QUARTER ENDED DECEMBER 31, 2019				
	Combined	Administration	Premium Pool	Pay-As-You-Go
OPERATING REVENUES				
Premium Pool	\$ 2,043,142.90	\$ -	\$ 2,043,142.90	\$ -
Pay-As-You-Go	10,306,011.03	-	-	10,306,011.03
Administrative Fees	1,749,803.98	1,749,803.98	-	-
Legal Services Unit	218,860.02	218,860.02	-	-
Safety Training	6,900.00	6,900.00	-	-
Other Revenues	<u>1,874,485.03</u>	<u>183.25</u>	<u>433,890.52</u>	<u>1,440,411.26</u>
Total Operating Revenues	<u>\$16,199,202.96</u>	<u>\$1,975,747.25</u>	<u>\$ 2,477,033.42</u>	<u>\$ 11,746,422.29</u>
OPERATING EXPENSES				
Claims	\$13,639,412.36	\$ -	\$ 2,738,805.35	\$ 10,900,607.01
Salaries and Benefits	1,392,068.80	1,392,068.80	-	-
Rent	27,005.76	27,005.76	-	-
Rent - Equipment	1,374.40	1,374.40	-	-
Repairs and Maintenance	2,792.85	2,792.85	-	-
Printing	1,276.53	1,276.53	-	-
Professional and Technical Services	944,352.02	7,394.00	327,935.31	609,022.71
Computer and Systems Services	-	-	-	-
Centralized IT Services	251,311.61	251,311.61	-	-
Communications	10,485.56	10,485.56	-	-
Travel - In State	4,052.23	4,052.23	-	-
Travel - Out State	-	-	-	-
Supplies and Materials	2,896.07	2,896.07	-	-
Employee Development	1,662.33	1,662.33	-	-
Purchased Services	2,061.19	2,061.19	-	-
Insurance	421,823.55	647.00	80,393.10	340,783.45
Attorney General Costs	-	-	-	-
Indirect Costs	138,460.36	138,460.36	-	-
Amortization	31,203.48	31,203.48	-	-
Other Expenses	<u>8,383.00</u>	<u>8,383.00</u>	<u>-</u>	<u>-</u>
Total Operating Expenses	<u>\$16,880,622.10</u>	<u>\$1,883,075.17</u>	<u>\$ 3,147,133.76</u>	<u>\$ 11,850,413.17</u>
OPERATING INCOME (LOSS)	<u>\$ (681,419.14)</u>	<u>\$ 92,672.08</u>	<u>\$ (670,100.34)</u>	<u>\$ (103,990.88)</u>
NONOPERATING REVENUES (EXPENSES)				
Interest Revenue	\$ 111,130.93	\$ 15,782.57	\$ 42,025.24	\$ 53,323.12
Total Nonoperating Revenues (Expenses)	<u>\$ 111,130.93</u>	<u>\$ 15,782.57</u>	<u>\$ 42,025.24</u>	<u>\$ 53,323.12</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>\$ (570,288.21)</u>	<u>\$ 108,454.65</u>	<u>\$ (628,075.10)</u>	<u>\$ (50,667.76)</u>
TRANSFERS AND CONTRIBUTIONS				
Total Transfers and Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
CHANGE IN NET POSITION	<u>\$ (570,288.21)</u>	<u>\$ 108,454.65</u>	<u>\$ (628,075.10)</u>	<u>\$ (50,667.76)</u>

Supporting Information

Staffing and Organizational Chart

The FY20 business plan had 26.9 FTEs. The FY21 business plan has 26.9 FTEs.



Administrative Fees

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY FY 2021

iRISK Loc #	Department Name	FY20 Avg # of EE's	% of EE's	# of Open Claims as of 3/31/20	% of Open Claims	FY20 # of Trans	% of Trans	Avg %	FY2021 Work Comp Admin Fee	FY2021 MONTHLY Managed Care Fee
01A	Military Affairs	350	0.649%	12	0.796%	149	0.946%	0.797%	\$28,454	\$1,123.20
02 (All)	Administration	508	0.845%	18	1.194%	217	1.378%	1.139%	\$40,665	\$1,463.04
03A	State Lottery	157	0.261%	4	0.265%	47	0.298%	0.275%	\$9,818	\$452.16
04A	Agriculture	510	0.849%	8	0.531%	110	0.698%	0.693%	\$24,726	\$1,468.80
05A	Racing Commission	21	0.035%	0	0.000%	0	0.000%	0.012%	\$416	\$60.48
06A	Attorney General	326	0.543%	1	0.066%	8	0.051%	0.220%	\$7,850	\$938.88
07A	Public Safety - Fiscal and Administrative Serv	37	0.062%	1	0.066%	6	0.038%	0.055%	\$1,976	\$106.56
07B	Public Safety - Commissioner's Office	16	0.027%	0	0.000%	0	0.000%	0.009%	\$317	\$46.08
07C	Public Safety - BCA Training	340	0.566%	10	0.654%	82	0.521%	0.583%	\$20,823	\$979.20
07D	Public Safety - DVS	526	0.875%	20	1.327%	179	1.136%	1.113%	\$39,730	\$1,514.88
07E	Public Safety - Homeland Security & Emerg Mgmt	57	0.095%	1	0.066%	1	0.006%	0.056%	\$1,994	\$164.16
07F	Public Safety - Fire Marshal	62	0.103%	4	0.265%	20	0.127%	0.165%	\$5,897	\$178.56
07G	Public Safety - Public Educ & Media Rel	13	0.022%	0	0.000%	8	0.051%	0.024%	\$862	\$37.44
07H	Public Safety - Human Resources	15	0.025%	0	0.000%	0	0.000%	0.008%	\$297	\$43.20
07J	Public Safety - Office of Justice Programs	36	0.060%	0	0.000%	0	0.000%	0.020%	\$713	\$103.68
07K	Public Safety - 911 Emergency Service	11	0.018%	0	0.000%	0	0.000%	0.006%	\$218	\$31.68
07M	Public Safety - Pipeline Safety	20	0.033%	79	5.242%	0	0.000%	1.758%	\$62,771	\$57.60
07P	Public Safety - Patrol	792	1.318%	0	0.000%	560	3.555%	1.625%	\$57,988	\$2,280.96
07Q	Public Safety - Gambling & Alcohol	19	0.032%	0	0.000%	1	0.006%	0.013%	\$452	\$54.72
07S	Public Safety - Capitol Security	82	0.136%	3	0.199%	29	0.184%	0.173%	\$6,183	\$236.16
07T	Public Safety - Traffic Safety	19	0.032%	0	0.000%	0	0.000%	0.011%	\$376	\$54.72
09A	Gambling Control Board	34	0.057%	0	0.000%	0	0.000%	0.019%	\$673	\$97.92
10A	Minnesota Management & Budget (MMB)	261	0.434%	1	0.066%	13	0.083%	0.194%	\$6,940	\$751.88
15B	Board of Barbers	3	0.005%	0	0.000%	0	0.000%	0.002%	\$59	\$8.64
11B	Board of Cosmetologist	25	0.042%	1	0.066%	20	0.127%	0.078%	\$2,795	\$72.00
7HH	Board of Chiropractors	5	0.008%	0	0.000%	0	0.000%	0.003%	\$99	\$14.40
7FH	Board of Dentistry	11	0.018%	0	0.000%	2	0.013%	0.010%	\$359	\$31.68
7TP	Board of Peace Officers	9	0.015%	0	0.000%	4	0.025%	0.013%	\$480	\$26.92
7KH	Board of Nursing Home Admin	10	0.017%	0	0.000%	0	0.000%	0.007%	\$198	\$28.80
7LH	Board of Social Work	13	0.022%	0	0.000%	0	0.000%	0.007%	\$257	\$37.44
7MH	Board of Marriage & Family Therapy	3	0.005%	0	0.000%	0	0.000%	0.002%	\$59	\$8.64
7BH	Board of Medical Practice	29	0.048%	0	0.000%	1	0.006%	0.018%	\$650	\$83.52
7CH	Board of Nursing	30	0.050%	2	0.133%	3	0.019%	0.067%	\$2,400	\$86.40
7DH	Board of Pharmacy	21	0.035%	1	0.066%	8	0.051%	0.051%	\$1,810	\$60.48
7EB	Board of Architects	7	0.012%	0	0.000%	0	0.000%	0.004%	\$139	\$20.16
7VH	Board of Psychology	9	0.015%	0	0.000%	0	0.000%	0.005%	\$178	\$25.92
7JH	Board of Optometry	1	0.002%	0	0.000%	0	0.000%	0.001%	\$20	\$2.88
7PB	Board of Accountancy	4	0.007%	0	0.000%	0	0.000%	0.002%	\$79	\$11.52
7RH	Board of Vet Medicine	2	0.003%	0	0.000%	143	0.908%	0.001%	\$40	\$5.76
7QH	Board of Podiatry	1	0.002%	0	0.000%	1	0.006%	0.001%	\$20	\$2.88
7SB	Private Detective Board	3	0.005%	0	0.000%	0	0.000%	0.002%	\$59	\$8.64
7WH	Board of Physical Therapy	2	0.003%	1	0.066%	17	0.108%	0.059%	\$2,113	\$5.76
7SH	Emergency Medical Svs Reg Bd	7	0.012%	1	0.066%	18	0.114%	0.064%	\$2,288	\$20.16
7UH	Dietetics & Nutrition Practice Bd	2	0.003%	0	0.000%	0	0.000%	0.001%	\$40	\$5.76
7XH	Behavioral Health & Therapy Bd	6	0.010%	0	0.000%	0	0.000%	0.003%	\$119	\$17.28
12A	Health	1,578	2.626%	4	0.265%	76	0.483%	1.126%	\$40,150	\$4,544.64
13A	Commerce	342	0.569%	4	0.265%	2	0.013%	0.282%	\$10,052	\$984.96
60A	Commerce-Weights & Measures	0	0.000%	3	0.193%	35	0.222%	0.140%	\$5,013	\$0.00
14A	Animal Health Board	42	0.070%	0	0.000%	0	0.000%	0.023%	\$832	\$120.96
17A	Human Rights	45	0.075%	1	0.066%	1	0.006%	0.049%	\$1,756	\$129.60
19A	Indian Affairs Council	5	0.008%	0	0.000%	0	0.000%	0.003%	\$99	\$14.40
20B	Explore MN Tourism	51	0.085%	1	0.066%	0	0.000%	0.050%	\$1,800	\$146.88
22A	Employment & Economic Development	1,318	2.194%	23	1.526%	240	1.524%	1.748%	\$62,391	\$3,795.84
24B	Public Facilities Authority	10	0.017%	0	0.000%	0	0.000%	0.006%	\$198	\$28.80
25A	Perpich Center for Arts Education	55	0.092%	1	0.066%	0	0.000%	0.053%	\$1,879	\$158.40
X00	Minnesota State-Systems Office	366	0.609%	1	0.066%	18	0.114%	0.263%	\$9,397	\$1,054.08
X01	Minnesota State-Bemidji State Univ	540	0.899%	9	0.597%	30	0.190%	0.562%	\$20,066	\$1,555.20
X02	Minnesota State-MSU Mankato	1,483	2.468%	17	1.128%	143	0.908%	1.501%	\$53,594	\$4,271.04
X03	Minnesota State-MSU Moorhead	676	1.125%	5	0.332%	115	0.730%	0.729%	\$26,022	\$1,046.88
X04	Minnesota State-St Cloud State Univ	1,229	2.046%	13	0.863%	200	1.270%	1.393%	\$49,712	\$3,539.52
X05	Minnesota State-Southwest MN State Univ	378	0.629%	4	0.265%	63	0.400%	0.432%	\$15,403	\$1,088.64
X06	Minnesota State-Winona State Univ	934	1.555%	10	0.664%	46	0.292%	0.837%	\$29,867	\$2,899.92
X07	Minnesota State-Metro State Univ	846	1.408%	6	0.398%	97	0.616%	0.807%	\$28,819	\$2,436.48
X20	Minnesota State-Riverland CC - Austin	212	0.353%	2	0.133%	4	0.025%	0.170%	\$6,080	\$610.56
X21	Minnesota State-Central Lks College-Brainerd	210	0.350%	6	0.398%	20	0.127%	0.292%	\$10,407	\$604.80
X22	Minnesota State-Anoka/Ramsey CC-Cambridge	86	0.143%	0	0.000%	0	0.000%	0.048%	\$1,703	\$247.68
X23	Minnesota State-C & T College-Fergus Falls	98	0.163%	2	0.133%	2	0.013%	0.103%	\$3,571	\$282.24
X24	Minnesota State-Hibbing Community College	130	0.215%	1	0.066%	0	0.000%	0.094%	\$3,354	\$374.40
X25	Minnesota State-Itasca Community College	104	0.173%	0	0.000%	0	0.000%	0.058%	\$2,060	\$299.52
X27	Minnesota State-MN West C&T - Worthington	94	0.156%	2	0.133%	1	0.006%	0.099%	\$3,516	\$270.72
X28	Minnesota State-Vermillion Community College	65	0.108%	1	0.066%	12	0.076%	0.084%	\$2,983	\$187.20
X29	Minnesota State-Rochester Community College	383	0.637%	4	0.265%	39	0.248%	0.383%	\$13,689	\$1,103.04
X30	Minnesota State-Northland C&T - Thief River Fls	137	0.228%	1	0.066%	0	0.000%	0.098%	\$3,503	\$394.56
X31	Minnesota State-Mesabi Range C&T - Virginia	67	0.112%	1	0.066%	3	0.019%	0.066%	\$2,343	\$192.96
X32	Minnesota State-Minneapolis C&T College	496	0.826%	5	0.332%	46	0.292%	0.483%	\$17,245	\$1,428.48
X33	Minnesota State-Anoka/Ramsey Comm College	358	0.612%	4	0.265%	18	0.114%	0.331%	\$11,806	\$1,059.36
X34	Minnesota State-N Hennepin Comm College	343	0.571%	6	0.398%	83	0.527%	0.489%	\$17,800	\$981.84
X35	Minnesota State-Century College	586	0.975%	13	0.863%	120	0.762%	0.867%	\$30,934	\$1,687.68
X36	Minnesota State-Rainy River Comm College	33	0.055%	0	0.000%	0	0.000%	0.018%	\$654	\$95.04
X37	Minnesota State-Normandale Comm College	539	0.897%	2	0.133%	33	0.210%	0.413%	\$14,746	\$1,552.32
X38	Minnesota State-Inver Hills Comm College	276	0.459%	3	0.199%	34	0.216%	0.291%	\$10,403	\$794.88
X39	Minnesota State-NE Higher Education District	32	0.053%	0	0.000%	0	0.000%	0.018%	\$634	\$92.16
X40	MNSC-Mpls C&T College Law Enforce	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00

WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2021

IRISK Loc #	Department Name	FY20 Avg # of EEs	% of EEs	# of Open Claims as of 3/31/20	% of Open Claims	FY20 #of Trans	% of Trans	Avg %	FY2021 Work Comp Admin Fee	FY2021 MONTHLY Managed Care Fee
X41	Minnesota State-Fond du Lac Tribal & Comm Coll	120	0.200%	1	0.066%	6	0.038%	0.101%	\$3,619	\$346.60
X51	Minnesota State-Anoka Tech College	134	0.223%	2	0.133%	48	0.306%	0.220%	\$7,869	\$385.02
X52	Minnesota State-Alexandria Tech College	191	0.318%	2	0.133%	30	0.190%	0.214%	\$7,628	\$250.08
X53	Minnesota State-Hennepin Tech Coll-Plymouth	3	0.005%	0	0.000%	0	0.000%	0.002%	\$69	\$8.64
X54	Minnesota State-Pine Tech College	119	0.198%	1	0.066%	8	0.051%	0.106%	\$3,751	\$342.72
X55	Minnesota State-St Paul College	402	0.669%	7	0.464%	43	0.273%	0.469%	\$16,736	\$1,157.76
X56	Minnesota State-Lake Superior College	335	0.558%	3	0.199%	5	0.032%	0.263%	\$9,381	\$964.80
X57	Minnesota State-St. Cloud Tech College	301	0.501%	2	0.133%	0	0.000%	0.211%	\$7,540	\$866.88
X59	Minnesota State-Dakota County Tech College	240	0.399%	3	0.199%	115	0.730%	0.443%	\$15,809	\$691.20
X60	Minnesota State-Hennepin TC-Brocklyn Prk	281	0.468%	1	0.066%	5	0.032%	0.189%	\$6,732	\$809.28
X61	Minnesota State-Hennepin TC-Eden Prairie	108	0.180%	2	0.133%	59	0.375%	0.229%	\$8,175	\$311.04
X62	Minnesota State-MN West C&T - Canby	46	0.077%	4	0.266%	63	0.400%	0.247%	\$8,828	\$132.48
X63	Minnesota State-MN West C&T - Granite Falls	29	0.048%	1	0.066%	1	0.006%	0.040%	\$1,439	\$83.52
X64	Minnesota State-MN West C&T - Jackson	33	0.055%	0	0.000%	0	0.000%	0.018%	\$654	\$95.04
X65	Minnesota State-MN West C&T - Pipestone	38	0.063%	1	0.066%	10	0.063%	0.064%	\$2,298	\$109.44
X66	Minnesota State-Mesabi Range C&T - Eveleth	31	0.052%	0	0.000%	0	0.000%	0.017%	\$614	\$89.28
X68	Minnesota State-SE Tech College-Red Wing	49	0.082%	0	0.000%	0	0.000%	0.027%	\$970	\$141.12
X69	Minnesota State-SE Tech College-Winona	88	0.146%	1	0.066%	17	0.108%	0.107%	\$3,817	\$253.44
X71	Minnesota State-Central Lks College-Staples	47	0.078%	0	0.000%	1	0.006%	0.028%	\$1,006	\$135.36
X72	Minnesota State-Northwest Tech College	71	0.118%	2	0.133%	13	0.083%	0.111%	\$3,967	\$204.48
X73	Minnesota State-C&T College-Detroit Lakes	64	0.107%	1	0.066%	2	0.013%	0.062%	\$2,208	\$184.32
X74	Minnesota State-Northland C&T-E.Grand Forks	94	0.156%	0	0.000%	0	0.000%	0.052%	\$1,862	\$270.72
X75	Minnesota State-C&T College-Moorhead	192	0.320%	1	0.066%	17	0.108%	0.165%	\$5,876	\$552.96
X77	Minnesota State-C&T College-Wadena	53	0.088%	1	0.066%	19	0.121%	0.092%	\$3,274	\$152.64
X78	Minnesota State-Riverland Comm Coll-Albert Lea	33	0.055%	2	0.133%	10	0.063%	0.084%	\$2,988	\$95.04
X79	Minnesota State-S Central Tech Coll-Mankato	253	0.421%	2	0.133%	8	0.051%	0.202%	\$7,194	\$728.64
X80	Minnesota State-Ridgewater College-Hutchinson	106	0.176%	3	0.199%	22	0.140%	0.172%	\$6,130	\$306.28
X81	Minnesota State-Ridgewater College-Willmar	222	0.368%	3	0.199%	37	0.235%	0.268%	\$9,560	\$639.36
X83	Minnesota State-S Central Tech Coll-Faribault	45	0.075%	1	0.066%	1	0.006%	0.049%	\$1,756	\$129.60
X99	Minnesota State-Student Workers	3,749	6.240%	9	0.597%	37	0.235%	2.357%	\$84,145	EXEMPT
28A	State Senate	210	0.350%	2	0.133%	3	0.019%	0.167%	\$5,965	\$604.80
29 (All)	DNR (All regions)	2,607	4.339%	69	4.579%	667	4.235%	4.384%	\$156,495	\$7,508.16
CC (All)	Conservation Corp Minnesota	210	0.350%	12	0.796%	48	0.306%	0.484%	\$17,260	\$604.80
31A	House of Representatives	387	0.644%	1	0.066%	9	0.057%	0.256%	\$9,133	\$1,114.56
32A	Pollution Control Agency	881	1.465%	9	0.597%	40	0.254%	0.772%	\$27,575	\$2,537.28
33A	Trial Courts	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
33L	Trial Courts - District 1	300	0.499%	5	0.332%	57	0.362%	0.398%	\$14,195	\$864.00
33K	Trial Courts - District 10	382	0.638%	0	0.000%	1	0.006%	0.214%	\$7,641	\$1,100.16
33B	Trial Courts - District 2	265	0.441%	2	0.133%	12	0.076%	0.217%	\$7,734	\$763.20
33C	Trial Courts - District 3	205	0.341%	2	0.133%	3	0.019%	0.164%	\$5,866	\$690.40
33D	Trial Courts - District 4	625	1.040%	3	0.199%	3	0.019%	0.419%	\$14,973	\$1,800.00
33E	Trial Courts - District 5	147	0.245%	1	0.066%	50	0.317%	0.209%	\$7,478	\$423.36
33F	Trial Courts - District 6	148	0.246%	2	0.133%	8	0.051%	0.143%	\$5,114	\$426.24
33G	Trial Courts - District 7	240	0.399%	2	0.133%	3	0.019%	0.184%	\$6,559	\$691.20
33H	Trial Courts - District 8	81	0.135%	0	0.000%	0	0.000%	0.045%	\$1,604	\$323.28
33J	Trial Courts - District 9	221	0.368%	4	0.266%	41	0.260%	0.298%	\$10,632	\$636.48
36D	State Guardian ad Litem Board	260	0.419%	2	0.133%	72	0.457%	0.335%	\$11,969	\$720.00
34A	Housing Finance	252	0.419%	1	0.066%	1	0.006%	0.164%	\$5,856	\$725.76
37A	Education	393	0.654%	5	0.332%	60	0.381%	0.456%	\$16,263	\$1,131.84
38A	Investment Board	23	0.038%	0	0.000%	0	0.000%	0.013%	\$455	\$66.24
39A	Governor's Office	51	0.085%	0	0.000%	0	0.000%	0.028%	\$1,010	\$146.88
40A	Historical Society	417	0.694%	7	0.464%	65	0.413%	0.624%	\$18,095	\$1,200.96
41A	Work Comp Court of Appeals	12	0.020%	1	0.066%	40	0.254%	0.113%	\$4,049	\$34.56
42 (All)	Labor & Industry	437	0.727%	10	0.664%	117	0.743%	0.711%	\$25,388	\$1,258.56
43A	IRRRB	43	0.072%	2	0.133%	49	0.311%	0.172%	\$6,132	\$123.84
44(All)	Minnesota State Academies	187	0.311%	16	1.062%	159	1.009%	0.794%	\$28,347	\$538.56
45A	Mediation Services	11	0.018%	1	0.066%	0	0.000%	0.028%	\$1,007	\$31.68
46A	MJLT Services	2,400	4.004%	16	1.062%	147	0.933%	2.000%	\$71,395	\$6,029.28
49A	Legislative Auditor	63	0.105%	0	0.000%	0	0.000%	0.035%	\$1,248	\$181.44
50A	State Arts Board	17	0.028%	0	0.000%	0	0.000%	0.009%	\$337	\$48.96
5DA	Leg. Coord Committee/Rev of Statutes	96	0.160%	0	0.000%	0	0.000%	0.053%	\$1,901	\$276.48
52A	Public Defense Board	760	1.265%	3	0.199%	32	0.203%	0.556%	\$19,837	\$2,188.80
53A	Secretary of State	84	0.140%	0	0.000%	0	0.000%	0.047%	\$1,664	\$241.92
55A	Human Svs-Anoka RTC	994	1.654%	54	3.583%	600	3.809%	3.016%	\$107,647	\$2,862.72
55B	Human Svs-Brainerd RTC	0	0.000%	10	0.664%	56	0.356%	0.340%	\$12,126	\$40.00
55Z	Human Svs-CARE	167	0.278%	5	0.332%	22	0.140%	0.250%	\$8,917	\$480.96
553	Human Svs-Brainerd Group Homes	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
554	Human Svs-Child	40	0.067%	22	1.460%	160	1.016%	0.847%	\$30,249	\$115.20
55C	Human Svs-Cambridge RTC (closed)	0	0.000%	9	0.597%	255	1.619%	0.739%	\$26,369	\$0.00
55D	Human Svs-Central Office	2,043	3.400%	18	1.194%	173	1.098%	1.898%	\$67,740	\$5,883.84
55E	Human Svs-Fergus Falls RTC	0	0.000%	4	0.266%	61	0.387%	0.218%	\$7,766	\$0.00
556	Human Svs-Fergus Falls Group Homes	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55F	Human Svs-Faribault RTC (closed)	0	0.000%	8	0.531%	175	1.111%	0.547%	\$19,536	\$0.00
55G	Human Svs-AhGwahChing RTC	0	0.000%	7	0.464%	166	1.054%	0.506%	\$18,067	\$0.00
55H	Human Svs-Hastings (closed)	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55J	Human Svs-MSOCS-ICF/MR	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55K	Human Svs-METQ	77	0.128%	10	0.664%	271	1.721%	0.837%	\$29,892	\$221.76
555	Human Svs-MSOCS Group Homes	1,390	2.313%	103	6.835%	1,103	7.003%	5.384%	\$192,175	\$4,003.20
55L	Human Svs-NNE SOS-Liberalis	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55M	Human Svs-Moose Lake RTC (closed)	0	0.000%	0	0.000%	83	0.527%	0.242%	\$8,639	\$0.00
55N	Human Svs-NNE-SOS-Gen.Fund	0	0.000%	0	0.000%	0	0.000%	0.000%	\$0	\$0.00
55P	Human Svs-Moose LK Reg. St. OP Svs	813	1.353%	24	1.593%	155	0.984%	1.310%	\$46,759	\$2,341.44

**WORKERS' COMPENSATION ADMINISTRATIVE FEES by AGENCY
FY 2021**

IRISK Loc #	Department Name	FY20 Avg # of EEs	% of EEs	# of Open Claims as of 3/31/20	% of Open Claims	FY20 #of Trans	% of Trans	Avg %	FY2021 Work Comp Admin Fee	FY2021 MONTHLY Managed Care Fee
550	Human Svs-NNE-SOS-BHS Grant	0	0.00%	0	0.00%	0	0.00%	0.00%	\$0	\$0.00
557	Human Svs-NNE-SOS-DD-SOCS	0	0.00%	0	0.00%	0	0.00%	0.00%	\$0	\$0.00
55Q	Human Svs-St Peter MSH	0	0.00%	59	3.91%	541	3.43%	2.45%	\$87,452	\$0.00
55R	Human Svs-Rochester (closed)	0	0.00%	0	0.00%	0	0.00%	0.00%	\$0	\$0.00
55S	Human Svs-St Peter RTC (closed)	932	1.55%	4	0.26%	15	0.09%	0.63%	\$22,748	\$2,684.16
55T	Human Svs-Oak Terrace RTC (closed)	0	0.00%	3	0.19%	41	0.26%	0.15%	\$5,466	\$0.00
55U	Human Svs-NNE-SOS-Eveleth	0	0.00%	0	0.00%	0	0.00%	0.00%	\$0	\$0.00
55V	Human Svs-MN Specialty Services	56	0.09%	3	0.19%	51	0.32%	0.20%	\$7,330	\$161.28
55W	Human Svs-Willmar RTC	0	0.00%	2	0.13%	39	0.24%	0.12%	\$4,525	\$0.00
558	Human Svs-MNS	0	0.00%	1	0.06%	4	0.02%	0.03%	\$1,092	\$0.00
559	Human Svs-Willmar Group Homes	0	0.00%	0	0.00%	0	0.00%	0.00%	\$0	\$0.00
55Y	Human Svs-OBHH	681	1.13%	23	1.52%	371	2.35%	1.67%	\$59,672	\$1,961.28
H60	MNSure	155	0.25%	0	0.00%	3	0.01%	0.02%	\$3,296	\$446.40
58A	Court of Appeals	89	0.14%	0	0.00%	0	0.00%	0.04%	\$1,763	\$256.32
60A	Higher Educ Services Office	66	0.11%	0	0.00%	0	0.00%	0.03%	\$1,307	\$190.08
61A	State Auditor	77	0.12%	1	0.06%	38	0.24%	0.14%	\$5,185	\$221.76
62A	MN State Retirement	131	0.21%	0	0.00%	0	0.00%	0.03%	\$2,594	\$377.28
63A	Public EE Retirement Assoc.	95	0.15%	1	0.06%	3	0.01%	0.08%	\$2,898	\$273.60
65(AII)	Judicial	449	0.74%	2	0.13%	17	0.10%	0.32%	\$11,755	\$1,293.12
67A	Revenue	1,503	2.50%	19	1.20%	160	1.13%	1.63%	\$58,364	\$4,338.56
68A	Tax Court	8	0.01%	0	0.00%	0	0.00%	0.04%	\$158	\$23.04
69A	Teachers Retirement Assoc.	85	0.14%	0	0.00%	11	0.07%	0.07%	\$2,514	\$244.80
70J	Judicial Standards Board	3	0.00%	0	0.00%	0	0.00%	0.02%	\$59	\$8.64
75C	Veterans' Affairs - Central Office	177	0.29%	2	0.13%	4	0.02%	0.15%	\$5,387	\$509.76
75B	Veterans Home Silver Bay	139	0.23%	9	0.59%	99	0.62%	0.48%	\$17,337	\$400.32
75F	Veterans Home Fergus Falls	179	0.29%	10	0.64%	153	0.97%	0.64%	\$22,998	\$515.52
75H	Veterans Home Hastings	81	0.13%	5	0.33%	20	0.12%	0.19%	\$7,063	\$233.28
75L	Veterans Home Luverne	169	0.28%	12	0.79%	102	0.64%	0.57%	\$20,527	\$486.72
75M	Veterans Home Minneapolis	599	0.97%	50	3.31%	445	2.82%	2.38%	\$84,957	\$1,725.12
77 (All)	Minnesota Zoo	293	0.48%	16	1.25%	249	1.58%	1.26%	\$45,141	\$843.84
78A	MCF-Central Office	728	1.21%	22	0.79%	154	0.97%	0.99%	\$35,525	\$2,096.64
78B	MCF-St. Cloud	403	0.67%	22	1.46%	204	1.29%	1.14%	\$40,762	\$1,160.64
78C	MCF-Sauk Center (closed)	0	0.00%	1	0.06%	23	0.14%	0.07%	\$2,527	\$0.00
78F	MCF-Fairbault	618	1.02%	18	1.19%	226	1.43%	1.21%	\$43,523	\$1,779.84
78H	MCF-Shakopee	261	0.43%	1	0.06%	29	0.18%	0.22%	\$8,149	\$751.68
78L	MCF-Lino Lakes	448	0.74%	14	0.92%	83	0.52%	0.73%	\$26,196	\$1,290.24
78P	MCF-Oak Park Heights	339	0.56%	23	1.52%	278	1.76%	1.28%	\$45,874	\$976.32
78R	MCF-Red Wing	187	0.31%	13	0.85%	203	1.28%	0.92%	\$29,303	\$538.56
78S	MCF-Stillwater	486	0.80%	45	2.98%	671	4.26%	2.88%	\$95,844	\$1,399.68
78T	MCF-Togo	62	0.10%	1	0.06%	32	0.20%	0.12%	\$4,435	\$178.56
78U	MCF-Rush City	339	0.56%	18	1.19%	101	0.64%	0.80%	\$28,555	\$976.32
78W	MCF-Willow River/Mooselake	421	0.70%	9	0.59%	109	0.69%	0.66%	\$23,678	\$1,212.48
790	DOT-Central Office	1,479	2.46%	29	1.92%	281	1.78%	2.05%	\$73,414	\$4,259.52
791	DOT-District 1-Duluth/Virginia	392	0.65%	29	1.92%	204	1.29%	1.29%	\$46,071	\$1,128.96
792	DOT-District 2-Bemidji/Crookston	263	0.43%	8	0.53%	81	0.51%	0.49%	\$17,644	\$757.44
793	DOT-District 3-Baxter/St. Cloud	417	0.69%	16	1.02%	236	1.49%	1.08%	\$38,719	\$1,200.96
794	DOT-District 4-Detroit Lakes/Morris	265	0.44%	13	0.85%	181	1.14%	0.81%	\$29,185	\$763.20
796	DOT-District 5-Rochester/Owatonna	413	0.68%	30	1.91%	233	1.47%	1.38%	\$49,467	\$1,189.44
797	DOT-District 7-Mankato/Window	342	0.56%	21	1.39%	225	1.42%	1.13%	\$40,351	\$984.96
798	DOT-District 8-Willmar	235	0.39%	10	0.64%	137	0.87%	0.64%	\$22,899	\$676.80
799	DOT-District 9-Metro	1,355	2.25%	96	6.37%	987	6.26%	4.96%	\$177,192	\$3,902.40
82A	Public Utilities Commission	54	0.09%	0	0.00%	0	0.00%	0.03%	\$1,069	\$155.52
90A	State Fair	334	0.55%	11	0.73%	147	0.93%	0.74%	\$26,404	\$961.92
92A	Ombudsperson for Families	5	0.00%	0	0.00%	0	0.00%	0.03%	\$99	\$14.40
9KG	Office of Administrative Hearings	61	0.10%	0	0.00%	0	0.00%	0.03%	\$1,208	\$175.68
9GH	Ombudsman - Mental Health	19	0.03%	0	0.00%	0	0.00%	0.11%	\$376	\$54.72
9XG	Capitol Area Architect	5	0.00%	0	0.00%	0	0.00%	0.03%	\$99	\$14.40
9YG	Disability Council	9	0.01%	1	0.06%	12	0.07%	0.05%	\$1,874	\$25.92
9JG	Campaign Financing & Public Dis. Bd	9	0.01%	0	0.00%	0	0.00%	0.05%	\$178	\$25.92
9WE	Higher Education Facility	2	0.00%	0	0.00%	0	0.00%	0.01%	\$40	\$5.76
9EP	Sentencing Guidelines	6	0.01%	0	0.00%	0	0.00%	0.03%	\$119	\$17.28
9LG	Council for Minnesotans of African Heritage	3	0.00%	0	0.00%	0	0.00%	0.02%	\$59	\$8.64
9PR	Water & Soil Resources Board	122	0.20%	0	0.00%	0	0.00%	0.08%	\$2,416	\$351.36
9NG	Asian-Pacific Council	4	0.00%	0	0.00%	0	0.00%	0.02%	\$79	\$11.52
9MG	Chicano/Latino Affairs Council	4	0.00%	0	0.00%	0	0.00%	0.02%	\$79	\$11.52
9SD	Amateur Sports Commission	2	0.00%	0	0.00%	0	0.00%	0.01%	\$40	\$5.76
TOTALS		60,083	100.00%	1,507	100.00%	15,751	100.00%	100.00%	\$3,569,600	\$162,242


See note regarding allocation of administrative fee on the Rate Matrix Computation



Office Memorandum

Date: July 16, 2019

To: Alice Roberts-Davis, Commissioner

From: Britta Reitan, Assistant Commissioner and State Budget Director 

Subject: Approval of FY 2020 Rates for the Workers' Compensation Program

In response to your request, Minnesota Management and Budget approves the FY 2020 rates for the Workers' Compensation Program as proposed in the FY 2020 business plan. These rates may be charged effective July 1, 2019.

Since this plan increases the retained earnings by nearly five percent and is not subject to the 60 day working capital limit, MMB would like to work together over the next six months to develop guidelines, based on actuarial analysis, on what a reasonable retained earnings target is for this plan.


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



Office Memorandum

Date: July 28, 2020

To: Lenora Madigan, Deputy Commissioner,
Department of Administration

From: Britta Reitan, Assistant Commissioner and 
State Budget Director

Subject: Approval of FY 2021 Rates for Risk Management Workers' Compensation

In response to your request and memo of May 19, 2020, Minnesota Management and Budget approves the FY 2021 rates for Workers' Compensation as proposed in the FY 2021 business plan. Thank you for your cooperation and assistance as we reviewed this plan.

cc: Rachel Douglas, Department of Administration
Alisha Cowell, Minnesota Management and Budget
Brian Hornbecker, Minnesota Management and Budget

STATE OF MINNESOTA WORKERS' COMPENSATION PROGRAM

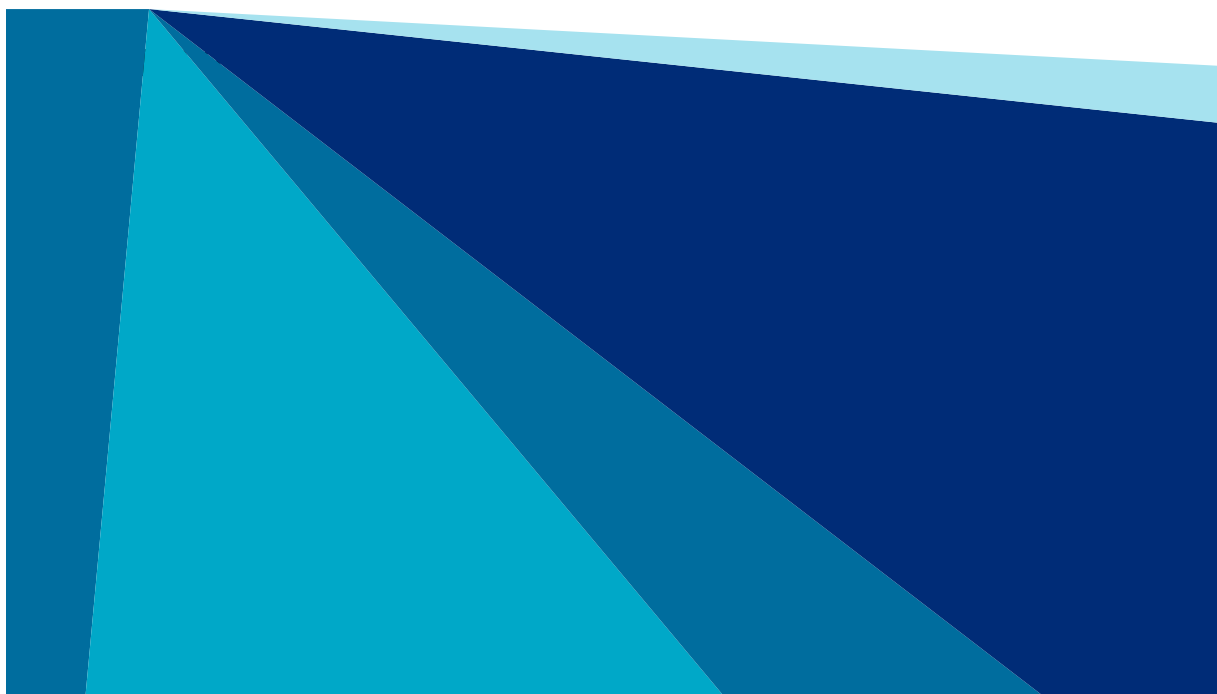
REVIEW OF THE NEEDED FUND RESERVE FOR FISCAL YEAR ENDING 2014

DATA EVALUATED AS OF JUNE 30, 2014
UNPAID LIABILITY ESTIMATED AS OF JUNE 30, 2014

DECEMBER 2, 2014

Prepared by:

RON FOWLER, FCAS, MAAA



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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.



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.



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.



Ron Fowler, FCAS, MAAA
Oliver Wyman Actuarial Consulting
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Chicago, IL 60661
(312) 627-6120



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.



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	Maturity in months @6/30/17	% of Ult. Unpaid @6/30/17	Expected Payment as % of Reserve (3)	Indicated Reserve @6/30/16 (4)	Estimated Payment (5)	Selected Payment (6)
		(1)		(2)				
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	Maturity in months @ 6/30/16	% of Ult. Unpaid @ 6/30/16	Expected Payment as % of Reserve	Indicated Reserve @ 6/30/15	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(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	Maturity in months @ 6/30/15	% of Ult. Unpaid @ 6/30/15	Expected Payment as % of Reserve	Indicated Reserve @ 6/30/14	Estimated Payment	Selected Payment
		(1)		(2)	(3)	(4)	(5)	(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) (1)	Paid Loss to Date (2)	Incurred Loss to Date (3)	Case Reserves (4)	IBNR Reserve (5)	Total Reserve (6)	Selected Ultimate Loss (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 (8)	Reported (9)	Open (10)	Unreported (11)	Unpaid (12)	Selected Ultimate (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 (14)	Incurred Claim (15)	Open Claim (16)	Unpaid Claim (17)	Ultimate Claim (18)	Frequency (19)	Implied Rate (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

As of 6/30/14						
Accident Period Ending	Ultimate Loss & ALAE	Paid Loss & ALAE	Incurred Loss & ALAE	Case Reserves	IBNR Unpaid	Total Unpaid
	(1)	(2)	(3)	(4)	(5)	(6)
6/30/1997	3,783,037	3,210,610	3,683,037	472,427	100,000	572,427
6/30/1998	2,590,473	2,468,851	2,515,473	46,622	75,000	121,622
6/30/1999	2,838,301	2,623,991	2,788,301	164,309	50,000	214,309
6/30/2000	3,874,780	3,613,497	3,774,780	161,282	100,000	261,282
6/30/2001	2,913,943	2,717,315	2,763,943	46,628	150,000	196,628
6/30/2002	3,026,035	2,512,291	2,851,035	338,743	175,000	513,743
6/30/2003	2,437,189	2,233,465	2,312,189	78,725	125,000	203,725
6/30/2004	3,544,019	2,767,041	3,257,019	489,978	287,000	776,978
6/30/2005	3,646,039	3,498,274	3,534,039	35,765	112,000	147,765
6/30/2006	3,022,092	2,174,267	2,752,092	577,825	270,000	847,825
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

As of 6/30/06					
Ultimate Loss & ALAE	Paid Loss & ALAE	Incurred Loss & ALAE	Case Reserves	IBNR Unpaid	Total Unpaid
(7)	(8)	(9)	(10)	(11)	(12)
3,708,219	2,762,835	3,635,509	872,674	72,710	945,384
2,249,970	2,184,415	2,205,853	21,437	44,117	65,554
2,568,093	2,175,403	2,480,530	305,127	87,563	392,690
3,685,965	2,846,857	3,517,147	670,290	168,817	839,107
2,825,000	2,328,553	2,613,055	284,502	211,945	496,447
2,641,064	2,143,672	2,394,860	251,189	246,204	497,392
2,515,815	1,811,579	2,158,597	347,018	357,218	704,236
3,283,871	1,635,297	2,958,632	1,323,335	325,239	1,648,575
4,500,000	2,133,674	4,173,698	2,040,024	326,302	2,366,326
3,003,751	578,972	2,407,387	1,828,415	596,364	2,424,779
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)

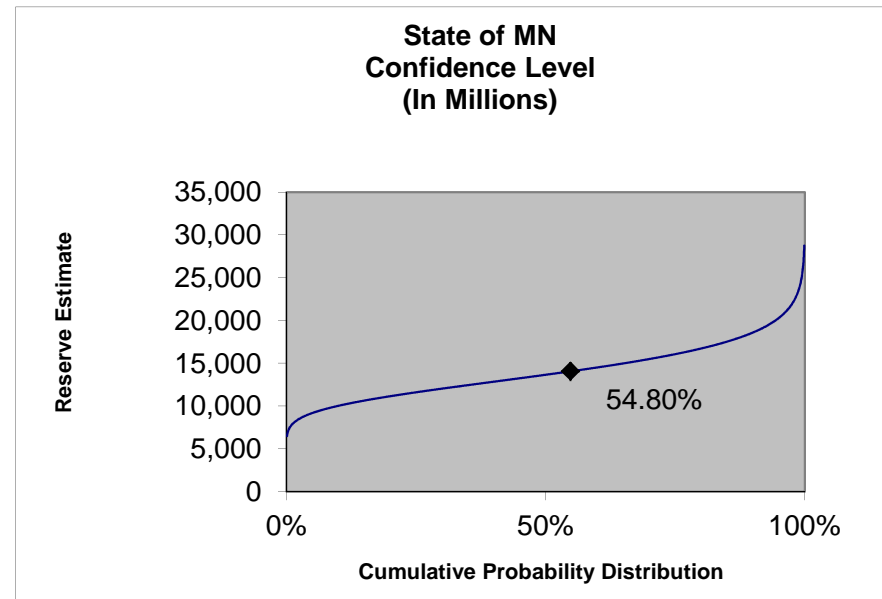
**State of Minnesota
WC Fund
Confidence Levels of Calendar Year 2015 Paid Loss
Data evaluated as of 6/30/14**

	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)

<u>Confidence Level Factors</u>		<u>2015 Paid</u>
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



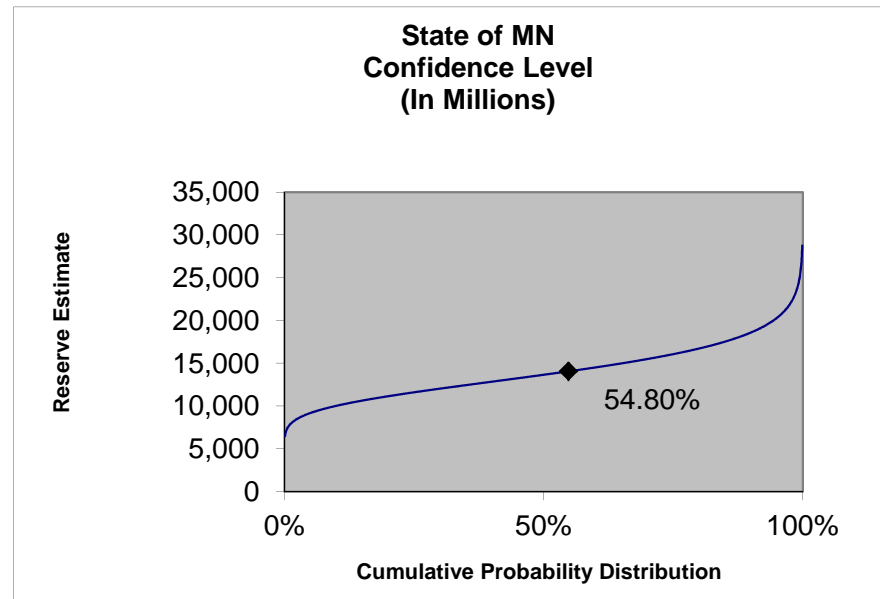
**State of Minnesota
WC Fund
Confidence Levels of Calendar Year 2016 Paid Loss
Data evaluated as of 6/30/14**

	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)

<u>Confidence Level Factors</u>		<u>2015 Paid</u>
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	2016 Cash Flow	2015 & 2016	Risk Margin	Risk Margin w/ Large Claim
	(1)	(2)	Cash Flow (3)	(4)	(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					Selected Ultimate Loss (6)	Incurred Loss (7)	Open Counts (8)	Trended Payroll (9)	Ultimate Claim Severity (10)	Ultimate Pure Premium (11)
	Incurred Loss Dev. (1)	Paid Loss Dev. (2)	Incurred B-F (3)	Paid B-F (4)	Avg. IBNR (5)						
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	3 Year Avg Ex Last	408
(2) Exhibit B, Page 1, Col 6	4 Year Avg Ex Last	430
(3) Trended at 3%	5 Year Avg Ex Last	480
(4) Trended at 5%	5 Year Avg Ex High-Low Ex Last	448
(5) 2013 NCCI Statistical Bulletin	All Year Avg Ex Last	446
(6) = [(2) * (4) * (5)] / [(1) * (3)]		
(7) Selected Trended Pure Premium	Selected 14-15 (7)	430
(8) Client Data, adjusted for 3% exposure trend	Budgeted Exposure (8)	10,300
(9) = (7) * (8)		
(10) Selected Trended Pure Premium	14-15 Funding Estimate (9)	4,424,396
(11) Client Data, adjusted for 3% exposure trend		
(12) = (10) * (11)	Selected 15-16 (10)	451
(13) Selected Trended Pure Premium	Budgeted Exposure (11)	10,609
(14) Client Data, adjusted for 3% exposure trend		
(15) = (13) * (14)	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 (1)	Incurred Loss & ALAE (2)	Unpaid Claim Counts (3)	Selected Average IBNR Unpaid (4)	Estimated Ultimate Loss & ALAE (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																	

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	Tail:					
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	3 Year Average, 144 - 192 43,098					
5 Year ex high-low Average	4,656	7,235	22,587	43,405	44,861	51,878	26,265	35,279	29,076	26,689	40,244	2 Year Average, 144 - 204 35,111					
	3,863	10,005	20,549	35,222	52,327	44,436	48,910	46,937	50,793	39,846	41,664	2 Year Average, 144 - 216 25,320					
												All Point Average 47,964					

Selected 5,500 8,500 17,000 43,000 45,000 58,000 36,000 35,000 30,000 28,000 41,000 **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	2,452,167	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					
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						
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		1.009	1.011	1.011	1.021	1.021
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	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
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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					
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	
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	508
6/30/1999	263	436	466	477	484	487	493	494	497	498	499	500	499	500	500	502	508	508
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	1.000	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	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	511
6/30/1999	495	496	501	501	501	501	501	501	504	503	503	503	503	503	504	504	511	511
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	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	1.000	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	1.000	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

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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
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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%	84.5%	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
Analysis @ 6/30/14

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%	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%	99.6%	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%	99.8%	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

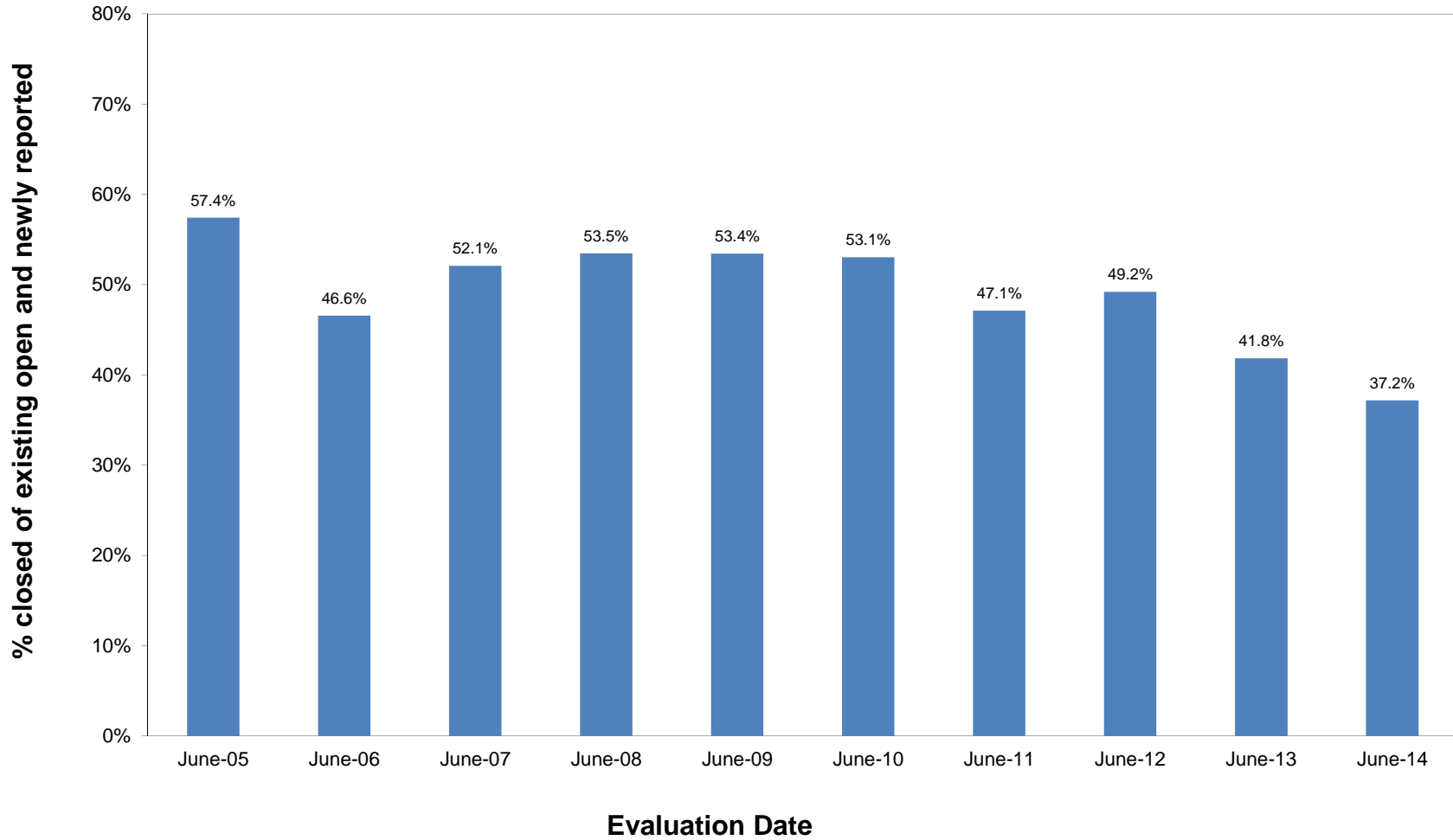
Accident Period Ending	Months of Development																	
	12	24	36	48	60	72	84	96	108	120	132	144	156	168	180	192	204	216
6/30/1997	3,735	297	10,434	10,825	7,277	6,847	474	(793)	(458)	14,753	19,459	30,857	60,507	69,426	45,612	61,528	45,865	25,000
6/30/1998	2,772	6,694	4,569	18,416	39,187	34,202	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

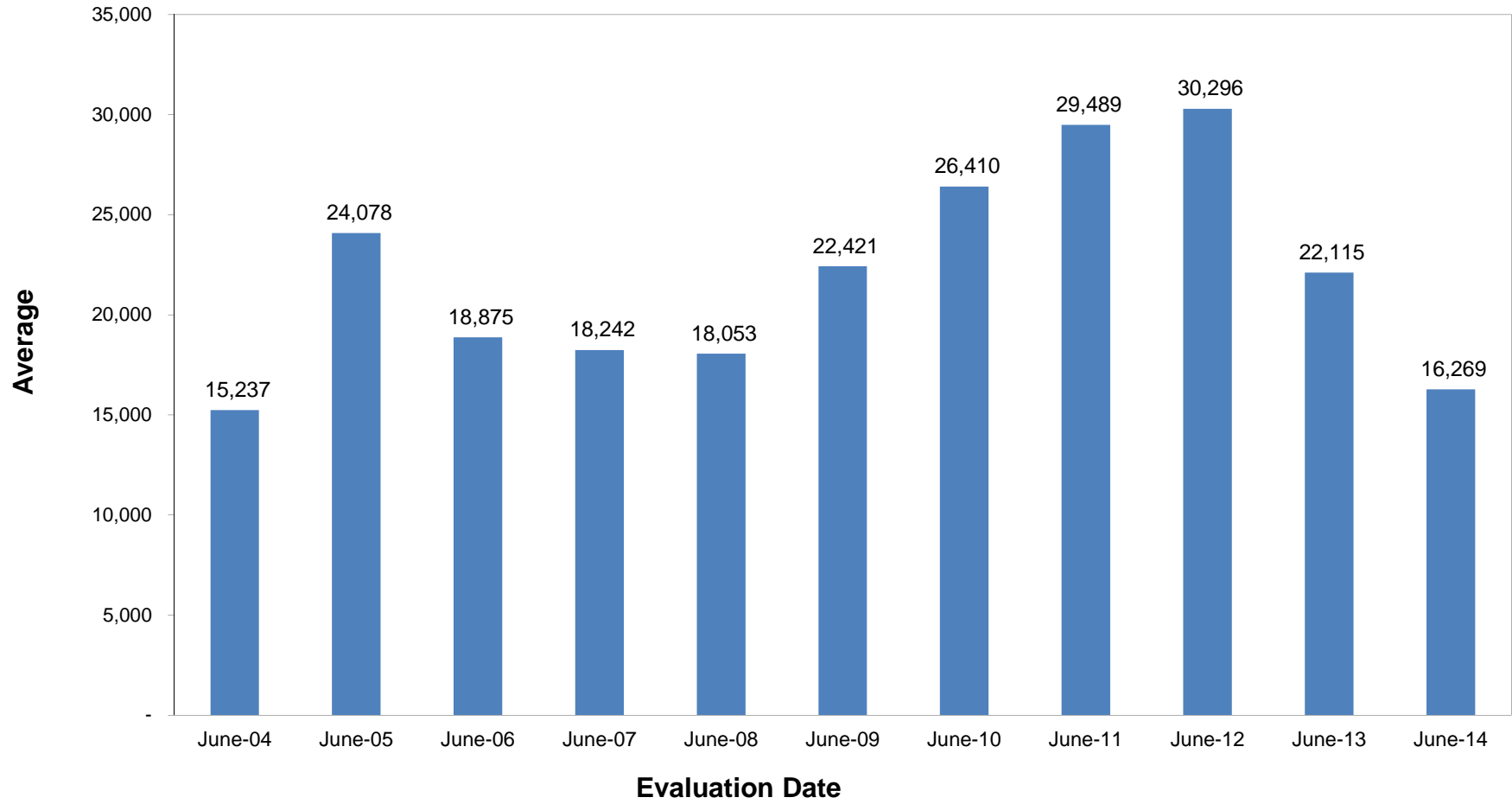
Closed Claim Counts / Reported Claim Counts

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%																	

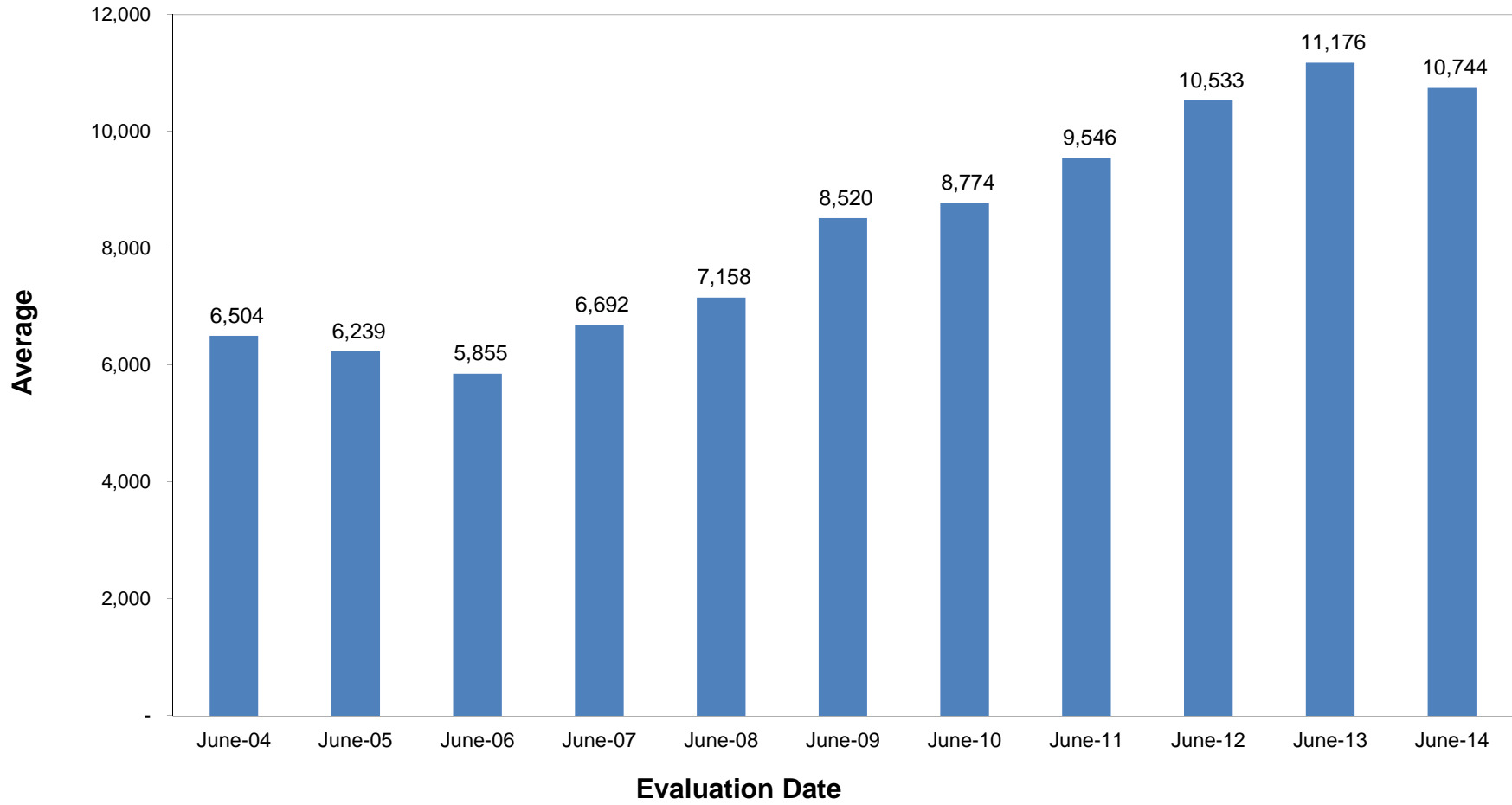
State of Minnesota
Workers' Compensation - Claims Settlement Rates
(2005-2014 claims closed during the period regardless of the date of loss)



**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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MINNESOTA STATE COMPENSATION SPECIAL REVENUE FUND - WC

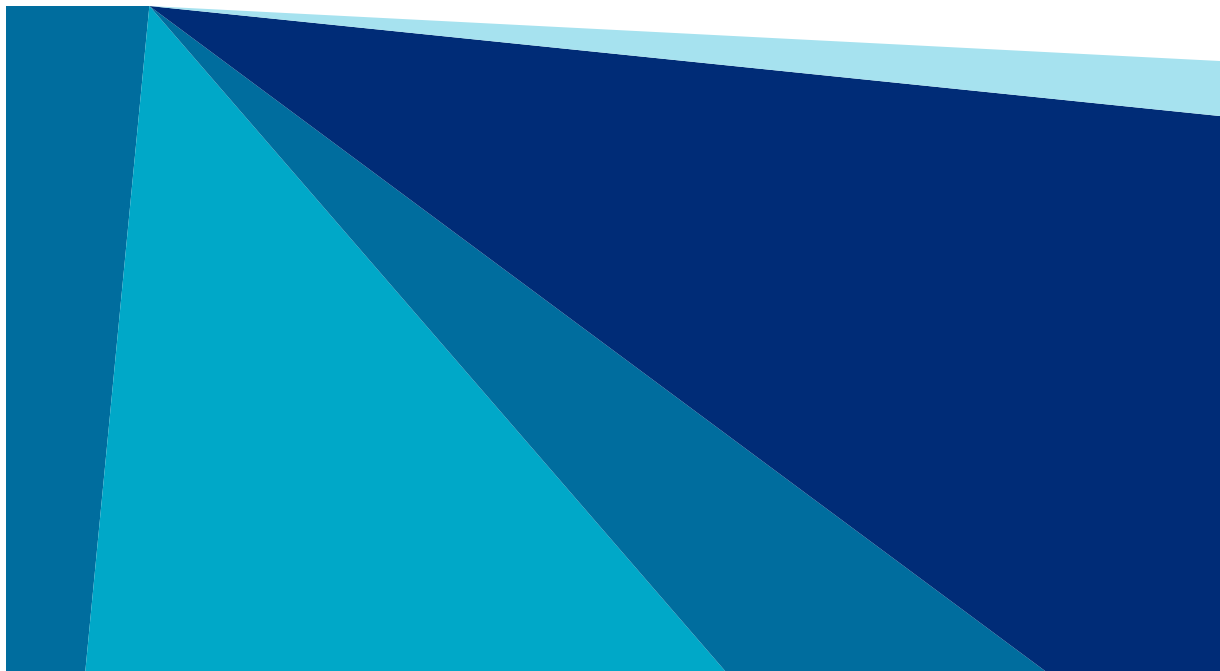
REVIEW OF THE NEEDED FUNDING LEVEL FOR FISCAL YEAR 2018

DATA EVALUATED AS OF DECEMBER 31, 2017

MAY 15, 2018

Prepared by:

RON FOWLER, FCAS, MAAA



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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.

3

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.

4

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.

5

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.

6

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.



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.

A handwritten signature in black ink, appearing to read 'R. Fowler', is positioned above a horizontal line.

Ron Fowler, FCAS, MAAA
Oliver Wyman Actuarial Consulting
540 West Madison Street, Suite 1200
Chicago, IL 60661
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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 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.



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						Selected Ultimate Loss & ALAE (7)	Incurred Loss & ALAE (8)	Unpaid Claim Counts (9)	Payroll (00s) (10)	Ultimate Claim Severity (11)	Ultimate Loss Rate (12)
	Incurred Loss Dev.	Paid Loss Dev.	Incurred B-F	Paid B-F	Average IBNR	Average Unpaid						
	(1)	(2)	(3)	(4)	(5)	(6)						
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

Accident Period Ending	Evaluation Month	Paid Loss Development			Incurred Loss Development			Average IBNR Method				
		Paid Total Loss to Date (1)	Cumulative Paid Development Factor (2)	Estimated Ultimate Indemnity Loss (3)	Incurred Total Loss to Date (4)	Cumulative Incurred Development Factor (5)	Estimated Ultimate Indemnity Loss (6)	Incurred Total Loss to Date (7)	Unpaid Claim Counts (8)	Selected Average IBNR (9)	Estimated Ultimate Loss (10)	Selected Ultimate Loss (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	15,763	15,763	1.000	15,763	15,763	-	65,000	15,763	15,763
12/31/1967	612	379,838	1.000	379,838	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	3 Period Avg	0.72
(2) Exhibit B, Page 1, Column (7)	4 Period Avg	0.78
(3) Exhibit D, Page 3, Column (6) * 1.03	All Period Avg	0.93
(4) Exhibit D, Page 3, Column (7) * 1.05	Avg Last 6 Ex Hi-Lo	0.82
(5) Exhibit D, Page 3, Column (8)		
(6) Exhibit D, Page 3, Column (9)	Selected (8)	0.72
(7) = (2) * (4) * (5) * (6) / (1) / (3)		
(8) Selected Trended Loss Rate	2018 Budgeted Exposure (9)	<u>22,861,302</u>
(9) 2017 Estimate * 1.03		
(10) = (8) * (9)	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 (1)	Incurred LDF @ 12/31/17 (2)	Estimated Ultimate Loss & ALAE (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 (1)	Paid LDF @ 12/31/17 (2)	Estimated Ultimate Loss & ALAE (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)

<u>Excluding Last Year</u>	
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
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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
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**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
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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
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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) (1)	Ultimate		Selected Ultimate Claim Counts (4)	Ultimate Frequency Per \$1M (5)
		Closed Claim Count Development (2)	Reported Claim Count Development (3)		
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)

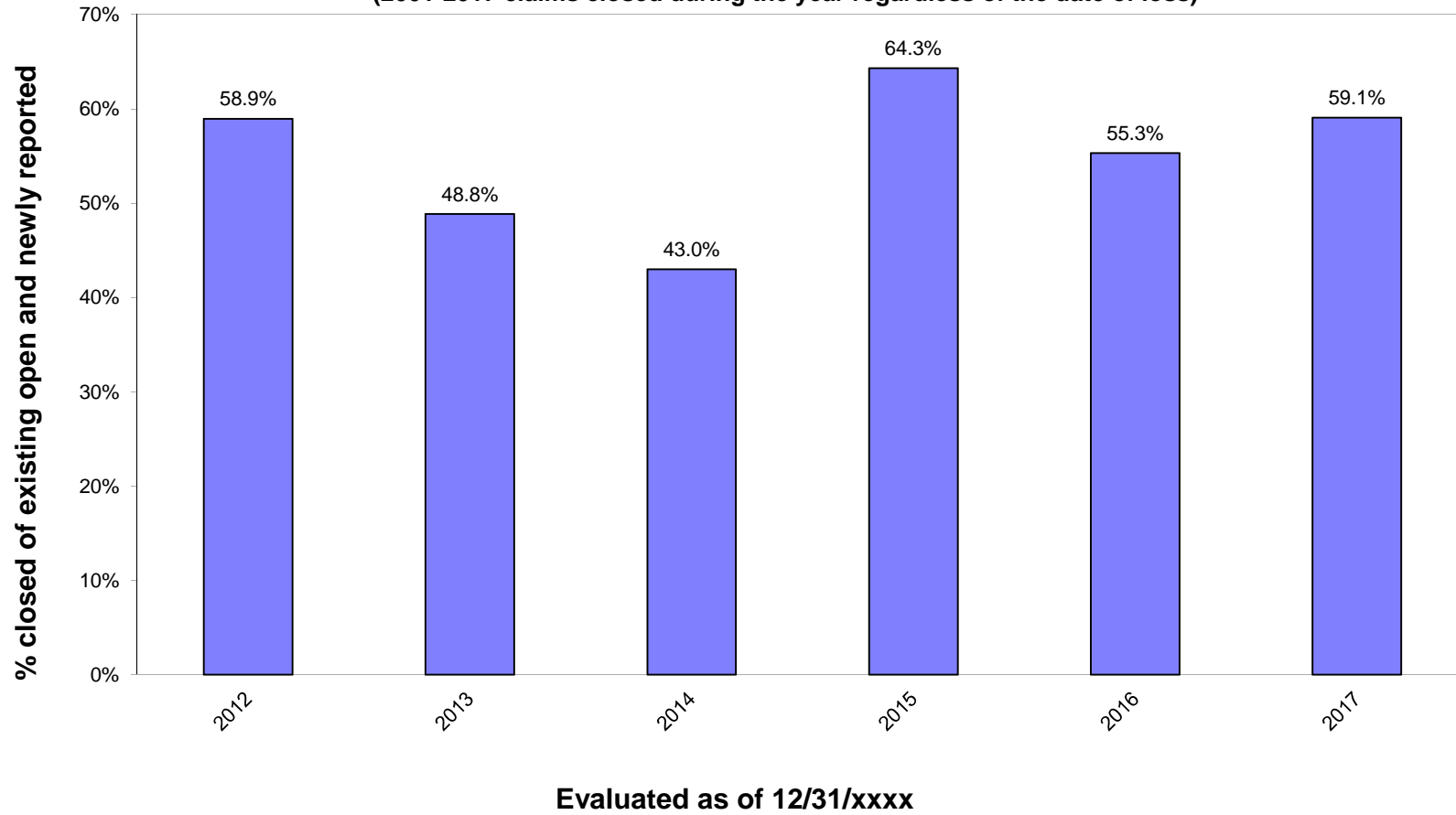
Accident Period Ending	12	24	36	48	60	72	84	96	108	120
12/31/2008					29.0%	15.6%	18.4%	40.6%	-11.1%	-5.0%
12/31/2009				42.0%	1.7%	6.7%	45.5%	10.0%	25.9%	
12/31/2010			51.2%	8.6%	17.9%	50.0%	7.9%	13.9%		
12/31/2011	54.3%	79.0%	34.5%	9.8%	54.0%	21.3%	2.6%			
12/31/2012	52.1%	65.4%	35.1%	68.8%	24.1%	16.7%				
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)



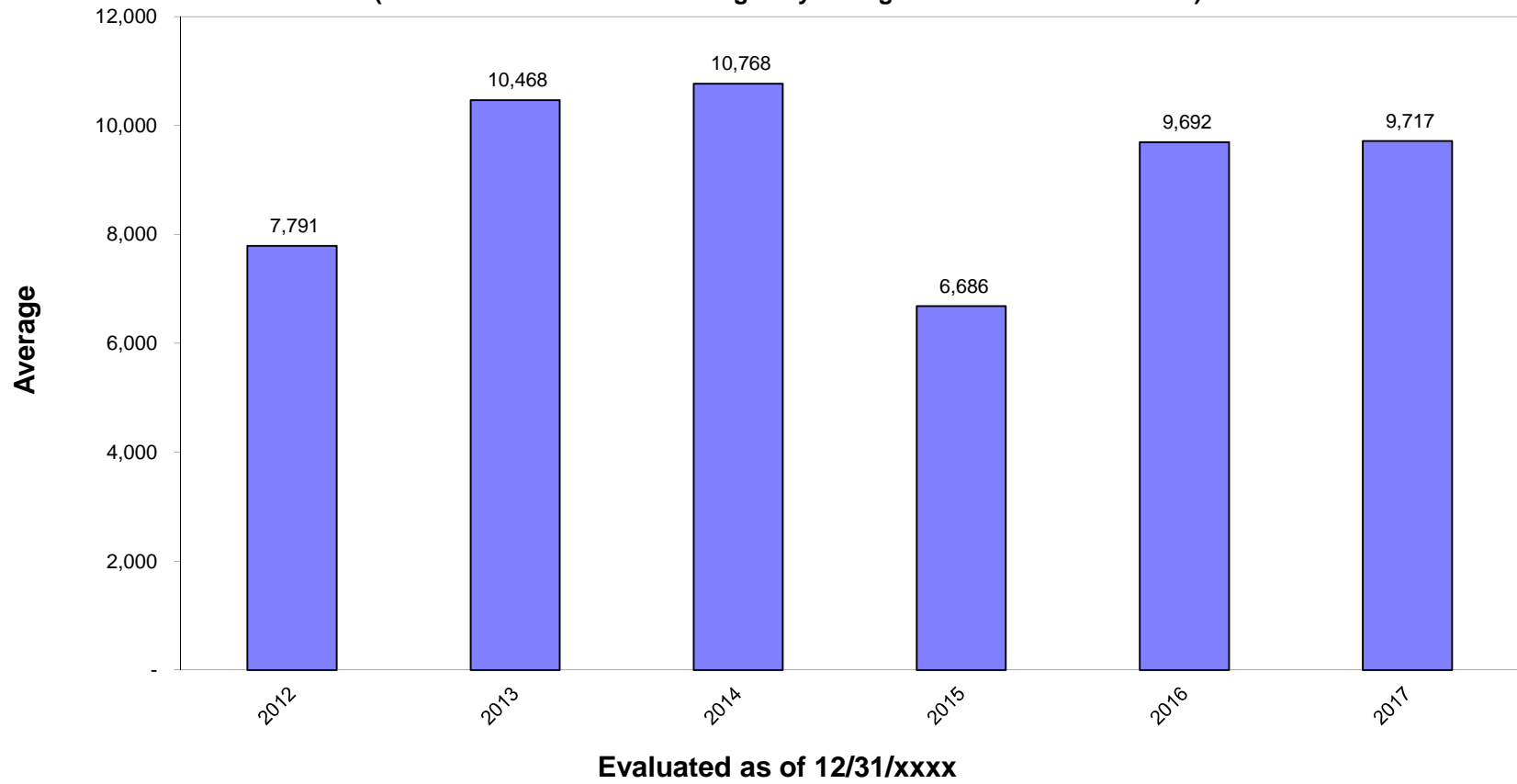
State of Minnesota - "Pay As You Go" Agencies

Workers' Compensation

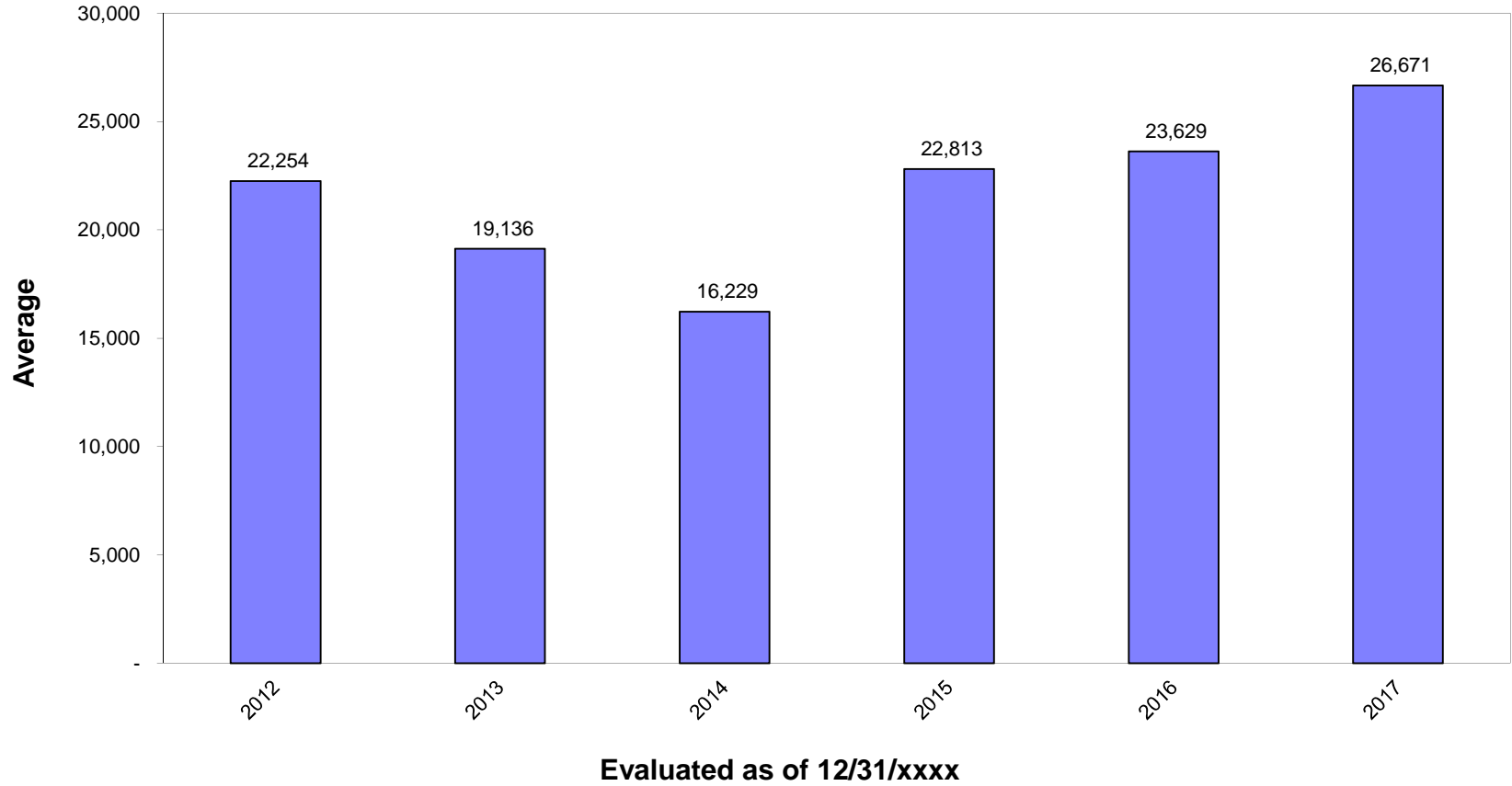
Loss & ALAE Limited to Retention

Average Paid Loss Per Closed Claim

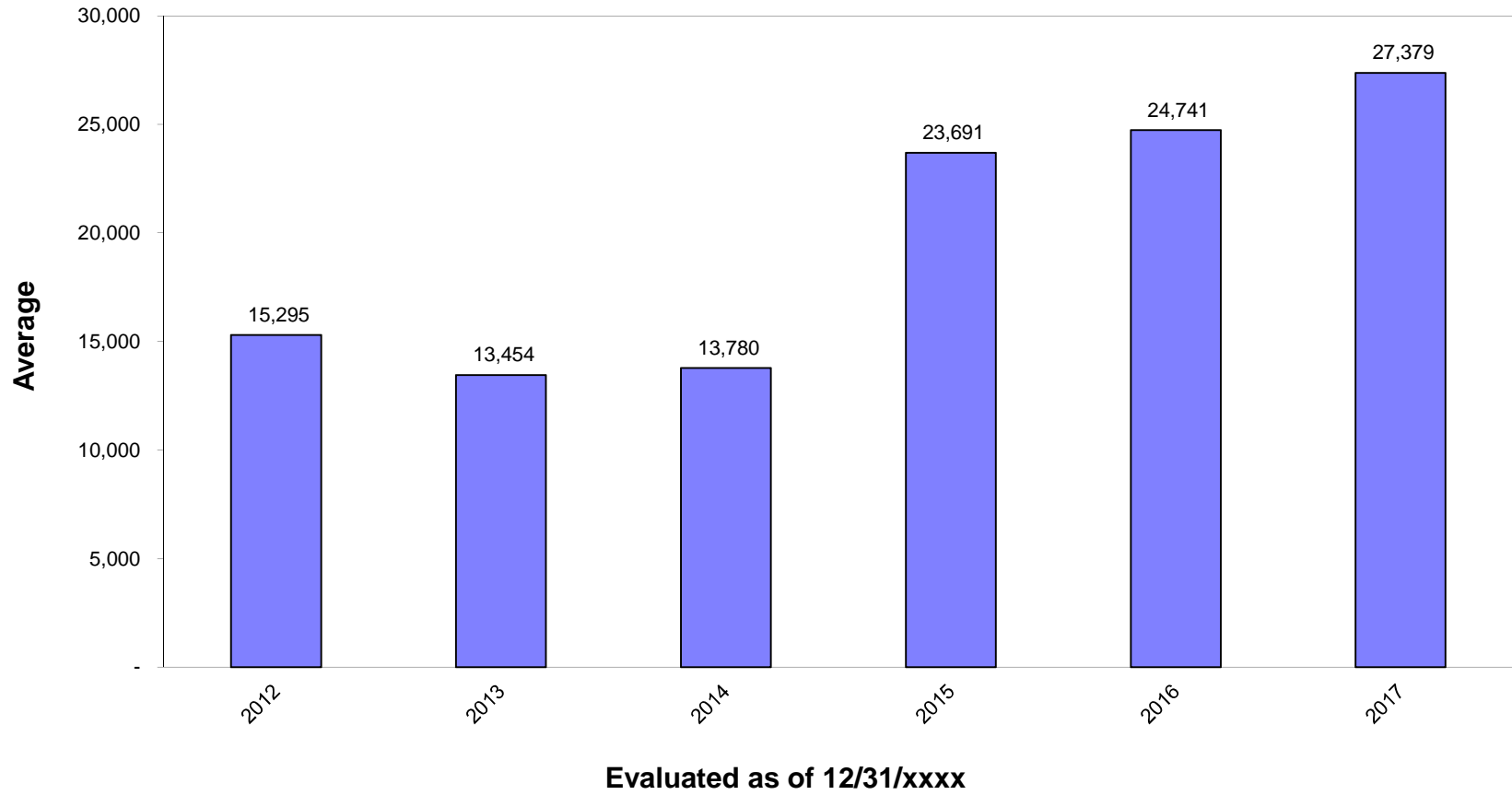
(2001-2017 claims closed during the year regardless of the date of loss)



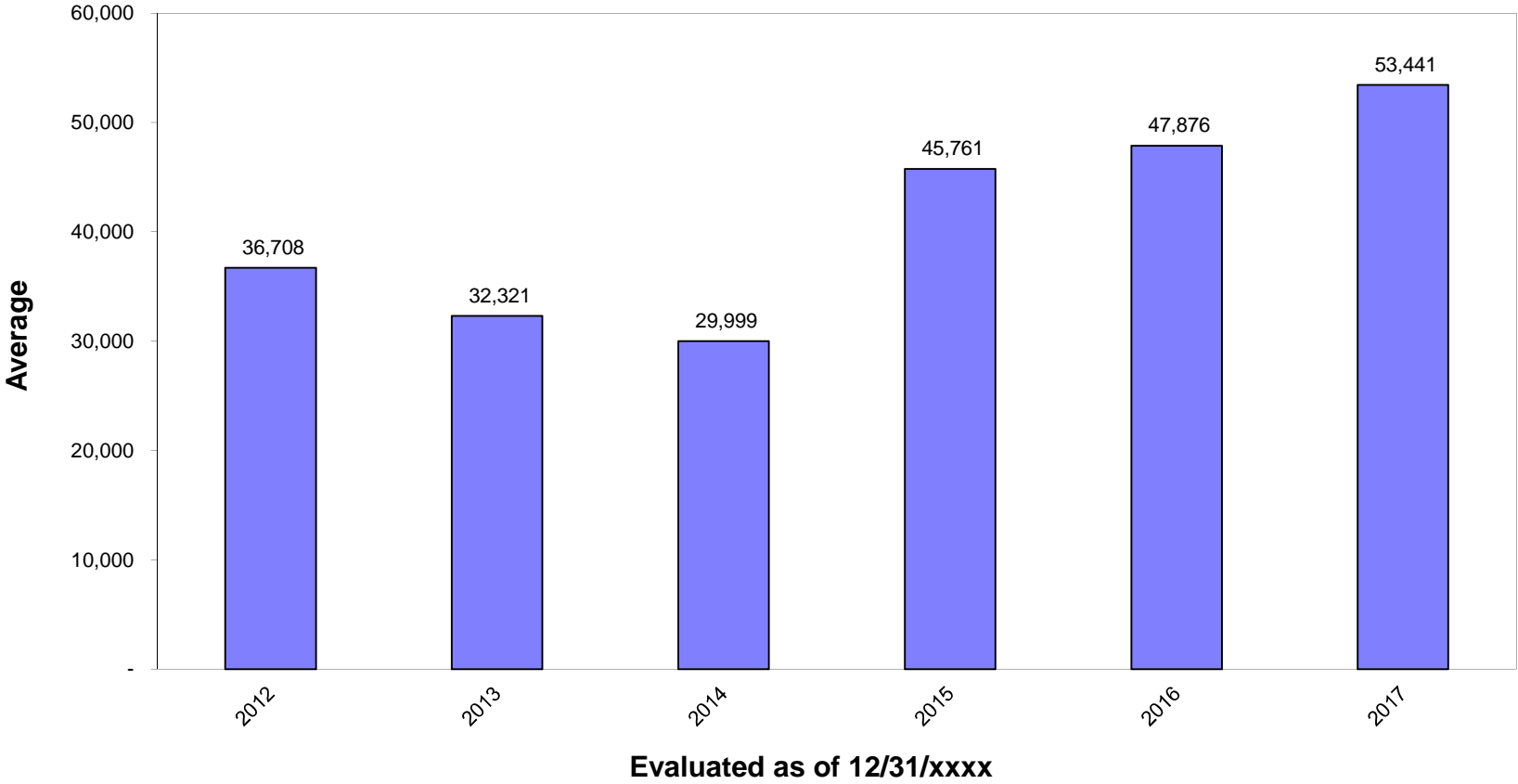
State of Minnesota - "Pay As You Go" Agencies
Workers' Compensation
Loss & ALAE Limited to Retention
Average Case Reserve Per Open Claim
(2001-2017 open claims at the end of the year regardless of the date of loss)



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)





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

How Rates are Computed

Rates are set based on the hours of service estimated for staff attorneys and legal assistants and the cost of providing those services. The rate setting is planned to recover the full cost of services. Certain billing practices call for periodic scheduled payments from "partner agencies" but all payments ultimately are calculated on and reconciled to the hours of services received.

Attorney General's Office

Partner Agreements

Fiscal Year 2021

		Services
	Payments per	Provided per
Agency	Agreement	Agreement
Administration-Risk Management	56,823.40	54,961.40
Agricultural Utilization Research Institute (AURI)	-	-
Corrections	343,370.54	584,657.96
Education, Department of	469,126.50	469,126.50
Environmental Quality Board (EQB)	12,222.70	12,222.70
Gambling Control Board	10,174.50	10,174.50
Health	774,624.70	774,975.20
Housing Finance Agency	22,942.50	22,942.50
Human Services	3,257,560.00	3,257,560.00
Iron Range Resources Rehabilitation Agency (IRRRA)	1,356.60	1,356.60
Labor and Industry Department	508,461.60	711,937.40
Lottery	3,843.70	3,843.70
Board of Medical Practice*	924,409.70	726,294.90
Minnesota Racing Commission	7,168.70	7,168.70
Minnesota State	582,850.80	598,012.80
Minnesota State Retirement Association (MSRS)	76,767.60	76,767.60
MnSure	25,150.30	25,150.30
Natural Resources	490,373.90	490,373.90
Petro Tank Release Board	4,083.10	4,083.10
Pollution Control Agency	754,243.30	754,243.30
Public Employees Retirement Association (PERA)	8,405.60	8,405.60
Public Safety	1,166,565.20	1,166,565.20
Revenue	556,814.35	284,224.50
Teachers Retirement Association (TRA)	19,524.40	19,524.40
Transportation	1,050,663.90	1,050,663.90
Total	11,127,527.59	11,115,236.66
*includes payments in FY21 for services provided in FY20		

STATE OF MINNESOTA
Labor Distribution Report by Expense Budget
Fiscal Year 2021

Section	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
Government Support - Admin Salaries	0.00	178,071.40	0.00	0.00	95,884.68	0.00	0.00	0.00	273,956.08
Government Support - Operation Salaries	1,225,241.28	781,973.67	5,088,703.85	1,418,466.38	0.00	0.00	0.00	0.00	8,514,385.18
Health & Licensing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
Health and Safety - Admin Salaries	0.00	196,482.15	0.00	0.00	87,471.25	0.00	0.00	0.00	283,953.40
Health and Safety - Operation Salaries	858,899.34	356,818.03	3,109,347.15	840,384.98	0.00	0.00	0.00	0.00	5,165,449.50
Vulnerable Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Forfeiture	0.00	0.00	149,187.66	0.00	0.00	0.00	0.00	0.00	149,187.66
Med Fraud Grant - FFY20	0.00	0.00	0.00	0.00	0.00	0.00	446,274.27	0.00	446,274.27
Med Fraud Grant - FFY21	0.00	0.00	0.00	0.00	0.00	0.00	1,432,566.23	0.00	1,432,566.23
Med Fraud Match-FFY20	0.00	0.00	0.00	0.00	0.00	0.00	148,726.52	0.00	148,726.52
Med Fraud Match-FFY21	0.00	0.00	0.00	0.00	0.00	0.00	477,438.05	0.00	477,438.05
False Claims	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Consumer Protection - Admin Salaries	0.00	197,551.78	0.00	0.00	89,857.42	0.00	0.00	0.00	287,409.20
Consumer Protection -Operations Salaries	2,315,385.22	602,398.42	2,729,793.30	1,628,962.27	0.00	511,533.73	0.00	0.00	7,788,072.94
Solicitor General - Admin Salaires	0.00	175,915.90	0.00	0.00	78,984.31	0.00	0.00	0.00	254,900.21
Solicitor General - Operation Salaires	174,600.37	622,571.05	3,562,654.62	800,845.91	0.00	0.00	0.00	0.00	5,160,671.95
Administration Salaries	0.00	0.00	0.00	0.00	0.00	1,255,941.21	0.00	0.00	1,255,941.21
Executive Office Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,297,491.70	1,297,491.70
Systems	0.00	0.00	0.00	0.00	0.00	1,212,194.66	0.00	0.00	1,212,194.66
Library Services	0.00	0.00	0.00	0.00	0.00	99,087.42	0.00	0.00	99,087.42
Employee Benefits	23,160.80	35,231.37	19,464.53	5,320.27	0.00	73,496.33	0.00	0.00	156,673.30
ADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summer Law Clerks	20,089.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,089.14
Indirect Costs	0.00	0.00	0.00	0.00	0.00	250,083.45	0.00	0.00	250,083.45
Grand Total	4,617,376.15	3,147,013.77	14,659,151.11	4,693,979.81	352,197.66	3,402,336.80	2,505,005.07	1,297,491.70	34,674,552.07

Total - per OBIEE (Labor Distribution Report) \$34,674,552.07

Unemployment Compensation - G0639111				0.00					0.00
Covid credits and other offsets to reconcile				(7,525.79)					(7,525.79)
Workers Compensation - G0639111				19,433.94					19,433.94
Miscellaneous Benefits (Account Code 410714)			1,362.82	1,352.98					2,715.80
Agency TOTAL Payroll	4,617,376.15	3,147,013.77	14,660,513.93	4,707,240.94	352,197.66	3,402,336.80	2,505,005.07	1,297,491.70	34,689,176.02

Total - per SWIFT MFR \$ 34,689,176.02

STATE OF MINNESOTA
 Labor Distribution Report by Expense Budget
 Fiscal Year 2021

	Legal Asst	Manager Attorney	Attorney	Support	Section Admin	Administration	Federal & Match	Policy	(Across) TOTAL
	4,617,376.15	3,147,013.77	14,660,513.93	4,707,240.94	352,197.66	3,402,336.80	2,505,005.07	1,297,491.70	34,689,176.02
Allocation of 25% of Manager Attorney Supervisory Hours									
Percentage based on subtotal	0.24		0.76						
Amount of Recharge	188,440.57	(786,753.44)	598,312.87						0.00
SUBTOTAL	4,805,816.72	2,360,260.33	15,258,826.80	4,707,240.94	352,197.66	3,402,336.80	2,505,005.07	1,297,491.70	34,689,176.02
Percentage based on subtotal	0.21	0.11	0.68						
Redistribution of Clerical Support	1,008,795.28	495,445.34	3,203,000.32	(4,707,240.94)					0.00
SUBTOTAL	5,814,612.00	2,855,705.66	18,461,827.12	0.00	352,197.66	3,402,336.80	2,505,005.07	1,297,491.70	34,689,176.02
Redistribute Overhead Salaries (Admin and Section Admin Salaries)	0.21	0.11	0.68						
	804,623.49	395,171.31	2,554,739.65		(352,197.66)	(3,402,336.80)			0.00
SUBTOTAL	6,619,235.50	3,250,876.98	21,016,566.78	0.00	0.00	0.00	2,505,005.07	1,297,491.70	34,689,176.02
Operating Expenses	0.21	0.11	0.68						
	1,079,522.63	530,181.36	3,427,564.93						5,037,268.92
TOTAL - Agency Expenditures - without Rent	7,698,758.13	3,781,058.34	24,444,131.71	0.00	0.00	0.00	2,505,005.07	1,297,491.70	39,726,444.94
Total Billable Hours (per docketing)	90,665.80		220,010.30						
Estimated Cost Per Hour - without Rent	84.91		128.29						
Rent	0.21	0.11	0.68						
	529,784.81	260,190.96	1,682,106.31						2,472,082.08
TOTAL - Agency Expenditures - with Rent	8,228,542.93	4,041,249.30	26,126,238.02				0.00	0.00	38,396,030.25
Total Billable Hours (per docketing)	90,665.80		220,010.30						
Estimated Cost Per Hour - with Rent	90.76		137.12						

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Budget Costs by Department **Exhibit A**
 General Support Allocations - Federal..... **Exhibit A - Federal**
 General Support Allocations - All..... **Exhibit A - All**
Step-Down Calculation **Exhibit B**
Description of Services & Estimated Cost Details for Section III **Exhibit C**
Allocation Statistics **Exhibit D**

Cost Pools

- Comprehensive Annual Financial Report (CAFR) -**
<https://mn.gov/mmb/accounting/reports/annual-comprehensive-financial-report.jsp>
State of Minnesota Employees Retirement Fund Actuarial Report -
<https://www.msrs.state.mn.us/annual-reports-fy-2021>

Exhibit C - Central Service Costs Step-Down Calculations

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
FIXED ASSET DEPRECIATION		
Nature and Extent of Service	1.0	N/A
Schedule of Costs to be Allocated by Function	1.1	N/A
Allocation: Fixed Asset Depreciation.....	1.2	N/A
ADMINISTRATION - DEPARTMENT ALLOCATED FROM STEP 1		
Nature and Extent of Services.....	N/A	20.0
Schedule of Costs to be Allocated by Function	N/A	20.1
Allocation: General Support.....	N/A	20.0
Allocation: Admin - Management Services.....	N/A	21.2
Allocation: Admin - Government & Citizen Services.....	N/A	22.2
Allocation: Admin - Consumer Activities.....	N/A	
ADMINISTRATION - MANAGEMENT SERVICES		
Nature and Extent of Services.....	3.0	21.0
Schedule of Costs to be Allocated by Function	3.1	21.1
Allocation: Commissioner's Office.....	3.3	21.3
Allocation: Human Resources	3.4	21.4
Allocation: Financial Management and Reporting	3.5	21.5
Non-Allocable: Fiscal Agent - Non allocable.....	3.6	21.6
ADMINISTRATION - GOVERNMENT & CITIZEN SERVICES		
Nature and Extent of Services.....	4.0	22.0
Schedule of Costs to be Allocated by Function	4.1	22.1
Allocation: General Support.....	4.2	22.2

Allocation: Real Estate & Construction Services - Leasing	4.5	22.5
Allocation: Real Property Enterprise System	4.7	22.7

SCHEDULE NUMBER

1st STEP 2nd STEP

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

Allocation: Office of State Procurement (fmrly Materials Mgmt)	4.8	22.8
Allocation: Central Mail	4.10	22.10
Allocation: Enterprise Performance Improvement	4.11	22.11
Allocation: Grants Management	4.12	22.12

MINNESOTA INFORMATION TECHNOLOGY

Nature and Extent of Services	6.0	24.0
Schedule of Costs to be Allocated by Function	6.1	24.1
Allocation: General Support	6.2	24.2
Allocation: IT Spend	6.3	24.3
Non-Allocable: MnIT - Non allocable	6.5	24.5

MN MANAGEMENT & BUDGET (MMB) - FISCAL MANAGEMENT AND ADMINISTRATION

Nature and Extent of Services	8.0	26.0
Schedule of Costs to be Allocated by Function	8.1	26.1
Allocation: General Support	8.2	26.2
Allocation: Enterprise Communications & Planning (fmrly IC&A)	8.3	26.3
Allocation: Debt Management Division	9.2	27.2
Allocation: Budget Division	10.2	28.2
Allocation: Accounting Division	11.2	29.2
Allocation: IT Management & Administration	12.2	30.2
Non-Allocable: Other	12.9	30.9
Allocation: State HR, Benefits & Labor Relations	13.2	31.2

MMB – ENTERPRISE COMMUNICATIONS & PLANNING

Nature and Extent of Services	8.2	26.2
Schedule of Costs to be Allocated by Function	8.2	26.2
Allocation: General Support	8.2	26.2
Allocation: Enterprise Communications & Planning	8.3	26.3

MMB – DEBT MANAGEMENT DIVISION

Nature and Extent of Services	9.0	27.0
Schedule of Costs to be Allocated by Function	9.1	27.1
Allocation: General Support	9.2	27.2
Allocation: Debt Management	9.3	27.3
Non-Allocable: Debt Management - Other	9.4	27.4

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MMB - BUDGET DIVISION		
Nature and Extent of Services.....	10.0	28.0
Schedule of Costs to be Allocated by Function	10.1	28.1
Allocation: General Support.....	10.2	28.2
Allocation: Analysis and Control (EBO's).....	10.3	28.3
Allocation: Budget Operations and Planning	10.4	28.4
Non-Allocable: Budget division - Non Allocable	10.5	28.5
MMB - ACCOUNTING DIVISION		
Nature and Extent of Services.....	11.0	29.0
Schedule of Costs to be Allocated by Function	11.1	29.1
Allocation: General Support.....	11.2	29.2
Allocation: Central Payroll.....	11.3	29.3
Allocation: Accounting Services	11.4	29.4
Allocation: Financial Reporting	11.5	29.5
Allocation: Financial Reporting-Single Audit.....	11.6	29.6
Non-Allocable: Accounting Services - Non Allocable.....	11.7	29.7
MMB - INFORMATION TECHNOLOGY, MANAGEMENT & ADMINISTRATION		
Nature and Extent of Services.....	12.0	30.0
Schedule of Costs to be Allocated by Function	12.1	30.1
Allocation: General Support.....	12.2	30.2
Allocation: Accounting & Procurement Operations & System Support.....	12.4	30.4
Allocation: Personnel Operations and System Support.....	12.5	30.5
Allocation: Budget Service-Computer Operations	12.6	30.6
Allocation: Personnel Operations-Special Billing.....	12.7	30.7
Allocation: Accounting & Procurement Operations-Special Billing.....	12.8	30.8
Non-Allocable: MMB Other - Non-allocable.....	12.9	30.9
MMB - STATE HR, BENEFITS & LABOR RELATIONS		
Nature and Extent of Services.....	13.0	31.0
Schedule of Costs to be Allocated by Function	13.1	31.1
Allocation: General Support.....	13.2	31.2
Allocation: Personnel Administration	13.3	31.3
Non-Allocable: Employee Relations - Non Allocable.....	13.5	31.5

	SCHEDULE NUMBER	
	1 st STEP	2 nd STEP
MEDIATION SERVICES		
Nature and Extent of Services.....	14.0	32.0
Schedule of Costs to be Allocated by Function	14.1	32.1
Allocation: General Support.....	14.2	32.2
Allocation: State Agencies	14.3	32.3
Non-Allocable: Mediation/Representation - General	14.4	32.4
LEGISLATIVE AUDITOR		
Nature and Extent of Services.....	15.0	33.0
Schedule of Costs to be Allocated by Function	15.1	33.1
Allocation: General Support.....	15.2	33.2
Allocation: Finance Audits.....	15.3	33.3
Allocation: Program Audits.....	15.4	33.4
Allocation: Single Audits	15.5	33.5
Allocation: Financial Audit - Outdoors	15.7	33.7
Allocation: Financial Audit - Art.....	15.8	33.8
Allocation: Financial Audit - Clean Water	15.9	33.9
Allocation: Financial Audit - Parks & Trails.....	15.10	33.10
Allocation: Program Audit - Outdoors	15.11	33.11
Allocation: Program Audit - Art.....	15.12	33.12
Allocation: Program audit - Clean Water	15.13	33.13
Allocation: Program Audit - Parks & Trails.....	15.14	33.14
Non-Allocable: Audit Comm	15.6	33.6
STATE AUDITOR - SINGLE AUDIT		
Nature and Extent of Services.....	16.0	34.0
Schedule of Costs to be Allocated by Function	16.1	34.1
Allocation: Single Audit.....	16.2	34.2
Allocation: State Auditor General	16.3	34.3
STATEWIDE INTEGRATED FINANCIAL TOOLS - (SWIFT)		
(Internally developed software to be amortized over a ten (10) year period beginning in budget fiscal year 2013)		
(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 2023**

Exhibit A - General Support Allocations Federal Version

	B04	B13	B14	B22	B42	E26	E37
	AGRICULTURE DEPARTMENT	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	EMPLOYMENT & ECONOMIC DEVELOP	LABOR AND INDUSTRY DEPARTMENT	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	8,446	-	3,167	40,118	6,334	-	1,056
4.7 Real Property	178	69	-	581	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	41,593	16,689	2,073	227,753	16,355	-	12,350
4.10 Central Mail	4,982	9,535	56	122	7,122	419	816
4.11 Office of Enterprise Continuous Improvement	4,938	2,674	479	10,546	2,737	88,865	2,832
4.12 Grants Management	989	18,314	-	18,866	262	-	18,826
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	19,972	18,319	2,041	127,165	43,958	20,646	42,329
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	6,395	7,818	456	73,548	11,368	103,780	12,727
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	9,172	-	-	-	-	6,880	104,482
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	9,033	11,044	643	103,887	16,057	146,590	17,977
10.4 Budget Operations and Planning	16,096	3,305	785	10,399	3,877	8,637	9,925
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	25,011	13,542	2,424	53,419	13,863	450,132	14,346
11.4 Accounting Services	13,041	15,945	929	149,992	23,184	211,646	25,955
11.5 Financial Reporting	20,523	25,092	1,462	236,042	36,484	333,066	40,845
11.6 Financial Reporting - Single Audit	29	601	2	22,721	18	2,221	4,006
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	14,149	17,298	1,008	162,726	25,152	229,614	28,158
12.5 Personnel Operations and System Support	42,412	22,964	4,110	90,585	23,508	763,311	24,327
12.6 Budget Service - Computer Operations	10,747	2,207	524	6,943	2,588	5,767	6,626
12.7 Personnel Operations Special Billing	57,010	30,869	5,525	121,764	31,600	1,026,047	32,701
12.8 Accounting & Procurement Operations Special Billing	32,710	39,992	2,330	376,202	58,148	530,839	65,098
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	69,628	37,701	6,748	148,714	38,594	1,253,134	39,938
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	4,143	2,243	401	8,848	2,296	74,559	2,376
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	1,079	29,379	-	72,601	7,275	10,675	32,867
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	22	463	1	17,504	14	1,711	3,086
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, 17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	22,849	27,936	1,628	262,795	40,619	370,816	45,474
20 Administration	-	-	-	-	-	-	-
Total Budget	435,147	353,998	36,793	2,343,840	411,413	5,639,356	589,121
Rollforward Adjustment	416,499	116,599	9,781	106,904	(69,219)	(1,138,972)	(45,975)
Final Plan Allocation	851,645	470,597	46,574	2,450,744	342,194	4,500,383	543,146

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations Federal Version

	E50	E77	G02	G06	G53	G53	H12
	ARTS BOARD	ZOOLOGICAL BOARD	ADMINISTRATION DEPARTMENT	ATTORNEY GENERAL	SECRETARY OF STATE	MMB NON-OPERATING	HEALTH DEPARTMENT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	654,027	-	-	-	-
3.4 Human Resources	-	-	427,915	-	-	-	-
3.5 Financial Management and Reporting	-	-	982,020	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,056	-	60,177	5,279	1,056	1,056	77,068
4.7 Real Property	-	13,922	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	17,058	7,580	32,603	2,799	6,747	6,747	79,560
4.10 Central Mail	1	-	3,389	951	1,641	1,641	19,676
4.11 Office of Enterprise Continuous Improvement	133	1,839	5,631	1,964	730	730	13,699
4.12 Grants Management	3,389	-	1,295	-	-	-	28,991
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	785	3,690	19,472	857	1,722	1,722	144,621
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	592	1,323	11,112	589	1,079	1,079	14,613
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	8,776	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	836	1,869	15,695	832	1,524	1,524	20,641
10.4 Budget Operations and Planning	567	1,745	4,411	1,058	1,003	1,003	13,468
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	673	9,315	28,524	9,948	3,697	3,697	69,393
11.4 Accounting Services	1,207	2,698	22,661	1,202	2,201	2,201	29,802
11.5 Financial Reporting	1,899	4,246	35,661	1,891	3,464	3,464	46,899
11.6 Financial Reporting - Single Audit	4	0	10	5	19	19	835
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	1,309	2,927	24,584	1,304	2,388	2,388	32,332
12.5 Personnel Operations and System Support	1,141	15,796	48,369	16,869	6,270	6,270	117,673
12.6 Budget Service - Computer Operations	378	1,165	2,945	707	670	670	8,992
12.7 Personnel Operations Special Billing	1,533	21,233	65,018	22,676	8,428	8,428	158,177
12.8 Accounting & Procurement Operations Special Billing	3,027	6,768	56,836	3,014	5,520	5,520	74,747
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	1,873	25,932	79,408	27,694	10,293	10,293	193,185
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	111	1,543	4,725	1,648	612	612	11,494
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	27,283	96,289	185,843	23,909	36,119	36,119	146,931
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.90 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2 STATE AUDITOR	3	0	8	4	14	14	643
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,							
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	2,114	4,728	39,703	2,105	3,856	3,856	52,215
20 Administration	-	-	86,839	-	-	-	-
Total Budget	66,968	224,611	2,907,657	127,303	99,053	99,053	1,355,658
Rollforward Adjustment	(8,276)	(89,352)	(155,659)	(104,441)	(35,304)	(35,304)	88,961
Final Plan Allocation	58,692	135,259	2,751,998	22,862	63,749	63,749	1,444,618

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations Federal Version

	H55	H55b	H55c	H75	H7D	H7S	J33
	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	VETERANS AFFAIRS DEPARTMENT	PHARMACY BOARD	EMERGENCY MEDICAL SERVICES OFF	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	89,737	-	-	-	2,111	4,223	-
4.7 Real Property	67,216	-	-	26,869	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	40,296	15,381	3,223	43,287	1,076	850	37,446
4.10 Central Mail	27,387	-	-	359	1,176	99	1,169
4.11 Office of Enterprise Continuous Improvement	32,836	15,585	2,810	11,243	134	63	15,733
4.12 Grants Management	18,216	-	-	31	-	157	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	632,298	-	-	24,471	6,833	905	434
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	219,051	11,649	1,054	5,714	327	154	22,980
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	2,090	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	309,410	16,455	1,489	8,072	463	218	32,459
10.4 Budget Operations and Planning	13,517	10,891	938	6,679	402	263	12,247
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	166,326	78,946	14,236	56,951	678	318	79,696
11.4 Accounting Services	446,726	23,757	2,150	11,654	668	314	46,864
11.5 Financial Reporting	703,011	37,387	3,383	18,340	1,051	495	73,749
11.6 Financial Reporting - Single Audit	33,993	-	-	5	1	0	3
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	484,651	25,774	2,332	12,643	725	341	50,842
12.5 Personnel Operations and System Support	282,047	133,873	24,141	96,574	1,150	539	135,144
12.6 Budget Service - Computer Operations	9,025	7,272	626	4,459	269	176	8,177
12.7 Personnel Operations Special Billing	379,130	179,953	32,451	129,815	1,546	725	181,661
12.8 Accounting & Procurement Operations Special Billing	1,120,455	59,587	5,392	29,230	1,675	788	117,541
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	463,039	219,781	39,633	158,546	1,888	886	221,866
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	27,550	13,077	2,358	9,433	112	53	13,201
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	1,054,288	-	-	37,331	-	28,509	6,622
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	26,187	-	-	4	1	0	3
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,							
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	782,692	41,624	3,767	20,418	1,170	551	82,108
20 Administration	-	-	-	-	-	-	-
Total Budget	7,431,176	890,993	139,983	712,127	23,458	40,626	1,139,943
Rollforward Adjustment	930,103	(98,174)	118	(165,658)	6,630	50,253	10,604
Final Plan Allocation	8,361,279	792,819	140,101	546,469	30,089	90,879	1,150,547

State of Minnesota

Statewide Cost Allocation Plan

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Exhibit A - General Support Allocations Federal Version

	J65	P01	P07	P78	R29	R32	R9P	T79
		MILITARY AFFAIRS	PUBLIC	CORRECTIONS	NATURAL	POLLUTION	WATER AND	TRANSPORTATIO
	SUPREME COURT	DEPARTMENT	SAFETY	DEPARTMENT	RESOURCES	CONTROL	SOIL	N DEPARTMENT
			DEPARTMENT		DEPARTMENT	AGENCY	BOARD	
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,056	-	120,354	23,226	51,731	5,279	5,279	6,334
4.7 Real Property	-	118,613	437	160,275	64,736	541	-	140,735
4.8 Office of State Procurement (fmrly Materials Mgmt)	15,607	91,383	73,232	126,467	297,173	15,109	20,179	659,999
4.10 Central Mail	1,120	128	188,809	602	17,885	2,153	150	4,072
4.11 Office of Enterprise Continuous Improvement	2,972	2,823	17,305	30,056	33,297	7,263	2,638	64,753
4.12 Grants Management	-	-	10,580	797	11,177	3,420	4,885	11,846
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	5,380	4,378	260,565	98,662	87,250	48,346	6,071	201,818
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	1,394	9,561	63,626	10,961	50,875	6,142	2,554	320,521
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	55	-	-	179,747
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	1,969	13,505	89,872	15,482	71,861	8,676	3,608	452,737
10.4 Budget Operations and Planning	2,234	1,044	29,160	15,255	47,410	10,135	8,415	47,972
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	15,052	14,299	87,655	152,246	168,662	36,789	13,362	327,997
11.4 Accounting Services	2,843	19,499	129,758	22,353	103,753	12,526	5,209	653,661
11.5 Financial Reporting	4,474	30,685	204,199	35,176	163,276	19,712	8,197	1,028,663
11.6 Financial Reporting - Single Audit	1	206	629	1	148	55	3	2,223
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	3,084	21,154	140,773	24,250	112,561	13,589	5,651	709,153
12.5 Personnel Operations and System Support	25,524	24,247	148,641	258,171	286,009	62,385	22,659	556,200
12.6 Budget Service - Computer Operations	1,492	697	19,469	10,185	31,654	6,767	5,619	32,029
12.7 Personnel Operations Special Billing	34,310	32,593	199,804	347,035	384,455	83,858	30,458	747,648
12.8 Accounting & Procurement Operations Special Billing	7,131	48,906	325,451	56,063	260,228	31,417	13,064	1,639,478
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	41,903	39,807	244,026	423,842	469,543	102,417	37,199	913,119
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	2,493	2,368	14,519	25,218	27,937	6,094	2,213	54,329
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	4,320	36,383	258,359	236,044	314,124	15,146	19,495	237,008
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	1	159	485	1	114	43	2	1,712
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	4,981	34,163	227,343	39,163	181,782	21,946	9,126	1,145,254
20 Administration	-	-	-	-	-	-	-	-
Total Budget	179,341	546,602	2,855,051	2,111,531	3,237,698	519,807	226,037	10,139,010
Rollforward Adjustment	(2,462)	121,029	662,761	(261,255)	(258,236)	(35,227)	(65,250)	1,611,949
Final Plan Allocation	176,879	667,630	3,517,812	1,850,276	2,979,463	484,581	160,787	11,750,959

State of Minnesota
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Exhibit A - General Support Allocations Federal Version

	Federal Invoices Subtotal	Non Federal Invoices Subtotal	Total
3.2 ADMIN MANAGEMENT SERVICES	-	-	-
3.3 COMMISSIONER'S OFFICE	654,027	-	654,027
3.4 Human Resources	427,915	-	427,915
3.5 Financial Management and Reporting	982,020	-	982,020
4.2 Government & Citizen Services	-	-	-
4.5 Real Estate and Construction Services - Leasing	514,142	78,124	592,266
4.7 Real Property	594,172	99,395	693,566
4.8 Office of State Procurement (fmrly Materials Mgmt)	1,910,616	114,044	2,024,660
4.10 Central Mail	295,461	160,304	455,766
4.11 Office of Enterprise Continuous Improvement	377,306	50,154	427,460
4.12 Grants Management	152,042	21,338	173,380
6.2 Minnesota Information Technology	-	-	-
6.3 IT Spend	-	-	-
6.4 Enterprise IT Security	1,824,711	242,768	2,067,479
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	973,045	210,971	1,184,016
9.2 Debt Management Division	-	-	-
9.3 Debt Management	311,203	469,164	780,367
10.2 MMB - BUDGET DIVISION	-	-	-
10.3 Analysis & Control (EBO's)	1,374,427	297,997	1,672,424
10.4 Budget Operations and Planning	282,841	42,598	325,439
11.2 MMB-ACCOUNTING DIVISION	-	-	-
11.3 Central Payroll	1,911,199	254,048	2,165,248
11.4 Accounting Services	1,984,397	430,248	2,414,645
11.5 Financial Reporting	3,122,836	677,079	3,799,915
11.6 Financial Reporting - Single Audit	67,756	2	67,759
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-
12.4 Accounting & Procurement Operations and System Support	2,152,861	466,774	2,619,635
12.5 Personnel Operations and System Support	3,240,909	430,802	3,671,711
12.6 Budget Service - Computer Operations	188,844	28,441	217,285
12.7 Personnel Operations Special Billing	4,356,451	579,087	4,935,538
12.8 Accounting & Procurement Operations Special Billing	4,977,158	1,079,125	6,056,283
13.2 State HR, Benefits & Labor Relations	-	-	-
13.3 Personnel Administration	5,320,629	707,251	6,027,880
14.2 MEDIATION SERVICES	-	-	-
14.3 Mediation Services	316,567	42,080	358,647
15.2 LEGISLATIVE AUDITOR	-	-	-
15.3 Financial Audits	2,953,998	1,985,895	4,939,893
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	52,198	2	52,200
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,			
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	3,476,783	753,821	4,230,603
20 Administration	86,839	-	86,839
Total Budget	44,883,354	9,221,513	54,104,867
Rollforward Adjustment	1,563,426	(763,923)	799,503
Final Plan Allocation	46,446,780	8,457,590	54,904,370

**State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations State Version (shows all agencies)

	B04	B11	B13	B14	B15	B20	B22
	AGRICULTURE DEPARTMENT	COSMETOLOGIST EXAMINERS BOARD	COMMERCE DEPARTMENT	ANIMAL HEALTH BOARD	BARBER EXAMINERS BOARD	EXPLORE MINNESOTA TOURISM	EMPLOYMENT & ECONOMIC DEVELOP
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	8,446	-	-	3,167	-	1,056	40,118
4.7 Real Property	178	-	69	-	-	-	581
4.8 Office of State Procurement (fmrly Materials Mgmt)	41,593	482	16,689	2,073	385	2,651	227,753
4.10 Central Mail	4,982	458	9,535	56	142	677	122
4.11 Office of Enterprise Continuous Improvement	4,938	152	2,674	479	22	239	10,546
4.12 Grants Management	989	-	18,314	-	-	60	18,866
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	19,972	1,436	18,319	2,041	60	2,623	127,165
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	6,395	392	7,818	456	101	271	73,548
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	9,172	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	9,033	553	11,044	643	143	383	103,887
10.4 Budget Operations and Planning	16,096	147	3,305	785	87	1,068	10,399
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	25,011	770	13,542	2,424	114	1,209	53,419
11.4 Accounting Services	13,041	799	15,945	929	207	552	149,992
11.5 Financial Reporting	20,523	1,258	25,092	1,462	325	869	236,042
11.6 Financial Reporting - Single Audit	29	-	601	2	-	-	22,721
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	14,149	867	17,298	1,008	224	599	162,726
12.5 Personnel Operations and System Support	42,412	1,306	22,964	4,110	193	2,051	90,585
12.6 Budget Service - Computer Operations	10,747	98	2,207	524	58	713	6,943
12.7 Personnel Operations Special Billing	57,010	1,756	30,869	5,525	260	2,757	121,764
12.8 Accounting & Procurement Operations Special Billing	32,710	2,004	39,992	2,330	518	1,385	376,202
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	69,628	2,145	37,701	6,748	317	3,367	148,714
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	4,143	128	2,243	401	19	200	8,848
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	1,079	31,976	29,379	-	-	1,026	72,601
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	22	-	463	1	-	-	17,504
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,							
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	22,849	1,400	27,936	1,628	362	968	262,795
20 ADMINISTRATION	-	-	-	-	-	-	-
Total Budget	435,147	48,127	353,998	36,793	3,537	24,725	2,343,840
Rollforward Adjustment	416,499	9,053	116,599	9,781	590	(7,391)	106,904
Final Plan Allocation	851,645	57,180	470,597	46,574	4,127	17,334	2,450,744

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	B24	B25	B34	B41	B42	B43	B7E
	PUBLIC FACILITIES AUTHORITY	SCIENCE & TECHNOLOGY AUTHORITY	HOUSING FINANCE AGENCY	WORKERS' COMP COURT OF APPEALS	LABOR AND INDUSTRY DEPARTMENT	IRON RANGE RESOURCES	ARCHITECTURE, ENGINEERING 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	-	-	3,167	-	6,334	-	-
4.7 Real Property	-	-	-	-	-	6,474	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	2,017	-	3,631	227	16,355	4,317	1,394
4.10 Central Mail	-	-	393	50	7,122	-	445
4.11 Office of Enterprise Continuous Improvement	95	-	2,001	64	2,737	252	48
4.12 Grants Management	5,052	-	-	-	262	3,692	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	107	-	912	103	43,958	556	137
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	270	-	1,974	42	11,368	650	203
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	4,661	-	28,253	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	381	-	2,788	59	16,057	918	287
10.4 Budget Operations and Planning	2,041	-	1,489	49	3,877	1,052	78
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	480	-	10,138	324	13,863	1,278	244
11.4 Accounting Services	551	-	4,025	85	23,184	1,325	415
11.5 Financial Reporting	866	-	6,335	134	36,484	2,085	653
11.6 Financial Reporting - Single Audit	-	-	-	-	18	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	597	-	4,367	92	25,152	1,438	450
12.5 Personnel Operations and System Support	813	-	17,191	549	23,508	2,167	413
12.6 Budget Service - Computer Operations	1,363	-	994	33	2,588	702	52
12.7 Personnel Operations Special Billing	1,094	-	23,108	738	31,600	2,913	555
12.8 Accounting & Procurement Operations Special Billing	1,381	-	10,096	214	58,148	3,324	1,041
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	1,336	-	28,222	901	38,594	3,557	678
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	79	-	1,679	54	2,296	212	40
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	2,302	-	7,275	244,384	66,780
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	-	-	-	-	14	-	-
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,							
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	965	-	7,053	149	40,619	2,322	727
20 ADMINISTRATION	-	-	-	-	-	-	-
Total Budget	24,147	-	160,119	3,865	411,413	283,616	74,641
Rollforward Adjustment	(5,339)	-	(35,685)	11	(69,219)	98,840	(26,913)
Final Plan Allocation	18,809	-	124,434	3,875	342,194	382,456	47,728

**State of Minnesota
Statewide Cost Allocation Plan
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Exhibit A - General Support Allocations State Version (shows all agencies)

	B7G	B7P	B7S	B82	B9D	B9V	E25
	COMBATIVE SPORTS COMMISSION	ACCOUNTANCY BOARD	PRIVATE DETECTIVES BOARD	PUBLIC UTILITIES COMMISSION	AMATEUR SPORTS COMMISSION	AGRICULTURE UTILIZATION RESRCH	PERPICH CTR FOR ARTS EDUCATION
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	3,167	-	-	-	-	-
4.7 Real Property	-	-	-	-	16,833	-	3,787
4.8 Office of State Procurement (fmrly Materials Mgmt)	-	164	40	765	-	-	3,858
4.10 Central Mail	-	340	-	-	-	-	-
4.11 Office of Enterprise Continuous Improvement	-	27	19	1,543	16	-	373
4.12 Grants Management	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	138	-	1,854	0	-	1,884
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	0	184	24	2,567	12	0	441
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	0	260	33	3,626	17	0	623
10.4 Budget Operations and Planning	4	79	66	154	58	1	1,917
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	-	135	98	7,816	82	-	1,889
11.4 Accounting Services	0	375	48	5,235	24	0	899
11.5 Financial Reporting	0	590	76	8,238	38	0	1,415
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	0	407	52	5,679	26	0	975
12.5 Personnel Operations and System Support	-	229	165	13,254	138	-	3,203
12.6 Budget Service - Computer Operations	3	53	44	103	39	1	1,280
12.7 Personnel Operations Special Billing	-	308	222	17,816	186	-	4,305
12.8 Accounting & Procurement Operations Special Billing	0	941	121	13,129	61	1	2,255
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	-	376	272	21,759	227	-	5,258
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	-	22	16	1,295	14	-	313
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	-	-	-	-	-	-	-
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,							
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	0	657	84	9,171	42	1	1,575
20 ADMINISTRATION	-	-	-	-	-	-	-
Total Budget	7	8,453	1,381	114,001	17,811	5	36,249
Rollforward Adjustment	(0)	2,784	(240)	32,722	(1,584)	(8)	(164,316)
Final Plan Allocation	7	11,237	1,140	146,724	16,227	(3)	(128,067)

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	E26	E37	E39	E40	E44	E50	E60	E77
	MN STATE COLLEGES/UNIVERSITIES	EDUCATION DEPARTMENT	PROF EDUCATOR LICENSING STD BD	HISTORICAL SOCIETY	MINNESOTA STATE ACADEMIES	ARTS BOARD	OFFICE OF HIGHER EDUCATION	ZOOLOGICAL BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	1,056	1,056	-	-	1,056	-	-
4.7 Real Property	-	-	-	26,902	9,119	-	-	13,922
4.8 Office of State Procurement (fmrly Materials Mgmt)	-	12,350	663	-	5,506	17,058	4,311	7,580
4.10 Central Mail	419	816	469	-	-	1	2,105	-
4.11 Office of Enterprise Continuous Improvement	88,865	2,832	143	-	1,261	133	594	1,839
4.12 Grants Management	-	18,826	149	-	-	3,389	1,387	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	20,646	42,329	1,545	463	2,354	785	18,397	3,690
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	103,780	12,727	188	13	687	592	1,020	1,323
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	6,880	104,482	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	146,590	17,977	265	19	971	836	1,441	1,869
10.4 Budget Operations and Planning	8,637	9,925	159	164	2,042	567	2,108	1,745
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	450,132	14,346	724	-	6,385	673	3,010	9,315
11.4 Accounting Services	211,646	25,955	383	28	1,402	1,207	2,080	2,698
11.5 Financial Reporting	333,066	40,845	603	43	2,206	1,899	3,273	4,246
11.6 Financial Reporting - Single Audit	2,221	4,006	-	-	-	4	-	0
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	229,614	28,158	416	30	1,521	1,309	2,257	2,927
12.5 Personnel Operations and System Support	763,311	24,327	1,227	-	10,827	1,141	5,105	15,796
12.6 Budget Service - Computer Operations	5,767	6,626	106	110	1,364	378	1,407	1,165
12.7 Personnel Operations Special Billing	1,026,047	32,701	1,649	-	14,554	1,533	6,862	21,233
12.8 Accounting & Procurement Operations Special Billing	530,839	65,098	961	69	3,516	3,027	5,217	6,768
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,253,134	39,938	2,014	-	17,775	1,873	8,381	25,932
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	74,559	2,376	120	-	1,058	111	499	1,543
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	10,675	32,867	-	-	-	27,283	-	96,289
15.4 Program Audits	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	1,711	3,086	-	-	-	3	-	0
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	370,816	45,474	671	48	2,456	2,114	3,644	4,728
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	5,639,356	589,121	13,511	27,889	85,003	66,968	73,098	224,611
Rollforward Adjustment	(1,138,972)	(45,975)	319,994	7,664	(24,203)	(8,276)	(13,623)	(89,352)
Final Plan Allocation	4,500,383	543,146	333,505	35,553	60,800	58,692	59,475	135,259

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	E81	E95	E97	E9W	G02	G03	G05	G06
	UNIVERSITY OF MINNESOTA	HUMANITIES COMMISSION	SCIENCE MUSEUM	HIGHER ED FACILITIES AUTHORITY	ADMINISTRATION DEPARTMENT	LOTTERY	RACING COMMISSION	ATTORNEY GENERAL
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	654,027	-	-	-
3.4 Human Resources	-	-	-	-	427,915	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	982,020	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	60,177	10,557	-	5,279
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	164	-	-	-	32,603	-	2,561	2,799
4.10 Central Mail	-	-	-	-	3,389	95	-	951
4.11 Office of Enterprise Continuous Improvement	-	-	-	10	5,631	892	303	1,964
4.12 Grants Management	-	-	-	-	1,295	-	3	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	2,201	-	-	2	19,472	445	241	857
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	175	6	1	4	11,112	153	412	589
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	15,158	-	-	-	8,776	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	247	9	2	6	15,695	216	582	832
10.4 Budget Operations and Planning	577	115	30	15	4,411	273	518	1,058
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	-	-	50	28,524	4,516	1,537	9,948
11.4 Accounting Services	356	13	2	8	22,661	312	841	1,202
11.5 Financial Reporting	560	20	4	13	35,661	491	1,323	1,891
11.6 Financial Reporting - Single Audit	-	-	-	-	10	-	-	5
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	386	14	3	9	24,584	338	912	1,304
12.5 Personnel Operations and System Support	-	-	-	85	48,369	7,659	2,607	16,869
12.6 Budget Service - Computer Operations	385	77	20	10	2,945	182	346	707
12.7 Personnel Operations Special Billing	-	-	-	114	65,018	10,295	3,504	22,676
12.8 Accounting & Procurement Operations Special Billing	893	33	6	20	56,836	782	2,108	3,014
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	-	-	140	79,408	12,573	4,280	27,694
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	-	-	8	4,725	748	255	1,648
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	53	-	-	-	185,843	2,302	-	23,909
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	-	-	4
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	624	23	4	14	39,703	546	1,473	2,105
20 ADMINISTRATION	-	-	-	-	86,839	-	-	-
Total Budget	21,779	311	73	508	2,907,657	53,376	23,805	127,303
Rollforward Adjustment	(5,679)	(49)	8	(9,623)	(155,659)	(230,376)	907	(104,441)
Final Plan Allocation	16,100	262	81	(9,115)	2,751,998	(177,001)	24,712	22,862

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	G09	G10	G17	G19	G38	G39	G45	G46
	GAMBLING CONTROL BOARD	MINNESOTA MANAGEMENT & BUDGET	HUMAN RIGHTS DEPARTMENT	INDIAN AFFAIRS COUNCIL	INVESTMENT BOARD	GOVERNORS OFFICE	MEDIATION SERVICES DEPARTMENT	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	2,111	-	2,111	-	1,056	-	1,056	3,167
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	238	2,901	844	725	844	634	448	43,740
4.10 Central Mail	-	6,180	660	-	19	26	62	37
4.11 Office of Enterprise Continuous Improvement	196	941	336	32	150	387	78	17,873
4.12 Grants Management	-	-	-	16	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	472	45,207	1,859	127	59	833	369	8,794
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	105	1,348	139	52	138	136	67	9,754
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	1,763
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	148	1,905	196	73	195	193	94	13,778
10.4 Budget Operations and Planning	148	1,464	272	252	65	252	129	6,319
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	994	4,768	1,703	160	759	1,960	397	90,535
11.4 Accounting Services	214	2,750	283	106	282	278	136	19,892
11.5 Financial Reporting	337	4,328	445	166	443	438	214	31,304
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	232	2,983	307	115	306	302	147	21,581
12.5 Personnel Operations and System Support	1,685	8,085	2,889	272	1,288	3,324	673	153,525
12.6 Budget Service - Computer Operations	99	978	182	168	44	168	86	4,219
12.7 Personnel Operations Special Billing	2,265	10,868	3,883	365	1,731	4,469	904	206,369
12.8 Accounting & Procurement Operations Special Billing	537	6,897	709	265	706	698	341	49,892
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	2,766	13,273	4,742	446	2,114	5,458	1,104	252,043
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	165	790	282	27	126	325	66	14,996
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	48,322	76,101	-	358,822	3,235	1,522	396,093
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	-	-	-	-	-	-	-	-
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	375	4,818	495	185	493	487	238	34,852
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	13,085	168,805	98,437	3,551	369,639	23,604	8,130	1,380,525
Rollforward Adjustment	(2,067)	(51,672)	27,819	(2,884)	(150,782)	(9,154)	963	(161,026)
Final Plan Allocation	11,018	117,133	126,256	668	218,857	14,450	9,093	1,219,499

State of Minnesota Statewide Cost Allocation Plan Budget Fiscal Year 2023 Exhibit A - General Support Allocations State Version (shows all agencies)		G53	G61	G62	G63	G67	G69	G90	G92
		SECRETARY OF STATE	OFFICE OF STATE AUDITOR	MINN STATE RETIREMENT SYSTEM	PUBLIC EMPLOYEES RETIRE ASSOC	REVENUE DEPARTMENT	TEACHERS RETIREMENT ASSOC	REVENUE INTERGOVT PAYMENTS	OMBUDSPERSON FOR FAMILIES
3.2	ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3	COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4	Human Resources	-	-	-	-	-	-	-	-
3.5	Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2	Government & Citizen Services	-	-	-	-	-	-	-	-
4.5	Real Estate and Construction Services - Leasing	1,056	-	1,056	-	7,390	-	-	1,056
4.7	Real Property	-	-	3,116	-	-	-	-	-
4.8	Office of State Procurement (fmrly Materials Mgmt)	6,747	4,356	2,136	799	4,906	1,785	-	306
4.10	Central Mail	1,641	15	10,840	18,545	98,188	3,008	-	29
4.11	Office of Enterprise Continuous Improvement	730	593	819	554	8,485	469	-	24
4.12	Grants Management	-	-	-	-	52	-	-	-
6.2	Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3	IT Spend	-	-	-	-	-	-	-	-
6.4	Enterprise IT Security	1,722	173	417	544	97,408	576	-	214
8.2	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3	Enterprise Communicastions & Planning (fmrly IC&A)	1,079	269	2,607	4,711	1,426	3,096	53,629	33
9.2	Debt Management Division	-	-	-	-	-	-	-	-
9.3	Debt Management	-	-	148	194	-	197	-	-
10.2	MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3	Analysis & Control (EBO's)	1,524	380	3,683	6,654	2,015	4,373	75,751	46
10.4	Budget Operations and Planning	1,003	451	184	207	7,213	281	2,034	90
11.2	MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3	Central Payroll	3,697	3,002	4,151	2,807	42,979	2,377	-	123
11.4	Accounting Services	2,201	548	5,317	9,607	2,909	6,313	109,369	67
11.5	Financial Reporting	3,464	862	8,368	15,118	4,578	9,935	172,113	105
11.6	Financial Reporting - Single Audit	19	-	-	-	-	-	-	-
12.2	MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4	Accounting & Procurement Operations and System Support	2,388	595	5,769	10,422	3,156	6,849	118,654	72
12.5	Personnel Operations and System Support	6,270	5,091	7,039	4,760	72,882	4,030	-	208
12.6	Budget Service - Computer Operations	670	301	123	138	4,816	188	1,358	60
12.7	Personnel Operations Special Billing	8,428	6,844	9,461	6,398	97,968	5,417	-	280
12.8	Accounting & Procurement Operations Special Billing	5,520	1,375	13,337	24,095	7,296	15,835	274,313	167
13.2	State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3	Personnel Administration	10,293	8,358	11,556	7,814	119,650	6,616	-	342
14.2	MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3	Mediation Services	612	497	688	465	7,119	394	-	20
15.2	LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3	Financial Audits	36,119	179,751	190,689	145,236	26,140	138,808	-	-
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	14	-	-	-	-	-	-	-
	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17	SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	3,856	960	9,316	16,832	5,097	11,061	191,621	117
20	ADMINISTRATION	-	-	-	-	-	-	-	-
	Total Budget	99,053	214,422	290,819	275,899	621,674	221,607	998,839	3,361
	Rollforward Adjustment	(35,304)	7,781	(51,080)	(100,405)	(146,184)	(66,617)	(21,157)	(623)
	Final Plan Allocation	63,749	222,202	239,740	175,494	475,490	154,990	977,682	2,738

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	G93	G96	G9J	G9K	G9L	G9M	G9N	G9Q
	OMBUD AMERICAN INDIAN FAMILIES	UNIFORM LAWS COMMISSION	CAMPAIGN FINANCE BOARD	ADMINISTRATIVE HEARINGS	COUNCIL FOR MINNESOTANS OF AFR	MINNESOTA COUNCIL ON LATINO AF	ASIAN PACIFIC COUNCIL	MMB DEBT SERVICE
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-	-
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	-	-	232	3,048	391	533	232	-
4.10 Central Mail	-	-	523	2,867	2	5	39	-
4.11 Office of Enterprise Continuous Improvement	3	-	45	483	24	37	22	-
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	-	48	3,316	88	79	72	-
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	-	1	150	572	53	36	29	154
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	1	211	808	75	51	41	217
10.4 Budget Operations and Planning	-	11	238	282	118	75	85	1,333
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	16	-	227	2,447	124	188	109	-
11.4 Accounting Services	-	1	305	1,167	109	74	60	314
11.5 Financial Reporting	-	2	480	1,836	171	117	94	494
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	1	331	1,266	118	81	65	340
12.5 Personnel Operations and System Support	27	-	385	4,150	210	318	186	-
12.6 Budget Service - Computer Operations	-	8	159	188	79	50	57	890
12.7 Personnel Operations Special Billing	36	-	517	5,578	282	428	250	-
12.8 Accounting & Procurement Operations Special Billing	-	3	765	2,926	272	186	150	787
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	44	-	631	6,812	344	522	305	-
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	3	-	38	405	20	31	18	-
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	2,302	-	-	-	-
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	-	-	-	-	-	-	-	-
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	-	2	534	2,044	190	130	105	550
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	129	29	5,819	42,498	2,670	2,941	1,918	5,078
Rollforward Adjustment	124	(31)	(1,448)	(2,837)	(128)	(9)	(857)	486
Final Plan Allocation	253	(2)	4,370	39,661	2,542	2,932	1,060	5,564

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	G9R	G9X	G9Y	GPR	H12	H55	H55b	H55c	H60
	MMB NON-OPERATING	CAPITOL AREA ARCHITECT	MN STATE COUNCIL ON DISABILITY	PAYROLL CLEARING	HEALTH DEPARTMENT	HUMAN SERVICES DEPARTMENT	HUMAN SERVICES SOS	HUMAN SERVICES MSOP	MN INSURANCE MARKETPLACE
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	-	-	1,056	-	77,068	89,737	-	-	-
4.7 Real Property	-	-	-	-	-	67,216	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	34	136	861	-	79,560	40,296	15,381	3,223	776
4.10 Central Mail	-	8	54	-	19,676	27,387	-	-	1,003
4.11 Office of Enterprise Continuous Improvement	-	29	45	-	13,699	32,836	15,585	2,810	1,208
4.12 Grants Management	10,525	-	-	-	28,991	18,216	-	-	393
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	58	147	-	144,621	632,298	-	-	4,678
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	116,996	26	58	4	14,613	219,051	11,649	1,054	193
9.2 Debt Management Division	-	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	2,090	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	165,257	36	82	5	20,641	309,410	16,455	1,489	273
10.4 Budget Operations and Planning	1,348	120	143	-	13,468	13,517	10,891	938	327
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-	-
11.3 Central Payroll	-	149	230	-	69,393	166,326	78,946	14,236	6,119
11.4 Accounting Services	238,599	52	119	7	29,802	446,726	23,757	2,150	394
11.5 Financial Reporting	375,481	82	187	11	46,899	703,011	37,387	3,383	620
11.6 Financial Reporting - Single Audit	21	-	-	-	835	33,993	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	258,854	57	129	8	32,332	484,651	25,774	2,332	428
12.5 Personnel Operations and System Support	-	252	390	-	117,673	282,047	133,873	24,141	10,376
12.6 Budget Service - Computer Operations	900	80	95	-	8,992	9,025	7,272	626	218
12.7 Personnel Operations Special Billing	-	339	524	-	158,177	379,130	179,953	32,451	13,947
12.8 Accounting & Procurement Operations Special Billing	598,440	131	298	18	74,747	1,120,455	59,587	5,392	989
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-	-
13.3 Personnel Administration	-	414	640	-	193,185	463,039	219,781	39,633	17,034
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-	-
14.3 Mediation Services	-	25	38	-	11,494	27,550	13,077	2,358	1,013
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	146,931	1,054,288	-	-	9,885
15.4 Program Audits	-	-	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-	-	-
16.2 STATE AUDITOR	16	-	-	-	643	26,187	-	-	-
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,									
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	418,039	91	208	13	52,215	782,692	41,624	3,767	691
20 ADMINISTRATION	-	-	-	-	-	-	-	-	-
Total Budget	2,184,511	2,086	5,305	65	1,355,658	7,431,176	890,993	139,983	70,566
Rollforward Adjustment	(307,325)	(91)	396	8	88,961	930,103	(98,174)	118	(14,362)
Final Plan Allocation	1,877,186	1,995	5,701	73	1,444,618	8,361,279	792,819	140,101	56,204

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	H75	H7B	H7C	H7D	H7F	H7H	H7J	H7K
	VETERANS AFFAIRS DEPARTMENT	MEDICAL PRACTICE BOARD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHIROPRACTIC EXAMINERS BOARD	OPTOMETRY BOARD	EXEC FOR LT SVCS & SUPPORTS 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	-	2,111	1,056	2,111	2,111	2,111	3,167	11,613
4.7 Real Property	26,869	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	43,287	1,218	397	1,076	657	448	249	1,847
4.10 Central Mail	359	2,705	2,065	1,176	277	258	53	86
4.11 Office of Enterprise Continuous Improvement	11,243	175	182	134	81	38	8	47
4.12 Grants Management	31	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	24,471	1,974	2,349	6,833	369	160	34	3,755
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	5,714	434	364	327	242	108	66	173
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	8,072	613	515	463	342	152	93	245
10.4 Budget Operations and Planning	6,679	216	138	402	174	120	85	354
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	56,951	886	920	678	411	194	42	239
11.4 Accounting Services	11,654	885	743	668	493	220	134	353
11.5 Financial Reporting	18,340	1,393	1,170	1,051	776	346	212	556
11.6 Financial Reporting - Single Audit	5	-	-	1	-	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	12,643	961	806	725	535	239	146	383
12.5 Personnel Operations and System Support	96,574	1,502	1,560	1,150	696	329	71	405
12.6 Budget Service - Computer Operations	4,459	144	92	269	116	80	57	236
12.7 Personnel Operations Special Billing	129,815	2,019	2,098	1,546	936	442	95	544
12.8 Accounting & Procurement Operations Special Billing	29,230	2,221	1,864	1,675	1,237	552	337	886
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	158,546	2,466	2,562	1,888	1,143	540	116	665
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	9,433	147	152	112	68	32	7	40
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	37,331	-	-	-	-	-	-	-
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	-	-	1	-	-	-	-
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	20,418	1,551	1,302	1,170	864	385	236	619
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	712,127	23,623	20,335	23,458	11,531	6,755	5,208	23,045
Rollforward Adjustment	(165,658)	1,383	(1,511)	6,630	1,994	1,710	3,209	(1,913)
Final Plan Allocation	546,469	25,006	18,824	30,089	13,525	8,465	8,417	21,132

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	H7L	H7M	H7Q	H7R	H7S	H7U	H7V	H7W
	SOCIAL WORK BOARD	MARRIAGE AND FAMILY THERAPY BD	PODIATRIC MEDICINE	VETERINARY MEDICINE BOARD	EMERGENCY MEDICAL SERVICES OFF	DIETETICS & NUTRITION PRACTICE	PSYCHOLOGY BOARD	PHYSICAL THERAPY BOARD
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	1,056	2,111	-	2,111	4,223	-	2,111	1,056
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	476	289	255	317	850	210	380	334
4.10 Central Mail	655	83	12	112	99	66	72	203
4.11 Office of Enterprise Continuous Improvement	81	16	6	10	63	5	45	17
4.12 Grants Management	-	-	-	-	157	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	384	54	39	83	905	32	428	1,160
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	298	94	62	91	154	65	129	133
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	422	133	88	128	218	91	183	188
10.4 Budget Operations and Planning	147	89	94	88	263	71	104	94
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	410	83	29	52	318	24	227	87
11.4 Accounting Services	609	192	127	185	314	132	264	272
11.5 Financial Reporting	958	303	200	291	495	207	415	428
11.6 Financial Reporting - Single Audit	-	-	-	-	0	-	-	-
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	660	209	138	200	341	143	286	295
12.5 Personnel Operations and System Support	696	140	49	89	539	40	385	148
12.6 Budget Service - Computer Operations	98	59	63	59	176	48	69	63
12.7 Personnel Operations Special Billing	935	189	65	119	725	54	517	198
12.8 Accounting & Procurement Operations Special Billing	1,527	483	318	463	788	330	662	683
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	1,142	230	80	146	886	65	632	242
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	68	14	5	9	53	4	38	14
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	28,509	-	80	-
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	-	-	-
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	1,067	337	222	324	551	231	462	477
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	11,687	5,109	1,849	4,877	40,626	1,816	7,489	6,094
Rollforward Adjustment	878	1,595	85	1,820	50,253	265	1,493	1,327
Final Plan Allocation	12,565	6,705	1,934	6,697	90,879	2,081	8,982	7,420

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	H7X	H7Y	H9G	J33	J50	J52	J58	J65
	BEHAVIORAL HEALTH & THERAPY BD	OCCUPATIONAL THERAPY PRACT BD	OMBUDSMAN MH/DD	TRIAL COURTS	STATE GUARDIAN AD LITEM	PUBLIC DEFENSE BOARD	COURT OF APPEALS	SUPREME COURT
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	3,167	1,056	4,223	-	-	-	-	1,056
4.7 Real Property	-	-	-	-	-	-	-	-
4.8 Office of State Procurement (fmrly Materials Mgmt)	617	312	612	37,446	906	6,011	329	15,607
4.10 Central Mail	424	116	50	1,169	0	-	221	1,120
4.11 Office of Enterprise Continuous Improvement	34	22	134	15,733	1,822	4,511	491	2,972
4.12 Grants Management	-	-	-	-	-	-	-	-
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	99	112	596	434	3	654	-	5,380
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	259	118	60	22,980	493	899	62	1,394
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	365	167	85	32,459	697	1,270	88	1,969
10.4 Budget Operations and Planning	132	80	97	12,247	1,177	1,314	92	2,234
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	173	111	677	79,696	9,229	22,851	2,488	15,052
11.4 Accounting Services	528	241	123	46,864	1,006	1,834	127	2,843
11.5 Financial Reporting	830	380	194	73,749	1,583	2,886	200	4,474
11.6 Financial Reporting - Single Audit	-	-	-	3	-	-	-	1
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	572	262	134	50,842	1,091	1,990	138	3,084
12.5 Personnel Operations and System Support	293	188	1,147	135,144	15,650	38,749	4,219	25,524
12.6 Budget Service - Computer Operations	88	54	64	8,177	786	877	61	1,492
12.7 Personnel Operations Special Billing	393	253	1,542	181,661	21,036	52,087	5,671	34,310
12.8 Accounting & Procurement Operations Special Billing	1,323	605	309	117,541	2,523	4,600	319	7,131
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	480	309	1,884	221,866	25,692	63,615	6,926	41,903
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	29	18	112	13,201	1,529	3,785	412	2,493
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	6,622	-	5,635	-	4,320
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	-	-	-	1
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	924	423	216	82,108	1,762	3,214	223	4,981
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	10,730	4,826	12,259	1,139,943	86,986	216,785	22,068	179,341
Rollforward Adjustment	1,300	1,460	(3,917)	10,604	82	(1,927)	(2,810)	(2,462)
Final Plan Allocation	12,030	6,287	8,342	1,150,547	87,068	214,857	19,258	176,879

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	J68	J70	L10	L11	L12	L49	P01	P07
		JUDICIAL STANDARDS BOARD	LEGISLAT URE COORDINA TING COMM	SENATE	HOUSE	LEGISLATIVE AUDITOR	MILITARY AFFAIRS DEPARTMENT	PUBLIC SAFETY DEPARTMENT
	TAX COURT							
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	1,056	-	-	-	-	-	120,354
4.7 Real Property	-	-	-	-	-	-	118,613	437
4.8 Office of State Procurement (fmrly Materials Mgmt)	363	210	-	-	-	-	91,383	73,232
4.10 Central Mail	15	-	0	7,117	-	12	128	188,809
4.11 Office of Enterprise Continuous Improvement	52	21	672	1,367	-	32	2,823	17,305
4.12 Grants Management	-	-	-	-	-	-	-	10,580
6.2 Minnesota Information Technology	-	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-	-
6.4 Enterprise IT Security	1,237	13	343	-	-	-	4,378	260,565
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	35	32	528	28	27	10	9,561	63,626
9.2 Debt Management Division	-	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	-	-	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	49	45	745	39	38	15	13,505	89,872
10.4 Budget Operations and Planning	51	124	540	60	78	71	1,044	29,160
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-	-
11.3 Central Payroll	264	105	3,402	6,923	-	164	14,299	87,655
11.4 Accounting Services	71	64	1,076	57	55	21	19,499	129,758
11.5 Financial Reporting	112	101	1,694	89	87	33	30,685	204,199
11.6 Financial Reporting - Single Audit	-	-	-	-	-	-	206	629
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	77	70	1,168	62	60	23	21,154	140,773
12.5 Personnel Operations and System Support	448	178	5,769	11,739	-	278	24,247	148,641
12.6 Budget Service - Computer Operations	34	83	361	40	52	48	697	19,469
12.7 Personnel Operations Special Billing	603	239	7,755	15,779	-	374	32,593	199,804
12.8 Accounting & Procurement Operations Special Billing	178	161	2,699	142	139	53	48,906	325,451
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-	-
13.3 Personnel Administration	736	291	9,471	19,272	-	456	39,807	244,026
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-	-
14.3 Mediation Services	44	17	564	1,147	-	27	2,368	14,519
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-	-
15.3 Financial Audits	-	-	-	-	-	-	36,383	258,359
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	-	-	-	-	-	-	159	485
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,								
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	125	113	1,886	100	97	37	34,163	227,343
20 ADMINISTRATION	-	-	-	-	-	-	-	-
Total Budget	4,495	2,921	38,673	63,960	632	1,655	546,602	2,855,051
Rollforward Adjustment	(455)	743	1,971	21,876	(5,516)	(625)	121,029	662,761
Final Plan Allocation	4,040	3,664	40,644	85,836	(4,883)	1,030	667,630	3,517,812

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	P08	P78	P7T	P9E	R28	R29	R32
	OMBUDSPERSON FOR CORRECTIONS	CORRECTIONS DEPARTMENT	PEACE OFFICERS BOARD (POST)	SENTENCING GUIDELINES COMM	MINN CONSERVATIO N CORPS	NATURAL RESOURCES DEPARTMENT	POLLUTION CONTROL AGENCY
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	-	-	-
3.4 Human Resources	-	-	-	-	-	-	-
3.5 Financial Management and Reporting	-	-	-	-	-	-	-
4.2 Government & Citizen Services	-	-	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	-	23,226	-	-	-	51,731	5,279
4.7 Real Property	-	160,275	-	-	-	64,736	541
4.8 Office of State Procurement (fmrly Materials Mgmt)	-	126,467	221	91	-	297,173	15,109
4.10 Central Mail	-	602	61	-	-	17,885	2,153
4.11 Office of Enterprise Continuous Improvement	16	30,056	71	39	-	33,297	7,263
4.12 Grants Management	-	797	9	-	-	11,177	3,420
6.2 Minnesota Information Technology	-	-	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-	-	-
6.4 Enterprise IT Security	-	98,662	425	174	-	87,250	48,346
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	-	10,961	138	12	2	50,875	6,142
9.2 Debt Management Division	-	-	-	-	-	-	-
9.3 Debt Management	-	-	-	-	-	55	-
10.2 MMB - BUDGET DIVISION	-	-	-	-	-	-	-
10.3 Analysis & Control (EBO's)	-	15,482	194	18	3	71,861	8,676
10.4 Budget Operations and Planning	-	15,255	157	23	16	47,410	10,135
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-	-	-
11.3 Central Payroll	79	152,246	361	197	-	168,662	36,789
11.4 Accounting Services	-	22,353	280	25	4	103,753	12,526
11.5 Financial Reporting	-	35,176	441	40	6	163,276	19,712
11.6 Financial Reporting - Single Audit	-	1	-	-	-	148	55
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	-	24,250	304	28	4	112,561	13,589
12.5 Personnel Operations and System Support	134	258,171	612	335	-	286,009	62,385
12.6 Budget Service - Computer Operations	-	10,185	105	15	11	31,654	6,767
12.7 Personnel Operations Special Billing	181	347,035	823	450	-	384,455	83,858
12.8 Accounting & Procurement Operations Special Billing	-	56,063	703	64	10	260,228	31,417
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-	-	-
13.3 Personnel Administration	220	423,842	1,005	550	-	469,543	102,417
14.2 MEDIATION SERVICES	-	-	-	-	-	-	-
14.3 Mediation Services	13	25,218	60	33	-	27,937	6,094
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-	-	-
15.3 Financial Audits	-	236,044	-	-	-	314,124	15,146
15.4 Program Audits	-	-	-	-	-	-	-
15.5 Single Audits	-	-	-	-	-	-	-
15.7 Financial Audit- Outdoors	-	-	-	-	-	-	-
15.8 Financial Audit- Art	-	-	-	-	-	-	-
15.9 Financial Audit- Clean Water	-	-	-	-	-	-	-
15.1 Financial Audit- Parks & Trails	-	-	-	-	-	-	-
15.11 Program Audit- Outdoors	-	-	-	-	-	-	-
15.12 Program Audit- Art	-	-	-	-	-	-	-
15.13 Program Audit- Clean Water	-	-	-	-	-	-	-
15.14 Program Audit- Parks & Trails	-	-	-	-	-	-	-
16.2 STATE AUDITOR	-	1	-	-	-	114	43
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,							
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	-	39,163	491	44	7	181,782	21,946
20 ADMINISTRATION	-	-	-	-	-	-	-
Total Budget	643	2,111,531	6,461	2,137	62	3,237,698	519,807
Rollforward Adjustment	620	(261,255)	(4)	(407)	(57)	(258,236)	(35,227)
Final Plan Allocation	1,263	1,850,276	6,457	1,729	5	2,979,463	484,581

**State of Minnesota
Statewide Cost Allocation Plan
Budget Fiscal Year 2023**

Exhibit A - General Support Allocations State Version (shows all agencies)

	R9P	T79	T9B	O	
	WATER AND SOIL RESOURCES BOARD	TRANSPOR TATION DEPARTME NT	METROPOLI TAN COUNCIL/T RANSPORT	OTHER	Total
3.2 ADMIN MANAGEMENT SERVICES	-	-	-	-	-
3.3 COMMISSIONER'S OFFICE	-	-	-	-	654,027
3.4 Human Resources	-	-	-	-	427,915
3.5 Financial Management and Reporting	-	-	-	-	982,020
4.2 Government & Citizen Services	-	-	-	-	-
4.5 Real Estate and Construction Services - Leasing	5,279	6,334	-	-	592,266
4.7 Real Property	-	140,735	-	33,165	693,566
4.8 Office of State Procurement (fmrly Materials Mgmt)	20,179	659,999	6	-	2,024,660
4.10 Central Mail	150	4,072	-	-	455,766
4.11 Office of Enterprise Continuous Improvement	2,638	64,753	-	-	427,460
4.12 Grants Management	4,885	11,846	-	-	173,380
6.2 Minnesota Information Technology	-	-	-	-	-
6.3 IT Spend	-	-	-	-	-
6.4 Enterprise IT Security	6,071	201,818	1,485	27,529	2,067,479
8.2 MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
8.3 Enterprise Communicastions & Planning (fmrly IC&A)	2,554	320,521	1,484	31	1,184,016
9.2 Debt Management Division	-	-	-	-	-
9.3 Debt Management	-	179,747	-	418,791	780,367
10.2 MMB - BUDGET DIVISION	-	-	-	-	-
10.3 Analysis & Control (EBO's)	3,608	452,737	2,097	43	1,672,424
10.4 Budget Operations and Planning	8,415	47,972	80	-	325,439
11.2 MMB-ACCOUNTING DIVISION	-	-	-	-	-
11.3 Central Payroll	13,362	327,997	-	-	2,165,248
11.4 Accounting Services	5,209	653,661	3,027	63	2,414,645
11.5 Financial Reporting	8,197	1,028,663	4,764	99	3,799,915
11.6 Financial Reporting - Single Audit	3	2,223	-	-	67,759
12.2 MMB I.T - MANAGEMENT AND ADMINISTRATION	-	-	-	-	-
12.4 Accounting & Procurement Operations and System Support	5,651	709,153	3,284	68	2,619,635
12.5 Personnel Operations and System Support	22,659	556,200	-	-	3,671,711
12.6 Budget Service - Computer Operations	5,619	32,029	54	-	217,285
12.7 Personnel Operations Special Billing	30,458	747,648	-	-	4,935,538
12.8 Accounting & Procurement Operations Special Billing	13,064	1,639,478	7,593	157	6,056,283
13.2 State HR, Benefits & Labor Relations	-	-	-	-	-
13.3 Personnel Administration	37,199	913,119	-	-	6,027,880
14.2 MEDIATION SERVICES	-	-	-	-	-
14.3 Mediation Services	2,213	54,329	-	-	358,647
15.2 LEGISLATIVE AUDITOR	-	-	-	-	-
15.3 Financial Audits	19,495	237,008	-	90,569	4,939,893
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	1,712	-	-	52,200
SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22,					
17 SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	9,126	1,145,254	5,304	110	4,230,603
20 ADMINISTRATION	-	-	-	-	86,839
Total Budget	226,037	10,139,010	29,177	570,625	54,104,867
Rollforward Adjustment	(65,250)	1,611,949	(13,083)	294,810	799,503
Final Plan Allocation	160,787	11,750,959	16,094	865,435	54,904,370

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
DP#	Name	2023 Budget Allocable Costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
	1.2 Fixed Asset Depreciation	642,972	(642,972)			
G02-3.0	Department of Administration	0	-			
G02-3.2	Admin Management Services	0	-			
G02-3.3	Commissioner's Office	722,333	-	(722,333)		
G02-3.4	Human Resources	470,000	-	-	(470,000)	
G02-3.5	Financial Management and Reporting	970,449	-	-	-	(970,449)
G02-3.6	Fiscal Agent - Non allocable	0	-	-	-	-
G02-4.2	Government & Citizen Services	0	-	57,607	37,483	12,141
G02-4.5	Real Estate and Construction Services - Leasing	575,067	-	-	-	-
G02-4.7	Real Property	756,000	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management I	1,964,334	-	-	-	-
G02-4.10	Central Mail	440,000	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	417,334	-	-	-	-
G02-4.12	Grants Management	168,334	-	-	-	-
G46-6.2	Minnesota Information Technology	1,380,000	270,500	-	-	-
G46-6.3	IT Spend	0	-	-	-	-
G46-6.4	Enterprise IT Security	443,000	-	-	-	-
G46-6.5	MnIT - Non allocable	0	-	-	-	-
G10-8.2	Minnesota Management & Budget	2,929,504	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	942,431	-	-	-	-
G10-9.2	Debt Management Division	0	-	-	-	-
G10-9.3	Debt Management	605,125	-	-	-	-
G10-9.4	Debt Management - Other	0	-	-	-	-
G10-10.2	MMB - Budget Division	0	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	1,322,126	-	-	-	-
G10-10.4	Budget Operations and Planning	257,976	-	-	-	-
G10-10.5	Budget Division - Non Allocable	0	-	-	-	-
G10-11.2	MMB - Accounting Division	0	-	-	-	-
G10-11.3	Central Payroll	1,459,735	-	-	-	-
G10-11.4	Accounting Services	1,625,910	-	-	-	-
G10-11.5	Financial Reporting	2,587,744	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	45,330	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	0	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	2,456,854	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppor	1,689,574	182,524	-	-	-
G10-12.5	Personnel Operations and System Support	2,452,564	182,524	-	-	-
G10-12.6	Budget Service - Computer Operations	153,616	-	-	-	-
G10-12.7	Personnel Operations Special Billing	4,957,734	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	6,059,453	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	0	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	0	-	-	-	-
G10-13.3	Personnel Administration	4,897,795	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	0	-	-	-	-
G45-14.2	Mediation Services	0	-	-	-	-
G45-14.3	Mediation Services	359,540	-	-	-	-
G45-14.4	Mediation/Representation	0	-	-	-	-
L49-15.2	Legislative Auditor	2,301,256	7,424	-	-	-
L49-15.3	Financial Audits	3,765,759	-	-	-	-
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	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
		2023 Budget Allocable Costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name	Fixed Asset Depreciation				
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	52,200	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	4,232,818	-	-	-	-
	99YYY Consumer Agencies					
G02-3.0	Department of Administration	0	-	-	-	-
G02-3.2	Admin Management Services	0	-	32,801	21,343	11,093
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 I	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 Support	0	-	-	-	-
G10-12.5	Personnel Operations and System Support	0	-	-	-	-
G10-12.6	Budget Service - Computer Operations	0	-	-	-	-
G10-12.7	Personnel Operations Special Billing	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	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
		2023 Budget Allocable Costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name	Fixed Asset Depreciation				
L49-15.3	Financial Audits	0	-	-	-	-
L49-15.4	Program Audits	0	-	-	-	-
L49-15.5	Single Audits	0	-	-	-	-
L49-15.6	Audit Comm	0	-	-	-	-
L49-15.7	Financial Audit- Outdoors	0	-	-	-	-
L49-15.8	Financial Audit- Art	0	-	-	-	-
L49-15.9	Financial Audit- Clean Water	0	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	0	-	-	-	-
L49-15.11	Program Audit- Outdoors	0	-	-	-	-
L49-15.12	Program Audit- Art	0	-	-	-	-
L49-15.13	Program Audit- Clean Water	0	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	0	-	-	-	-
G61-16.2	State Auditor	0	-	-	-	-
G61-16.3	State Auditor General	0	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	0	-	-	-	-
	99YYY Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	0	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	-	-	-
B13	COMMERCE DEPARTMENT	0	-	-	-	-
B14	ANIMAL HEALTH BOARD	0	-	-	-	-
B15	BARBER EXAMINERS BOARD	0	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	0	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	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 DEPARTMENT	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 COMMISSION	0	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	0	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	0	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	0	-	-	-	-
E37	EDUCATION DEPARTMENT	0	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	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 DEPARTMENT	0	-	631,925	411,174	947,215
G03	LOTTERY	0	-	-	-	-
G05	RACING COMMISSION	0	-	-	-	-
G06	ATTORNEY GENERAL	0	-	-	-	-
G09	GAMBLING CONTROL BOARD	0	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
		2023 Budget Allocable Costs & Applicable Credits	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name	Fixed Asset Depreciation				
G10	MINNESOTA MANAGEMENT & BUDGET	0	-	-	-	-
G17	HUMAN RIGHTS DEPARTMENT	0	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-	-
G38	INVESTMENT BOARD	0	-	-	-	-
G39	GOVERNORS OFFICE	0	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	0	-	-	-	-
G46	MN.IT	0	-	-	-	-
G53	SECRETARY OF STATE	0	-	-	-	-
G61	OFFICE OF STATE AUDITOR	0	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	0	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	-	-	-	-
G67	REVENUE DEPARTMENT	0	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	0	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	0	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	0	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	0	-	-	-	-
G96	UNIFORM LAWS COMMISSION	0	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	0	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	0	-	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	0	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	0	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	0	-	-	-	-
G9Q	MMB DEBT SERVICE	0	-	-	-	-
G9R	MMB NON-OPERATING	0	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	0	-	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	0	-	-	-	-
GPR	PAYROLL CLEARING	0	-	-	-	-
H12	HEALTH DEPARTMENT	0	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	0	-	-	-	-
H55b	HUMAN SERVICES SOS	0	-	-	-	-
H55c	HUMAN SERVICES MSOP	0	-	-	-	-
H60	MNSURE	0	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	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	EXEC FOR LT SVCS & SUPPORTS BD	0	-	-	-	-
H7L	SOCIAL WORK BOARD	0	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	0	-	-	-	-
H7Q	PODIATRIC MEDICINE	0	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	0	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	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	STATE GUARDIAN AD LITEM	0	-	-	-	-
J52	PUBLIC DEFENSE BOARD	0	-	-	-	-
J58	COURT OF APPEALS	0	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

			Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4	Accounting & Procurement Accounting Transactions 3.5
		2023 Budget Allocable Costs & Applicable Credits		ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting
DP#	Name		Fixed Asset Depreciation				
	J65 SUPREME COURT	0	-	-	-	-	-
	J68 TAX COURT	0	-	-	-	-	-
	J70 JUDICIAL STANDARDS BOARD	0	-	-	-	-	-
	L10 LEGISLATURE COORDINATING COMM	0	-	-	-	-	-
	L11 SENATE	0	-	-	-	-	-
	L12 HOUSE	0	-	-	-	-	-
	L49 LEGISLATIVE AUDITOR	0	-	-	-	-	-
	P01 MILITARY AFFAIRS DEPARTMENT	0	-	-	-	-	-
	P07 PUBLIC SAFETY DEPARTMENT	0	-	-	-	-	-
	P08 OMBUDSPERSON FOR CORRECTIONS	0	-	-	-	-	-
	P78 CORRECTIONS DEPARTMENT	0	-	-	-	-	-
	P7T PEACE OFFICERS BOARD (POST)	0	-	-	-	-	-
	P9E SENTENCING GUIDELINES COMM	0	-	-	-	-	-
	R28 MINN CONSERVATION CORPS	0	-	-	-	-	-
	R29 NATURAL RESOURCES DEPARTMENT	0	-	-	-	-	-
	R32 POLLUTION CONTROL AGENCY	0	-	-	-	-	-
	R9P WATER AND SOIL RESOURCES BOARD	0	-	-	-	-	-
	T79 TRANSPORTATION DEPARTMENT	0	-	-	-	-	-
	T9B METROPOLITAN COUNCIL/TRANSPORT	0	-	-	-	-	-
	O OTHER	0	-	-	-	-	-
	Total	54,104,867	0	0	0	0	0
	Source	54,104,867					
	Difference (Total - Source)	0					

Statewide Cost Allocation Plan Exhibit B - Step-Down Calculation Allocation of General Support Costs Multiple Rate Method State Fiscal Year 2023 - Budget		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	Sum Percent 4.11
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
	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	(107,232)					
	G02-4.5 Real Estate and Construction Services - Leasing	13,293	(588,360)				
	G02-4.7 Real Property	18,647	-	(774,647)			
	G02-4.8 Office of State Procurement (fmrlly Materials Management I	49,899	-	-	(2,014,233)		
	G02-4.10 Central Mail	12,185	-	-	-	(452,185)	
	G02-4.11 Office of Enterprise Continuous Improvement	9,309	-	-	-	-	(426,643)
	G02-4.12 Grants Management	3,900	-	-	-	-	-
	G46-6.2 Minnesota Information Technology	-	-	-	236	-	32
	G46-6.3 IT Spend	-	-	-	-	-	-
	G46-6.4 Enterprise IT Security	-	-	-	-	-	-
	G46-6.5 MnIT - Non allocable	-	-	-	-	-	-
	G10-8.2 Minnesota Management & Budget	-	-	-	388	-	175
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	51	-	55
	G10-9.2 Debt Management Division	-	-	-	39	-	17
	G10-9.3 Debt Management	-	-	-	-	-	-
	G10-9.4 Debt Management - Other	-	-	-	-	-	-
	G10-10.2 MMB - Budget Division	-	-	-	62	-	110
	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	-	-	-	219	-	262
	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	-	-	-	107	-	-
	G10-12.4 Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-
	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	-	-	-	253	-	165
	G10-13.3 Personnel Administration	-	-	-	-	-	-
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-
	G45-14.2 Mediation Services	-	-	-	67	-	10
	G45-14.3 Mediation Services	-	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-	-
	L49-15.2 Legislative Auditor	-	-	-	1,035	-	285
	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	-	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit B - Step-Down Calculation Allocation of General Support Costs Multiple Rate Method State Fiscal Year 2023 - Budget			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	Sum Percent 4.11
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	
L49-15.12	Program Audit- Art	-	-	-	-	-	-	
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	
G61-16.2	State Auditor	-	-	-	-	-	-	
G61-16.3	State Auditor General	-	-	-	-	-	-	
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	
	99YYY Consumer Agencies							
G02-3.0	Department of Administration	-	-	86,560	-	-	-	
G02-3.2	Admin Management Services	-	-	-	883	-	290	
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	-	-	-	877	-	510	
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	
G02-4.7	Real Property	-	-	-	-	-	-	
G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-	-	
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 Suppor	-	-	-	-	-	-	
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	-	-	-	-	-	-	

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

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	Sum Percent 4.11
Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement

L49-15.3	Financial Audits	-	-	-	-	-	
L49-15.4	Program Audits	-	-	-	-	-	
L49-15.5	Single Audits	-	-	-	-	-	
L49-15.6	Audit Comm	-	-	-	-	-	
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	
L49-15.8	Financial Audit- Art	-	-	-	-	-	
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	
L49-15.12	Program Audit- Art	-	-	-	-	-	
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	
G61-16.2	State Auditor	-	-	-	-	-	
G61-16.3	State Auditor General	-	-	-	-	-	
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	
99YYY	Consumer Agencies	-	-	-	-	-	
B04	AGRICULTURE DEPARTMENT	-	8,390	177	41,292	4,943	4,906
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	478	455	151
B13	COMMERCE DEPARTMENT	-	-	69	16,569	9,460	2,656
B14	ANIMAL HEALTH BOARD	-	3,146	-	2,058	56	475
B15	BARBER EXAMINERS BOARD	-	-	-	382	141	22
B20	EXPLORE MINNESOTA TOURISM	-	1,049	-	2,632	672	237
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	39,853	576	226,106	121	10,479
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	2,002	-	94
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	3,146	-	3,605	389	1,989
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	225	49	63
B42	LABOR AND INDUSTRY DEPARTMENT	-	6,293	-	16,237	7,066	2,719
B43	IRON RANGE RESOURCES	-	-	6,423	4,286	-	251
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	1,384	442	48
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	3,146	-	163	338	27
B7S	PRIVATE DETECTIVES BOARD	-	-	-	39	-	19
B82	PUBLIC UTILITIES COMMISSION	-	-	-	759	-	1,533
B9D	AMATEUR SPORTS COMMISSION	-	-	16,700	-	-	16
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	3,757	3,830	-	370
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	416	88,297
E37	EDUCATION DEPARTMENT	-	1,049	-	12,261	809	2,814
E39	PROF EDUCATOR LICENSING STD BD	-	1,049	-	658	466	142
E40	HISTORICAL SOCIETY	-	-	26,689	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	9,047	5,467	-	1,252
E50	ARTS BOARD	-	1,049	-	16,934	1	132
E60	OFFICE OF HIGHER EDUCATION	-	-	-	4,280	2,089	591
E77	ZOOLOGICAL BOARD	-	-	13,812	7,525	-	1,827
E81	UNIVERSITY OF MINNESOTA	-	-	-	163	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-	10
G02	ADMINISTRATION DEPARTMENT	-	59,780	-	32,367	3,362	5,595
G03	LOTTERY	-	10,488	-	-	94	886
G05	RACING COMMISSION	-	-	-	2,542	-	302
G06	ATTORNEY GENERAL	-	5,244	-	2,778	944	1,951
G09	GAMBLING CONTROL BOARD	-	2,098	-	236	-	195

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

		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	Sum Percent 4.11
DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	2,880	6,132	935
G17	HUMAN RIGHTS DEPARTMENT	-	2,098	-	838	655	334
G19	INDIAN AFFAIRS COUNCIL	-	-	-	720	-	31
G38	INVESTMENT BOARD	-	1,049	-	838	19	149
G39	GOVERNORS OFFICE	-	-	-	630	26	385
G45	MEDIATION SERVICES DEPARTMENT	-	1,049	-	444	62	78
G46	MN.IT	-	3,146	-	43,424	37	17,759
G53	SECRETARY OF STATE	-	1,049	-	6,698	1,629	725
G61	OFFICE OF STATE AUDITOR	-	-	-	4,325	15	589
G62	MINN STATE RETIREMENT SYSTEM	-	1,049	3,092	2,120	10,755	814
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	793	18,399	551
G67	REVENUE DEPARTMENT	-	7,341	-	4,870	97,416	8,431
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1,772	2,984	466
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	1,049	-	304	29	24
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-	3
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	231	519	44
G9K	ADMINISTRATIVE HEARINGS	-	-	-	3,026	2,844	480
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	388	2	24
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	529	5	37
G9N	ASIAN PACIFIC COUNCIL	-	-	-	231	39	21
G9Q	MMB DEBT SERVICE	-	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	34	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	135	8	29
G9Y	MN STATE COUNCIL ON DISABILITY	-	1,049	-	855	53	45
GPR	PAYROLL CLEARING	-	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	76,560	-	78,985	19,522	13,612
H55	HUMAN SERVICES DEPARTMENT	-	89,145	66,685	40,004	27,172	32,626
H55b	HUMAN SERVICES SOS	-	-	-	15,269	-	15,486
H55c	HUMAN SERVICES MSOP	-	-	-	3,200	-	2,793
H60	MNSURE	-	-	-	771	995	1,200
H75	VETERANS AFFAIRS DEPARTMENT	-	-	26,656	42,974	356	11,171
H7B	MEDICAL PRACTICE BOARD	-	2,098	-	1,209	2,684	174
H7C	NURSING BOARD	-	1,049	-	394	2,048	181
H7D	PHARMACY BOARD	-	2,098	-	1,069	1,167	133
H7F	DENTISTRY BOARD	-	2,098	-	652	274	81
H7H	CHIROPRACTIC EXAMINERS BOARD	-	2,098	-	444	256	38
H7J	OPTOMETRY BOARD	-	3,146	-	247	52	8
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	11,536	-	1,833	85	47
H7L	SOCIAL WORK BOARD	-	1,049	-	472	650	80
H7M	MARRIAGE AND FAMILY THERAPY BD	-	2,098	-	287	82	16
H7Q	PODIATRIC MEDICINE	-	-	-	253	11	6
H7R	VETERINARY MEDICINE BOARD	-	2,098	-	315	111	10
H7S	EMERGENCY MEDICAL SERVICES OFF	-	4,195	-	844	98	62
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	208	66	5
H7V	PSYCHOLOGY BOARD	-	2,098	-	377	72	44
H7W	PHYSICAL THERAPY BOARD	-	1,049	-	332	201	17
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	3,146	-	613	421	34
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	1,049	-	309	115	22
H9G	OMBUDSMAN MH/DD	-	4,195	-	607	50	133
J33	TRIAL COURTS	-	-	-	37,175	1,160	15,633
J50	STATE GUARDIAN AD LITEM	-	-	-	900	0	1,810
J52	PUBLIC DEFENSE BOARD	-	-	-	5,967	-	4,482
J58	COURT OF APPEALS	-	-	-	326	219	488

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

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 **Sum Percent** 4.11

DP#	Name	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
		J65	SUPREME COURT	-	1,049	-	15,494
J68	TAX COURT	-	-	-	360	15	52
J70	JUDICIAL STANDARDS BOARD	-	1,049	-	208	-	21
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	0	667
L11	SENATE	-	-	-	-	7,061	1,358
L12	HOUSE	-	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	12	32
P01	MILITARY AFFAIRS DEPARTMENT	-	-	117,676	90,722	127	2,805
P07	PUBLIC SAFETY DEPARTMENT	-	119,560	434	72,703	187,325	17,194
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-	16
P78	CORRECTIONS DEPARTMENT	-	23,073	159,008	125,552	598	29,864
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	219	60	71
P9E	SENTENCING GUIDELINES COMM	-	-	-	90	-	39
R28	MINN CONSERVATION CORPS	-	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	51,390	64,225	295,024	17,744	33,085
R32	POLLUTION CONTROL AGENCY	-	5,244	537	14,999	2,137	7,216
R9P	WATER AND SOIL RESOURCES BOARD	-	5,244	-	20,033	149	2,621
T79	TRANSPORTATION DEPARTMENT	-	6,293	139,623	655,225	4,040	64,340
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	6	-	-
O	OTHER	-	-	32,903	-	-	-
	Total Source	0	(0)	(0)	0	(0)	(0)
	Difference (Total - Source)						

Statewide Cost Allocation Plan Exhibit B - Step-Down Calculation Allocation of General Support Costs Multiple Rate Method State Fiscal Year 2023 - Budget			Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			4.12	6.2	6.3	6.4	8.2	8.3
DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly 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 (fmrlly Materials Management I							
	G02-4.10 Central Mail							
	G02-4.11 Office of Enterprise Continuous Improvement							
	G02-4.12 Grants Management	(172,234)						
	G46-6.2 Minnesota Information Technology	-	(1,650,768)					
	G46-6.3 IT Spend	-	-	-				
	G46-6.4 Enterprise IT Security	-	1,650,768	-	(2,093,768)			
	G46-6.5 MnIT - Non allocable	-	-	-	-			
	G10-8.2 Minnesota Management & Budget	-	-	-	24,875	(2,954,943)		
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)	-	-	-	-	122,807	(1,065,343)	
	G10-9.2 Debt Management Division	-	-	-	-	-	8	
	G10-9.3 Debt Management	-	-	-	-	89,288	-	
	G10-9.4 Debt Management - Other	-	-	-	-	-	-	
	G10-10.2 MMB - Budget Division	-	-	-	-	-	16	
	G10-10.3 Analysis & Control (EBO's)	-	-	-	-	177,853	-	
	G10-10.4 Budget Operations and Planning	-	-	-	-	34,703	-	
	G10-10.5 Budget Division - Non Allocable	-	-	-	-	-	-	
	G10-11.2 MMB - Accounting Division	-	-	-	-	-	46	
	G10-11.3 Central Payroll	-	-	-	-	210,546	-	
	G10-11.4 Accounting Services	-	-	-	-	233,107	-	
	G10-11.5 Financial Reporting	-	-	-	-	358,264	-	
	G10-11.6 Financial Reporting - Single Audit	-	-	-	-	6,620	-	
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	-	-	
	G10-12.2 MMB I.T - Management and Administration	-	-	-	-	351,138	19	
	G10-12.4 Accounting & Procurement Operations and System Support	-	-	-	-	314,485	-	
	G10-12.5 Personnel Operations and System Support	-	-	-	-	441,371	-	
	G10-12.6 Budget Service - Computer Operations	-	-	-	-	27,018	-	
	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	-	-	-	-	-	32	
	G10-13.3 Personnel Administration	-	-	-	-	587,744	-	
	G02-13.5 Employee Relations - Non Allocable	-	-	-	-	-	-	
	G45-14.2 Mediation Services	-	-	-	50	-	9	
	G45-14.3 Mediation Services	-	-	-	-	-	-	
	G45-14.4 Mediation/Representation	-	-	-	-	-	-	
	L49-15.2 Legislative Auditor	-	-	-	185	-	73	
	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	-	-	-	-	-	-	

Statewide Cost Allocation Plan Exhibit B - Step-Down Calculation Allocation of General Support Costs Multiple Rate Method State Fiscal Year 2023 - Budget			Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
			4.12	6.2	6.3	6.4	8.2	8.3
DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-	-
	99YYY Consumer Agencies							
G02-3.0	Department of Administration	-	-	-	-	-	-	-
G02-3.2	Admin Management Services	-	-	-	577	-	117	-
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	-	-	-	2,767	-	128	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	134	-	42	-
G46-6.3	IT Spend	-	-	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-	58	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-	10	-
G10-9.2	Debt Management Division	-	-	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
4.12	6.2	6.3	6.4	8.2	8.3
Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)

DP#	Name					
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	983	-	-	19,950	5,751
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,435	352
B13	COMMERCE DEPARTMENT	18,193	-	-	18,299	7,031
B14	ANIMAL HEALTH BOARD	-	-	-	2,039	410
B15	BARBER EXAMINERS BOARD	-	-	-	60	91
B20	EXPLORE MINNESOTA TOURISM	59	-	-	2,620	244
B22	EMPLOYMENT & ECONOMIC DEVELOP	18,742	-	-	127,024	66,142
B24	PUBLIC FACILITIES AUTHORITY	5,019	-	-	107	243
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	911	1,775
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	103	38
B42	LABOR AND INDUSTRY DEPARTMENT	260	-	-	43,909	10,223
B43	IRON RANGE RESOURCES	3,668	-	-	555	584
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	137	183
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	0
B7P	ACCOUNTANCY BOARD	-	-	-	137	165
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	21
B82	PUBLIC UTILITIES COMMISSION	-	-	-	1,852	2,308
B9D	AMATEUR SPORTS COMMISSION	-	-	-	0	11
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	1,882	396
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	20,623	93,330
E37	EDUCATION DEPARTMENT	18,702	-	-	42,282	11,445
E39	PROF EDUCATOR LICENSING STD BD	148	-	-	1,543	169
E40	HISTORICAL SOCIETY	-	-	-	462	12
E44	MINNESOTA STATE ACADEMIES	-	-	-	2,352	618
E50	ARTS BOARD	3,366	-	-	784	532
E60	OFFICE OF HIGHER EDUCATION	1,378	-	-	18,377	917
E77	ZOOLOGICAL BOARD	-	-	-	3,686	1,190
E81	UNIVERSITY OF MINNESOTA	-	-	-	2,198	157
E95	HUMANITIES COMMISSION	-	-	-	-	6
E97	SCIENCE MUSEUM	-	-	-	-	1
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	2	4
G02	ADMINISTRATION DEPARTMENT	1,286	-	-	19,450	9,993
G03	LOTTERY	-	-	-	445	137
G05	RACING COMMISSION	3	-	-	240	371
G06	ATTORNEY GENERAL	-	-	-	856	530
G09	GAMBLING CONTROL BOARD	-	-	-	471	94

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

		Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)
		4.12	6.2	6.3	6.4	8.2	8.3
DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	45,157	-	1,213
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	1,857	-	125
G19	INDIAN AFFAIRS COUNCIL	16	-	-	127	-	47
G38	INVESTMENT BOARD	-	-	-	59	-	124
G39	GOVERNORS OFFICE	-	-	-	832	-	123
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	368	-	60
G46	MN.IT	-	-	-	8,785	-	8,772
G53	SECRETARY OF STATE	-	-	-	1,720	-	971
G61	OFFICE OF STATE AUDITOR	-	-	-	173	-	242
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	416	-	2,345
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	543	-	4,236
G67	REVENUE DEPARTMENT	52	-	-	97,300	-	1,283
G69	TEACHERS RETIREMENT ASSOC	-	-	-	576	-	2,784
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	48,228
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	214	-	29
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	1
G9J	CAMPAIGN FINANCE BOARD	-	-	-	48	-	134
G9K	ADMINISTRATIVE HEARINGS	-	-	-	3,312	-	514
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	88	-	48
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	79	-	33
G9N	ASIAN PACIFIC COUNCIL	-	-	-	71	-	26
G9Q	MMB DEBT SERVICE	-	-	-	-	-	138
G9R	MMB NON-OPERATING	10,455	-	-	-	-	105,215
G9X	CAPITOL AREA ARCHITECT	-	-	-	58	-	23
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	147	-	52
GPR	PAYROLL CLEARING	-	-	-	-	-	3
H12	HEALTH DEPARTMENT	28,799	-	-	144,461	-	13,142
H55	HUMAN SERVICES DEPARTMENT	18,096	-	-	631,595	-	196,993
H55b	HUMAN SERVICES SOS	-	-	-	-	-	10,476
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	948
H60	MNSURE	391	-	-	4,673	-	174
H75	VETERANS AFFAIRS DEPARTMENT	31	-	-	24,443	-	5,139
H7B	MEDICAL PRACTICE BOARD	-	-	-	1,972	-	390
H7C	NURSING BOARD	-	-	-	2,346	-	328
H7D	PHARMACY BOARD	-	-	-	6,825	-	294
H7F	DENTISTRY BOARD	-	-	-	369	-	218
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	160	-	97
H7J	OPTOMETRY BOARD	-	-	-	34	-	59
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	3,751	-	156
H7L	SOCIAL WORK BOARD	-	-	-	384	-	268
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	54	-	85
H7Q	PODIATRIC MEDICINE	-	-	-	39	-	56
H7R	VETERINARY MEDICINE BOARD	-	-	-	83	-	81
H7S	EMERGENCY MEDICAL SERVICES OFF	156	-	-	904	-	139
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	32	-	58
H7V	PSYCHOLOGY BOARD	-	-	-	428	-	116
H7W	PHYSICAL THERAPY BOARD	-	-	-	1,159	-	120
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	99	-	233
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	112	-	106
H9G	OMBUDSMAN MH/DD	-	-	-	596	-	54
J33	TRIAL COURTS	-	-	-	434	-	20,665
J50	STATE GUARDIAN AD LITEM	-	-	-	3	-	444
J52	PUBLIC DEFENSE BOARD	-	-	-	653	-	809
J58	COURT OF APPEALS	-	-	-	-	-	56

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Dollars of Grants received **Net Administrative Expenditures by Division** **IT Central Serv Revenue** **IT Central Serv Revenue** **Net Administrative Expenditures by Division** **Accounting & Procurement Accounting Transactions - FY (Actual)**

4.12 **6.2** **6.3** **6.4** **8.2** **8.3**

		Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
DP#	Name						
J65	SUPREME COURT	-	-	-	5,374	-	1,254
J68	TAX COURT	-	-	-	1,236	-	31
J70	JUDICIAL STANDARDS BOARD	-	-	-	13	-	28
L10	LEGISLATURE COORDINATING COMM	-	-	-	343	-	475
L11	SENATE	-	-	-	-	-	25
L12	HOUSE	-	-	-	-	-	24
L49	LEGISLATIVE AUDITOR	-	-	-	-	-	9
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	4,373	-	8,598
P07	PUBLIC SAFETY DEPARTMENT	10,510	-	-	260,275	-	57,219
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	791	-	-	98,552	-	9,857
P7T	PEACE OFFICERS BOARD (POST)	8	-	-	424	-	124
P9E	SENTENCING GUIDELINES COMM	-	-	-	174	-	11
R28	MINN CONSERVATION CORPS	-	-	-	-	-	2
R29	NATURAL RESOURCES DEPARTMENT	11,103	-	-	87,153	-	45,752
R32	POLLUTION CONTROL AGENCY	3,398	-	-	48,293	-	5,524
R9P	WATER AND SOIL RESOURCES BOARD	4,853	-	-	6,064	-	2,297
T79	TRANSPORTATION DEPARTMENT	11,768	-	-	201,593	-	288,245
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,483	-	1,335
O	OTHER	-	-	-	27,499	-	28
	Total	0	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 2023 - Budget

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

DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
	1.2 Fixed Asset Depreciation						
G02-3.0	Department of Administration						
G02-3.2	Admin Management Services						
G02-3.3	Commissioner's Office						
G02-3.4	Human Resources						
G02-3.5	Financial Management and Reporting						
G02-3.6	Fiscal Agent - Non allocable						
G02-4.2	Government & Citizen Services						
G02-4.5	Real Estate and Construction Services - Leasing						
G02-4.7	Real Property						
G02-4.8	Office of State Procurement (fmrlly Materials Management C						
G02-4.10	Central Mail						
G02-4.11	Office of Enterprise Continuous Improvement						
G02-4.12	Grants Management						
G46-6.2	Minnesota Information Technology						
G46-6.3	IT Spend						
G46-6.4	Enterprise IT Security						
G46-6.5	MnIT - Non allocable						
G10-8.2	Minnesota Management & Budget						
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)						
G10-9.2	Debt Management Division	(65)					
G10-9.3	Debt Management	65	(694,477)				
G10-9.4	Debt Management - Other	-	-				
G10-10.2	MMB - Budget Division	-	-	(188)			
G10-10.3	Analysis & Control (EBO's)	-	-	157	(1,500,136)		
G10-10.4	Budget Operations and Planning	-	-	31	-	(292,710)	
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-	
G10-11.2	MMB - Accounting Division	-	-	-	-	-	(527)
G10-11.3	Central Payroll	-	-	-	-	-	137
G10-11.4	Accounting Services	-	-	-	-	-	152
G10-11.5	Financial Reporting	-	-	-	-	-	234
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-	4
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-	-
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	-	-	-	12	12	-
G45-14.3	Mediation Services	-	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	102	145	-
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	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Net Administrative Expenditures by Division
9.2

all Outstanding Principal
9.3

Net Administrative Expenditures by Division
10.2

Accounting & Procurement Accounting Transactions - FY (Actual)
10.3

Number of Budget Transactions - FY (Actual)
10.4

Net Administrative Expenditures by Division
11.2

DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	165	149	-
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	-	-	-	180	192	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-	-
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	143	-
G46-6.3	IT Spend	-	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	81	60	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	14	33	-
G10-9.2	Debt Management Division	-	-	-	12	27	-
G10-9.3	Debt Management	-	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	22	31	-
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	-	-	-	65	105	-
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	-	-	-	27	30	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	45	101	-
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	-	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Net Administrative
Expenditures by Division
9.2

all Outstanding Principal
9.3

Net Administrative
Expenditures by Division
10.2

Accounting &
Procurement Accounting
Transactions - FY (Actual)
10.3

Number of Budget
Transactions - FY
(Actual)
10.4

Net Administrative
Expenditures by Division
11.2

DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
L49-15.3	Financial Audits	-	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-	-
99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	-	8,163	-	8,098	14,426	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	496	131	-
B13	COMMERCE DEPARTMENT	-	-	-	9,901	2,962	-
B14	ANIMAL HEALTH BOARD	-	-	-	577	703	-
B15	BARBER EXAMINERS BOARD	-	-	-	128	78	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	343	957	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	93,136	9,320	-
B24	PUBLIC FACILITIES AUTHORITY	-	4,148	-	342	1,829	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	25,143	-	2,500	1,335	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	53	44	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	14,396	3,475	-
B43	IRON RANGE RESOURCES	-	-	-	823	943	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	258	70	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	3	-
B7P	ACCOUNTANCY BOARD	-	-	-	233	71	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	30	60	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	3,250	138	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	15	52	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0	1	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	558	1,718	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	6,123	-	131,420	7,741	-
E37	EDUCATION DEPARTMENT	-	92,983	-	16,116	8,895	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	238	143	-
E40	HISTORICAL SOCIETY	-	-	-	17	147	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	870	1,831	-
E50	ARTS BOARD	-	-	-	749	508	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	1,292	1,889	-
E77	ZOOLOGICAL BOARD	-	-	-	1,676	1,564	-
E81	UNIVERSITY OF MINNESOTA	-	13,489	-	221	517	-
E95	HUMANITIES COMMISSION	-	-	-	8	103	-
E97	SCIENCE MUSEUM	-	-	-	2	27	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	5	13	-
G02	ADMINISTRATION DEPARTMENT	-	7,810	-	14,071	3,953	-
G03	LOTTERY	-	-	-	194	245	-
G05	RACING COMMISSION	-	-	-	522	464	-
G06	ATTORNEY GENERAL	-	-	-	746	948	-
G09	GAMBLING CONTROL BOARD	-	-	-	133	133	-

Statewide Cost Allocation Plan Exhibit B - Step-Down Calculation Allocation of General Support Costs Multiple Rate Method State Fiscal Year 2023 - Budget			Net Administrative Expenditures by Division 9.2	all Outstanding Principal 9.3	Net Administrative Expenditures by Division 10.2	Accounting & Procurement Accounting Transactions - FY (Actual) 10.3	Number of Budget Transactions - FY (Actual) 10.4	Net Administrative Expenditures by Division 11.2
DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	1,708	1,312	-	
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	175	244	-	
G19	INDIAN AFFAIRS COUNCIL	-	-	-	66	226	-	
G38	INVESTMENT BOARD	-	-	-	175	58	-	
G39	GOVERNORS OFFICE	-	-	-	173	226	-	
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	84	116	-	
G46	MN.IT	-	1,569	-	12,352	5,664	-	
G53	SECRETARY OF STATE	-	-	-	1,367	899	-	
G61	OFFICE OF STATE AUDITOR	-	-	-	340	405	-	
G62	MINN STATE RETIREMENT SYSTEM	-	132	-	3,302	165	-	
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	173	-	5,965	185	-	
G67	REVENUE DEPARTMENT	-	-	-	1,806	6,465	-	
G69	TEACHERS RETIREMENT ASSOC	-	175	-	3,920	252	-	
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	67,911	1,823	-	
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	41	81	-	
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-	-	
G96	UNIFORM LAWS COMMISSION	-	-	-	1	10	-	
G9J	CAMPAIGN FINANCE BOARD	-	-	-	189	214	-	
G9K	ADMINISTRATIVE HEARINGS	-	-	-	724	253	-	
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	67	106	-	
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	46	67	-	
G9N	ASIAN PACIFIC COUNCIL	-	-	-	37	76	-	
G9Q	MMB DEBT SERVICE	-	-	-	195	1,195	-	
G9R	MMB NON-OPERATING	-	-	-	148,156	1,208	-	
G9X	CAPITOL AREA ARCHITECT	-	-	-	32	108	-	
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	74	128	-	
GPR	PAYROLL CLEARING	-	-	-	4	-	-	
H12	HEALTH DEPARTMENT	-	-	-	18,505	12,071	-	
H55	HUMAN SERVICES DEPARTMENT	-	1,860	-	277,391	12,115	-	
H55b	HUMAN SERVICES SOS	-	-	-	14,752	9,762	-	
H55c	HUMAN SERVICES MSOP	-	-	-	1,335	841	-	
H60	MNSURE	-	-	-	245	293	-	
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	7,236	5,986	-	
H7B	MEDICAL PRACTICE BOARD	-	-	-	550	193	-	
H7C	NURSING BOARD	-	-	-	462	124	-	
H7D	PHARMACY BOARD	-	-	-	415	361	-	
H7F	DENTISTRY BOARD	-	-	-	306	156	-	
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	137	108	-	
H7J	OPTOMETRY BOARD	-	-	-	84	76	-	
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	219	317	-	
H7L	SOCIAL WORK BOARD	-	-	-	378	131	-	
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	119	80	-	
H7Q	PODIATRIC MEDICINE	-	-	-	79	84	-	
H7R	VETERINARY MEDICINE BOARD	-	-	-	115	79	-	
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	195	236	-	
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	82	64	-	
H7V	PSYCHOLOGY BOARD	-	-	-	164	93	-	
H7W	PHYSICAL THERAPY BOARD	-	-	-	169	84	-	
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	328	118	-	
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	150	72	-	
H9G	OMBUDSMAN MH/DD	-	-	-	76	87	-	
J33	TRIAL COURTS	-	-	-	29,100	10,976	-	
J50	STATE GUARDIAN AD LITEM	-	-	-	625	1,055	-	
J52	PUBLIC DEFENSE BOARD	-	-	-	1,139	1,178	-	
J58	COURT OF APPEALS	-	-	-	79	82	-	

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Net Administrative Expenditures by Division
9.2

all Outstanding Principal
9.3

Net Administrative Expenditures by Division
10.2

Accounting & Procurement Accounting Transactions - FY (Actual)
10.3

Number of Budget Transactions - FY (Actual)
10.4

Net Administrative Expenditures by Division
11.2

DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION
J65	SUPREME COURT	-	-	-	1,765	2,002	-
J68	TAX COURT	-	-	-	44	46	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	40	111	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	668	484	-
L11	SENATE	-	-	-	35	54	-
L12	HOUSE	-	-	-	34	70	-
L49	LEGISLATIVE AUDITOR	-	-	-	13	64	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	12,108	936	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	80,572	26,135	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	13,880	13,672	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	174	140	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	16	20	-
R28	MINN CONSERVATION CORPS	-	-	-	2	15	-
R29	NATURAL RESOURCES DEPARTMENT	-	49	-	64,425	42,492	-
R32	POLLUTION CONTROL AGENCY	-	-	-	7,778	9,084	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	3,234	7,542	-
T79	TRANSPORTATION DEPARTMENT	-	159,963	-	405,885	42,996	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	1,880	72	-
O	OTHER	-	372,697	-	39	-	-
	Total	0	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 2023 - Budget

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

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 Real Estate and Construction Services - Leasing					
	G02-4.7 Real Property					
	G02-4.8 Office of State Procurement (fmrly Materials Management C					
	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	(1,670,418)				
	G10-11.4 Accounting Services	-	(1,859,168)			
	G10-11.5 Financial Reporting	-	-	(2,946,242)		
	G10-11.6 Financial Reporting - Single Audit	-	-	-	(51,954)	
	G10-11.7 Accounting Services - Non Allocable	-	-	-	-	
	G10-12.2 MMB I.T - Management and Administration	-	-	-	-	(2,808,117)
	G10-12.4 Accounting & Procurement Operations and System Suppor	-	-	-	-	-
	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	38	15	24	-	-
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	1,114	127	201	-	-
	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	-	-	-	-	-

Statewide Cost Allocation Plan Exhibit B - Step-Down Calculation Allocation of General Support Costs Multiple Rate Method State Fiscal Year 2023 - Budget		SUM OF PERCENT 11.3	Accounting & Procurement Transactions - FY (Actual) 11.4	Accounting & Procurement Transactions - FY (Actual) 11.5	Federal Cash Receipts - FY (Actual) 11.6	Net Administrative Expenditures by Division 12.2
DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	99YYY Consumer Agencies					
G02-3.0	Department of Administration	1,137	204	324	-	-
G02-3.2	Admin Management Services	-	-	-	-	-
G02-3.3	Commissioner's Office	-	-	-	-	-
G02-3.4	Human Resources	-	-	-	-	-
G02-3.5	Financial Management and Reporting	-	-	-	-	-
G02-3.6	Fiscal Agent - Non allocable	-	-	-	-	-
G02-4.2	Government & Citizen Services	1,997	224	354	-	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	126	74	117	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	687	101	160	-	2,808,117
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	214	17	28	-	-
G10-9.2	Debt Management Division	67	14	23	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	430	28	44	-	-
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	1,024	80	127	-	-
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	-	33	52	-	-
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
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	644	56	88	-	-
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

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

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	19,209	10,036	15,904	22	-
B11	COSMETOLOGIST EXAMINERS BOARD	592	615	974	-	-
B13	COMMERCE DEPARTMENT	10,401	12,270	19,445	460	-
B14	ANIMAL HEALTH BOARD	1,862	715	1,133	1	-
B15	BARBER EXAMINERS BOARD	87	159	252	-	-
B20	EXPLORE MINNESOTA TOURISM	929	425	674	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	41,026	115,427	182,918	17,422	-
B24	PUBLIC FACILITIES AUTHORITY	368	424	671	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	7,786	3,098	4,909	-	-
B41	WORKERS' COMP COURT OF APPEALS	249	66	104	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	10,647	17,841	28,273	13	-
B43	IRON RANGE RESOURCES	981	1,020	1,616	-	-
B7E	ARCHITECTURE, ENGINEERING BD	187	319	506	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	0	0	-	-
B7P	ACCOUNTANCY BOARD	104	289	458	-	-
B7S	PRIVATE DETECTIVES BOARD	75	37	59	-	-
B82	PUBLIC UTILITIES COMMISSION	6,003	4,028	6,384	-	-
B9D	AMATEUR SPORTS COMMISSION	63	19	29	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	0	0	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	1,451	692	1,096	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	345,708	162,873	258,106	1,703	-
E37	EDUCATION DEPARTMENT	11,018	19,973	31,652	3,072	-
E39	PROF EDUCATOR LICENSING STD BD	556	295	467	-	-
E40	HISTORICAL SOCIETY	-	21	34	-	-
E44	MINNESOTA STATE ACADEMIES	4,904	1,079	1,709	-	-
E50	ARTS BOARD	517	929	1,472	3	-
E60	OFFICE OF HIGHER EDUCATION	2,312	1,601	2,537	-	-
E77	ZOOLOGICAL BOARD	7,154	2,077	3,291	0	-
E81	UNIVERSITY OF MINNESOTA	-	274	434	-	-
E95	HUMANITIES COMMISSION	-	10	16	-	-
E97	SCIENCE MUSEUM	-	2	3	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	39	6	10	-	-
G02	ADMINISTRATION DEPARTMENT	21,907	17,439	27,635	8	-
G03	LOTTERY	3,469	240	380	-	-
G05	RACING COMMISSION	1,181	647	1,025	-	-
G06	ATTORNEY GENERAL	7,640	925	1,465	4	-
G09	GAMBLING CONTROL BOARD	763	165	261	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

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

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION
G10	MINNESOTA MANAGEMENT & BUDGET	3,662	2,116	3,354	-	-
G17	HUMAN RIGHTS DEPARTMENT	1,308	217	345	-	-
G19	INDIAN AFFAIRS COUNCIL	123	81	129	-	-
G38	INVESTMENT BOARD	583	217	343	-	-
G39	GOVERNORS OFFICE	1,506	214	339	-	-
G45	MEDIATION SERVICES DEPARTMENT	305	105	166	-	-
G46	MN.IT	69,532	15,308	24,259	-	-
G53	SECRETARY OF STATE	2,840	1,694	2,684	14	-
G61	OFFICE OF STATE AUDITOR	2,306	422	668	-	-
G62	MINN STATE RETIREMENT SYSTEM	3,188	4,092	6,485	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	2,156	7,393	11,716	-	-
G67	REVENUE DEPARTMENT	33,009	2,239	3,548	-	-
G69	TEACHERS RETIREMENT ASSOC	1,825	4,858	7,699	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	84,165	133,377	-	-
G92	OMBUDSPERSON FOR FAMILIES	94	51	81	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	12	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	1	1	-	-
G9J	CAMPAIGN FINANCE BOARD	174	235	372	-	-
G9K	ADMINISTRATIVE HEARINGS	1,879	898	1,423	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	95	84	132	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	144	57	91	-	-
G9N	ASIAN PACIFIC COUNCIL	84	46	73	-	-
G9Q	MMB DEBT SERVICE	-	241	383	-	-
G9R	MMB NON-OPERATING	-	183,614	290,975	16	-
G9X	CAPITOL AREA ARCHITECT	114	40	64	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	177	92	145	-	-
GPR	PAYROLL CLEARING	-	6	9	-	-
H12	HEALTH DEPARTMENT	53,295	22,934	36,344	640	-
H55	HUMAN SERVICES DEPARTMENT	127,741	343,779	544,790	26,064	-
H55b	HUMAN SERVICES SOS	60,632	18,283	28,973	-	-
H55c	HUMAN SERVICES MSOP	10,934	1,654	2,622	-	-
H60	MNSURE	4,699	303	481	-	-
H75	VETERANS AFFAIRS DEPARTMENT	43,739	8,968	14,212	4	-
H7B	MEDICAL PRACTICE BOARD	680	681	1,080	-	-
H7C	NURSING BOARD	707	572	907	-	-
H7D	PHARMACY BOARD	521	514	814	1	-
H7F	DENTISTRY BOARD	315	380	602	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	149	169	268	-	-
H7J	OPTOMETRY BOARD	32	103	164	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	183	272	431	-	-
H7L	SOCIAL WORK BOARD	315	468	742	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	64	148	235	-	-
H7Q	PODIATRIC MEDICINE	22	98	155	-	-
H7R	VETERINARY MEDICINE BOARD	40	142	225	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	244	242	383	0	-
H7U	DIETETICS & NUTRITION PRACTICE	18	101	160	-	-
H7V	PSYCHOLOGY BOARD	174	203	322	-	-
H7W	PHYSICAL THERAPY BOARD	67	209	332	-	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	133	406	643	-	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	85	186	294	-	-
H9G	OMBUDSMAN MH/DD	520	95	150	-	-
J33	TRIAL COURTS	61,207	36,064	57,151	3	-
J50	STATE GUARDIAN AD LITEM	7,088	774	1,227	-	-
J52	PUBLIC DEFENSE BOARD	17,550	1,412	2,237	-	-
J58	COURT OF APPEALS	1,911	98	155	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

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

DP#	Name	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	
J65	SUPREME COURT	11,560	2,188	3,467	1		-
J68	TAX COURT	203	55	87	-		-
J70	JUDICIAL STANDARDS BOARD	80	49	78	-		-
L10	LEGISLATURE COORDINATING COMM	2,613	828	1,313	-		-
L11	SENATE	5,317	44	69	-		-
L12	HOUSE	-	43	67	-		-
L49	LEGISLATIVE AUDITOR	126	16	26	-		-
P01	MILITARY AFFAIRS DEPARTMENT	10,982	15,005	23,779	158		-
P07	PUBLIC SAFETY DEPARTMENT	67,320	99,855	158,242	482		-
P08	OMBUDSPERSON FOR CORRECTIONS	61	-	-	-		-
P78	CORRECTIONS DEPARTMENT	116,927	17,201	27,259	1		-
P7T	PEACE OFFICERS BOARD (POST)	277	216	342	-		-
P9E	SENTENCING GUIDELINES COMM	152	20	31	-		-
R28	MINN CONSERVATION CORPS	-	3	5	-		-
R29	NATURAL RESOURCES DEPARTMENT	129,535	79,844	126,529	114		-
R32	POLLUTION CONTROL AGENCY	28,254	9,639	15,275	42		-
R9P	WATER AND SOIL RESOURCES BOARD	10,262	4,008	6,352	2		-
T79	TRANSPORTATION DEPARTMENT	251,906	503,027	797,151	1,704		-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	2,330	3,692	-		-
O	OTHER	-	48	76	-		-
	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 2023 - Budget

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

DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
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	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 Real Estate and Construction Services - Leasing					
	G02-4.7 Real Property					
	G02-4.8 Office of State Procurement (fmrly Materials Management I					
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement					
	G02-4.12 Grants Management					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - Other					
	G10-10.2 MMB - Budget Division					
	G10-10.3 Analysis & Control (EBO's)					
	G10-10.4 Budget Operations and Planning					
	G10-10.5 Budget Division - Non Allocable					
	G10-11.2 MMB - Accounting Division					
	G10-11.3 Central Payroll					
	G10-11.4 Accounting Services					
	G10-11.5 Financial Reporting					
	G10-11.6 Financial Reporting - Single Audit					
	G10-11.7 Accounting Services - Non Allocable					
	G10-12.2 MMB I.T - Management and Administration					
	G10-12.4 Accounting & Procurement Operations and System Support	(2,186,583)				
	G10-12.5 Personnel Operations and System Support	-	(3,076,459)			
	G10-12.6 Budget Service - Computer Operations	-	-	(180,634)		
	G10-12.7 Personnel Operations Special Billing	-	-	-	(4,957,734)	
	G10-12.8 Accounting & Procurement Operations Special Billing	-	-	-	-	(6,059,453)
	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	18	69	8	112	50
	G45-14.3 Mediation Services	-	-	-	-	-
	G45-14.4 Mediation/Representation	-	-	-	-	-
	L49-15.2 Legislative Auditor	149	2,052	89	3,307	413
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8
DP#	Name	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	99YYY Consumer Agencies					
G02-3.0	Department of Administration	240	-	-	-	666
G02-3.2	Admin Management Services	-	2,094	92	3,375	-
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	263	3,678	119	5,927	729
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	86	232	88	375	240
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	119	1,265	37	2,038	329
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	21	394	20	635	57
G10-9.2	Debt Management Division	17	123	17	198	47
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	33	792	19	1,276	90
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	94	1,887	64	3,041	262
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	39	-	19	-	108
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
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	66	1,187	62	1,913	182
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8
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Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
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DP#	Name
L49-15.3	Financial Audits
L49-15.4	Program Audits
L49-15.5	Single Audits
L49-15.6	Audit Comm
L49-15.7	Financial Audit- Outdoors
L49-15.8	Financial Audit- Art
L49-15.9	Financial Audit- Clean Water
L49-15.10	Financial Audit- Parks & Trails
L49-15.11	Program Audit- Outdoors
L49-15.12	Program Audit- Art
L49-15.13	Program Audit- Clean Water
L49-15.14	Program Audit- Parks & Trails
G61-16.2	State Auditor
G61-16.3	State Auditor General
17	SWIFT (Internally Developed Software Amortized over 10 y

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

99YYY Consumer Agencies

B04	AGRICULTURE DEPARTMENT
B11	COSMETOLOGIST EXAMINERS BOARD
B13	COMMERCE DEPARTMENT
B14	ANIMAL HEALTH BOARD
B15	BARBER EXAMINERS BOARD
B20	EXPLORE MINNESOTA TOURISM
B22	EMPLOYMENT & ECONOMIC DEVELOP
B24	PUBLIC FACILITIES AUTHORITY
B25	SCIENCE & TECHNOLOGY AUTHORITY
B34	HOUSING FINANCE AGENCY
B41	WORKERS' COMP COURT OF APPEALS
B42	LABOR AND INDUSTRY DEPARTMENT
B43	IRON RANGE RESOURCES
B7E	ARCHITECTURE, ENGINEERING BD
B7G	COMBATIVE SPORTS COMMISSION
B7P	ACCOUNTANCY BOARD
B7S	PRIVATE DETECTIVES BOARD
B82	PUBLIC UTILITIES COMMISSION
B9D	AMATEUR SPORTS COMMISSION
B9V	AGRICULTURE UTILIZATION RESRCH
E25	PERPICH CTR FOR ARTS EDUCATION
E26	MN STATE COLLEGES/UNIVERSITIES
E37	EDUCATION DEPARTMENT
E39	PROF EDUCATOR LICENSING STD BD
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 DEPARTMENT
G03	LOTTERY
G05	RACING COMMISSION
G06	ATTORNEY GENERAL
G09	GAMBLING CONTROL BOARD

11,804	35,377	8,903	57,010	32,710
723	1,090	81	1,756	2,004
14,431	19,155	1,828	30,869	39,992
841	3,428	434	5,525	2,330
187	161	48	260	518
500	1,711	591	2,757	1,385
135,754	75,559	5,752	121,764	376,202
498	679	1,129	1,094	1,381
-	-	-	-	-
3,643	14,339	824	23,108	10,096
77	458	27	738	214
20,983	19,609	2,144	31,600	58,148
1,199	1,807	582	2,913	3,324
376	345	43	555	1,041
0	-	2	-	0
340	191	44	308	941
44	138	37	222	121
4,738	11,055	85	17,816	13,129
22	115	32	186	61
0	-	1	-	1
814	2,672	1,060	4,305	2,255
191,556	636,701	4,777	1,026,047	530,839
23,491	20,292	5,489	32,701	65,098
347	1,023	88	1,649	961
25	-	91	-	69
1,269	9,031	1,130	14,554	3,516
1,092	952	313	1,533	3,027
1,883	4,258	1,166	6,862	5,217
2,442	13,176	965	21,233	6,768
322	-	319	-	893
12	-	64	-	33
2	-	17	-	6
7	71	8	114	20
20,510	40,346	2,440	65,018	56,836
282	6,388	151	10,295	782
761	2,174	286	3,504	2,108
1,088	14,071	585	22,676	3,014
194	1,405	82	2,265	537

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8
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Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
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DP#	Name
G10	MINNESOTA MANAGEMENT & BUDGET
G17	HUMAN RIGHTS DEPARTMENT
G19	INDIAN AFFAIRS COUNCIL
G38	INVESTMENT BOARD
G39	GOVERNORS OFFICE
G45	MEDIATION SERVICES DEPARTMENT
G46	MN.IT
G53	SECRETARY OF STATE
G61	OFFICE OF STATE AUDITOR
G62	MINN STATE RETIREMENT SYSTEM
G63	PUBLIC EMPLOYEES RETIRE ASSOC
G67	REVENUE DEPARTMENT
G69	TEACHERS RETIREMENT ASSOC
G90	REVENUE INTERGOVT PAYMENTS
G92	OMBUDSPERSON FOR FAMILIES
G93	OMBUD AMERICAN INDIAN FAMILIES
G96	UNIFORM LAWS COMMISSION
G9J	CAMPAIGN FINANCE BOARD
G9K	ADMINISTRATIVE HEARINGS
G9L	COUNCIL FOR MINNESOTANS OF AFR
G9M	MINNESOTA COUNCIL ON LATINO AF
G9N	ASIAN PACIFIC COUNCIL
G9Q	MMB DEBT SERVICE
G9R	MMB NON-OPERATING
G9X	CAPITOL AREA ARCHITECT
G9Y	MN STATE COUNCIL ON DISABILITY
GPR	PAYROLL CLEARING
H12	HEALTH DEPARTMENT
H55	HUMAN SERVICES DEPARTMENT
H55b	HUMAN SERVICES SOS
H55c	HUMAN SERVICES MSOP
H60	MNSURE
H75	VETERANS AFFAIRS DEPARTMENT
H7B	MEDICAL PRACTICE BOARD
H7C	NURSING BOARD
H7D	PHARMACY BOARD
H7F	DENTISTRY BOARD
H7H	CHIROPRACTIC EXAMINERS BOARD
H7J	OPTOMETRY BOARD
H7K	EXEC FOR LT SVCS & SUPPORTS BD
H7L	SOCIAL WORK BOARD
H7M	MARRIAGE AND FAMILY THERAPY BD
H7Q	PODIATRIC MEDICINE
H7R	VETERINARY MEDICINE BOARD
H7S	EMERGENCY MEDICAL SERVICES OFF
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	STATE GUARDIAN AD LITEM
J52	PUBLIC DEFENSE BOARD
J58	COURT OF APPEALS

2,489	6,744	810	10,868	6,897
256	2,409	150	3,883	709
96	227	139	365	265
255	1,074	36	1,731	706
252	2,773	139	4,469	698
123	561	71	904	341
18,004	128,060	3,495	206,369	49,892
1,992	5,230	555	8,428	5,520
496	4,247	250	6,844	1,375
4,813	5,871	102	9,461	13,337
8,695	3,970	114	6,398	24,095
2,633	60,793	3,989	97,968	7,296
5,714	3,362	155	5,417	15,835
98,987	-	1,125	-	274,313
60	174	50	280	167
-	22	-	36	-
1	-	6	-	3
276	321	132	517	765
1,056	3,461	156	5,578	2,926
98	175	65	282	272
67	265	42	428	186
54	155	47	250	150
284	-	737	-	787
215,950	-	745	-	598,440
47	211	67	339	131
108	325	79	524	298
6	-	-	-	18
26,973	98,155	7,449	158,177	74,747
404,322	235,264	7,476	379,130	1,120,455
21,502	111,668	6,024	179,953	59,587
1,946	20,137	519	32,451	5,392
357	8,655	181	13,947	989
10,548	80,555	3,694	129,815	29,230
801	1,253	119	2,019	2,221
673	1,302	76	2,098	1,864
604	959	223	1,546	1,675
446	581	96	936	1,237
199	274	67	442	552
122	59	47	95	337
320	338	196	544	886
551	580	81	935	1,527
174	117	49	189	483
115	41	52	65	318
167	74	49	119	463
284	450	146	725	788
119	33	40	54	330
239	321	58	517	662
246	123	52	198	683
477	244	73	393	1,323
218	157	44	253	605
111	957	53	1,542	309
42,415	112,727	6,774	181,661	117,541
910	13,054	651	21,036	2,523
1,660	32,322	727	52,087	4,600
115	3,519	51	5,671	319

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Accounting & Procurement Transactions - FY (Actual) 12.4	SUM OF PERCENT 12.5	Number of Budget Transactions - FY (Actual) 12.6	SUM OF PERCENT 12.7	Accounting & Procurement Transactions - FY (Actual) 12.8
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Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing
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DP#	Name
J65	SUPREME COURT
J68	TAX COURT
J70	JUDICIAL STANDARDS BOARD
L10	LEGISLATURE COORDINATING COMM
L11	SENATE
L12	HOUSE
L49	LEGISLATIVE AUDITOR
P01	MILITARY AFFAIRS DEPARTMENT
P07	PUBLIC SAFETY DEPARTMENT
P08	OMBUDSPERSON FOR CORRECTIONS
P78	CORRECTIONS DEPARTMENT
P7T	PEACE OFFICERS BOARD (POST)
P9E	SENTENCING GUIDELINES COMM
R28	MINN CONSERVATION CORPS
R29	NATURAL RESOURCES DEPARTMENT
R32	POLLUTION CONTROL AGENCY
R9P	WATER AND SOIL RESOURCES BOARD
T79	TRANSPORTATION DEPARTMENT
T9B	METROPOLITAN COUNCIL/TRANSPORT
O	OTHER

2,573	21,291	1,236	34,310	7,131
64	374	28	603	178
58	148	69	239	161
974	4,812	299	7,755	2,699
51	9,792	33	15,779	142
50	-	43	-	139
19	232	40	374	53
17,648	20,225	578	32,593	48,906
117,441	123,986	16,128	199,804	325,451
-	112	-	181	-
20,231	215,348	8,437	347,035	56,063
254	511	87	823	703
23	279	12	450	64
3	-	9	-	10
93,905	238,569	26,222	384,455	260,228
11,337	52,037	5,606	83,858	31,417
4,714	18,900	4,654	30,458	13,064
591,614	463,944	26,533	747,648	1,639,478
2,740	-	44	-	7,593
57	-	-	-	157
(0)	0	(0)	0	0

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 2023 - Budget

Net Administrative
Expenditures by Division
13.2

SUM OF PERCENT
13.3

Net Administrative
Expenditures by Division
14.2

SUM OF PERCENT
14.3

Legislative Auditor General
Support
15.2

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
1.2	Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrly Materials Management C					
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 Suppor					
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	(450)				
G10-13.3	Personnel Administration	450	(5,485,988)			
G02-13.5	Employee Relations - Non Allocable	-	-			
G45-14.2	Mediation Services	-	123	(618)		
G45-14.3	Mediation Services	-	-	618	(360,158)	
G45-14.4	Mediation/Representation	-	-	-	-	
L49-15.2	Legislative Auditor	-	3,660	-	240	(2,321,857)
L49-15.3	Financial Audits	-	-	-	-	2,321,857
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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Net Administrative Expenditures by Division 13.2	SUM OF PERCENT 13.3	Net Administrative Expenditures by Division 14.2	SUM OF PERCENT 14.3	Legislative Auditor General Support 15.2
DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	99YYY Consumer Agencies	-	-	-	-	-
G02-3.0	Department of Administration	-	-	-	-	-
G02-3.2	Admin Management Services	-	3,734	-	245	-
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	-	6,559	-	431	-
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management C	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	415	-	27	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	2,255	-	148	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	703	-	46	-
G10-9.2	Debt Management Division	-	219	-	14	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	1,412	-	93	-
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	-	3,364	-	221	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	2,117	-	139	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	8	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Net Administrative
Expenditures by Division
13.2

SUM OF PERCENT
13.3

Net Administrative
Expenditures by Division
14.2

SUM OF PERCENT
14.3

Legislative Auditor General
Support
15.2

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	99YYY Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	63,085	-	4,142	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	1,943	-	128	-
B13	COMMERCE DEPARTMENT	-	34,158	-	2,242	-
B14	ANIMAL HEALTH BOARD	-	6,114	-	401	-
B15	BARBER EXAMINERS BOARD	-	287	-	19	-
B20	EXPLORE MINNESOTA TOURISM	-	3,050	-	200	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	134,739	-	8,846	-
B24	PUBLIC FACILITIES AUTHORITY	-	1,210	-	79	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	25,570	-	1,679	-
B41	WORKERS' COMP COURT OF APPEALS	-	816	-	54	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	34,967	-	2,296	-
B43	IRON RANGE RESOURCES	-	3,223	-	212	-
B7E	ARCHITECTURE, ENGINEERING BD	-	614	-	40	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	341	-	22	-
B7S	PRIVATE DETECTIVES BOARD	-	246	-	16	-
B82	PUBLIC UTILITIES COMMISSION	-	19,714	-	1,294	-
B9D	AMATEUR SPORTS COMMISSION	-	206	-	14	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	4,764	-	313	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	1,135,374	-	74,538	-
E37	EDUCATION DEPARTMENT	-	36,185	-	2,376	-
E39	PROF EDUCATOR LICENSING STD BD	-	1,825	-	120	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	16,105	-	1,057	-
E50	ARTS BOARD	-	1,697	-	111	-
E60	OFFICE OF HIGHER EDUCATION	-	7,593	-	498	-
E77	ZOOLOGICAL BOARD	-	23,495	-	1,542	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	127	-	8	-
G02	ADMINISTRATION DEPARTMENT	-	71,946	-	4,723	-
G03	LOTTERY	-	11,392	-	748	-
G05	RACING COMMISSION	-	3,877	-	255	-
G06	ATTORNEY GENERAL	-	25,092	-	1,647	-
G09	GAMBLING CONTROL BOARD	-	2,506	-	165	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Net Administrative
Expenditures by Division
13.2

SUM OF PERCENT
13.3

Net Administrative
Expenditures by Division
14.2

SUM OF PERCENT
14.3

Legislative Auditor General
Support
15.2

DP#	Name	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
G10	MINNESOTA MANAGEMENT & BUDGET	-	12,026	-	789	-
G17	HUMAN RIGHTS DEPARTMENT	-	4,297	-	282	-
G19	INDIAN AFFAIRS COUNCIL	-	404	-	27	-
G38	INVESTMENT BOARD	-	1,915	-	126	-
G39	GOVERNORS OFFICE	-	4,945	-	325	-
G45	MEDIATION SERVICES DEPARTMENT	-	1,000	-	66	-
G46	MN.IT	-	228,358	-	14,992	-
G53	SECRETARY OF STATE	-	9,326	-	612	-
G61	OFFICE OF STATE AUDITOR	-	7,573	-	497	-
G62	MINN STATE RETIREMENT SYSTEM	-	10,470	-	687	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	7,080	-	465	-
G67	REVENUE DEPARTMENT	-	108,407	-	7,117	-
G69	TEACHERS RETIREMENT ASSOC	-	5,994	-	394	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	310	-	20	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	40	-	3	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	572	-	38	-
G9K	ADMINISTRATIVE HEARINGS	-	6,172	-	405	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	312	-	20	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	473	-	31	-
G9N	ASIAN PACIFIC COUNCIL	-	276	-	18	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	375	-	25	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	580	-	38	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	175,031	-	11,491	-
H55	HUMAN SERVICES DEPARTMENT	-	419,527	-	27,542	-
H55b	HUMAN SERVICES SOS	-	199,127	-	13,073	-
H55c	HUMAN SERVICES MSOP	-	35,908	-	2,357	-
H60	MNSURE	-	15,433	-	1,013	-
H75	VETERANS AFFAIRS DEPARTMENT	-	143,647	-	9,431	-
H7B	MEDICAL PRACTICE BOARD	-	2,234	-	147	-
H7C	NURSING BOARD	-	2,321	-	152	-
H7D	PHARMACY BOARD	-	1,711	-	112	-
H7F	DENTISTRY BOARD	-	1,036	-	68	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	489	-	32	-
H7J	OPTOMETRY BOARD	-	105	-	7	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	602	-	40	-
H7L	SOCIAL WORK BOARD	-	1,035	-	68	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	209	-	14	-
H7Q	PODIATRIC MEDICINE	-	72	-	5	-
H7R	VETERINARY MEDICINE BOARD	-	132	-	9	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	802	-	53	-
H7U	DIETETICS & NUTRITION PRACTICE	-	59	-	4	-
H7V	PSYCHOLOGY BOARD	-	572	-	38	-
H7W	PHYSICAL THERAPY BOARD	-	220	-	14	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	435	-	29	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	280	-	18	-
H9G	OMBUDSMAN MH/DD	-	1,707	-	112	-
J33	TRIAL COURTS	-	201,017	-	13,197	-
J50	STATE GUARDIAN AD LITEM	-	23,278	-	1,528	-
J52	PUBLIC DEFENSE BOARD	-	57,637	-	3,784	-
J58	COURT OF APPEALS	-	6,275	-	412	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Net Administrative Expenditures by Division
13.2

SUM OF PERCENT
13.3

Net Administrative Expenditures by Division
14.2

SUM OF PERCENT
14.3

Legislative Auditor General Support
15.2

		State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR
DP#	Name					
J65	SUPREME COURT	-	37,966	-	2,492	-
J68	TAX COURT	-	667	-	44	-
J70	JUDICIAL STANDARDS BOARD	-	264	-	17	-
L10	LEGISLATURE COORDINATING COMM	-	8,581	-	563	-
L11	SENATE	-	17,461	-	1,146	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	414	-	27	-
P01	MILITARY AFFAIRS DEPARTMENT	-	36,066	-	2,368	-
P07	PUBLIC SAFETY DEPARTMENT	-	221,094	-	14,515	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	200	-	13	-
P78	CORRECTIONS DEPARTMENT	-	384,013	-	25,211	-
P7T	PEACE OFFICERS BOARD (POST)	-	911	-	60	-
P9E	SENTENCING GUIDELINES COMM	-	498	-	33	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	425,419	-	27,929	-
R32	POLLUTION CONTROL AGENCY	-	92,793	-	6,092	-
R9P	WATER AND SOIL RESOURCES BOARD	-	33,703	-	2,213	-
T79	TRANSPORTATION DEPARTMENT	-	827,311	-	54,313	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	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 2023 - Budget

Financial Audits
15.3

Program Audits
15.4

Single Audits
15.5

**Legislative Auditor General
Support**
15.6

Financial Audits Outdoor
15.7

DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
-----	------	------------------	----------------	---------------	-----------------	---------------------------

	1.2 Fixed Asset Depreciation					
	G02-3.0 Department of Administration					
	G02-3.2 Admin Management Services					
	G02-3.3 Commissioner's Office					
	G02-3.4 Human Resources					
	G02-3.5 Financial Management and Reporting					
	G02-3.6 Fiscal Agent - Non allocable					
	G02-4.2 Government & Citizen Services					
	G02-4.5 Real Estate and Construction Services - Leasing					
	G02-4.7 Real Property					
	G02-4.8 Office of State Procurement (fmrlly Materials Management [
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement					
	G02-4.12 Grants Management					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - Other					
	G10-10.2 MMB - Budget Division					
	G10-10.3 Analysis & Control (EBO's)					
	G10-10.4 Budget Operations and Planning					
	G10-10.5 Budget Division - Non Allocable					
	G10-11.2 MMB - Accounting Division					
	G10-11.3 Central Payroll					
	G10-11.4 Accounting Services					
	G10-11.5 Financial Reporting					
	G10-11.6 Financial Reporting - Single Audit					
	G10-11.7 Accounting Services - Non Allocable					
	G10-12.2 MMB I.T - Management and Administration					
	G10-12.4 Accounting & Procurement Operations and System Suppor					
	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	(6,087,616)				
	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	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
	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 I	-	-	-	-	-
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	1,149,326	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	1,079	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	31,966	-	-	-	-
B13	COMMERCE DEPARTMENT	29,369	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	1,026	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	72,577	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	2,301	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	7,273	-	-	-	-
B43	IRON RANGE RESOURCES	244,304	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	66,758	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	10,671	-	-	-	-
E37	EDUCATION DEPARTMENT	32,856	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	-	-
E50	ARTS BOARD	27,274	-	-	-	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	-	-
E77	ZOOLOGICAL BOARD	96,258	-	-	-	-
E81	UNIVERSITY OF MINNESOTA	53	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	185,783	-	-	-	-
G03	LOTTERY	2,301	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	23,901	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

			Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	
G10	MINNESOTA MANAGEMENT & BUDGET	48,306	-	-	-	-	
G17	HUMAN RIGHTS DEPARTMENT	76,076	-	-	-	-	
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-	
G38	INVESTMENT BOARD	358,705	-	-	-	-	
G39	GOVERNORS OFFICE	3,234	-	-	-	-	
G45	MEDIATION SERVICES DEPARTMENT	1,521	-	-	-	-	
G46	MN.IT	395,965	-	-	-	-	
G53	SECRETARY OF STATE	36,107	-	-	-	-	
G61	OFFICE OF STATE AUDITOR	179,692	-	-	-	-	
G62	MINN STATE RETIREMENT SYSTEM	190,627	-	-	-	-	
G63	PUBLIC EMPLOYEES RETIRE ASSOC	145,189	-	-	-	-	
G67	REVENUE DEPARTMENT	26,132	-	-	-	-	
G69	TEACHERS RETIREMENT ASSOC	138,763	-	-	-	-	
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-	
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-	
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-	
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-	
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-	
G9K	ADMINISTRATIVE HEARINGS	2,301	-	-	-	-	
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-	
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-	
G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-	
G9Q	MMB DEBT SERVICE	-	-	-	-	-	
G9R	MMB NON-OPERATING	-	-	-	-	-	
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-	
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-	
GPR	PAYROLL CLEARING	-	-	-	-	-	
H12	HEALTH DEPARTMENT	146,883	-	-	-	-	
H55	HUMAN SERVICES DEPARTMENT	1,053,946	-	-	-	-	
H55b	HUMAN SERVICES SOS	-	-	-	-	-	
H55c	HUMAN SERVICES MSOP	-	-	-	-	-	
H60	MNSURE	9,882	-	-	-	-	
H75	VETERANS AFFAIRS DEPARTMENT	37,319	-	-	-	-	
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-	
H7C	NURSING BOARD	-	-	-	-	-	
H7D	PHARMACY BOARD	-	-	-	-	-	
H7F	DENTISTRY BOARD	-	-	-	-	-	
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-	
H7J	OPTOMETRY BOARD	-	-	-	-	-	
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-	
H7L	SOCIAL WORK BOARD	-	-	-	-	-	
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-	
H7Q	PODIATRIC MEDICINE	-	-	-	-	-	
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-	
H7S	EMERGENCY MEDICAL SERVICES OFF	28,500	-	-	-	-	
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	-	
H7V	PSYCHOLOGY BOARD	80	-	-	-	-	
H7W	PHYSICAL THERAPY BOARD	-	-	-	-	-	
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	-	
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	-	
H9G	OMBUDSMAN MH/DD	-	-	-	-	-	
J33	TRIAL COURTS	6,619	-	-	-	-	
J50	STATE GUARDIAN AD LITEM	-	-	-	-	-	
J52	PUBLIC DEFENSE BOARD	5,634	-	-	-	-	
J58	COURT OF APPEALS	-	-	-	-	-	

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Financial Audits 15.3	Program Audits 15.4	Single Audits 15.5	Legislative Auditor General Support 15.6	Financial Audits Outdoor 15.7
DP#	Name	Financial Audits	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors
J65	SUPREME COURT	4,318	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	36,371	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	258,276	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	235,968	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	314,022	-	-	-	-
R32	POLLUTION CONTROL AGENCY	15,141	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	19,489	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	236,931	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	90,539	-	-	-	-
	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 2023 - Budget

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

DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
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 C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
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	-	-	-		

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12
DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
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 C	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	-	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	-	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	-
G10-9.2	Debt Management Division	-	-	-	-	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	-
G10-10.3	Analysis & Control (EBO's)	-	-	-	-	-
G10-10.4	Budget Operations and Planning	-	-	-	-	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	-	-	-	-	-
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	-	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12
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DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
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 DEPARTMENT	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Financial Audits Art 15.8	Financial Audits Clean Water 15.9	Financial Audits Parks & Trails 15.10	Program Audits Outdoor 15.11	Program Audits Art 15.12
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DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
G46	MN.IT	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	-
G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPARTMENT	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-
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	STATE GUARDIAN AD LITEM	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Financial Audits Art
15.8

Financial Audits Clean
Water
15.9

Financial Audits Parks &
Trails
15.10

Program Audits Outdoor
15.11

Program Audits Art
15.12

DP#	Name	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	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 2023 - Budget

Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0
	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION

DP#	Name
	1.2 Fixed Asset Depreciation
G02-3.0	Department of Administration
G02-3.2	Admin Management Services
G02-3.3	Commissioner's Office
G02-3.4	Human Resources
G02-3.5	Financial Management and Reporting
G02-3.6	Fiscal Agent - Non allocable
G02-4.2	Government & Citizen Services
G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	Real Property
G02-4.8	Office of State Procurement (fmrlly Materials Management C
G02-4.10	Central Mail
G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	Grants Management
G46-6.2	Minnesota Information Technology
G46-6.3	IT Spend
G46-6.4	Enterprise IT Security
G46-6.5	MnIT - Non allocable
G10-8.2	Minnesota Management & Budget
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)
G10-9.2	Debt Management Division
G10-9.3	Debt Management
G10-9.4	Debt Management - Other
G10-10.2	MMB - Budget Division
G10-10.3	Analysis & Control (EBO's)
G10-10.4	Budget Operations and Planning
G10-10.5	Budget Division - Non Allocable
G10-11.2	MMB - Accounting Division
G10-11.3	Central Payroll
G10-11.4	Accounting Services
G10-11.5	Financial Reporting
G10-11.6	Financial Reporting - Single Audit
G10-11.7	Accounting Services - Non Allocable
G10-12.2	MMB I.T - Management and Administration
G10-12.4	Accounting & Procurement Operations and System Support
G10-12.5	Personnel Operations and System Support
G10-12.6	Budget Service - Computer Operations
G10-12.7	Personnel Operations Special Billing
G10-12.8	Accounting & Procurement Operations Special Billing
G10-12.9	MMB - OTHER - Non-Allocable
G10-13.2	State HR, Benefits & Labor Relations
G10-13.3	Personnel Administration
G02-13.5	Employee Relations - Non Allocable
G45-14.2	Mediation Services
G45-14.3	Mediation Services
G45-14.4	Mediation/Representation
L49-15.2	Legislative Auditor
L49-15.3	Financial Audits
L49-15.4	Program Audits
L49-15.5	Single Audits
L49-15.6	Audit Comm
L49-15.7	Financial Audit- Outdoors
L49-15.8	Financial Audit- Art
L49-15.9	Financial Audit- Clean Water
L49-15.10	Financial Audit- Parks & Trails

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0
Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION
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	-	-	(52,200)		
G61-16.3	State Auditor General	-	-	-		
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	(4,232,818)	
	99YYY Consumer Agencies					
G02-3.0	Department of Administration	-	-	-	465	(89,910)
G02-3.2	Admin Management Services	-	-	-	-	992
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	-	-	-	509	2,080
G02-4.5	Real Estate and Construction Services - Leasing	-	-	-	-	-
G02-4.7	Real Property	-	-	-	-	-
G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	-	-	-
G02-4.10	Central Mail	-	-	-	-	-
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	-
G02-4.12	Grants Management	-	-	-	-	-
G46-6.2	Minnesota Information Technology	-	-	-	167	-
G46-6.3	IT Spend	-	-	-	-	-
G46-6.4	Enterprise IT Security	-	-	-	-	-
G46-6.5	MnIT - Non allocable	-	-	-	-	-
G10-8.2	Minnesota Management & Budget	-	-	-	230	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	40	-
G10-9.2	Debt Management Division	-	-	-	33	-
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	63	-
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	-	-	-	183	-
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	-	-	-	75	-
G10-12.4	Accounting & Procurement Operations and System Support	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	127	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	-	35	-
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	288	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0
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SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	BFY25)	ADMINISTRATION
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	22	22,849	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	1,400	-
B13	COMMERCE DEPARTMENT	-	-	463	27,936	-
B14	ANIMAL HEALTH BOARD	-	-	1	1,628	-
B15	BARBER EXAMINERS BOARD	-	-	-	362	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	968	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	17,504	262,795	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	965	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	7,053	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	149	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	14	40,619	-
B43	IRON RANGE RESOURCES	-	-	-	2,322	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	727	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0	-
B7P	ACCOUNTANCY BOARD	-	-	-	657	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	84	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	9,171	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	42	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	1	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	1,575	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	1,711	370,816	-
E37	EDUCATION DEPARTMENT	-	-	3,086	45,474	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	671	-
E40	HISTORICAL SOCIETY	-	-	-	48	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	2,456	-
E50	ARTS BOARD	-	-	3	2,114	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	3,644	-
E77	ZOOLOGICAL BOARD	-	-	0	4,728	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	624	-
E95	HUMANITIES COMMISSION	-	-	-	23	-
E97	SCIENCE MUSEUM	-	-	-	4	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	14	-
G02	ADMINISTRATION DEPARTMENT	-	-	8	39,703	86,839
G03	LOTTERY	-	-	-	546	-
G05	RACING COMMISSION	-	-	-	1,473	-
G06	ATTORNEY GENERAL	-	-	4	2,105	-
G09	GAMBLING CONTROL BOARD	-	-	-	375	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

		Program Audits Clean Water 15.13	Program Audits Parks & Trails 15.14	Federal Cash Receipts - FY (Actual) 16.2	Accounting & Procurement Transactions - FY (Actual) 17.0	Net Administrative Expenditures 20.0
		Program Audit- Clean Water			STATE AUDITOR	ADMINISTRATION
DP#	Name		Program Audit- Parks & Trails		SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	4,818	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	495	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	185	-
G38	INVESTMENT BOARD	-	-	-	493	-
G39	GOVERNORS OFFICE	-	-	-	487	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	238	-
G46	MN.IT	-	-	-	34,852	-
G53	SECRETARY OF STATE	-	-	14	3,856	-
G61	OFFICE OF STATE AUDITOR	-	-	-	960	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	9,316	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	16,832	-
G67	REVENUE DEPARTMENT	-	-	-	5,097	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	11,061	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	191,621	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	117	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	2	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	534	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	2,044	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	190	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	130	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	105	-
G9Q	MMB DEBT SERVICE	-	-	-	550	-
G9R	MMB NON-OPERATING	-	-	16	418,039	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	91	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	208	-
GPR	PAYROLL CLEARING	-	-	-	13	-
H12	HEALTH DEPARTMENT	-	-	643	52,215	-
H55	HUMAN SERVICES DEPARTMENT	-	-	26,187	782,692	-
H55b	HUMAN SERVICES SOS	-	-	-	41,624	-
H55c	HUMAN SERVICES MSOP	-	-	-	3,767	-
H60	MNSURE	-	-	-	691	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	4	20,418	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	1,551	-
H7C	NURSING BOARD	-	-	-	1,302	-
H7D	PHARMACY BOARD	-	-	1	1,170	-
H7F	DENTISTRY BOARD	-	-	-	864	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	385	-
H7J	OPTOMETRY BOARD	-	-	-	236	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	619	-
H7L	SOCIAL WORK BOARD	-	-	-	1,067	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	337	-
H7Q	PODIATRIC MEDICINE	-	-	-	222	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	324	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	0	551	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	231	-
H7V	PSYCHOLOGY BOARD	-	-	-	462	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	477	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	924	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	423	-
H9G	OMBUDSMAN MH/DD	-	-	-	216	-
J33	TRIAL COURTS	-	-	3	82,108	-
J50	STATE GUARDIAN AD LITEM	-	-	-	1,762	-
J52	PUBLIC DEFENSE BOARD	-	-	-	3,214	-
J58	COURT OF APPEALS	-	-	-	223	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Program Audits Clean Water **Program Audits Parks & Trails** **Federal Cash Receipts - FY (Actual)** **Accounting & Procurement Transactions - FY (Actual)** **Net Administrative Expenditures**
15.13 **15.14** **16.2** **17.0** **20.0**

SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)

DP#	Name	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR			ADMINISTRATION
J65	SUPREME COURT	-	-	1		4,981	-
J68	TAX COURT	-	-	-		125	-
J70	JUDICIAL STANDARDS BOARD	-	-	-		113	-
L10	LEGISLATURE COORDINATING COMM	-	-	-		1,886	-
L11	SENATE	-	-	-		100	-
L12	HOUSE	-	-	-		97	-
L49	LEGISLATIVE AUDITOR	-	-	-		37	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	159		34,163	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	485		227,343	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-		-	-
P78	CORRECTIONS DEPARTMENT	-	-	1		39,163	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-		491	-
P9E	SENTENCING GUIDELINES COMM	-	-	-		44	-
R28	MINN CONSERVATION CORPS	-	-	-		7	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	114		181,782	-
R32	POLLUTION CONTROL AGENCY	-	-	43		21,946	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	2		9,126	-
T79	TRANSPORTATION DEPARTMENT	-	-	1,712		1,145,254	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-		5,304	-
O	OTHER	-	-	-		110	-
	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 2023 - Budget

Net Administrative Expenditures by Agency 21.2	Sum Percent 21.3	Sum Percent 21.4	Accounting & Procurement Accounting Transactions 21.5	Net Administrative Expenditures by Agency 22.2
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DP#	Name	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen 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 I					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
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					

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Net Administrative Expenditures by Agency
21.2

Sum Percent
21.3

Sum Percent
21.4

Accounting & Procurement Accounting Transactions
21.5

Net Administrative Expenditures by Agency
22.2

ADMIN MANAGEMENT SERVICES

COMMISSIONER'S OFFICE

Human Resources

Financial Management and Reporting

Government & Citizen Services

DP#	Name	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
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 DEPARTMENT	-	22,103	16,741	34,805	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Net Administrative Expenditures by Agency
21.2

Sum Percent
21.3

Sum Percent
21.4

Accounting & Procurement Accounting Transactions
21.5

Net Administrative Expenditures by Agency
22.2

ADMIN MANAGEMENT SERVICES **COMMISSIONER'S OFFICE** **Human Resources** **Financial Management and Reporting** **Government & Citizen Services**

DP#	Name					
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
G46	MN.IT	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	-
G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPARTMENT	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-
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	STATE GUARDIAN AD LITEM	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

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	Sum Percent 22.11
		Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
	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 I					
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 Suppor					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11
DP#	Name	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
	17 SWIFT (Internally Developed Software Amortized over 10 y					
	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	(3,906)				
G02-4.7	Real Property	-	(5,479)			
G02-4.8	Office of State Procurement (fmrly Materials Management I	-	-	(14,663)		
G02-4.10	Central Mail	-	-	-	(3,581)	
G02-4.11	Office of Enterprise Continuous Improvement	-	-	-	-	(2,735)
G02-4.12	Grants Management	-	-	-	-	0
G46-6.2	Minnesota Information Technology	-	-	1	-	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)	-	-	0	-	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	-	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	-	-	2	-	2
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	1	-	-
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
G10-12.5	Personnel Operations and System Support	-	-	-	-	-
G10-12.6	Budget Service - Computer Operations	-	-	-	-	-
G10-12.7	Personnel Operations Special Billing	-	-	-	-	-
G10-12.8	Accounting & Procurement Operations Special Billing	-	-	-	-	-
G10-12.9	MMB - OTHER - Non-Allocable	-	-	-	-	-
G10-13.2	State HR, Benefits & Labor Relations	-	-	-	-	1
G10-13.3	Personnel Administration	-	-	2	-	-
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	-	-	8	-	2

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11
		Real Estate and Construction Services -			Office of Enterprise	
DP#	Name	Leasing	Real Property	Office of State Procurement	Central Mail	Continuous Improvement
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	56	1	301	39	32
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	3	4	1
B13	COMMERCE DEPARTMENT	-	1	121	75	17
B14	ANIMAL HEALTH BOARD	21	-	15	0	3
B15	BARBER EXAMINERS BOARD	-	-	3	1	0
B20	EXPLORE MINNESOTA TOURISM	7	-	19	5	2
B22	EMPLOYMENT & ECONOMIC DEVELOP	265	5	1,647	1	67
B24	PUBLIC FACILITIES AUTHORITY	-	-	15	-	1
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	21	-	26	3	13
B41	WORKERS' COMP COURT OF APPEALS	-	-	2	0	0
B42	LABOR AND INDUSTRY DEPARTMENT	42	-	118	56	17
B43	IRON RANGE RESOURCES	-	51	31	-	2
B7E	ARCHITECTURE, ENGINEERING BD	-	-	10	3	0
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	21	-	1	3	0
B7S	PRIVATE DETECTIVES BOARD	-	-	0	-	0
B82	PUBLIC UTILITIES COMMISSION	-	-	6	-	10
B9D	AMATEUR SPORTS COMMISSION	-	133	-	-	0
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	30	28	-	2
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	3	567
E37	EDUCATION DEPARTMENT	7	-	89	6	18
E39	PROF EDUCATOR LICENSING STD BD	7	-	5	4	1
E40	HISTORICAL SOCIETY	-	213	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	72	40	-	8
E50	ARTS BOARD	7	-	123	0	1
E60	OFFICE OF HIGHER EDUCATION	-	-	31	17	4
E77	ZOOLOGICAL BOARD	-	110	55	-	12
E81	UNIVERSITY OF MINNESOTA	-	-	1	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	-	0
G02	ADMINISTRATION DEPARTMENT	397	-	236	27	36
G03	LOTTERY	70	-	-	1	6
G05	RACING COMMISSION	-	-	19	-	2
G06	ATTORNEY GENERAL	35	-	20	7	13
G09	GAMBLING CONTROL BOARD	14	-	2	-	1

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11
		Real Estate and Construction Services -			Office of Enterprise	
DP#	Name	Leasing	Real Property	Office of State Procurement	Central Mail	Continuous Improvement
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	21	49	6
G17	HUMAN RIGHTS DEPARTMENT	14	-	6	5	2
G19	INDIAN AFFAIRS COUNCIL	-	-	5	-	0
G38	INVESTMENT BOARD	7	-	6	0	1
G39	GOVERNORS OFFICE	-	-	5	0	2
G45	MEDIATION SERVICES DEPARTMENT	7	-	3	0	0
G46	MN.IT	21	-	316	0	114
G53	SECRETARY OF STATE	7	-	49	13	5
G61	OFFICE OF STATE AUDITOR	-	-	32	0	4
G62	MINN STATE RETIREMENT SYSTEM	7	25	15	85	5
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	6	146	4
G67	REVENUE DEPARTMENT	49	-	35	771	54
G69	TEACHERS RETIREMENT ASSOC	-	-	13	24	3
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	7	-	2	0	0
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	0
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	2	4	0
G9K	ADMINISTRATIVE HEARINGS	-	-	22	23	3
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	3	0	0
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	4	0	0
G9N	ASIAN PACIFIC COUNCIL	-	-	2	0	0
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	0	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	1	0	0
G9Y	MN STATE COUNCIL ON DISABILITY	7	-	6	0	0
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	508	-	575	155	87
H55	HUMAN SERVICES DEPARTMENT	592	531	291	215	210
H55b	HUMAN SERVICES SOS	-	-	111	-	99
H55c	HUMAN SERVICES MSOP	-	-	23	-	18
H60	MNSURE	-	-	6	8	8
H75	VETERANS AFFAIRS DEPARTMENT	-	212	313	3	72
H7B	MEDICAL PRACTICE BOARD	14	-	9	21	1
H7C	NURSING BOARD	7	-	3	16	1
H7D	PHARMACY BOARD	14	-	8	9	1
H7F	DENTISTRY BOARD	14	-	5	2	1
H7H	CHIROPRACTIC EXAMINERS BOARD	14	-	3	2	0
H7J	OPTOMETRY BOARD	21	-	2	0	0
H7K	EXEC FOR LT SVCS & SUPPORTS BD	77	-	13	1	0
H7L	SOCIAL WORK BOARD	7	-	3	5	1
H7M	MARRIAGE AND FAMILY THERAPY BD	14	-	2	1	0
H7Q	PODIATRIC MEDICINE	-	-	2	0	0
H7R	VETERINARY MEDICINE BOARD	14	-	2	1	0
H7S	EMERGENCY MEDICAL SERVICES OFF	28	-	6	1	0
H7U	DIETETICS & NUTRITION PRACTICE	-	-	2	1	0
H7V	PSYCHOLOGY BOARD	14	-	3	1	0
H7W	PHYSICAL THERAPY BOARD	7	-	2	2	0
H7X	BEHAVIORAL HEALTH & THERAPY BD	21	-	4	3	0
H7Y	OCCUPATIONAL THERAPY PRACT BD	7	-	2	1	0
H9G	OMBUDSMAN MH/DD	28	-	4	0	1
J33	TRIAL COURTS	-	-	271	9	100
J50	STATE GUARDIAN AD LITEM	-	-	7	0	12
J52	PUBLIC DEFENSE BOARD	-	-	43	-	29
J58	COURT OF APPEALS	-	-	2	2	3

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Leases 22.5	Sqft of Agencies Using System 22.7	Purchase Order Transactions 22.8	Postage Revolving Fund Charges - FY (Actual) 22.10	Sum Percent 22.11
		Real Estate and Construction Services -			Office of Enterprise	
DP#	Name	Leasing	Real Property	Office of State Procurement	Central Mail	Continuous Improvement
J65	SUPREME COURT	7	-	113	9	19
J68	TAX COURT	-	-	3	0	0
J70	JUDICIAL STANDARDS BOARD	7	-	2	-	0
L10	LEGISLATURE COORDINATING COMM	-	-	-	0	4
L11	SENATE	-	-	-	56	9
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	0	0
P01	MILITARY AFFAIRS DEPARTMENT	-	937	661	1	18
P07	PUBLIC SAFETY DEPARTMENT	794	3	530	1,483	110
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	0
P78	CORRECTIONS DEPARTMENT	153	1,266	915	5	192
P7T	PEACE OFFICERS BOARD (POST)	-	-	2	0	0
P9E	SENTENCING GUIDELINES COMM	-	-	1	-	0
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	341	511	2,150	141	212
R32	POLLUTION CONTROL AGENCY	35	4	109	17	46
R9P	WATER AND SOIL RESOURCES BOARD	35	-	146	1	17
T79	TRANSPORTATION DEPARTMENT	42	1,112	4,774	32	413
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	0	-	-
O	OTHER	-	262	-	-	-
	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 2023 - Budget

Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division
22.12	24.2	24.3	24.4	26.2

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
	1.2 Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppor					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division
		22.12	24.2	24.3	24.4	26.2
DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
	17 SWIFT (Internally Developed Software Amortized over 10 y					
	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 C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management	(1,146)				
G46-6.2	Minnesota Information Technology	-	(2,326)			
G46-6.3	IT Spend	-	-	-		
G46-6.4	Enterprise IT Security	-	2,326	-	(2,327)	
G46-6.5	MnIT - Non allocable	-	-	-	-	
G10-8.2	Minnesota Management & Budget	-	-	-	28	(2,815,715)
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	-	-	117,021
G10-9.2	Debt Management Division	-	-	-	-	85,081
G10-9.3	Debt Management	-	-	-	-	-
G10-9.4	Debt Management - Other	-	-	-	-	-
G10-10.2	MMB - Budget Division	-	-	-	-	202,541
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	-	-	-	-	770,441
G10-11.3	Central Payroll	-	-	-	-	-
G10-11.4	Accounting Services	-	-	-	-	-
G10-11.5	Financial Reporting	-	-	-	-	-
G10-11.6	Financial Reporting - Single Audit	-	-	-	-	-
G10-11.7	Accounting Services - Non Allocable	-	-	-	-	-
G10-12.2	MMB I.T - Management and Administration	-	-	-	-	1,080,581
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
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	-	-	-	-	560,051
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	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Dollars
of Grants received

22.12

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

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	7	-	-	22	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	2	-
B13	COMMERCE DEPARTMENT	121	-	-	20	-
B14	ANIMAL HEALTH BOARD	-	-	-	2	-
B15	BARBER EXAMINERS BOARD	-	-	-	0	-
B20	EXPLORE MINNESOTA TOURISM	0	-	-	3	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	125	-	-	141	-
B24	PUBLIC FACILITIES AUTHORITY	33	-	-	0	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	1	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	0	-
B42	LABOR AND INDUSTRY DEPARTMENT	2	-	-	49	-
B43	IRON RANGE RESOURCES	24	-	-	1	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	0	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	0	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	2	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	0	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	2	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	23	-
E37	EDUCATION DEPARTMENT	124	-	-	47	-
E39	PROF EDUCATOR LICENSING STD BD	1	-	-	2	-
E40	HISTORICAL SOCIETY	-	-	-	1	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	3	-
E50	ARTS BOARD	22	-	-	1	-
E60	OFFICE OF HIGHER EDUCATION	9	-	-	20	-
E77	ZOOLOGICAL BOARD	-	-	-	4	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	2	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0	-
G02	ADMINISTRATION DEPARTMENT	9	-	-	22	-
G03	LOTTERY	-	-	-	0	-
G05	RACING COMMISSION	0	-	-	0	-
G06	ATTORNEY GENERAL	-	-	-	1	-
G09	GAMBLING CONTROL BOARD	-	-	-	1	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Dollars
of Grants received

22.12

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

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	50	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	2	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	0	-
G38	INVESTMENT BOARD	-	-	-	0	-
G39	GOVERNORS OFFICE	-	-	-	1	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	0	-
G46	MN.IT	-	-	-	10	-
G53	SECRETARY OF STATE	-	-	-	2	-
G61	OFFICE OF STATE AUDITOR	-	-	-	0	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	0	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	1	-
G67	REVENUE DEPARTMENT	0	-	-	108	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	1	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	0	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	0	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	4	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	0	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	0	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	0	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	70	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	0	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	0	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	192	-	-	161	-
H55	HUMAN SERVICES DEPARTMENT	120	-	-	703	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	3	-	-	5	-
H75	VETERANS AFFAIRS DEPARTMENT	0	-	-	27	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	2	-
H7C	NURSING BOARD	-	-	-	3	-
H7D	PHARMACY BOARD	-	-	-	8	-
H7F	DENTISTRY BOARD	-	-	-	0	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	0	-
H7J	OPTOMETRY BOARD	-	-	-	0	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	4	-
H7L	SOCIAL WORK BOARD	-	-	-	0	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	0	-
H7Q	PODIATRIC MEDICINE	-	-	-	0	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	0	-
H7S	EMERGENCY MEDICAL SERVICES OFF	1	-	-	1	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	0	-
H7V	PSYCHOLOGY BOARD	-	-	-	0	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	1	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	0	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	0	-
H9G	OMBUDSMAN MH/DD	-	-	-	1	-
J33	TRIAL COURTS	-	-	-	0	-
J50	STATE GUARDIAN AD LITEM	-	-	-	0	-
J52	PUBLIC DEFENSE BOARD	-	-	-	1	-
J58	COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Dollars of Grants received: 22.12
 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

DP#	Name	Grants Management	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET
J65	SUPREME COURT	-	-	-	6	-
J68	TAX COURT	-	-	-	1	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	0	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	0	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	5	-
P07	PUBLIC SAFETY DEPARTMENT	70	-	-	290	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	5	-	-	110	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	0	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	0	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	74	-	-	97	-
R32	POLLUTION CONTROL AGENCY	23	-	-	54	-
R9P	WATER AND SOIL RESOURCES BOARD	32	-	-	7	-
T79	TRANSPORTATION DEPARTMENT	78	-	-	224	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	2	-
O	OTHER	-	-	-	31	-
	Total Source Difference (Total - Source)	(0)	0	0	(0)	0

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Accounting & Procurement

Accounting Transactions -

FY (Actual)

26.3

Net Administrative

Expenditures by Division

27.2

all Outstanding Principal

27.3

Net Administrative

Expenditures by Division

28.2

Accounting & Procurement

Accounting Transactions -

FY (Actual)

28.3

Enterprise Communications

& Planning (fmrly IC&A)

Debt Management Division

Debt Management

MMB - BUDGET DIVISION

Analysis & Control (EBO's)

- DP# Name
- 1.2 Fixed Asset Depreciation
- G02-3.0 Department of Administration
- G02-3.2 Admin Management Services
- G02-3.3 Commissioner's Office
- G02-3.4 Human Resources
- G02-3.5 Financial Management and Reporting
- G02-3.6 Fiscal Agent - Non allocable
- G02-4.2 Government & Citizen Services
- G02-4.5 Real Estate and Construction Services - Leasing
- G02-4.7 Real Property
- G02-4.8 Office of State Procurement (fmrly Materials Management C
- G02-4.10 Central Mail
- G02-4.11 Office of Enterprise Continuous Improvement
- G02-4.12 Grants Management
- G46-6.2 Minnesota Information Technology
- G46-6.3 IT Spend
- G46-6.4 Enterprise IT Security
- G46-6.5 MnIT - Non allocable
- G10-8.2 Minnesota Management & Budget
- G10-8.3 Enterprise Communications & Planning (fmrly IC&A)
- G10-9.2 Debt Management Division
- G10-9.3 Debt Management
- G10-9.4 Debt Management - Other
- G10-10.2 MMB - Budget Division
- G10-10.3 Analysis & Control (EBO's)
- G10-10.4 Budget Operations and Planning
- G10-10.5 Budget Division - Non Allocable
- G10-11.2 MMB - Accounting Division
- G10-11.3 Central Payroll
- G10-11.4 Accounting Services
- G10-11.5 Financial Reporting
- G10-11.6 Financial Reporting - Single Audit
- G10-11.7 Accounting Services - Non Allocable
- G10-12.2 MMB I.T - Management and Administration
- G10-12.4 Accounting & Procurement Operations and System Support
- G10-12.5 Personnel Operations and System Support
- G10-12.6 Budget Service - Computer Operations
- G10-12.7 Personnel Operations Special Billing
- G10-12.8 Accounting & Procurement Operations Special Billing
- G10-12.9 MMB - OTHER - Non-Allocable
- G10-13.2 State HR, Benefits & Labor Relations
- G10-13.3 Personnel Administration
- G02-13.5 Employee Relations - Non Allocable
- G45-14.2 Mediation Services
- G45-14.3 Mediation Services
- G45-14.4 Mediation/Representation
- L49-15.2 Legislative Auditor
- L49-15.3 Financial Audits
- 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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Accounting & Procurement
Accounting Transactions -
FY (Actual)
26.3

Net Administrative
Expenditures by Division
27.2

all Outstanding Principal
27.3

Net Administrative
Expenditures by Division
28.2

Accounting & Procurement
Accounting Transactions -
FY (Actual)
28.3

**Enterprise Communications
& Planning (fmrly IC&A)**

Debt Management Division

Debt Management

MMB - BUDGET DIVISION

Analysis & Control (EBO's)

DP# Name

L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
	17 SWIFT (Internally Developed Software Amortized over 10 y					
	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 C					
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)	(119,253)				
G10-9.2	Debt Management Division	1	(85,890)			
G10-9.3	Debt Management	-	85,890	(85,890)		
G10-9.4	Debt Management - Other	-	-	-		
G10-10.2	MMB - Budget Division	2	-	-	(206,878)	
G10-10.3	Analysis & Control (EBO's)	-	-	-	173,102	(173,102)
G10-10.4	Budget Operations and Planning	-	-	-	33,776	-
G10-10.5	Budget Division - Non Allocable	-	-	-	-	-
G10-11.2	MMB - Accounting Division	5	-	-	-	7
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	-	-	-	3
G10-12.4	Accounting & Procurement Operations and System Suppor	-	-	-	-	-
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	4	-	-	-	5
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	1	-	-	-	1
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	8	-	-	-	12

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Accounting & Procurement
Accounting Transactions -
FY (Actual)
26.3

Net Administrative
Expenditures by Division
27.2

all Outstanding Principal
27.3

Net Administrative
Expenditures by Division
28.2

Accounting & Procurement
Accounting Transactions -
FY (Actual)
28.3

**Enterprise Communications
& Planning (fmrlly IC&A)**

DP#	Name	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	644	-	1,010	-	935
B11	COSMETOLOGIST EXAMINERS BOARD	39	-	-	-	57
B13	COMMERCE DEPARTMENT	787	-	-	-	1,143
B14	ANIMAL HEALTH BOARD	46	-	-	-	67
B15	BARBER EXAMINERS BOARD	10	-	-	-	15
B20	EXPLORE MINNESOTA TOURISM	27	-	-	-	40
B22	EMPLOYMENT & ECONOMIC DEVELOP	7,406	-	-	-	10,751
B24	PUBLIC FACILITIES AUTHORITY	27	-	513	-	39
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	199	-	3,110	-	289
B41	WORKERS' COMP COURT OF APPEALS	4	-	-	-	6
B42	LABOR AND INDUSTRY DEPARTMENT	1,145	-	-	-	1,662
B43	IRON RANGE RESOURCES	65	-	-	-	95
B7E	ARCHITECTURE, ENGINEERING BD	20	-	-	-	30
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	-	0
B7P	ACCOUNTANCY BOARD	19	-	-	-	27
B7S	PRIVATE DETECTIVES BOARD	2	-	-	-	3
B82	PUBLIC UTILITIES COMMISSION	258	-	-	-	375
B9D	AMATEUR SPORTS COMMISSION	1	-	-	-	2
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	44	-	-	-	64
E26	MN STATE COLLEGES/UNIVERSITIES	10,451	-	757	-	15,170
E37	EDUCATION DEPARTMENT	1,282	-	11,500	-	1,860
E39	PROF EDUCATOR LICENSING STD BD	19	-	-	-	27
E40	HISTORICAL SOCIETY	1	-	-	-	2
E44	MINNESOTA STATE ACADEMIES	69	-	-	-	100
E50	ARTS BOARD	60	-	-	-	86
E60	OFFICE OF HIGHER EDUCATION	103	-	-	-	149
E77	ZOOLOGICAL BOARD	133	-	-	-	193
E81	UNIVERSITY OF MINNESOTA	18	-	1,668	-	26
E95	HUMANITIES COMMISSION	1	-	-	-	1
E97	SCIENCE MUSEUM	0	-	-	-	0
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	1
G02	ADMINISTRATION DEPARTMENT	1,119	-	966	-	1,624
G03	LOTTERY	15	-	-	-	22
G05	RACING COMMISSION	42	-	-	-	60
G06	ATTORNEY GENERAL	59	-	-	-	86
G09	GAMBLING CONTROL BOARD	11	-	-	-	15

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Accounting & Procurement
Accounting Transactions -
FY (Actual)
26.3

Net Administrative
Expenditures by Division
27.2

all Outstanding Principal
27.3

Net Administrative
Expenditures by Division
28.2

Accounting & Procurement
Accounting Transactions -
FY (Actual)
28.3

DP#	Name	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
G10	MINNESOTA MANAGEMENT & BUDGET	136	-	-	-	197
G17	HUMAN RIGHTS DEPARTMENT	14	-	-	-	20
G19	INDIAN AFFAIRS COUNCIL	5	-	-	-	8
G38	INVESTMENT BOARD	14	-	-	-	20
G39	GOVERNORS OFFICE	14	-	-	-	20
G45	MEDIATION SERVICES DEPARTMENT	7	-	-	-	10
G46	MN.IT	982	-	194	-	1,426
G53	SECRETARY OF STATE	109	-	-	-	158
G61	OFFICE OF STATE AUDITOR	27	-	-	-	39
G62	MINN STATE RETIREMENT SYSTEM	263	-	16	-	381
G63	PUBLIC EMPLOYEES RETIRE ASSOC	474	-	21	-	689
G67	REVENUE DEPARTMENT	144	-	-	-	209
G69	TEACHERS RETIREMENT ASSOC	312	-	22	-	453
G90	REVENUE INTERGOVT PAYMENTS	5,400	-	-	-	7,839
G92	OMBUDSPERSON FOR FAMILIES	3	-	-	-	5
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	0	-	-	-	0
G9J	CAMPAIGN FINANCE BOARD	15	-	-	-	22
G9K	ADMINISTRATIVE HEARINGS	58	-	-	-	84
G9L	COUNCIL FOR MINNESOTANS OF AFR	5	-	-	-	8
G9M	MINNESOTA COUNCIL ON LATINO AF	4	-	-	-	5
G9N	ASIAN PACIFIC COUNCIL	3	-	-	-	4
G9Q	MMB DEBT SERVICE	15	-	-	-	22
G9R	MMB NON-OPERATING	11,781	-	-	-	17,102
G9X	CAPITOL AREA ARCHITECT	3	-	-	-	4
G9Y	MN STATE COUNCIL ON DISABILITY	6	-	-	-	9
GPR	PAYROLL CLEARING	0	-	-	-	1
H12	HEALTH DEPARTMENT	1,472	-	-	-	2,136
H55	HUMAN SERVICES DEPARTMENT	22,058	-	230	-	32,020
H55b	HUMAN SERVICES SOS	1,173	-	-	-	1,703
H55c	HUMAN SERVICES MSOP	106	-	-	-	154
H60	MNSURE	19	-	-	-	28
H75	VETERANS AFFAIRS DEPARTMENT	575	-	-	-	835
H7B	MEDICAL PRACTICE BOARD	44	-	-	-	63
H7C	NURSING BOARD	37	-	-	-	53
H7D	PHARMACY BOARD	33	-	-	-	48
H7F	DENTISTRY BOARD	24	-	-	-	35
H7H	CHIROPRACTIC EXAMINERS BOARD	11	-	-	-	16
H7J	OPTOMETRY BOARD	7	-	-	-	10
H7K	EXEC FOR LT SVCS & SUPPORTS BD	17	-	-	-	25
H7L	SOCIAL WORK BOARD	30	-	-	-	44
H7M	MARRIAGE AND FAMILY THERAPY BD	10	-	-	-	14
H7Q	PODIATRIC MEDICINE	6	-	-	-	9
H7R	VETERINARY MEDICINE BOARD	9	-	-	-	13
H7S	EMERGENCY MEDICAL SERVICES OFF	16	-	-	-	23
H7U	DIETETICS & NUTRITION PRACTICE	6	-	-	-	9
H7V	PSYCHOLOGY BOARD	13	-	-	-	19
H7W	PHYSICAL THERAPY BOARD	13	-	-	-	20
H7X	BEHAVIORAL HEALTH & THERAPY BD	26	-	-	-	38
H7Y	OCCUPATIONAL THERAPY PRACT BD	12	-	-	-	17
H9G	OMBUDSMAN MH/DD	6	-	-	-	9
J33	TRIAL COURTS	2,314	-	-	-	3,359
J50	STATE GUARDIAN AD LITEM	50	-	-	-	72
J52	PUBLIC DEFENSE BOARD	91	-	-	-	131
J58	COURT OF APPEALS	6	-	-	-	9

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Accounting & Procurement
Accounting Transactions -
FY (Actual)
26.3

Net Administrative
Expenditures by Division
27.2

all Outstanding Principal
27.3

Net Administrative
Expenditures by Division
28.2

Accounting & Procurement
Accounting Transactions -
FY (Actual)
28.3

**Enterprise Communications
& Planning (fmrlly IC&A)**

DP#	Name	Enterprise Communications & Planning (fmrlly IC&A)	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)
J65	SUPREME COURT	140	-	-	-	204
J68	TAX COURT	4	-	-	-	5
J70	JUDICIAL STANDARDS BOARD	3	-	-	-	5
L10	LEGISLATURE COORDINATING COMM	53	-	-	-	77
L11	SENATE	3	-	-	-	4
L12	HOUSE	3	-	-	-	4
L49	LEGISLATIVE AUDITOR	1	-	-	-	2
P01	MILITARY AFFAIRS DEPARTMENT	963	-	-	-	1,398
P07	PUBLIC SAFETY DEPARTMENT	6,407	-	-	-	9,301
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	1,104	-	-	-	1,602
P7T	PEACE OFFICERS BOARD (POST)	14	-	-	-	20
P9E	SENTENCING GUIDELINES COMM	1	-	-	-	2
R28	MINN CONSERVATION CORPS	0	-	-	-	0
R29	NATURAL RESOURCES DEPARTMENT	5,123	-	6	-	7,437
R32	POLLUTION CONTROL AGENCY	618	-	-	-	898
R9P	WATER AND SOIL RESOURCES BOARD	257	-	-	-	373
T79	TRANSPORTATION DEPARTMENT	32,276	-	19,784	-	46,852
T9B	METROPOLITAN COUNCIL/TRANSPORT	149	-	-	-	217
O	OTHER	3	-	46,094	-	4
	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 2023 - Budget

Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5
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DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
	1.2 Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management I					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Number of Budget Transactions - FY (Actual) 28.4	Net Administrative Expenditures by Division 29.2	SUM OF PERCENT 29.3	Accounting & Procurement Transactions - FY (Actual) 29.4	Accounting & Procurement Transactions - FY (Actual) 29.5
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Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
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DP#	Name
L49-15.11	Program Audit- Outdoors
L49-15.12	Program Audit- Art
L49-15.13	Program Audit- Clean Water
L49-15.14	Program Audit- Parks & Trails
G61-16.2	State Auditor
G61-16.3	State Auditor General
17	SWIFT (Internally Developed Software Amortized over 10 y
99YYY	Consumer Agencies
G02-3.0	Department of Administration
G02-3.2	Admin Management Services
G02-3.3	Commissioner's Office
G02-3.4	Human Resources
G02-3.5	Financial Management and Reporting
G02-3.6	Fiscal Agent - Non allocable
G02-4.2	Government & Citizen Services
G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	Real Property
G02-4.8	Office of State Procurement (fmrlly Materials Management I
G02-4.10	Central Mail
G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	Grants Management
G46-6.2	Minnesota Information Technology
G46-6.3	IT Spend
G46-6.4	Enterprise IT Security
G46-6.5	MnIT - Non allocable
G10-8.2	Minnesota Management & Budget
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)
G10-9.2	Debt Management Division
G10-9.3	Debt Management
G10-9.4	Debt Management - Other
G10-10.2	MMB - Budget Division
G10-10.3	Analysis & Control (EBO's)
G10-10.4	Budget Operations and Planning
G10-10.5	Budget Division - Non Allocable
G10-11.2	MMB - Accounting Division
G10-11.3	Central Payroll
G10-11.4	Accounting Services
G10-11.5	Financial Reporting
G10-11.6	Financial Reporting - Single Audit
G10-11.7	Accounting Services - Non Allocable
G10-12.2	MMB I.T - Management and Administration
G10-12.4	Accounting & Procurement Operations and System Support
G10-12.5	Personnel Operations and System Support
G10-12.6	Budget Service - Computer Operations
G10-12.7	Personnel Operations Special Billing
G10-12.8	Accounting & Procurement Operations Special Billing
G10-12.9	MMB - OTHER - Non-Allocable
G10-13.2	State HR, Benefits & Labor Relations
G10-13.3	Personnel Administration
G02-13.5	Employee Relations - Non Allocable
G45-14.2	Mediation Services
G45-14.3	Mediation Services
G45-14.4	Mediation/Representation
L49-15.2	Legislative Auditor

(33,776)				
-				
-	(1,930,300)			
-	502,656	(502,656)		
-	556,519	-	(556,519)	
-	855,321	-	-	(855,321)
-	15,804	-	-	-
-	-	-	-	-
-	-	-	10	15
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	17	26
-	-	-	-	-
-	-	-	-	-
1	-	11	5	7
-	-	-	-	-
-	-	-	-	-
17	-	337	38	58

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Number of Budget Transactions - FY (Actual) 28.4
Net Administrative Expenditures by Division 29.2
SUM OF PERCENT 29.3
Accounting & Procurement Transactions - FY (Actual) 29.4
Accounting & Procurement Transactions - FY (Actual) 29.5

DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	1,670	-	5,802	3,005	4,619
B11	COSMETOLOGIST EXAMINERS BOARD	15	-	179	184	283
B13	COMMERCE DEPARTMENT	343	-	3,142	3,674	5,647
B14	ANIMAL HEALTH BOARD	81	-	562	214	329
B15	BARBER EXAMINERS BOARD	9	-	26	48	73
B20	EXPLORE MINNESOTA TOURISM	111	-	281	127	196
B22	EMPLOYMENT & ECONOMIC DEVELOP	1,079	-	12,392	34,565	53,124
B24	PUBLIC FACILITIES AUTHORITY	212	-	111	127	195
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	155	-	2,352	928	1,426
B41	WORKERS' COMP COURT OF APPEALS	5	-	75	20	30
B42	LABOR AND INDUSTRY DEPARTMENT	402	-	3,216	5,343	8,211
B43	IRON RANGE RESOURCES	109	-	296	305	469
B7E	ARCHITECTURE, ENGINEERING BD	8	-	57	96	147
B7G	COMBATIVE SPORTS COMMISSION	0	-	-	0	0
B7P	ACCOUNTANCY BOARD	8	-	31	86	133
B7S	PRIVATE DETECTIVES BOARD	7	-	23	11	17
B82	PUBLIC UTILITIES COMMISSION	16	-	1,813	1,206	1,854
B9D	AMATEUR SPORTS COMMISSION	6	-	19	6	9
B9V	AGRICULTURE UTILIZATION RESRCH	0	-	-	0	0
E25	PERPICH CTR FOR ARTS EDUCATION	199	-	438	207	318
E26	MN STATE COLLEGES/UNIVERSITIES	896	-	104,425	48,773	74,960
E37	EDUCATION DEPARTMENT	1,030	-	3,328	5,981	9,193
E39	PROF EDUCATOR LICENSING STD BD	17	-	168	88	136
E40	HISTORICAL SOCIETY	17	-	-	6	10
E44	MINNESOTA STATE ACADEMIES	212	-	1,481	323	496
E50	ARTS BOARD	59	-	156	278	427
E60	OFFICE OF HIGHER EDUCATION	219	-	698	479	737
E77	ZOOLOGICAL BOARD	181	-	2,161	622	956
E81	UNIVERSITY OF MINNESOTA	60	-	-	82	126
E95	HUMANITIES COMMISSION	12	-	-	3	5
E97	SCIENCE MUSEUM	3	-	-	1	1
E9W	HIGHER ED FACILITIES AUTHORITY	2	-	12	2	3
G02	ADMINISTRATION DEPARTMENT	458	-	6,617	5,222	8,026
G03	LOTTERY	28	-	1,048	72	110
G05	RACING COMMISSION	54	-	357	194	298
G06	ATTORNEY GENERAL	110	-	2,308	277	426
G09	GAMBLING CONTROL BOARD	15	-	230	49	76

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Number of Budget Transactions - FY (Actual)
28.4

Net Administrative Expenditures by Division
29.2

SUM OF PERCENT
29.3

Accounting & Procurement Transactions - FY (Actual)
29.4

Accounting & Procurement Transactions - FY (Actual)
29.5

DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
G10	MINNESOTA MANAGEMENT & BUDGET	152	-	1,106	634	974
G17	HUMAN RIGHTS DEPARTMENT	28	-	395	65	100
G19	INDIAN AFFAIRS COUNCIL	26	-	37	24	37
G38	INVESTMENT BOARD	7	-	176	65	100
G39	GOVERNORS OFFICE	26	-	455	64	99
G45	MEDIATION SERVICES DEPARTMENT	13	-	92	31	48
G46	MN.IT	655	-	21,003	4,584	7,045
G53	SECRETARY OF STATE	104	-	858	507	780
G61	OFFICE OF STATE AUDITOR	47	-	697	126	194
G62	MINN STATE RETIREMENT SYSTEM	19	-	963	1,225	1,883
G63	PUBLIC EMPLOYEES RETIRE ASSOC	21	-	651	2,214	3,402
G67	REVENUE DEPARTMENT	748	-	9,971	670	1,030
G69	TEACHERS RETIREMENT ASSOC	29	-	551	1,455	2,236
G90	REVENUE INTERGOVT PAYMENTS	211	-	-	25,204	38,736
G92	OMBUDSPERSON FOR FAMILIES	9	-	28	15	24
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	4	-	-
G96	UNIFORM LAWS COMMISSION	1	-	-	0	0
G9J	CAMPAIGN FINANCE BOARD	25	-	53	70	108
G9K	ADMINISTRATIVE HEARINGS	29	-	568	269	413
G9L	COUNCIL FOR MINNESOTANS OF AFR	12	-	29	25	38
G9M	MINNESOTA COUNCIL ON LATINO AF	8	-	44	17	26
G9N	ASIAN PACIFIC COUNCIL	9	-	25	14	21
G9Q	MMB DEBT SERVICE	138	-	-	72	111
G9R	MMB NON-OPERATING	140	-	-	54,984	84,506
G9X	CAPITOL AREA ARCHITECT	12	-	35	12	18
G9Y	MN STATE COUNCIL ON DISABILITY	15	-	53	27	42
GPR	PAYROLL CLEARING	-	-	-	2	3
H12	HEALTH DEPARTMENT	1,397	-	16,098	6,868	10,555
H55	HUMAN SERVICES DEPARTMENT	1,402	-	38,585	102,947	158,221
H55b	HUMAN SERVICES SOS	1,130	-	18,315	5,475	8,414
H55c	HUMAN SERVICES MSOP	97	-	3,303	495	761
H60	MNSURE	34	-	1,419	91	140
H75	VETERANS AFFAIRS DEPARTMENT	693	-	13,212	2,686	4,128
H7B	MEDICAL PRACTICE BOARD	22	-	206	204	314
H7C	NURSING BOARD	14	-	213	171	263
H7D	PHARMACY BOARD	42	-	157	154	237
H7F	DENTISTRY BOARD	18	-	95	114	175
H7H	CHIROPRACTIC EXAMINERS BOARD	12	-	45	51	78
H7J	OPTOMETRY BOARD	9	-	10	31	48
H7K	EXEC FOR LT SVCS & SUPPORTS BD	37	-	55	81	125
H7L	SOCIAL WORK BOARD	15	-	95	140	216
H7M	MARRIAGE AND FAMILY THERAPY BD	9	-	19	44	68
H7Q	PODIATRIC MEDICINE	10	-	7	29	45
H7R	VETERINARY MEDICINE BOARD	9	-	12	43	65
H7S	EMERGENCY MEDICAL SERVICES OFF	27	-	74	72	111
H7U	DIETETICS & NUTRITION PRACTICE	7	-	5	30	47
H7V	PSYCHOLOGY BOARD	11	-	53	61	93
H7W	PHYSICAL THERAPY BOARD	10	-	20	63	96
H7X	BEHAVIORAL HEALTH & THERAPY BD	14	-	40	122	187
H7Y	OCCUPATIONAL THERAPY PRACT BD	8	-	26	56	85
H9G	OMBUDSMAN MH/DD	10	-	157	28	44
J33	TRIAL COURTS	1,270	-	18,488	10,800	16,598
J50	STATE GUARDIAN AD LITEM	122	-	2,141	232	356
J52	PUBLIC DEFENSE BOARD	136	-	5,301	423	650
J58	COURT OF APPEALS	9	-	577	29	45

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Number of Budget Transactions - FY (Actual)
28.4

Net Administrative Expenditures by Division
29.2

SUM OF PERCENT
29.3

Accounting & Procurement Transactions - FY (Actual)
29.4

Accounting & Procurement Transactions - FY (Actual)
29.5

Budget Operations and Planning

MMB-ACCOUNTING DIVISION

Central Payroll

Accounting Services

Financial Reporting

DP#	Name	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting
J65	SUPREME COURT	232	-	3,492	655	1,007
J68	TAX COURT	5	-	61	16	25
J70	JUDICIAL STANDARDS BOARD	13	-	24	15	23
L10	LEGISLATURE COORDINATING COMM	56	-	789	248	381
L11	SENATE	6	-	1,606	13	20
L12	HOUSE	8	-	-	13	20
L49	LEGISLATIVE AUDITOR	7	-	38	5	7
P01	MILITARY AFFAIRS DEPARTMENT	108	-	3,317	4,493	6,906
P07	PUBLIC SAFETY DEPARTMENT	3,025	-	20,335	29,902	45,957
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	18	-	-
P78	CORRECTIONS DEPARTMENT	1,582	-	35,319	5,151	7,917
P7T	PEACE OFFICERS BOARD (POST)	16	-	84	65	99
P9E	SENTENCING GUIDELINES COMM	2	-	46	6	9
R28	MINN CONSERVATION CORPS	2	-	-	1	1
R29	NATURAL RESOURCES DEPARTMENT	4,918	-	39,127	23,910	36,747
R32	POLLUTION CONTROL AGENCY	1,051	-	8,535	2,887	4,436
R9P	WATER AND SOIL RESOURCES BOARD	873	-	3,100	1,200	1,845
T79	TRANSPORTATION DEPARTMENT	4,976	-	76,091	150,635	231,512
T9B	METROPOLITAN COUNCIL/TRANSPORT	8	-	-	698	1,072
O	OTHER	-	-	-	14	22
	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 2023 - Budget

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6

Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
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- 1.2 Fixed Asset Depreciation
- G02-3.0 Department of Administration
- G02-3.2 Admin Management Services
- G02-3.3 Commissioner's Office
- G02-3.4 Human Resources
- G02-3.5 Financial Management and Reporting
- G02-3.6 Fiscal Agent - Non allocable
- G02-4.2 Government & Citizen Services
- G02-4.5 Real Estate and Construction Services - Leasing
- G02-4.7 Real Property
- G02-4.8 Office of State Procurement (fmrly Materials Management I
- G02-4.10 Central Mail
- G02-4.11 Office of Enterprise Continuous Improvement
- G02-4.12 Grants Management
- G46-6.2 Minnesota Information Technology
- G46-6.3 IT Spend
- G46-6.4 Enterprise IT Security
- G46-6.5 MnIT - Non allocable
- G10-8.2 Minnesota Management & Budget
- G10-8.3 Enterprise Communications & Planning (fmrly IC&A)
- G10-9.2 Debt Management Division
- G10-9.3 Debt Management
- G10-9.4 Debt Management - Other
- G10-10.2 MMB - Budget Division
- G10-10.3 Analysis & Control (EBO's)
- G10-10.4 Budget Operations and Planning
- G10-10.5 Budget Division - Non Allocable
- G10-11.2 MMB - Accounting Division
- G10-11.3 Central Payroll
- G10-11.4 Accounting Services
- G10-11.5 Financial Reporting
- G10-11.6 Financial Reporting - Single Audit
- G10-11.7 Accounting Services - Non Allocable
- G10-12.2 MMB I.T - Management and Administration
- G10-12.4 Accounting & Procurement Operations and System Support
- G10-12.5 Personnel Operations and System Support
- G10-12.6 Budget Service - Computer Operations
- G10-12.7 Personnel Operations Special Billing
- G10-12.8 Accounting & Procurement Operations Special Billing
- G10-12.9 MMB - OTHER - Non-Allocable
- G10-13.2 State HR, Benefits & Labor Relations
- G10-13.3 Personnel Administration
- G02-13.5 Employee Relations - Non Allocable
- G45-14.2 Mediation Services
- G45-14.3 Mediation Services
- G45-14.4 Mediation/Representation
- L49-15.2 Legislative Auditor
- L49-15.3 Financial Audits
- 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

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6
DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
	17 SWIFT (Internally Developed Software Amortized over 10 y					
	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 I					
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	(15,804)				
G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	MMB I.T - Management and Administration	-	(1,080,995)			
G10-12.4	Accounting & Procurement Operations and System Suppor	-	434,242	(434,242)		
G10-12.5	Personnel Operations and System Support	-	609,447	-	(609,447)	
G10-12.6	Budget Service - Computer Operations	-	37,306	-	-	(37,306)
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	-	-	13	-	-
G10-13.3	Personnel Administration	-	-	-	-	-
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	-
G45-14.2	Mediation Services	-	-	4	14	2
G45-14.3	Mediation Services	-	-	-	-	-
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	30	408	19

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)
29.6	30.2	30.4	30.5	30.6
Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations

DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	7	-	2,345	7,035	1,844
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	144	217	17
B13	COMMERCE DEPARTMENT	140	-	2,867	3,809	379
B14	ANIMAL HEALTH BOARD	0	-	167	682	90
B15	BARBER EXAMINERS BOARD	-	-	37	32	10
B20	EXPLORE MINNESOTA TOURISM	-	-	99	340	122
B22	EMPLOYMENT & ECONOMIC DEVELOP	5,300	-	26,971	15,025	1,191
B24	PUBLIC FACILITIES AUTHORITY	-	-	99	135	234
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	724	2,851	171
B41	WORKERS' COMP COURT OF APPEALS	-	-	15	91	6
B42	LABOR AND INDUSTRY DEPARTMENT	4	-	4,169	3,899	444
B43	IRON RANGE RESOURCES	-	-	238	359	121
B7E	ARCHITECTURE, ENGINEERING BD	-	-	75	69	9
B7G	COMBATIVE SPORTS COMMISSION	-	-	0	-	0
B7P	ACCOUNTANCY BOARD	-	-	67	38	9
B7S	PRIVATE DETECTIVES BOARD	-	-	9	27	8
B82	PUBLIC UTILITIES COMMISSION	-	-	941	2,198	18
B9D	AMATEUR SPORTS COMMISSION	-	-	4	23	7
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	0	-	0
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	162	531	220
E26	MN STATE COLLEGES/UNIVERSITIES	518	-	38,058	126,610	990
E37	EDUCATION DEPARTMENT	934	-	4,667	4,035	1,137
E39	PROF EDUCATOR LICENSING STD BD	-	-	69	204	18
E40	HISTORICAL SOCIETY	-	-	5	-	19
E44	MINNESOTA STATE ACADEMIES	-	-	252	1,796	234
E50	ARTS BOARD	1	-	217	189	65
E60	OFFICE OF HIGHER EDUCATION	-	-	374	847	241
E77	ZOOLOGICAL BOARD	0	-	485	2,620	200
E81	UNIVERSITY OF MINNESOTA	-	-	64	-	66
E95	HUMANITIES COMMISSION	-	-	2	-	13
E97	SCIENCE MUSEUM	-	-	0	-	3
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	1	14	2
G02	ADMINISTRATION DEPARTMENT	2	-	4,075	8,023	505
G03	LOTTERY	-	-	56	1,270	31
G05	RACING COMMISSION	-	-	151	432	59
G06	ATTORNEY GENERAL	1	-	216	2,798	121
G09	GAMBLING CONTROL BOARD	-	-	38	279	17

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6
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DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	494	1,341	168
G17	HUMAN RIGHTS DEPARTMENT	-	-	51	479	31
G19	INDIAN AFFAIRS COUNCIL	-	-	19	45	29
G38	INVESTMENT BOARD	-	-	51	214	7
G39	GOVERNORS OFFICE	-	-	50	551	29
G45	MEDIATION SERVICES DEPARTMENT	-	-	24	112	15
G46	MN.IT	-	-	3,577	25,465	724
G53	SECRETARY OF STATE	4	-	396	1,040	115
G61	OFFICE OF STATE AUDITOR	-	-	99	844	52
G62	MINN STATE RETIREMENT SYSTEM	-	-	956	1,168	21
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	1,727	790	24
G67	REVENUE DEPARTMENT	-	-	523	12,089	826
G69	TEACHERS RETIREMENT ASSOC	-	-	1,135	668	32
G90	REVENUE INTERGOVT PAYMENTS	-	-	19,666	-	233
G92	OMBUDSPERSON FOR FAMILIES	-	-	12	35	10
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	4	-
G96	UNIFORM LAWS COMMISSION	-	-	0	-	1
G9J	CAMPAIGN FINANCE BOARD	-	-	55	64	27
G9K	ADMINISTRATIVE HEARINGS	-	-	210	688	32
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	20	35	14
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	13	53	9
G9N	ASIAN PACIFIC COUNCIL	-	-	11	31	10
G9Q	MMB DEBT SERVICE	-	-	56	-	153
G9R	MMB NON-OPERATING	5	-	42,904	-	154
G9X	CAPITOL AREA ARCHITECT	-	-	9	42	14
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	21	65	16
GPR	PAYROLL CLEARING	-	-	1	-	-
H12	HEALTH DEPARTMENT	195	-	5,359	19,518	1,543
H55	HUMAN SERVICES DEPARTMENT	7,929	-	80,329	46,783	1,549
H55b	HUMAN SERVICES SOS	-	-	4,272	22,205	1,248
H55c	HUMAN SERVICES MSOP	-	-	387	4,004	107
H60	MNSURE	-	-	71	1,721	37
H75	VETERANS AFFAIRS DEPARTMENT	1	-	2,096	16,019	765
H7B	MEDICAL PRACTICE BOARD	-	-	159	249	25
H7C	NURSING BOARD	-	-	134	259	16
H7D	PHARMACY BOARD	0	-	120	191	46
H7F	DENTISTRY BOARD	-	-	89	116	20
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	40	55	14
H7J	OPTOMETRY BOARD	-	-	24	12	10
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	64	67	41
H7L	SOCIAL WORK BOARD	-	-	109	115	17
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	35	23	10
H7Q	PODIATRIC MEDICINE	-	-	23	8	11
H7R	VETERINARY MEDICINE BOARD	-	-	33	15	10
H7S	EMERGENCY MEDICAL SERVICES OFF	0	-	57	89	30
H7U	DIETETICS & NUTRITION PRACTICE	-	-	24	7	8
H7V	PSYCHOLOGY BOARD	-	-	47	64	12
H7W	PHYSICAL THERAPY BOARD	-	-	49	24	11
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	95	49	15
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	43	31	9
H9G	OMBUDSMAN MH/DD	-	-	22	190	11
J33	TRIAL COURTS	1	-	8,427	22,416	1,403
J50	STATE GUARDIAN AD LITEM	-	-	181	2,596	135
J52	PUBLIC DEFENSE BOARD	-	-	330	6,427	151
J58	COURT OF APPEALS	-	-	23	700	10

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Federal Cash Receipts - FY (Actual) 29.6	Net Administrative Expenditures by Division 30.2	Accounting & Procurement Transactions - FY (Actual) 30.4	SUM OF PERCENT 30.5	Number of Budget Transactions - FY (Actual) 30.6
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DP#	Name	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations
J65	SUPREME COURT	0	-	511	4,234	256
J68	TAX COURT	-	-	13	74	6
J70	JUDICIAL STANDARDS BOARD	-	-	12	29	14
L10	LEGISLATURE COORDINATING COMM	-	-	194	957	62
L11	SENATE	-	-	10	1,947	7
L12	HOUSE	-	-	10	-	9
L49	LEGISLATIVE AUDITOR	-	-	4	46	8
P01	MILITARY AFFAIRS DEPARTMENT	48	-	3,506	4,022	120
P07	PUBLIC SAFETY DEPARTMENT	147	-	23,333	24,655	3,341
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	22	-
P78	CORRECTIONS DEPARTMENT	0	-	4,019	42,823	1,748
P7T	PEACE OFFICERS BOARD (POST)	-	-	50	102	18
P9E	SENTENCING GUIDELINES COMM	-	-	5	56	3
R28	MINN CONSERVATION CORPS	-	-	1	-	2
R29	NATURAL RESOURCES DEPARTMENT	35	-	18,657	47,440	5,432
R32	POLLUTION CONTROL AGENCY	13	-	2,252	10,348	1,161
R9P	WATER AND SOIL RESOURCES BOARD	1	-	937	3,758	964
T79	TRANSPORTATION DEPARTMENT	518	-	117,540	92,257	5,496
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	544	-	9
O	OTHER	-	-	11	-	-
	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 2023 - Budget

		SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division
		30.7	30.8	31.2	31.3	32.2
DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	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 C					
	G02-4.10 Central Mail					
	G02-4.11 Office of Enterprise Continuous Improvement					
	G02-4.12 Grants Management					
	G46-6.2 Minnesota Information Technology					
	G46-6.3 IT Spend					
	G46-6.4 Enterprise IT Security					
	G46-6.5 MnIT - Non allocable					
	G10-8.2 Minnesota Management & Budget					
	G10-8.3 Enterprise Communications & Planning (fmrly IC&A)					
	G10-9.2 Debt Management Division					
	G10-9.3 Debt Management					
	G10-9.4 Debt Management - Other					
	G10-10.2 MMB - Budget Division					
	G10-10.3 Analysis & Control (EBO's)					
	G10-10.4 Budget Operations and Planning					
	G10-10.5 Budget Division - Non Allocable					
	G10-11.2 MMB - Accounting Division					
	G10-11.3 Central Payroll					
	G10-11.4 Accounting Services					
	G10-11.5 Financial Reporting					
	G10-11.6 Financial Reporting - Single Audit					
	G10-11.7 Accounting Services - Non Allocable					
	G10-12.2 MMB I.T - Management and Administration					
	G10-12.4 Accounting & Procurement Operations and System Support					
	G10-12.5 Personnel Operations and System Support					
	G10-12.6 Budget Service - Computer Operations					
	G10-12.7 Personnel Operations Special Billing					
	G10-12.8 Accounting & Procurement Operations Special Billing					
	G10-12.9 MMB - OTHER - Non-Allocable					
	G10-13.2 State HR, Benefits & Labor Relations					
	G10-13.3 Personnel Administration					
	G02-13.5 Employee Relations - Non Allocable					
	G45-14.2 Mediation Services					
	G45-14.3 Mediation Services					
	G45-14.4 Mediation/Representation					
	L49-15.2 Legislative Auditor					
	L49-15.3 Financial Audits					
	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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		SUM OF PERCENT 30.7	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
DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
	17 SWIFT (Internally Developed Software Amortized over 10 y					
	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppor					
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	-	-	(566,843)		
G10-13.3	Personnel Administration	-	-	566,843	(566,845)	
G02-13.5	Employee Relations - Non Allocable	-	-	-	-	
G45-14.2	Mediation Services	-	-	-	13	(102)
G45-14.3	Mediation Services	-	-	-	-	102
G45-14.4	Mediation/Representation	-	-	-	-	-
L49-15.2	Legislative Auditor	-	-	-	380	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		SUM OF PERCENT 30.7	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
DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
L49-15.3	Financial Audits	-	-	-	-	-
L49-15.4	Program Audits	-	-	-	-	-
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	6,543	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	202	-
B13	COMMERCE DEPARTMENT	-	-	-	3,543	-
B14	ANIMAL HEALTH BOARD	-	-	-	634	-
B15	BARBER EXAMINERS BOARD	-	-	-	30	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	316	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	13,975	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	126	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	2,652	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	85	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	3,627	-
B43	IRON RANGE RESOURCES	-	-	-	334	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	64	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	35	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	26	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	2,045	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	21	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	494	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	117,760	-
E37	EDUCATION DEPARTMENT	-	-	-	3,753	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	189	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	-	-	-	1,670	-
E50	ARTS BOARD	-	-	-	176	-
E60	OFFICE OF HIGHER EDUCATION	-	-	-	788	-
E77	ZOOLOGICAL BOARD	-	-	-	2,437	-
E81	UNIVERSITY OF MINNESOTA	-	-	-	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	13	-
G02	ADMINISTRATION DEPARTMENT	-	-	-	7,462	-
G03	LOTTERY	-	-	-	1,182	-
G05	RACING COMMISSION	-	-	-	402	-
G06	ATTORNEY GENERAL	-	-	-	2,602	-
G09	GAMBLING CONTROL BOARD	-	-	-	260	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		SUM OF PERCENT 30.7	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
DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	1,247	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	446	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	42	-
G38	INVESTMENT BOARD	-	-	-	199	-
G39	GOVERNORS OFFICE	-	-	-	513	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	104	-
G46	MN.IT	-	-	-	23,685	-
G53	SECRETARY OF STATE	-	-	-	967	-
G61	OFFICE OF STATE AUDITOR	-	-	-	785	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	1,086	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	734	-
G67	REVENUE DEPARTMENT	-	-	-	11,244	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	622	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	32	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	4	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	59	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	640	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	32	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	49	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	29	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	39	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	60	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	18,154	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	43,513	-
H55b	HUMAN SERVICES SOS	-	-	-	20,653	-
H55c	HUMAN SERVICES MSOP	-	-	-	3,724	-
H60	MNSURE	-	-	-	1,601	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	14,899	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	232	-
H7C	NURSING BOARD	-	-	-	241	-
H7D	PHARMACY BOARD	-	-	-	177	-
H7F	DENTISTRY BOARD	-	-	-	107	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	51	-
H7J	OPTOMETRY BOARD	-	-	-	11	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	62	-
H7L	SOCIAL WORK BOARD	-	-	-	107	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	22	-
H7Q	PODIATRIC MEDICINE	-	-	-	7	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	14	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	83	-
H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	6	-
H7V	PSYCHOLOGY BOARD	-	-	-	59	-
H7W	PHYSICAL THERAPY BOARD	-	-	-	23	-
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	45	-
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	29	-
H9G	OMBUDSMAN MH/DD	-	-	-	177	-
J33	TRIAL COURTS	-	-	-	20,849	-
J50	STATE GUARDIAN AD LITEM	-	-	-	2,414	-
J52	PUBLIC DEFENSE BOARD	-	-	-	5,978	-
J58	COURT OF APPEALS	-	-	-	651	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

		SUM OF PERCENT 30.7	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
DP#	Name	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES
J65	SUPREME COURT	-	-	-	3,938	-
J68	TAX COURT	-	-	-	69	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	27	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	890	-
L11	SENATE	-	-	-	1,811	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	43	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	3,741	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	22,932	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	21	-
P78	CORRECTIONS DEPARTMENT	-	-	-	39,829	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	94	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	52	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	44,124	-
R32	POLLUTION CONTROL AGENCY	-	-	-	9,624	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	3,496	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	85,808	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	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 2023 - Budget

SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
32.3	33.2	33.3	33.4	33.5

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single 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 C					
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 Suppor					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

		SUM OF PERCENT	Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits
		32.3	33.2	33.3	33.4	33.5
DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
L49-15.11	Program Audit- Outdoors					
L49-15.12	Program Audit- Art					
L49-15.13	Program Audit- Clean Water					
L49-15.14	Program Audit- Parks & Trails					
G61-16.2	State Auditor					
G61-16.3	State Auditor General					
	17 SWIFT (Internally Developed Software Amortized over 10 y					
	99YYY Consumer Agencies					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrlly Materials Management C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Suppor					
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		(102)			
G45-14.4	Mediation/Representation		-			
L49-15.2	Legislative Auditor		0		(1,603)	

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5
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DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
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L49-15.3	Financial Audits	-	1,603	(1,603)		
L49-15.4	Program Audits	-	-	-	-	
L49-15.5	Single Audits	-	-	-	-	-
L49-15.6	Audit Comm	-	-	-	-	-
L49-15.7	Financial Audit- Outdoors	-	-	-	-	-
L49-15.8	Financial Audit- Art	-	-	-	-	-
L49-15.9	Financial Audit- Clean Water	-	-	-	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	1	-	0	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	0	-	10	-	-
B13	COMMERCE DEPARTMENT	1	-	10	-	-
B14	ANIMAL HEALTH BOARD	0	-	-	-	-
B15	BARBER EXAMINERS BOARD	0	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	0	-	0	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	3	-	24	-	-
B24	PUBLIC FACILITIES AUTHORITY	0	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	0	-	1	-	-
B41	WORKERS' COMP COURT OF APPEALS	0	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	1	-	2	-	-
B43	IRON RANGE RESOURCES	0	-	79	-	-
B7E	ARCHITECTURE, ENGINEERING BD	0	-	22	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	0	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	0	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	0	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	0	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	0	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	21	-	3	-	-
E37	EDUCATION DEPARTMENT	1	-	11	-	-
E39	PROF EDUCATOR LICENSING STD BD	0	-	-	-	-
E40	HISTORICAL SOCIETY	-	-	-	-	-
E44	MINNESOTA STATE ACADEMIES	0	-	-	-	-
E50	ARTS BOARD	0	-	9	-	-
E60	OFFICE OF HIGHER EDUCATION	0	-	-	-	-
E77	ZOOLOGICAL BOARD	0	-	31	-	-
E81	UNIVERSITY OF MINNESOTA	-	-	0	-	-
E95	HUMANITIES COMMISSION	-	-	-	-	-
E97	SCIENCE MUSEUM	-	-	-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY	0	-	-	-	-
G02	ADMINISTRATION DEPARTMENT	1	-	60	-	-
G03	LOTTERY	0	-	1	-	-
G05	RACING COMMISSION	0	-	-	-	-
G06	ATTORNEY GENERAL	0	-	8	-	-
G09	GAMBLING CONTROL BOARD	0	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

SUM OF PERCENT 32.3	Legislative Auditor General Support 33.2	Financial Audits 33.3	Program Audits 33.4	Single Audits 33.5
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DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
G10	MINNESOTA MANAGEMENT & BUDGET	0	-	16	-	-
G17	HUMAN RIGHTS DEPARTMENT	0	-	25	-	-
G19	INDIAN AFFAIRS COUNCIL	0	-	-	-	-
G38	INVESTMENT BOARD	0	-	116	-	-
G39	GOVERNORS OFFICE	0	-	1	-	-
G45	MEDIATION SERVICES DEPARTMENT	0	-	0	-	-
G46	MN.IT	4	-	129	-	-
G53	SECRETARY OF STATE	0	-	12	-	-
G61	OFFICE OF STATE AUDITOR	0	-	58	-	-
G62	MINN STATE RETIREMENT SYSTEM	0	-	62	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	0	-	47	-	-
G67	REVENUE DEPARTMENT	2	-	8	-	-
G69	TEACHERS RETIREMENT ASSOC	0	-	45	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	0	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	0	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	0	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	0	-	1	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	0	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	0	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	0	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	0	-	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	0	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	3	-	48	-	-
H55	HUMAN SERVICES DEPARTMENT	8	-	342	-	-
H55b	HUMAN SERVICES SOS	4	-	-	-	-
H55c	HUMAN SERVICES MSOP	1	-	-	-	-
H60	MNSURE	0	-	3	-	-
H75	VETERANS AFFAIRS DEPARTMENT	3	-	12	-	-
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	EXEC FOR LT SVCS & SUPPORTS BD	0	-	-	-	-
H7L	SOCIAL WORK BOARD	0	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	0	-	-	-	-
H7Q	PODIATRIC MEDICINE	0	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	0	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	0	-	9	-	-
H7U	DIETETICS & NUTRITION PRACTICE	0	-	-	-	-
H7V	PSYCHOLOGY BOARD	0	-	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	4	-	2	-	-
J50	STATE GUARDIAN AD LITEM	0	-	-	-	-
J52	PUBLIC DEFENSE BOARD	1	-	2	-	-
J58	COURT OF APPEALS	0	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

SUM OF PERCENT
32.3

Legislative Auditor General Support
33.2

Financial Audits
33.3

Program Audits
33.4

Single Audits
33.5

DP#	Name	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits
J65	SUPREME COURT	1	-	1	-	-
J68	TAX COURT	0	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	0	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	0	-	-	-	-
L11	SENATE	0	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	0	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	1	-	12	-	-
P07	PUBLIC SAFETY DEPARTMENT	4	-	84	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	0	-	-	-	-
P78	CORRECTIONS DEPARTMENT	7	-	77	-	-
P7T	PEACE OFFICERS BOARD (POST)	0	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	0	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	8	-	102	-	-
R32	POLLUTION CONTROL AGENCY	2	-	5	-	-
R9P	WATER AND SOIL RESOURCES BOARD	1	-	6	-	-
T79	TRANSPORTATION DEPARTMENT	15	-	77	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	29	-	-
	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 2023 - Budget

Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10
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DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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- 1.2 Fixed Asset Depreciation
- G02-3.0 Department of Administration
- G02-3.2 Admin Management Services
- G02-3.3 Commissioner's Office
- G02-3.4 Human Resources
- G02-3.5 Financial Management and Reporting
- G02-3.6 Fiscal Agent - Non allocable
- G02-4.2 Government & Citizen Services
- G02-4.5 Real Estate and Construction Services - Leasing
- G02-4.7 Real Property
- G02-4.8 Office of State Procurement (fmrlly Materials Management I
- G02-4.10 Central Mail
- G02-4.11 Office of Enterprise Continuous Improvement
- G02-4.12 Grants Management
- G46-6.2 Minnesota Information Technology
- G46-6.3 IT Spend
- G46-6.4 Enterprise IT Security
- G46-6.5 MnIT - Non allocable
- G10-8.2 Minnesota Management & Budget
- G10-8.3 Enterprise Communications & Planning (fmrlly IC&A)
- G10-9.2 Debt Management Division
- G10-9.3 Debt Management
- G10-9.4 Debt Management - Other
- G10-10.2 MMB - Budget Division
- G10-10.3 Analysis & Control (EBO's)
- G10-10.4 Budget Operations and Planning
- G10-10.5 Budget Division - Non Allocable
- G10-11.2 MMB - Accounting Division
- G10-11.3 Central Payroll
- G10-11.4 Accounting Services
- G10-11.5 Financial Reporting
- G10-11.6 Financial Reporting - Single Audit
- G10-11.7 Accounting Services - Non Allocable
- G10-12.2 MMB I.T - Management and Administration
- G10-12.4 Accounting & Procurement Operations and System Support
- G10-12.5 Personnel Operations and System Support
- G10-12.6 Budget Service - Computer Operations
- G10-12.7 Personnel Operations Special Billing
- G10-12.8 Accounting & Procurement Operations Special Billing
- G10-12.9 MMB - OTHER - Non-Allocable
- G10-13.2 State HR, Benefits & Labor Relations
- G10-13.3 Personnel Administration
- G02-13.5 Employee Relations - Non Allocable
- G45-14.2 Mediation Services
- G45-14.3 Mediation Services
- G45-14.4 Mediation/Representation
- L49-15.2 Legislative Auditor
- L49-15.3 Financial Audits
- L49-15.4 Program Audits
- L49-15.5 Single Audits
- L49-15.6 Audit Comm
- L49-15.7 Financial Audit- Outdoors
- L49-15.8 Financial Audit- Art
- L49-15.9 Financial Audit- Clean Water
- L49-15.10 Financial Audit- Parks & Trails

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

**Legislative Auditor General
Support
33.6**

**Financial Audits Outdoor
33.7**

**Financial Audits Art
33.8**

**Financial Audits Clean
Water
33.9**

**Financial Audits Parks &
Trails
33.10**

DP# Name

Audit Committee

Financial Audit- Outdoors

Financial Audit- Art

**Financial Audit- Clean
Water**

**Financial Audit- Parks &
Trails**

- L49-15.11 Program Audit- Outdoors
- L49-15.12 Program Audit- Art
- L49-15.13 Program Audit- Clean Water
- L49-15.14 Program Audit- Parks & Trails
- G61-16.2 State Auditor
- G61-16.3 State Auditor General
 - 17 SWIFT (Internally Developed Software Amortized over 10 y
- 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 I
- G02-4.10 Central Mail
- G02-4.11 Office of Enterprise Continuous Improvement
- G02-4.12 Grants Management
- G46-6.2 Minnesota Information Technology
- G46-6.3 IT Spend
- G46-6.4 Enterprise IT Security
- G46-6.5 MnIT - Non allocable
- G10-8.2 Minnesota Management & Budget
- G10-8.3 Enterprise Communications & Planning (fmrly IC&A)
- G10-9.2 Debt Management Division
- G10-9.3 Debt Management
- G10-9.4 Debt Management - Other
- G10-10.2 MMB - Budget Division
- G10-10.3 Analysis & Control (EBO's)
- G10-10.4 Budget Operations and Planning
- G10-10.5 Budget Division - Non Allocable
- G10-11.2 MMB - Accounting Division
- G10-11.3 Central Payroll
- G10-11.4 Accounting Services
- G10-11.5 Financial Reporting
- G10-11.6 Financial Reporting - Single Audit
- G10-11.7 Accounting Services - Non Allocable
- G10-12.2 MMB I.T - Management and Administration
- G10-12.4 Accounting & Procurement Operations and System Support
- G10-12.5 Personnel Operations and System Support
- G10-12.6 Budget Service - Computer Operations
- G10-12.7 Personnel Operations Special Billing
- G10-12.8 Accounting & Procurement Operations Special Billing
- G10-12.9 MMB - OTHER - Non-Allocable
- G10-13.2 State HR, Benefits & Labor Relations
- G10-13.3 Personnel Administration
- G02-13.5 Employee Relations - Non Allocable
- G45-14.2 Mediation Services
- G45-14.3 Mediation Services
- G45-14.4 Mediation/Representation
- L49-15.2 Legislative Auditor

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10
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DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
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L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors	-	-			
L49-15.8	Financial Audit- Art	-	-	-		
L49-15.9	Financial Audit- Clean Water	-	-	-	-	
L49-15.10	Financial Audit- Parks & Trails	-	-	-	-	-
L49-15.11	Program Audit- Outdoors	-	-	-	-	-
L49-15.12	Program Audit- Art	-	-	-	-	-
L49-15.13	Program Audit- Clean Water	-	-	-	-	-
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	-
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
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 DEPARTMENT	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10
Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails

DP#	Name	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
G46	MN.IT	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	-
G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPARTMENT	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-
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	STATE GUARDIAN AD LITEM	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Legislative Auditor General Support 33.6	Financial Audits Outdoor 33.7	Financial Audits Art 33.8	Financial Audits Clean Water 33.9	Financial Audits Parks & Trails 33.10
Audit Committee	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails

DP#	Name	Audit Committee	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	LEGISLATURE COORDINATING COMM	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	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 2023 - Budget

Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)
33.11	33.12	33.13	33.14	34.2

DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
	1.2 Fixed Asset Depreciation					
G02-3.0	Department of Administration					
G02-3.2	Admin Management Services					
G02-3.3	Commissioner's Office					
G02-3.4	Human Resources					
G02-3.5	Financial Management and Reporting					
G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	Government & Citizen Services					
G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	Real Property					
G02-4.8	Office of State Procurement (fmrly Materials Management C					
G02-4.10	Central Mail					
G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	Grants Management					
G46-6.2	Minnesota Information Technology					
G46-6.3	IT Spend					
G46-6.4	Enterprise IT Security					
G46-6.5	MnIT - Non allocable					
G10-8.2	Minnesota Management & Budget					
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)					
G10-9.2	Debt Management Division					
G10-9.3	Debt Management					
G10-9.4	Debt Management - Other					
G10-10.2	MMB - Budget Division					
G10-10.3	Analysis & Control (EBO's)					
G10-10.4	Budget Operations and Planning					
G10-10.5	Budget Division - Non Allocable					
G10-11.2	MMB - Accounting Division					
G10-11.3	Central Payroll					
G10-11.4	Accounting Services					
G10-11.5	Financial Reporting					
G10-11.6	Financial Reporting - Single Audit					
G10-11.7	Accounting Services - Non Allocable					
G10-12.2	MMB I.T - Management and Administration					
G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	Personnel Operations and System Support					
G10-12.6	Budget Service - Computer Operations					
G10-12.7	Personnel Operations Special Billing					
G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	State HR, Benefits & Labor Relations					
G10-13.3	Personnel Administration					
G02-13.5	Employee Relations - Non Allocable					
G45-14.2	Mediation Services					
G45-14.3	Mediation Services					
G45-14.4	Mediation/Representation					
L49-15.2	Legislative Auditor					
L49-15.3	Financial Audits					
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					

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Program Audits Outdoor	Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)
33.11	33.12	33.13	33.14	34.2

DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
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- L49-15.11 Program Audit- Outdoors
- L49-15.12 Program Audit- Art
- L49-15.13 Program Audit- Clean Water
- L49-15.14 Program Audit- Parks & Trails
- G61-16.2 State Auditor
- G61-16.3 State Auditor General
- 17 SWIFT (Internally Developed Software Amortized over 10 y
- 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 C
- G02-4.10 Central Mail
- G02-4.11 Office of Enterprise Continuous Improvement
- G02-4.12 Grants Management
- G46-6.2 Minnesota Information Technology
- G46-6.3 IT Spend
- G46-6.4 Enterprise IT Security
- G46-6.5 MnIT - Non allocable
- G10-8.2 Minnesota Management & Budget
- G10-8.3 Enterprise Communications & Planning (fmrly IC&A)
- G10-9.2 Debt Management Division
- G10-9.3 Debt Management
- G10-9.4 Debt Management - Other
- G10-10.2 MMB - Budget Division
- G10-10.3 Analysis & Control (EBO's)
- G10-10.4 Budget Operations and Planning
- G10-10.5 Budget Division - Non Allocable
- G10-11.2 MMB - Accounting Division
- G10-11.3 Central Payroll
- G10-11.4 Accounting Services
- G10-11.5 Financial Reporting
- G10-11.6 Financial Reporting - Single Audit
- G10-11.7 Accounting Services - Non Allocable
- G10-12.2 MMB I.T - Management and Administration
- G10-12.4 Accounting & Procurement Operations and System Support
- G10-12.5 Personnel Operations and System Support
- G10-12.6 Budget Service - Computer Operations
- G10-12.7 Personnel Operations Special Billing
- G10-12.8 Accounting & Procurement Operations Special Billing
- G10-12.9 MMB - OTHER - Non-Allocable
- G10-13.2 State HR, Benefits & Labor Relations
- G10-13.3 Personnel Administration
- G02-13.5 Employee Relations - Non Allocable
- G45-14.2 Mediation Services
- G45-14.3 Mediation Services
- G45-14.4 Mediation/Representation
- L49-15.2 Legislative Auditor

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - FY (Actual) 34.2
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DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
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L49-15.3	Financial Audits					
L49-15.4	Program Audits					
L49-15.5	Single Audits					
L49-15.6	Audit Comm					
L49-15.7	Financial Audit- Outdoors					
L49-15.8	Financial Audit- Art					
L49-15.9	Financial Audit- Clean Water					
L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	Program Audit- Outdoors	-				
L49-15.12	Program Audit- Art	-	-			
L49-15.13	Program Audit- Clean Water	-	-	-		
L49-15.14	Program Audit- Parks & Trails	-	-	-	-	
G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	State Auditor General	-	-	-	-	-
17	SWIFT (Internally Developed Software Amortized over 10 y	-	-	-	-	-
99YYY	Consumer Agencies					
B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13	COMMERCE DEPARTMENT	-	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37	EDUCATION DEPARTMENT	-	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
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 DEPARTMENT	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Program Audits Outdoor 33.11	Program Audits Art 33.12	Program Audits Clean Water 33.13	Program Audits Parks & Trails 33.14	Federal Cash Receipts - FY (Actual) 34.2
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DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38	INVESTMENT BOARD	-	-	-	-	-
G39	GOVERNORS OFFICE	-	-	-	-	-
G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
G46	MN.IT	-	-	-	-	-
G53	SECRETARY OF STATE	-	-	-	-	-
G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67	REVENUE DEPARTMENT	-	-	-	-	-
G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
G9Q	MMB DEBT SERVICE	-	-	-	-	-
G9R	MMB NON-OPERATING	-	-	-	-	-
G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
GPR	PAYROLL CLEARING	-	-	-	-	-
H12	HEALTH DEPARTMENT	-	-	-	-	-
H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	-
H55b	HUMAN SERVICES SOS	-	-	-	-	-
H55c	HUMAN SERVICES MSOP	-	-	-	-	-
H60	MNSURE	-	-	-	-	-
H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C	NURSING BOARD	-	-	-	-	-
H7D	PHARMACY BOARD	-	-	-	-	-
H7F	DENTISTRY BOARD	-	-	-	-	-
H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J	OPTOMETRY BOARD	-	-	-	-	-
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
H7L	SOCIAL WORK BOARD	-	-	-	-	-
H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
H7Q	PODIATRIC MEDICINE	-	-	-	-	-
H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-
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	STATE GUARDIAN AD LITEM	-	-	-	-	-
J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
J58	COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit B - Step-Down Calculation

Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 2023 - Budget

Program Audits Outdoor
33.11

Program Audits Art
33.12

Program Audits Clean Water
33.13

Program Audits Parks &
Trails
33.14

Federal Cash Receipts - FY
(Actual)
34.2

DP#	Name	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR
J65	SUPREME COURT	-	-	-	-	-
J68	TAX COURT	-	-	-	-	-
J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
L11	SENATE	-	-	-	-	-
L12	HOUSE	-	-	-	-	-
L49	LEGISLATIVE AUDITOR	-	-	-	-	-
P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-
P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
R28	MINN CONSERVATION CORPS	-	-	-	-	-
R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
O	OTHER	-	-	-	-	-
	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 2023 - Budget

**Accounting & Procurement
Transactions - FY (Actual)**
35.0
**SWIFT (Internally Developed
Software Amortized over 10
years, BFY13 to BFY22,
SWIFT Upgrade Amortized
over 5 years, BFY21 to
BFY25)**

DP#	Name	Total
1.2	Fixed Asset Depreciation	-
G02-3.0	Department of Administration	-
G02-3.2	Admin Management Services	-
G02-3.3	Commissioner's Office	-
G02-3.4	Human Resources	-
G02-3.5	Financial Management and Reporting	-
G02-3.6	Fiscal Agent - Non allocable	-
G02-4.2	Government & Citizen Services	-
G02-4.5	Real Estate and Construction Services - Leasing	-
G02-4.7	Real Property	-
G02-4.8	Office of State Procurement (fmrly Materials Management I	-
G02-4.10	Central Mail	-
G02-4.11	Office of Enterprise Continuous Improvement	-
G02-4.12	Grants Management	-
G46-6.2	Minnesota Information Technology	-
G46-6.3	IT Spend	-
G46-6.4	Enterprise IT Security	-
G46-6.5	MnIT - Non allocable	-
G10-8.2	Minnesota Management & Budget	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-
G10-9.2	Debt Management Division	-
G10-9.3	Debt Management	-
G10-9.4	Debt Management - Other	-
G10-10.2	MMB - Budget Division	-
G10-10.3	Analysis & Control (EBO's)	-
G10-10.4	Budget Operations and Planning	-
G10-10.5	Budget Division - Non Allocable	-
G10-11.2	MMB - Accounting Division	-
G10-11.3	Central Payroll	-
G10-11.4	Accounting Services	-
G10-11.5	Financial Reporting	-
G10-11.6	Financial Reporting - Single Audit	-
G10-11.7	Accounting Services - Non Allocable	-
G10-12.2	MMB I.T - Management and Administration	-
G10-12.4	Accounting & Procurement Operations and System Support	-
G10-12.5	Personnel Operations and System Support	-
G10-12.6	Budget Service - Computer Operations	-
G10-12.7	Personnel Operations Special Billing	-
G10-12.8	Accounting & Procurement Operations Special Billing	-
G10-12.9	MMB - OTHER - Non-Allocable	-
G10-13.2	State HR, Benefits & Labor Relations	-
G10-13.3	Personnel Administration	-
G02-13.5	Employee Relations - Non Allocable	-
G45-14.2	Mediation Services	-
G45-14.3	Mediation Services	-
G45-14.4	Mediation/Representation	-
L49-15.2	Legislative Auditor	-
L49-15.3	Financial Audits	-
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	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

**Accounting & Procurement
Transactions - FY (Actual)**
35.0
**SWIFT (Internally Developed
Software Amortized over 10
years, BFY13 to BFY22,
SWIFT Upgrade Amortized
over 5 years, BFY21 to
BFY25)**

DP#	Name	Total
L49-15.11	Program Audit- Outdoors	-
L49-15.12	Program Audit- Art	-
L49-15.13	Program Audit- Clean Water	-
L49-15.14	Program Audit- Parks & Trails	-
G61-16.2	State Auditor	-
G61-16.3	State Auditor General	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-
	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 I	-
G02-4.10	Central Mail	-
G02-4.11	Office of Enterprise Continuous Improvement	-
G02-4.12	Grants Management	-
G46-6.2	Minnesota Information Technology	-
G46-6.3	IT Spend	-
G46-6.4	Enterprise IT Security	-
G46-6.5	MnIT - Non allocable	-
G10-8.2	Minnesota Management & Budget	-
G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-
G10-9.2	Debt Management Division	-
G10-9.3	Debt Management	-
G10-9.4	Debt Management - Other	-
G10-10.2	MMB - Budget Division	-
G10-10.3	Analysis & Control (EBO's)	-
G10-10.4	Budget Operations and Planning	-
G10-10.5	Budget Division - Non Allocable	-
G10-11.2	MMB - Accounting Division	-
G10-11.3	Central Payroll	-
G10-11.4	Accounting Services	-
G10-11.5	Financial Reporting	-
G10-11.6	Financial Reporting - Single Audit	-
G10-11.7	Accounting Services - Non Allocable	-
G10-12.2	MMB I.T - Management and Administration	-
G10-12.4	Accounting & Procurement Operations and System Support	-
G10-12.5	Personnel Operations and System Support	-
G10-12.6	Budget Service - Computer Operations	-
G10-12.7	Personnel Operations Special Billing	-
G10-12.8	Accounting & Procurement Operations Special Billing	-
G10-12.9	MMB - OTHER - Non-Allocable	-
G10-13.2	State HR, Benefits & Labor Relations	-
G10-13.3	Personnel Administration	-
G02-13.5	Employee Relations - Non Allocable	-
G45-14.2	Mediation Services	-
G45-14.3	Mediation Services	-
G45-14.4	Mediation/Representation	-
L49-15.2	Legislative Auditor	-

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Accounting & Procurement
Transactions - FY (Actual)
35.0
SWIFT (Internally Developed
Software Amortized over 10
years, BFY13 to BFY22,
SWIFT Upgrade Amortized
over 5 years, BFY21 to
BFY25)

DP#	Name		Total
L49-15.3	Financial Audits	-	-
L49-15.4	Program Audits	-	-
L49-15.5	Single Audits	-	-
L49-15.6	Audit Comm	-	-
L49-15.7	Financial Audit- Outdoors	-	-
L49-15.8	Financial Audit- Art	-	-
L49-15.9	Financial Audit- Clean Water	-	-
L49-15.10	Financial Audit- Parks & Trails	-	-
L49-15.11	Program Audit- Outdoors	-	-
L49-15.12	Program Audit- Art	-	-
L49-15.13	Program Audit- Clean Water	-	-
L49-15.14	Program Audit- Parks & Trails	-	-
G61-16.2	State Auditor	-	-
G61-16.3	State Auditor General	-	-
	17 SWIFT (Internally Developed Software Amortized over 10 y	-	-
99YYY	Consumer Agencies		
B04	AGRICULTURE DEPARTMENT	-	435,147
B11	COSMETOLOGIST EXAMINERS BOARD	-	48,127
B13	COMMERCE DEPARTMENT	-	353,998
B14	ANIMAL HEALTH BOARD	-	36,793
B15	BARBER EXAMINERS BOARD	-	3,537
B20	EXPLORE MINNESOTA TOURISM	-	24,725
B22	EMPLOYMENT & ECONOMIC DEVELOP	-	2,343,840
B24	PUBLIC FACILITIES AUTHORITY	-	24,147
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-
B34	HOUSING FINANCE AGENCY	-	160,119
B41	WORKERS' COMP COURT OF APPEALS	-	3,865
B42	LABOR AND INDUSTRY DEPARTMENT	-	411,413
B43	IRON RANGE RESOURCES	-	283,616
B7E	ARCHITECTURE, ENGINEERING BD	-	74,641
B7G	COMBATIVE SPORTS COMMISSION	-	7
B7P	ACCOUNTANCY BOARD	-	8,453
B7S	PRIVATE DETECTIVES BOARD	-	1,381
B82	PUBLIC UTILITIES COMMISSION	-	114,001
B9D	AMATEUR SPORTS COMMISSION	-	17,811
B9V	AGRICULTURE UTILIZATION RESRCH	-	5
E25	PERPICH CTR FOR ARTS EDUCATION	-	36,249
E26	MN STATE COLLEGES/UNIVERSITIES	-	5,639,356
E37	EDUCATION DEPARTMENT	-	589,121
E39	PROF EDUCATOR LICENSING STD BD	-	13,511
E40	HISTORICAL SOCIETY	-	27,889
E44	MINNESOTA STATE ACADEMIES	-	85,003
E50	ARTS BOARD	-	66,968
E60	OFFICE OF HIGHER EDUCATION	-	73,098
E77	ZOOLOGICAL BOARD	-	224,611
E81	UNIVERSITY OF MINNESOTA	-	21,779
E95	HUMANITIES COMMISSION	-	311
E97	SCIENCE MUSEUM	-	73
E9W	HIGHER ED FACILITIES AUTHORITY	-	508
G02	ADMINISTRATION DEPARTMENT	-	2,907,657
G03	LOTTERY	-	53,376
G05	RACING COMMISSION	-	23,805
G06	ATTORNEY GENERAL	-	127,303
G09	GAMBLING CONTROL BOARD	-	13,085

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

**Accounting & Procurement
Transactions - FY (Actual)**
35.0
**SWIFT (Internally Developed
Software Amortized over 10
years, BFY13 to BFY22,
SWIFT Upgrade Amortized
over 5 years, BFY21 to**

DP#	Name		Total
G10	MINNESOTA MANAGEMENT & BUDGET	-	168,805
G17	HUMAN RIGHTS DEPARTMENT	-	98,437
G19	INDIAN AFFAIRS COUNCIL	-	3,551
G38	INVESTMENT BOARD	-	369,639
G39	GOVERNORS OFFICE	-	23,604
G45	MEDIATION SERVICES DEPARTMENT	-	8,130
G46	MN.IT	-	1,380,525
G53	SECRETARY OF STATE	-	99,053
G61	OFFICE OF STATE AUDITOR	-	214,422
G62	MINN STATE RETIREMENT SYSTEM	-	290,819
G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	275,899
G67	REVENUE DEPARTMENT	-	621,674
G69	TEACHERS RETIREMENT ASSOC	-	221,607
G90	REVENUE INTERGOVT PAYMENTS	-	998,839
G92	OMBUDSPERSON FOR FAMILIES	-	3,361
G93	OMBUD AMERICAN INDIAN FAMILIES	-	129
G96	UNIFORM LAWS COMMISSION	-	29
G9J	CAMPAIGN FINANCE BOARD	-	5,819
G9K	ADMINISTRATIVE HEARINGS	-	42,498
G9L	COUNCIL FOR MINNESOTANS OF AFR	-	2,670
G9M	MINNESOTA COUNCIL ON LATINO AF	-	2,941
G9N	ASIAN PACIFIC COUNCIL	-	1,918
G9Q	MMB DEBT SERVICE	-	5,078
G9R	MMB NON-OPERATING	-	2,184,511
G9X	CAPITOL AREA ARCHITECT	-	2,086
G9Y	MN STATE COUNCIL ON DISABILITY	-	5,305
GPR	PAYROLL CLEARING	-	65
H12	HEALTH DEPARTMENT	-	1,355,658
H55	HUMAN SERVICES DEPARTMENT	-	7,431,176
H55b	HUMAN SERVICES SOS	-	890,993
H55c	HUMAN SERVICES MSOP	-	139,983
H60	MNSURE	-	70,566
H75	VETERANS AFFAIRS DEPARTMENT	-	712,127
H7B	MEDICAL PRACTICE BOARD	-	23,623
H7C	NURSING BOARD	-	20,335
H7D	PHARMACY BOARD	-	23,458
H7F	DENTISTRY BOARD	-	11,531
H7H	CHIROPRACTIC EXAMINERS BOARD	-	6,755
H7J	OPTOMETRY BOARD	-	5,208
H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	23,045
H7L	SOCIAL WORK BOARD	-	11,687
H7M	MARRIAGE AND FAMILY THERAPY BD	-	5,109
H7Q	PODIATRIC MEDICINE	-	1,849
H7R	VETERINARY MEDICINE BOARD	-	4,877
H7S	EMERGENCY MEDICAL SERVICES OFF	-	40,626
H7U	DIETETICS & NUTRITION PRACTICE	-	1,816
H7V	PSYCHOLOGY BOARD	-	7,489
H7W	PHYSICAL THERAPY BOARD	-	6,094
H7X	BEHAVIORAL HEALTH & THERAPY BD	-	10,730
H7Y	OCCUPATIONAL THERAPY PRACT BD	-	4,826
H9G	OMBUDSMAN MH/DD	-	12,259
J33	TRIAL COURTS	-	1,139,943
J50	STATE GUARDIAN AD LITEM	-	86,986
J52	PUBLIC DEFENSE BOARD	-	216,785
J58	COURT OF APPEALS	-	22,068

Statewide Cost Allocation Plan
Exhibit B - Step-Down Calculation
Allocation of General Support Costs
Multiple Rate Method
State Fiscal Year 2023 - Budget

Accounting & Procurement
Transactions - FY (Actual)
35.0
SWIFT (Internally Developed
Software Amortized over 10
years, BFY13 to BFY22,
SWIFT Upgrade Amortized
over 5 years, BFY21 to
BFY25)

DP#	Name		Total
J65	SUPREME COURT	-	179,341
J68	TAX COURT	-	4,495
J70	JUDICIAL STANDARDS BOARD	-	2,921
L10	LEGISLATURE COORDINATING COMM	-	38,673
L11	SENATE	-	63,960
L12	HOUSE	-	632
L49	LEGISLATIVE AUDITOR	-	1,655
P01	MILITARY AFFAIRS DEPARTMENT	-	546,602
P07	PUBLIC SAFETY DEPARTMENT	-	2,855,051
P08	OMBUDSPERSON FOR CORRECTIONS	-	643
P78	CORRECTIONS DEPARTMENT	-	2,111,531
P7T	PEACE OFFICERS BOARD (POST)	-	6,461
P9E	SENTENCING GUIDELINES COMM	-	2,137
R28	MINN CONSERVATION CORPS	-	62
R29	NATURAL RESOURCES DEPARTMENT	-	3,237,698
R32	POLLUTION CONTROL AGENCY	-	519,807
R9P	WATER AND SOIL RESOURCES BOARD	-	226,037
T79	TRANSPORTATION DEPARTMENT	-	10,139,010
T9B	METROPOLITAN COUNCIL/TRANSPORT	-	29,177
O	OTHER	-	570,625
	Total	0	54,104,867
	Source		
	Difference (Total - Source)		(0)



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Budget**

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

SCHEDULE 1.0

FIXED ASSET DEPRECIATION

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

The depreciation expense allocated is per the forecasted depreciation expense for assets currently in service as of June 30, 2021.

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 2023
 First Stepdown**

FIXED ASSET DEPRECIATION

Schedule No. 1.1

	1.2
	General Support Allocation
	Equipment Use Charge
Total Eligible Direct Costs:	642,972
Add: Allocated Costs	
Sum of Allocated Costs	642,972
Distribution of Allocated Costs	
Total Allocated Costs	642,972
Less: Disallowed Costs	
Net Allocable Costs	642,972



**State of Minnesota
Statewide Cost Allocation Plan
Fiscal Year 2023 Budget**

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

SCHEDULE 3.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

- > Costs of the Human Resources and Commissioner's office have been allocated to units within the department based on actual full time equivalent employees in each cost-center within the department in FY 2021.
- > 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 2021.
- > All general fund general support costs allocated to this cost center have been prorated to its sub-centers based on the actual FY 2021 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

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2023
 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:	2,162,782	722,333	470,000	970,449	
Add: Allocated Costs	0				
Fixed Asset Depreciation	0				
Sum of Allocated Costs	2,162,782	722,333	470,000	970,449	0
Distribution of Allocated Costs	0				
Total Allocated Costs	2,162,782	722,333	470,000	970,449	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,162,782	722,333	470,000	970,449	0



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

SCHEDULE 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 2021 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 2021.
- > 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 2021 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 2021 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 2021.
- > 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 2021 net cost of these activities.

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

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

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2023
 First Stepdown

ADMINISTRATION - GOVERNMENT AND CITIZEN SERVICES

Schedule No. 4.1

	4.2	4.5	4.7	4.8	4.10	4.11	4.12	
	Government & Citizen Services	General Support	Real Estate & Constr Services	Real Prop Enterprise System	Office of State Procurement (fmrlly Materials Mgmt)	Central Mail	Enterprise Performance Improvement	Grants Mgmt
Total Eligible Direct Costs:	4,321,069		575,067	756,000	1,964,334	440,000	417,334	168,334
Add: Allocated Costs								
3.3 Admin Mgmt-Commissioner's Office	57,607	57,607						
3.4 Admin Mgmt-Human Resources	37,483	37,483						
3.5 Admin Mgmt-Financial Mgmt & Rptg	12,141	12,141						
Sum of Allocated Costs	4,428,301	107,232	575,067	756,000	1,964,334	440,000	417,334	168,334
Distribution of Allocated Costs	0	(107,232)	13,293	18,647	49,899	12,185	9,309	3,900
Total Allocated Costs	4,428,301	0	588,360	774,647	2,014,233	452,185	426,643	172,234
Less: Disallowed Costs	0							
Net Allocable Costs	4,428,301	0	588,360	774,647	2,014,233	452,185	426,643	172,234



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

SCHEDULE 6.0

MN.IT SERVICES

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

MN.IT Services general fund costs benefit all state agencies and allowable costs are apportioned to each agency based on their actual FY 2021 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 2023
 First Stepdown**

Minnesota Information Technology

Schedule No. 6.1

	6.2	6.3	6.4	6.5	
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>IT Spend</u>	<u>Enterprise IT Security</u>	<u>Other Non- Allocable</u>
Total Eligible Direct Costs:	1,823,000	1,380,000		443,000	
Add: Allocated Costs					
1.2 Fixed Asset Depreciation	270,500	270,500			
4.8 Office of State Procurement (fmrly Materials Mgmt)	236	236			
4.11 Office of Enterprise Continuous Improvement	32	32			
Sum of Allocated Costs	2,093,736	1,650,768	0	443,000	0
Distribution of Allocated Costs	0	(1,650,768)	0	1,650,768	0
Total Allocated Costs	2,093,736	0	0	2,093,768	0
Less: Disallowed Costs	0				
Net Allocable Costs	2,093,736	0	0	2,093,768	0



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

SCHEDULE 8.0

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

Fiscal Management and Administration includes the costs of the Office of the Commissioner of Minnesota Management & Budget (which includes internal controls and accountability, personnel, accounting services, and cash management) Costs of the commissioner's office have been allocated to the divisions within the department based on net operating costs for FY 2021, 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 2021 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 2023
 First Stepdown

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

Schedule No. 8.1

	8.2	8.3	9.3	10.3	10.4	11.3	11.4	11.5	11.6	12.2	12.4	12.5	12.6	12.7	12.8	13.3	
	Minnesota Management & Budget	Enterprise Communications & Planning (fmrlly 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:	34,443,471	2,929,504	942,431	605,125	1,322,126	257,976	1,459,735	1,625,910	2,587,744	45,330	2,456,854	1,689,574	2,452,564	153,616	4,957,734	6,059,453	4,897,795
Add: Allocated Costs																	
1.2 Fixed Asset Depreciation	0	0															
4.8 Office of State Procurement (fmrlly Materials Mgmt)	388	388															
4.11 Office of Enterprise Continuous Improvement	175	175															
6.4 Enterprise IT Security	24,875	24,875															
Sum of Allocated Costs	34,468,910	2,954,943	942,431	605,125	1,322,126	257,976	1,459,735	1,625,910	2,587,744	45,330	2,456,854	1,689,574	2,452,564	153,616	4,957,734	6,059,453	4,897,795
Distribution of Allocated Costs	0	(2,954,943)	122,807	89,288	177,853	34,703	210,546	233,107	358,264	6,620	351,138	314,485	441,371	27,018	0	0	587,744
Total Allocated Costs	34,468,910	0	1,065,238	694,413	1,499,979	292,679	1,670,281	1,859,017	2,946,008	51,950	2,807,992	2,004,059	2,893,935	180,634	4,957,734	6,059,453	5,485,539
Less: Disallowed Costs	0																
Net Allocable Costs	34,468,910	0	1,065,238	694,413	1,499,979	292,679	1,670,281	1,859,017	2,946,008	51,950	2,807,992	2,004,059	2,893,935	180,634	4,957,734	6,059,453	5,485,539



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

SCHEDULE 8.3

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

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

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

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

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2021 net cost of these activities.

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



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

SCHEDULE 9.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) —DEBT MANAGEMENT DIVISION

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

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

Exhibit C

**State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2023
 First Stepdown**

Debt Management Division

Schedule No. 9.1

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

	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	605,125	0	605,125	
Add: Allocated Costs				
4.8 Office of State Procurement (fmrly Materials Mgmt)	39	39		
4.11 Office of Enterprise Continuous Improvement	17	17		
8.2 Minnesota Management & Budget	89,288	0	89,288	
8.3 Enterprise Communications & Planning	8	8		
Sum of Allocated Costs	694,477	65	694,413	0
Distribution of Allocated Costs	0	(65)	65	
Sum of Allocated Costs	694,477	0	694,477	
Distribution of Allocated Costs	0		(694,477)	694,477
Total Allocated Costs	694,477	0	694,477	0
Less: Disallowed Costs	0			
Net Allocable Costs	694,477	0	694,477	0



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

SCHEDULE 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 2021. 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 2021.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2021 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 2023
 First Stepdown

MMB - Budget Division

Schedule No. 10.1

	10.2	10.3	10.4	10.5	14.2	15.2		
			Budget	Budget			2nd step &	
	MMB - Budget	General	Analysis &	Operations &	Division -Non	Mediation	Legislative	Consumer
	Division	Support	Control	Planning	Allocable	Services	Auditor	Activities
Total Eligible Direct Costs:	1,580,102		1,322,126	257,976				
Add: Allocated Costs								
4.8 Office of State Procurement	62	62						
4.11 Office of Continuous Improvement	110	110						
8.2 Minnesota Management & Budget	212,556	0	177,853	34,703				
8.3 Enterprise Communications & Planning	16	16						
Sum of Allocated Costs	1,792,845	188	1,499,979	292,679	0	0	0	0
Distribution of Allocated Costs	0	(188)	157	31				
Sum of Allocated Costs	1,792,845	0	1,500,136	292,710	0	0	0	0
Distribution of Allocated Costs	0		(1,500,136)			12	102	1,500,021
Distribution of Allocated Costs	0			(292,710)		12	145	292,552
Total Allocated Costs	1,792,845	0	0	0	0	25	247	1,792,574
Less: Disallowed Costs	0				0			
Net Allocable Costs	1,792,845	0	0	0	0	25	247	1,792,574



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

SCHEDULE 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 2021.

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 2021.

The cost of central payroll is allowable and has been allocated based on total FY 2021 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 2021.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on FY 2021 net cost of these activities.

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

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2023
 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:	5,718,719		1,459,735	1,625,910	2,587,744	45,330				
Add: Allocated Costs										
4.8 Office of State Procurement	219	219	0							
4.11 Office of Continuous Improvement	262	262	0							
8.2 Minnesota Management & Budget	808,536	0	210,546	233,107	358,264	6,620				
8.3 Enterprise Communications & Planning	46	46	0							
Sum of Allocated Costs	6,527,782	527	1,670,281	1,859,017	2,946,008	51,950	0	0	0	0
Distribution of Allocated Costs	0	(527)	137	152	234	4				
Sum of Allocated Costs	6,527,782	0	1,670,418	1,859,168	2,946,242	51,954	0	0	0	0
Distribution of Allocated Costs	0		(1,670,418)					38	1,114	1,669,266
Distribution of Allocated Costs	0			(1,859,168)				15	127	1,859,027
Distribution of Allocated Costs	0				(2,946,242)			24	201	2,946,017
Distribution of Allocated Costs	0					(51,954)				51,954
Total Allocated Costs	6,527,782	0	0	0	0	0	0	77	1,442	6,526,264
Less: Disallowed Costs	0	0	0	0	0	0	0	0	0	0
Net Allocable Costs	6,527,782	0	0	0	0	0	0	77	1,442	6,526,264



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 12.0

MINNESOTA MANAGEMENT AND BUDGET (MMB)—INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION

The Management and Administration Division of Minnesota Management and Budget provides technical systems support and related services for all of the statewide administrative systems. These systems include: accounting and procurement (SWIFT), payroll and human resources (SEMA4), biennial budget, capital budget, fiscal notes, performance reporting (BPAS), and information access (IA). This division also provides Minnesota Management and Budget programs Local Area Network (LAN) support and voice communications support. These costs are allowable and have been allocated as follows:

- > The SWIFT costs are allocated based upon accounting transactions.
- > The SEMA 4 costs are allocated based upon FTE counts.
- > The BPAS costs are allocated based upon budget transactions.
- > The general fund general support costs allocated to this cost center have been apportioned among its activities based on FY 2021 net cost of these activities.

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

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MMB - IT Management & Administration

Schedule No. 12.1

	12.2	12.4	12.5	12.6	12.7	12.8	12.9	14.2	15.2	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:	17,769,795	2,456,854	1,689,574	2,452,564	153,616	4,957,734	6,059,453					
Add: Allocated Costs												
1.2 Fixed Asset Depreciation	365,048	0	182,524	182,524								
4.8 Office of State Procurement (fmrly Materials Mgmt)	107	107										
8.2 Minnesota Management & Budget	1,106,994	351,138	314,485	441,371								
8.3 Enterprise Communications & Planning (fmrly IC&A)	19	19										
Sum of Allocated Costs	19,241,963	2,808,117	2,186,583	3,076,459	153,616	4,957,734	6,059,453	0	0	0	0	0
Distribution of Allocated Costs	0	(2,808,117)	0	0	0	0	0	0	0	0	2,808,117	0
Sum of Allocated Costs	19,241,963	0	2,186,583	3,076,459	153,616	4,957,734	6,059,453	0	0	0	2,808,117	0
Distribution of Allocated Costs	0		(2,186,583)						18	149		2,186,416
Distribution of Allocated Costs	0			(3,076,459)					69	2,052		3,074,338
Distribution of Allocated Costs	0				(153,616)				8	89		153,519
Distribution of Allocated Costs	0					(4,957,734)			112	3,307		4,954,315
Distribution of Allocated Costs	0						(6,059,453)		50	413		6,058,991
Total Allocated Costs	19,241,963	0	0	0	0	0	0	0	256	6,011	2,808,117	16,427,579
Less: Disallowed Costs	0								0			
Net Allocable Costs	19,241,963	0	0	0	0	0	0	0	256	6,011	2,808,117	16,427,579



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

SCHEDULE 13.0

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

The functions of this department are as follows:

- > Labor Relations and Compensation, Human Resource Management, Employee Insurance, Information Systems and Administration to Minnesota Management and Budget (MMB). Costs of administering the state government human resource system and labor relations are allowable for plan purposes and have been allocated based on actual positions for FY 2021.
- > 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 2021 net cost of these activities.

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



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

SCHEDULE 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 2021.

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 2021 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		
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation/ Representation General</u>	<u>Legislative Auditor</u>	<u>2nd step & Consumer Activities</u>
Total Eligible Direct Costs:	359,540		359,540			
Add: Allocated Costs						
4.8 Office of State Procurement (fmrly Materials Mgmt)	67	67				
4.11 Office of Enterprise Continuous Improvement	10	10				
6.4 Enterprise IT Security	50	50				
8.3 Enterprise Communications & Planning (fmrly IC&A)	9	9				
10.3 Analysis & Control (EBO's)	12	12				
10.4 Budget Operations & Planning	12	12				
11.3 Central Payroll	38	38				
11.4 Accounting Services	15	15				
11.5 Financial Reporting	24	24				
12.4 Accounting & Procurement Ops & Sys Support	18	18				
12.5 Personnel Operations & System Support	69	69				
12.6 Budget Service - Computer Operations	8	8				
12.7 Personnel Operations Special Billing	112	112				
12.8 Accounting & Procurement Ops Special Billing	50	50				
13.3 Personnel Administration	123	123				
Sum of Allocated Costs	360,158	618	359,540	0	0	0
Distribution of Allocated Costs	0	(618)	618			
Sum of Allocated Costs	360,158	0	360,158	0	0	0
Distribution of Allocated Costs	0		(360,158)		240	359,917
Total Allocated Costs	360,158	0	0	0	240	359,917
Less: Disallowed Costs	0					
Net Allocable Costs	360,158	0	0	0	240	359,917



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

SCHEDULE 15.0

OFFICE OF LEGISLATIVE AUDITOR

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

Audits of revenues and expenditures are conducted to ensure conformance with generally accepted accounting principles, federal audit requirements, and state law. Special audits are conducted to assist in improving the efficiency and dependability of department and agency accounting practices. Costs for these financial audits have been allocated based on the average hours of service provided over a four-year period. The resulting number of hours is used as the FY 2021 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 2021.

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 2021 net cost of these activities.

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



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EXHIBIT C—NATURE AND EXTENT OF SERVICES**

SCHEDULE 16.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

The single audit cost center is designed to meet the federal requirements of OMB Uniform Guidance, 2 CFR part 200. The requirement is for organization-wide audits, rather than grant by grant.

These audits determine whether:

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

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

Costs are allocated based on federal cash receipts during FY 2021.

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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State Auditor

Schedule No. 16.1

16.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	52,200	52,200	
Add: Allocated Costs			
Sum of Allocated Costs	52,200	52,200	0
Distribution of Allocated Costs	0	(52,200)	52,200
Total Allocated Costs	52,200	0	52,200
Less: Disallowed Costs	0		
Net Allocable Costs	52,200	0	52,200



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 17.0

Statewide Integrated Financial Tools (SWIFT)

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

(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 2021. 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

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

Schedule No. 17.1

17	
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	<u>SWIFT</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	4,232,818	4,232,818	0
Add: Allocated Costs			
Sum of Allocated Costs	4,232,818	4,232,818	0
Distribution of Allocated Costs	0	(4,232,818)	4,232,818
Total Allocated Costs	4,232,818	0	4,232,818
Less: Disallowed Costs	0		
Net Allocable Costs	4,232,818	0	4,232,818



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 20.0

DEPARTMENT OF ADMINISTRATION

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

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

Exhibit C

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Administration

Schedule No. 20.1

	20.0	21.2	22.2	
	<u>Dept of Administration</u>	<u>General Support</u>	<u>Admin - Management Services</u>	<u>Government & Citizen Services</u>
				<u>Consumer Activities</u>
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
4.5 Real Estate & Constr Serv - Leasing	0	0		
4.7 Real Property	86,560	86,560		
9.3 Debt Management	0	0		
10.3 Analysis & Control (EBO's)	165	165		
10.4 Budget Operations & Planning	149	149		
11.3 Central Payroll	1,137	1,137		
11.4 Accounting Services	204	204		
11.5 Financial Reporting	324	324		
11.6 Financial Reporting - Single Audit	0	0		
12.4 Accounting & Procurement Ops & Sys Support	240	240		
12.8 Accounting & Procurement Ops Special Billing	666	666		
15.3 Financial Audits	0	0		
16.2 State Auditor	0	0		
17 SWIFT	465	465		
Sum of Allocated Costs	89,910	89,910	0	0
Distribution of Allocated Costs	0	(89,910)	992	2,080
Total Allocated Costs	89,910	0	992	2,080
Less: Disallowed Costs	0			
Net Allocable Costs	89,910	0	992	2,080
				86,839



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 21.0

DEPARTMENT OF ADMINISTRATION—MANAGEMENT SERVICES

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

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

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Department of Administration - Management Services

Schedule No. 21.1

	21.2	21.3	21.4	21.5	21.6	22.2		
	Admin - Management Services	General Support	Commissioner's Office	Human Resources	Financial Management & Reporting	Fiscal Agent Non-Alloc	Government & Citizen Services	Consumer Activities
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
3.3 Commissioner's Office	32,801	32,801						
3.4 Human Resources	21,343	21,343						
3.5 Financial Management & Reporting	11,093	11,093						
4.5 Real Estate & Constr Serv - Leasing	0	0						
4.8 Office of State Procurement (fmrly Materials Mgmt)	883	883						
4.11 Office of Enterprise Continuous Improvement	290	290						
4.12 Grants Management	0	0						
6.4 Enterprise IT Security	577	577						
8.3 Enterprise Communications & Planning (fmrly IC&A)	117	117						
12.5 Personnel Operations & Sys Support	2,094	2,094						
12.6 Budget Service - Computer Operations	92	92						
12.7 Personnel Operations Special Billing	3,375	3,375						
13.3 Personnel Administration	3,734	3,734						
14.3 Mediation Services	245	245						
20 Department of Administration	991	992						
Sum of Allocated Costs	77,636	77,636	0	0	0	0	0	0
Distribution of Allocated Costs	0	(77,636)	24,118	18,267	35,251	0	0	0
Sum of Allocated Costs	77,636	0	24,118	18,267	35,251	0	0	0
Distribution of Allocated Costs	0		(24,118)				2,015	22,103
Distribution of Allocated Costs	0			(18,267)			1,526	16,741
Distribution of Allocated Costs	0				(35,251)		446	34,805
Total Allocated Costs	77,636	0	0	0	0	0	3,987	73,649
Less: Disallowed Costs	0							
Net Allocable Costs	77,636	0	0	0	0	0	3,987	73,649



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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.



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 24.0

MN.IT

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

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

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Minnesota Information Technology

Schedule No. 24.1

	24.2	24.4	24.5	26.2		
	<u>Minnesota Information Technology</u>	<u>General Support</u>	<u>Enterprise IT Security</u>	<u>Other Non-Allocable</u>	<u>Minnesota Mgmt & Budget</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
6.4 Enterprise IT Security	134	134				
8.3 Enterprise Communications & Planning (fmrlly IC&A)	42	42				
10.3 Analysis & Control (EBO's)	59	59				
10.4 Budget Operations & Planning	143	143				
11.3 Central Payroll	126	126				
11.4 Accounting Services	74	74				
11.5 Financial Reporting	117	117				
12.4 Accounting & Procurement Ops & Sys Support	86	86				
12.5 Personnel Operations & System Support	232	232				
12.6 Budget Service - Computer Operations	88	88				
12.7 Personnel Operations Special Billing	375	375				
12.8 Accounting & Procurement Ops Special Billing	240	240				
13.3 Personnel Administration	415	415				
14.3 Mediation Services	27	27				
17 SWIFT	167	167				
22.8 Office of State Procurement (fmrlly Materials Mgmt)	1	1				
Sum of Allocated Costs	2,326	2,326	0	0	0	0
Distribution of Allocated Costs	0	(2,326)	2,326			
Sum of Allocated Costs	2,326	0	2,326	0	0	0
Distribution of Allocated Costs	0		(2,326)	0	28	2,298
Total Allocated Costs	2,326	0	0	0	28	2,298
Less: Disallowed Costs	0					
Net Allocable Costs	2,326	0	0	0	28	2,298



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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.

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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	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	Other Non-Allocable	State HR, Benefits & Labor Rel
	General Support							
Total Eligible Direct Costs:	0							
Add: Allocated Costs								
8.3 Enterprise Communications & Planning (fmrly IC&A)	68	58	10	0	0	0	0	0
10.3 Analysis & Control (EBO's)	266	81	14	12	22	65	27	45
10.4 Budget Operations & Planning	387	60	33	27	31	105	30	101
11.3 Central Payroll	3,066	687	214	67	430	1,024	0	644
11.4 Accounting Services	330	101	17	14	28	80	33	56
11.5 Financial Reporting	522	160	28	23	44	127	52	88
12.2 MnIT @ MMB - Mgmt & Admin	2,808,117	2,808,117	0	0	0	0	0	0
12.4 Accounting & Procurement Ops & Sys Support	388	119	21	17	33	94	39	66
12.5 Personnel Operations & System Support	5,647	1,265	394	123	792	1,887	0	1,187
12.6 Budget Service - Computer Operations	239	37	20	17	19	64	19	62
12.7 Personnel Operations Special Billing	9,100	2,038	635	198	1,276	3,041	0	1,913
12.8 Accounting & Procurement Ops Special Billing	1,074	329	57	47	90	262	108	182
13.3 Personnel Administration	10,070	2,255	703	219	1,412	3,364	0	2,117
14.3 Mediation Services	661	148	46	14	93	221	0	139
15.3 Financial Audits	1,149,326	0	0	0	0	1,149,326	0	0
15.5 Single Audits	0	0	0	0	0	0	0	0
17 SWIFT	750	230	40	33	63	183	75	127
22.8 Office of State Procurement (fmrly Materials Mgmt)	6	3	0	0	0	2	1	0
22.11 Office of Enterprise Continuous Improvement	5	1	0	0	1	2	0	1
24.4 Enterprise IT Security	28	28	0	0	0	0	0	0
26.3 Enterprise Communications & Planning (fmrly IC&A)	14	0	0	1	2	5	2	4
28.3 Analysis & Control (EBO's)	16	0	0	0	0	7	3	5
29.4 Accounting Services	27	0	0	0	0	0	10	17
29.5 Financial Reporting	41	0	0	0	0	0	15	26
30.4 Accounting & Procurement Ops & Sys Support	13	0	0	0	0	0	0	13
Sum of Allocated Costs	3,990,159	2,815,715	2,232	809	4,338	1,159,859	415	6,792
Distribution of Allocated Costs	0	(2,815,715)	117,021	85,081	202,541	770,441	1,080,581	560,051
Total Allocated Costs	3,990,159	0	119,253	85,890	206,878	1,930,300	1,080,995	566,843
Less: Disallowed Costs	0							
Net Allocable Costs	3,990,159	0	119,253	85,890	206,878	1,930,300	1,080,995	566,843



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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.

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MMB - Enterprise Communications and Planning

Schedule No. 26.3.1

	26.3	27.2	28.2	29.2	30.2	31.2	32.2	33.2		
	Internal Controls & Accountability	General Support	Debt Management Division	Budget Division	Accounting Division	IT Mgmt & Admin	State HR, Benefits & Labor Rel	Mediation Services	Legislative Auditor	Consumer Activities
Total Eligible Direct Costs:	0									
Add: Allocated Costs										
8.3 Enterprise Communications & Planning (fmrly IC&A)	10	10								
10.3 Analysis & Control (EBO's)	14	14								
10.4 Budget Operations & Planning	33	33								
11.3 Central Payroll	214	214								
11.4 Accounting Services	17	17								
11.5 Financial Reporting	28	28								
12.4 Accounting & Procurement Ops & Sys Support	21	21								
12.5 Personnel Operations & System Support	394	394								
12.6 Budget Service - Computer Operations	20	20								
12.7 Personnel Operations Special Billing	635	635								
12.8 Accounting & Procurement Ops Special Billing	57	57								
13.3 Personnel Administration	703	703								
14.3 Mediation Services	46	46								
17 SWIFT	40	40								
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	117,021	117,021								
Sum of Allocated Costs	119,253	119,253	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(119,253)	1	2	5	2	4	1	8	119,230
Total Allocated Costs	119,253	0							8	119,230
Less: Disallowed Costs	0									
Net Allocable Costs	119,253	0							8	119,230



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 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 2023
Second Stepdown**

MMB - Debt Management Division

Schedule No. 27.1

27.2	27.3	27.4	34.2	
------	------	------	------	--

	<u>Debt Management Division</u>	<u>General Support</u>	<u>Debt Management</u>	<u>Non- Allocable</u>	<u>State Auditor</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0					
Add: Allocated Costs						
10.3 Analysis & Control (EBO's)	12	12				
10.4 Budget Operations & Planning	27	27				
11.3 Central Payroll	67	67				
11.4 Accounting Services	14	14				
11.5 Financial Reporting	23	23				
12.4 Accounting & Procurement Ops & Sys Support	17	17				
12.5 Personnel Operations & System Support	123	123				
12.6 Budget Service - Computer Operations	17	17				
12.7 Personnel Operations Special Billing	198	198				
12.8 Accounting & Procurement Ops Special Billing	47	47				
13.3 Personnel Administration	219	219				
14.3 Mediation Services	14	14				
17 SWIFT	33	33				
22.11 Office of Enterprise Continuous Improvement	0	0				
26.2 Minnesota Management & Budget	85,081	85,081				
26.3 Enterprise Communications & Planning (fmrly IC&A)	1	1				
Sum of Allocated Costs	85,890	85,890	0	0	0	0
Distribution of Allocated Costs	0	(85,890)	85,890	0		
Sum of Allocated Costs	85,890	0	85,890	0	0	0
Distribution of Allocated Costs	0		(85,890)	0	0	85,890
Total Allocated Costs	85,890	0	0	0	0	85,890
Less: Disallowed Costs	0					
Net Allocable Costs	85,890	0	0	0	0	85,890



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 28.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — BUDGET DIVISION

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

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

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2023
 Second Stepdown

MMB - Budget Division

Schedule No. 28.1

	28.2	28.3	28.4	28.5	29.2	30.2	31.2	32.2	33.2	
	General Support	Analysis & Controls (EBO's)	Budget Operations & Planning	Budget Division Non-Allocable	Accounting Division	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)	22	22								
10.4 Budget Operations & Planning	31	31								
11.3 Central Payroll	430	430								
11.4 Accounting Services	28	28								
11.5 Financial Reporting	44	44								
12.4 Accounting & Procurement Ops & Sys Support	33	33								
12.5 Personnel Operations & System Support	792	792								
12.6 Budget Service - Computer Operations	19	19								
12.7 Personnel Operations Special Billing	1,276	1,276								
12.8 Accounting & Procurement Ops Special Billing	90	90								
13.3 Personnel Administration	1,412	1,412								
14.3 Mediation Services	93	93								
17 SWIFT	63	63								
22.8 Office of State Procurement (fmrly Materials Mgmt)	0	0								
22.11 Office of Enterprise Continuous Improvement	1	1								
26.2 Minnesota Management & Budget	202,541	202,541								
26.3 Enterprise Communications & Planning (fmrly IC&A)	2	2								
Sum of Allocated Costs	206,878	206,878	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(206,878)	173,102	33,776						
Sum of Allocated Costs	206,878	0	173,102	33,776	0	0	0	0	0	0
Distribution of Allocated Costs	0		(173,102)		7	3	5	1	12	173,073
Distribution of Allocated Costs	0			(33,776)				1	17	33,758
Total Allocated Costs	206,878	0	0	0	0	7	3	5	29	206,831
Less: Disallowed Costs	0									
Net Allocable Costs	206,878	0	0	0	0	7	3	5	29	206,831



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 29.0

MINNESOTA MANAGEMENT AND BUDGET (MMB) — ACCOUNTING DIVISION

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

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

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2023
 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)	65	65									
10.4 Budget Operations & Planning	105	105									
11.3 Central Payroll	1,024	1,024									
11.4 Accounting Services	80	80									
11.5 Financial Reporting	127	127									
12.4 Accounting & Procurement Ops & Sys Support	94	94									
12.5 Personnel Operations & System Support	1,887	1,887									
12.6 Budget Service - Computer Operations	64	64									
12.7 Personnel Operations Special Billing	3,041	3,041									
12.8 Accounting & Procurement Ops Special Billing	262	262									
13.3 Personnel Administration	3,364	3,364									
14.3 Mediation Services	221	221									
15.3 Financial Audits	1,149,326	1,149,326									
15.5 Single Audits	0	0									
17 SWIFT	183	183									
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	770,441	770,441									
26.3 Enterprise Communications & Planning (fmrly IC&A)	5	5									
28.3 Analysis & Control (EBO's)	7	7									
Sum of Allocated Costs	1,930,300	1,930,300	0	0	0	0	0	0	0	0	0
Distribution of Allocated Costs	0	(1,930,300)	502,656	556,519	855,321	15,804					
Sum of Allocated Costs	1,930,300	0	502,656	556,519	855,321	15,804	0	0	0	0	0
Distribution of Allocated Costs	0		(502,656)						11	337	502,308
Distribution of Allocated Costs	0			(556,519)			10	17	5	38	556,449
Distribution of Allocated Costs	0				(855,321)		15	26	7	58	855,214
Distribution of Allocated Costs	0					(15,804)					15,804
Total Allocated Costs	1,930,300	0	0	0	0	0	25	42	23	433	1,929,777
Less: Disallowed Costs	0										
Net Allocable Costs	1,930,300	0	0	0	0	0	25	42	23	433	1,929,777



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

SCHEDULE 30.0

MINNESOTA MANAGEMENT & BUDGET (MMB) — INFORMATION TECHNOLOGY MANAGEMENT AND ADMINISTRATION

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

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

State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2023
 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)	27	27										
10.4 Budget Operations & Planning	30	30										
11.4 Accounting Services	33	33										
11.5 Financial Reporting	52	52										
12.4 Accounting & Procurement Ops & Sys Support	39	39										
12.6 Budget Service - Computer Operations	19	19										
12.8 Accounting & Procurement Ops Special Billing	108	108										
17 SWIFT	75	75										
22.8 Office of State Procurement (fmrly Materials Mgmt)	1	1										
26.2 Minnesota Management & Budget	1,080,581	1,080,581										
26.3 Enterprise Communications & Planning (fmrly IC&A)	2	2										
28.3 Analysis & Control (EBO's)	3	3										
29.4 Accounting Services	10	10										
29.5 Financial Reporting	15	15										
Sum of Allocated Costs	1,080,995	1,080,995	0	0	0	0	0	0	0	0	0	
Distribution of Allocated Costs	0	(1,080,995)	434,242	609,447	37,306							
Sum of Allocated Costs	1,080,995	0	434,242	609,447	37,306	0	0	0	0	0	0	
Distribution of Allocated Costs	0		(434,242)					13	4	30	434,196	
Distribution of Allocated Costs	0			(609,447)					14	408	609,025	
Distribution of Allocated Costs	0				(37,306)				2	19	37,286	
Distribution of Allocated Costs	0					0						
Distribution of Allocated Costs	0						0					
Total Allocated Costs	1,080,995	0	0	0	0	0	0	13	19	456	1,080,507	
Less: Disallowed Costs	0											
Net Allocable Costs	1,080,995	0	0	0	0	0	0	13	19	456	1,080,507	



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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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Second Stepdown**

State HR, Benefits & Labor Relations

Schedule No. 31.1

	31.2	31.3	32.2	33.2	
	<u>General Support</u>	<u>Personnel Administration</u>	<u>Mediation Services</u>	<u>Legislative Auditor</u>	<u>Consumer Activities</u>
State HR, Benefits & Labor Rel					
Total Eligible Direct Costs:	0				
Add: Allocated Costs					
10.3 Analysis & Control (EBO's)	45	45			
10.4 Budget Operations & Planning	101	101			
11.3 Central Payroll	644	644			
11.4 Accounting Services	56	56			
11.5 Financial Reporting	88	88			
12.4 Accounting & Procurement Ops & Sys Support	66	66			
12.5 Personnel Operations & System Support	1,187	1,187			
12.6 Budget Service - Computer Operations	62	62			
12.7 Personnel Operations Special Billing	1,913	1,913			
12.8 Accounting & Procurement Ops Special Billing	182	182			
13.3 Personnel Administration	2,117	2,117			
14.3 Mediation Services	139	139			
17 SWIFT	127	127			
22.8 Office of State Procurement (fmrly Materials Mgmt)	0	0			
22.11 Office of Enterprise Continuous Improvement	1	1			
26.2 Minnesota Management & Budget	560,051	560,051			
26.3 Enterprise Communications & Planning (fmrly IC&A)	4	4			
28.3 Analysis & Control (EBO's)	5	5			
29.4 Accounting Services	17	17			
29.5 Financial Reporting	26	26			
30.4 Accounting & Procurement Ops & Sys Support	13	13			
Sum of Allocated Costs	566,843	566,843	0	0	0
Distribution of Allocated Costs	0	(566,843)	566,843		
Sum of Allocated Costs	566,843	0	566,843		0
Distribution of Allocated Costs	0		(566,843)	13	380
Total Allocated Costs	566,843	0	0	13	380
Less: Disallowed Costs	0				
Net Allocable Costs	566,843	0	0	13	380



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 32.0

DEPARTMENT OF MEDIATION SERVICES

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

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

Exhibit C

**State of Minnesota
 Summary of Allocated Costs
 Budget State Fiscal Year 2023
 Second Stepdown**

Mediation Services

Schedule No. 32.1

	32.2	32.3	32.4	
	<u>Mediation Services</u>	<u>General Support</u>	<u>Mediation/ State Agencies</u>	<u>Mediation / Representation General</u>
				<u>Consumer Activities</u>
Total Eligible Direct Costs:	0			
Add: Allocated Costs				
14.3 Mediation Services	8	8		
17 SWIFT	35	35		
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)	1	1		
28.3 Analysis & Control (EBO's)	1	1		
28.4 Budget Operations & Planning	1	1		
29.3 Central Payroll	11	11		
29.4 Accounting Services	5	5		
29.5 Financial Reporting	7	7		
30.4 Accounting & Procurement Ops & Sys Support	4	4		
30.5 Personnel Operations and Sys Support	14	14		
30.6 Budget Service - Computer Ops	2	2		
31.3 Personnel Administration	13	13		
Sum of Allocated Costs	102	102	0	0
Distribution of Allocated Costs	0	(102)	102	
Sum of Allocated Costs	102	0	102	0
Distribution of Allocated Costs	0		(102)	102
Total Allocated Costs	102	0	0	102
Less: Disallowed Costs	0			
Net Allocable Costs	102	0	0	102



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DESCRIPTION OF SERVICES & ESTIMATED COST DETAILS FOR SECTION III

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 33.0

OFFICE OF LEGISLATIVE AUDITOR

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

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



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

EXHIBIT C—NATURE AND EXTENT OF SERVICES

SCHEDULE 34.0

OFFICE OF THE STATE AUDITOR—SINGLE AUDIT

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

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

Exhibit C

State of Minnesota
Summary of Allocated Costs
Budget State Fiscal Year 2023
 Second Stepdown

State Auditor

Schedule No. 34.1

34.2	
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	<u>State Auditor</u>	<u>General Support</u>	<u>Consumer Activities</u>
Total Eligible Direct Costs:	0		
Add: Allocated Costs			
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

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2023 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	1.2	Fixed Asset Depreciation	642,972				
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	722,333	0	601,297		
G02-3.4	G02-3.4	Human Resources	470,000	0	455,419		
G02-3.5	G02-3.5	Financial Management and Reporting	970,449	0	878,874		
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0	0	0		
G02-4.2	G02-4.2	Government & Citizen Services	0	0		0.12%	0.12%
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	575,067	0			
G02-4.7	G02-4.7	Real Property	756,000	0			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,964,334	0			
G02-4.10	G02-4.10	Central Mail	440,000	0			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	417,334	0			
G02-4.12	G02-4.12	Grants Management	168,334	0			
G46-6.2	G46-6.2	Minnesota Information Technology	1,380,000	270,500			
G46-6.3	G46-6.3	IT Spend	0	0			
G46-6.4	G46-6.4	Enterprise IT Security	443,000	0			
G46-6.5	G46-6.5	MnIT - Non allocable	0	0			
G10-8.2	G10-8.2	Minnesota Management & Budget	2,929,504	2,247			
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	942,431	0			
G10-9.2	G10-9.2	Debt Management Division	0	0			
G10-9.3	G10-9.3	Debt Management	605,125	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)	1,322,126	0			
G10-10.4	G10-10.4	Budget Operations and Planning	257,976	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	1,459,735	0			
G10-11.4	G10-11.4	Accounting Services	1,625,910	0			
G10-11.5	G10-11.5	Financial Reporting	2,587,744	0			
G10-11.6	G10-11.6	Financial Reporting - Single Audit	45,330	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	2,456,854	0			
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	1,689,574	310,449			
G10-12.5	G10-12.5	Personnel Operations and System Support	2,452,564	310,449			
G10-12.6	G10-12.6	Budget Service - Computer Operations	153,616	0			
G10-12.7	G10-12.7	Personnel Operations Special Billing	4,957,734	0			
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	6,059,453	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	4,897,795	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	359,540	0			
G45-14.4	G45-14.4	Mediation/Representation	0	0			
L49-15.2	L49-15.2	Legislative Auditor	2,301,256	17,899			
L49-15.3	L49-15.3	Financial Audits	3,765,759	0			
L49-15.4	L49-15.4	Program Audits	0	0			
L49-15.5	L49-15.5	Single Audits	0	0			
L49-15.6	L49-15.6	Audit Comm	0	0			
L49-15.7	L49-15.7	Financial Audit- Outdoors	0	0			
L49-15.8	L49-15.8	Financial Audit- Art	0	0			
L49-15.9	L49-15.9	Financial Audit- Clean Water	0	0			
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	0	0			

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2023 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
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	52,200	0			
G61-16.3	G61-16.3	State Auditor General	0	0			
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	4,232,818	0			
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration				0.00%	0.00%
G02-3.2	G02-3.2	Admin Management Services				0.07%	0.07%
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and 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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			2023 Budget Allocable Costs & Applicable Credits	Fixed Assets 1.2	Net Administrative Expenditures by Agency 3.2	Sum Percent 3.3	Sum Percent 3.4
Schedule No.	DP#	Name		Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 DEPARTMENT					
	B11	COSMETOLOGIST EXAMINERS BOARD					
	B13	COMMERCE DEPARTMENT					
	B14	ANIMAL HEALTH BOARD					
	B15	BARBER EXAMINERS BOARD					
	B20	EXPLORE MINNESOTA TOURISM					
	B22	EMPLOYMENT & ECONOMIC DEVELOP					
	B24	PUBLIC FACILITIES AUTHORITY					
	B25	SCIENCE & TECHNOLOGY AUTHORITY					
	B34	HOUSING FINANCE AGENCY					
	B41	WORKERS' COMP COURT OF APPEALS					
	B42	LABOR AND INDUSTRY DEPARTMENT					
	B43	IRON RANGE RESOURCES					
	B7E	ARCHITECTURE, ENGINEERING BD					
	B7G	COMBATIVE SPORTS COMMISSION					
	B7P	ACCOUNTANCY BOARD					
	B7S	PRIVATE DETECTIVES BOARD					
	B82	PUBLIC UTILITIES COMMISSION					
	B9D	AMATEUR SPORTS COMMISSION					
	B9V	AGRICULTURE UTILIZATION RESRCH					
	E25	PERPICH CTR FOR ARTS EDUCATION					
	E26	MN STATE COLLEGES/UNIVERSITIES					
	E37	EDUCATION DEPARTMENT					
	E39	PROF EDUCATOR LICENSING STD BD					
	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 DEPARTMENT				1.31%	1.31%
	G03	LOTTERY					
	G05	RACING COMMISSION					
	G06	ATTORNEY GENERAL					
	G09	GAMBLING CONTROL BOARD					

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2023 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	G10	MINNESOTA MANAGEMENT & BUDGET					
	G17	HUMAN RIGHTS DEPARTMENT					
	G19	INDIAN AFFAIRS COUNCIL					
	G38	INVESTMENT BOARD					
	G39	GOVERNORS OFFICE					
	G45	MEDIATION SERVICES DEPARTMENT					
	G46	MN.IT					
	G53	SECRETARY OF STATE					
	G61	OFFICE OF STATE AUDITOR					
	G62	MINN STATE RETIREMENT SYSTEM					
	G63	PUBLIC EMPLOYEES RETIRE ASSOC					
	G67	REVENUE DEPARTMENT					
	G69	TEACHERS RETIREMENT ASSOC					
	G90	REVENUE INTERGOVT PAYMENTS					
	G92	OMBUDSPERSON FOR FAMILIES					
	G93	OMBUD AMERICAN INDIAN FAMILIES					
	G96	UNIFORM LAWS COMMISSION					
	G9J	CAMPAIGN FINANCE BOARD					
	G9K	ADMINISTRATIVE HEARINGS					
	G9L	COUNCIL FOR MINNESOTANS OF AFR					
	G9M	MINNESOTA COUNCIL ON LATINO AF					
	G9N	ASIAN PACIFIC COUNCIL					
	G9Q	MMB DEBT SERVICE					
	G9R	MMB NON-OPERATING					
	G9X	CAPITOL AREA ARCHITECT					
	G9Y	MN STATE COUNCIL ON DISABILITY					
	GPR	PAYROLL CLEARING					
	H12	HEALTH DEPARTMENT					
	H55	HUMAN SERVICES DEPARTMENT					
	H55b	HUMAN SERVICES SOS					
	H55c	HUMAN SERVICES MSOP					
	H60	MN INSURANCE MARKETPLACE					
	H75	VETERANS AFFAIRS DEPARTMENT					
	H7B	MEDICAL PRACTICE BOARD					
	H7C	NURSING BOARD					
	H7D	PHARMACY BOARD					
	H7F	DENTISTRY BOARD					
	H7H	CHIROPRACTIC EXAMINERS BOARD					
	H7J	OPTOMETRY BOARD					
	H7K	EXEC FOR LT SVCS & SUPPORTS BD					
	H7L	SOCIAL WORK BOARD					
	H7M	MARRIAGE AND FAMILY THERAPY BD					
	H7Q	PODIATRIC MEDICINE					
	H7R	VETERINARY MEDICINE BOARD					
	H7S	EMERGENCY MEDICAL SERVICES OFF					
	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	STATE GUARDIAN AD LITEM					
	J52	PUBLIC DEFENSE BOARD					
	J58	COURT OF APPEALS					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

				Fixed Assets	Net Administrative Expenditures by Agency	Sum Percent	Sum Percent
				1.2	3.2	3.3	3.4
Schedule No.	DP#	Name	2023 Budget Allocable Costs & Applicable Credits	Fixed Asset Depreciation	ADMIN MANAGEMENT SERVICES	COMMISSIONER'S OFFICE	Human Resources
	J65	SUPREME COURT					
	J68	TAX COURT					
	J70	JUDICIAL STANDARDS BOARD					
	L10	LEGISLATURE COORDINATING COMM					
	L11	SENATE					
	L12	HOUSE					
	L49	LEGISLATIVE AUDITOR					
	P01	MILITARY AFFAIRS DEPARTMENT					
	P07	PUBLIC SAFETY DEPARTMENT					
	P08	OMBUDSPERSON FOR CORRECTIONS					
	P78	CORRECTIONS DEPARTMENT					
	P7T	PEACE OFFICERS BOARD (POST)					
	P9E	SENTENCING GUIDELINES COMM					
	R28	MINN CONSERVATION CORPS					
	R29	NATURAL RESOURCES DEPARTMENT					
	R32	POLLUTION CONTROL AGENCY					
	R9P	WATER AND SOIL RESOURCES BOARD					
	T79	TRANSPORTATION DEPARTMENT					
	T9B	METROPOLITAN COUNCIL/TRANSPORT					
	O	OTHER					
	Total		54,104,867	1,162,381	1,935,590	1.50%	1.50%
	Source		54,104,867	1,162,381	1,935,590	1.50%	1.50%
	Difference (Total - Source)		0	0	0	0.00%	0.00%

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	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	8,451				
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing		503,248			
G02-4.7	G02-4.7	Real Property		705,948			
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)		1,889,089			
G02-4.10	G02-4.10	Central Mail		461,304			
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement		352,410			
G02-4.12	G02-4.12	Grants Management		147,638			
G46-6.2	G46-6.2	Minnesota Information Technology			-	-	42
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget			-	-	69
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			-	-	9
G10-9.2	G10-9.2	Debt Management Division			-	-	7
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division			-	-	11
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division			-	-	39
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-	-	19
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-	-	45
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			-	-	12
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor			-	-	184
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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		0	-	4,063,730	-
G02-3.2	G02-3.2	Admin Management Services	7,721		-	-	157
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services			-	-	156
G02-4.5	G02-4.5	Real Estate and 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					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8

Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	

99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT				8	8,304	7,342
B11	COSMETOLOGIST EXAMINERS BOARD				-	-	85
B13	COMMERCE DEPARTMENT				-	3,216	2,946
B14	ANIMAL HEALTH BOARD				3	-	366
B15	BARBER EXAMINERS BOARD				-	-	68
B20	EXPLORE MINNESOTA TOURISM				1	-	468
B22	EMPLOYMENT & ECONOMIC DEVELOP				38	27,051	40,203
B24	PUBLIC FACILITIES AUTHORITY				-	-	356
B25	SCIENCE & TECHNOLOGY AUTHORITY				-	-	-
B34	HOUSING FINANCE AGENCY				3	-	641
B41	WORKERS' COMP COURT OF APPEALS				-	-	40
B42	LABOR AND INDUSTRY DEPARTMENT				6	-	2,887
B43	IRON RANGE RESOURCES				-	301,520	762
B7E	ARCHITECTURE, ENGINEERING BD				-	-	246
B7G	COMBATIVE SPORTS COMMISSION				-	-	-
B7P	ACCOUNTANCY BOARD				3	-	29
B7S	PRIVATE DETECTIVES BOARD				-	-	7
B82	PUBLIC UTILITIES COMMISSION				-	-	135
B9D	AMATEUR SPORTS COMMISSION				-	783,997	-
B9V	AGRICULTURE UTILIZATION RESRCH				-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION				-	176,361	681
E26	MN STATE COLLEGES/UNIVERSITIES				-	-	-
E37	EDUCATION DEPARTMENT				1	-	2,180
E39	PROF EDUCATOR LICENSING STD BD				1	-	117
E40	HISTORICAL SOCIETY				-	1,252,963	-
E44	MINNESOTA STATE ACADEMIES				-	424,709	972
E50	ARTS BOARD				1	-	3,011
E60	OFFICE OF HIGHER EDUCATION				-	-	761
E77	ZOOLOGICAL BOARD				-	648,443	1,338
E81	UNIVERSITY OF MINNESOTA				-	-	29
E95	HUMANITIES COMMISSION				-	-	-
E97	SCIENCE MUSEUM				-	-	-
E9W	HIGHER ED FACILITIES AUTHORITY				-	-	-
G02	ADMINISTRATION DEPARTMENT		659,303		57	-	5,755
G03	LOTTERY				10	-	-
G05	RACING COMMISSION				-	-	452
G06	ATTORNEY GENERAL				5	-	494
G09	GAMBLING CONTROL BOARD				2	-	42

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	G10	MINNESOTA MANAGEMENT & BUDGET			-	-	512
	G17	HUMAN RIGHTS DEPARTMENT			2	-	149
	G19	INDIAN AFFAIRS COUNCIL			-	-	128
	G38	INVESTMENT BOARD			1	-	149
	G39	GOVERNORS OFFICE			-	-	112
	G45	MEDIATION SERVICES DEPARTMENT			1	-	79
	G46	MN.IT			3	-	7,721
	G53	SECRETARY OF STATE			1	-	1,191
	G61	OFFICE OF STATE AUDITOR			-	-	769
	G62	MINN STATE RETIREMENT SYSTEM			1	145,147	377
	G63	PUBLIC EMPLOYEES RETIRE ASSOC			-	-	141
	G67	REVENUE DEPARTMENT			7	-	866
	G69	TEACHERS RETIREMENT ASSOC			-	-	315
	G90	REVENUE INTERGOVT PAYMENTS			-	-	-
	G92	OMBUDSPERSON FOR FAMILIES			1	-	54
	G93	OMBUD AMERICAN INDIAN FAMILIES			-	-	-
	G96	UNIFORM LAWS COMMISSION			-	-	-
	G9J	CAMPAIGN FINANCE BOARD			-	-	41
	G9K	ADMINISTRATIVE HEARINGS			-	-	538
	G9L	COUNCIL FOR MINNESOTANS OF AFR			-	-	69
	G9M	MINNESOTA COUNCIL ON LATINO AF			-	-	94
	G9N	ASIAN PACIFIC COUNCIL			-	-	41
	G9Q	MMB DEBT SERVICE			-	-	-
	G9R	MMB NON-OPERATING			-	-	6
	G9X	CAPITOL AREA ARCHITECT			-	-	24
	G9Y	MN STATE COUNCIL ON DISABILITY			1	-	152
	GPR	PAYROLL CLEARING			-	-	-
	H12	HEALTH DEPARTMENT			73	-	14,044
	H55	HUMAN SERVICES DEPARTMENT			85	3,130,641	7,113
	H55b	HUMAN SERVICES SOS			-	-	2,715
	H55c	HUMAN SERVICES MSOP			-	-	569
	H60	MN INSURANCE MARKETPLACE			-	-	137
	H75	VETERANS AFFAIRS DEPARTMENT			-	1,251,431	7,641
	H7B	MEDICAL PRACTICE BOARD			2	-	215
	H7C	NURSING BOARD			1	-	70
	H7D	PHARMACY BOARD			2	-	190
	H7F	DENTISTRY BOARD			2	-	116
	H7H	CHIROPRACTIC EXAMINERS BOARD			2	-	79
	H7J	OPTOMETRY BOARD			3	-	44
	H7K	EXEC FOR LT SVCS & SUPPORTS BD			11	-	326
	H7L	SOCIAL WORK BOARD			1	-	84
	H7M	MARRIAGE AND FAMILY THERAPY BD			2	-	51
	H7Q	PODIATRIC MEDICINE			-	-	45
	H7R	VETERINARY MEDICINE BOARD			2	-	56
	H7S	EMERGENCY MEDICAL SERVICES OFF			4	-	150
	H7U	DIETETICS & NUTRITION PRACTICE			-	-	37
	H7V	PSYCHOLOGY BOARD			2	-	67
	H7W	PHYSICAL THERAPY BOARD			1	-	59
	H7X	BEHAVIORAL HEALTH & THERAPY BD			3	-	109
	H7Y	OCCUPATIONAL THERAPY PRACT BD			1	-	55
	H9G	OMBUDSMAN MH/DD			4	-	108
	J33	TRIAL COURTS			-	-	6,610
	J50	STATE GUARDIAN AD LITEM			-	-	160
	J52	PUBLIC DEFENSE BOARD			-	-	1,061
	J58	COURT OF APPEALS			-	-	58

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases	Sqft of Agencies Using System	Purchase Order Transactions
			3.5	4.2	4.5	4.7	4.8
Schedule No.	DP#	Name	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing	Real Property	Office of State Procurement
	J65	SUPREME COURT				1	2,755
	J68	TAX COURT				-	64
	J70	JUDICIAL STANDARDS BOARD				1	37
	L10	LEGISLATURE COORDINATING COMM				-	-
	L11	SENATE				-	-
	L12	HOUSE				-	-
	L49	LEGISLATIVE AUDITOR				-	-
	P01	MILITARY AFFAIRS DEPARTMENT				-	16,131
	P07	PUBLIC SAFETY DEPARTMENT			114	20,360	12,927
	P08	OMBUDSPERSON FOR CORRECTIONS			-	-	-
	P78	CORRECTIONS DEPARTMENT			22	7,464,946	22,324
	P7T	PEACE OFFICERS BOARD (POST)			-	-	39
	P9E	SENTENCING GUIDELINES COMM			-	-	16
	R28	MINN CONSERVATION CORPS			-	-	-
	R29	NATURAL RESOURCES DEPARTMENT			49	3,015,154	52,457
	R32	POLLUTION CONTROL AGENCY			5	25,198	2,667
	R9P	WATER AND SOIL RESOURCES BOARD			5	-	3,562
	T79	TRANSPORTATION DEPARTMENT			6	6,554,873	116,503
	T9B	METROPOLITAN COUNCIL/TRANSPORT			-	-	1
	O	OTHER			-	1,544,698	-
		Total	675,475	4,059,637	561	36,367,236	358,143
		Source	675,475	4,059,637	561	36,367,236	358,143
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		0.01%	-	-	-
G46-6.3	G46-6.3	IT Spend				-	-
G46-6.4	G46-6.4	Enterprise IT Security				436,579	-
G46-6.5	G46-6.5	MnIT - Non allocable				-	-
G10-8.2	G10-8.2	Minnesota Management & Budget		0.04%	-		6,773,719
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		0.01%	-		-
G10-9.2	G10-9.2	Debt Management Division		0.00%	-		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		0.03%	-		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division		0.06%	-		-
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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		0.04%	-		-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		0.00%	-		13,682
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%	-		50,294
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	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		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	-	0.07%	-		157,038
G02-3.3	G02-3.3	Commissioner's Office	-				
G02-3.4	G02-3.4	Human Resources	-				
G02-3.5	G02-3.5	Financial Management and Reporting	-				
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	-				
G02-4.2	G02-4.2	Government & Citizen Services	-	0.12%			753,536
G02-4.5	G02-4.5	Real Estate and 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	-				36,428
G46-6.3	G46-6.3	IT Spend	-				
G46-6.4	G46-6.4	Enterprise IT Security	-				
G46-6.5	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	-				

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3

Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
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L49-15.3	L49-15.3	Financial Audits	-				
L49-15.4	L49-15.4	Program Audits	-				
L49-15.5	L49-15.5	Single Audits	-				
L49-15.6	L49-15.6	Audit Comm	-				
L49-15.7	L49-15.7	Financial Audit- Outdoors	-				
L49-15.8	L49-15.8	Financial Audit- Art	-				
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-				
L49-15.11	L49-15.11	Program Audit- Outdoors	-				
L49-15.12	L49-15.12	Program Audit- Art	-				
L49-15.13	L49-15.13	Program Audit- Clean Water	-				
L49-15.14	L49-15.14	Program Audit- Parks & Trails	-				
G61-16.2	G61-16.2	State Auditor	-				
G61-16.3	G61-16.3	State Auditor General	-				
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	109,905.00	1.15%	10,791,004		5,432,503
	B11	COSMETOLOGIST EXAMINERS BOARD	10,112.00	0.04%	-		390,624
	B13	COMMERCE DEPARTMENT	210,344.00	0.62%	199,756,358		4,982,936
	B14	ANIMAL HEALTH BOARD	1,240.00	0.11%	-		555,235
	B15	BARBER EXAMINERS BOARD	3,127.00	0.01%	-		16,381
	B20	EXPLORE MINNESOTA TOURISM	14,934.00	0.06%	651,391		713,563
	B22	EMPLOYMENT & ECONOMIC DEVELOP	2,683.00	2.46%	205,780,534		34,589,530
	B24	PUBLIC FACILITIES AUTHORITY	-	0.02%	55,103,880		29,057
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	0.00%	-		-
	B34	HOUSING FINANCE AGENCY	8,659.00	0.47%	-		248,119
	B41	WORKERS' COMP COURT OF APPEALS	1,098.00	0.01%	-		27,921
	B42	LABOR AND INDUSTRY DEPARTMENT	157,104.00	0.64%	2,858,843		11,956,809
	B43	IRON RANGE RESOURCES	-	0.06%	40,271,378		151,165
	B7E	ARCHITECTURE, ENGINEERING BD	9,820.00	0.01%	-		37,288
	B7G	COMBATIVE SPORTS COMMISSION	-	0.00%	-		-
	B7P	ACCOUNTANCY BOARD	7,504.00	0.01%	-		37,427
	B7S	PRIVATE DETECTIVES BOARD	-	0.00%	-		-
	B82	PUBLIC UTILITIES COMMISSION	-	0.36%	-		504,299
	B9D	AMATEUR SPORTS COMMISSION	-	0.00%	-		1
	B9V	AGRICULTURE UTILIZATION RESRCH	-	0.00%	-		-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	0.09%	-		512,419
	E26	MN STATE COLLEGES/UNIVERSITIES	9,253.00	20.70%	-		5,615,762
	E37	EDUCATION DEPARTMENT	17,993.00	0.66%	205,344,723		11,513,554
	E39	PROF EDUCATOR LICENSING STD BD	10,351.00	0.03%	1,625,033		420,126
	E40	HISTORICAL SOCIETY	-	0.00%	-		125,903
	E44	MINNESOTA STATE ACADEMIES	-	0.29%	-		640,354
	E50	ARTS BOARD	12.00	0.03%	36,960,387		213,391
	E60	OFFICE OF HIGHER EDUCATION	46,439.00	0.14%	15,125,649		5,004,180
	E77	ZOOLOGICAL BOARD	-	0.43%	-		1,003,783
	E81	UNIVERSITY OF MINNESOTA	-	0.00%	-		598,625
	E95	HUMANITIES COMMISSION	-	0.00%	-		-
	E97	SCIENCE MUSEUM	-	0.00%	-		-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	0.00%	-		625
	G02	ADMINISTRATION DEPARTMENT	74,748.00	1.31%	14,122,511		5,296,472
	G03	LOTTERY	2,093.00	0.21%	-		121,166
	G05	RACING COMMISSION	-	0.07%	38,000		65,425
	G06	ATTORNEY GENERAL	20,984.00	0.46%	-		233,164
	G09	GAMBLING CONTROL BOARD	-	0.05%	-		128,288

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	G10	MINNESOTA MANAGEMENT & BUDGET	136,328.00	0.22%	-	-	12,296,435
	G17	HUMAN RIGHTS DEPARTMENT	14,567.00	0.08%	-	-	505,656
	G19	INDIAN AFFAIRS COUNCIL	-	0.01%	176,341	-	34,582
	G38	INVESTMENT BOARD	429.00	0.03%	-	-	16,176
	G39	GOVERNORS OFFICE	582.00	0.09%	-	-	226,594
	G45	MEDIATION SERVICES DEPARTMENT	1,376.00	0.02%	-	-	100,333
	G46	MN.IT	813.00	4.16%	-	-	2,392,129
	G53	SECRETARY OF STATE	36,209.00	0.17%	-	-	468,389
	G61	OFFICE OF STATE AUDITOR	331.00	0.14%	-	-	47,126
	G62	MINN STATE RETIREMENT SYSTEM	239,123.00	0.19%	-	-	113,345
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	409,086.00	0.13%	-	-	147,843
	G67	REVENUE DEPARTMENT	2,165,951.00	1.98%	569,705	-	26,495,472
	G69	TEACHERS RETIREMENT ASSOC	66,352.00	0.11%	-	-	156,809
	G90	REVENUE INTERGOVT PAYMENTS	-	0.00%	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	639.00	0.01%	-	-	58,342
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	0.00%	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	0.00%	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	11,533.00	0.01%	-	-	13,098
	G9K	ADMINISTRATIVE HEARINGS	63,234.00	0.11%	-	-	901,992
	G9L	COUNCIL FOR MINNESOTANS OF AFR	45.00	0.01%	-	-	24,030
	G9M	MINNESOTA COUNCIL ON LATINO AF	108.00	0.01%	-	-	21,426
	G9N	ASIAN PACIFIC COUNCIL	857.00	0.01%	-	-	19,452
	G9Q	MMB DEBT SERVICE	-	0.00%	-	-	-
	G9R	MMB NON-OPERATING	-	0.00%	114,800,000	-	-
	G9X	CAPITOL AREA ARCHITECT	186.00	0.01%	-	-	15,669
	G9Y	MN STATE COUNCIL ON DISABILITY	1,183.00	0.01%	-	-	39,902
	GPR	PAYROLL CLEARING	-	0.00%	-	-	-
	H12	HEALTH DEPARTMENT	434,043.00	3.19%	316,212,302	-	39,337,643
	H55	HUMAN SERVICES DEPARTMENT	604,144.00	7.65%	198,692,891	-	171,987,716
	H55b	HUMAN SERVICES SOS	-	3.63%	-	-	-
	H55c	HUMAN SERVICES MSOP	-	0.65%	-	-	-
	H60	MN INSURANCE MARKETPLACE	22,122.00	0.28%	4,290,334	-	1,272,524
	H75	VETERANS AFFAIRS DEPARTMENT	7,922.00	2.62%	340,748	-	6,656,093
	H7B	MEDICAL PRACTICE BOARD	59,673.00	0.04%	-	-	537,016
	H7C	NURSING BOARD	45,542.00	0.04%	-	-	638,804
	H7D	PHARMACY BOARD	25,951.00	0.03%	-	-	1,858,613
	H7F	DENTISTRY BOARD	6,101.00	0.02%	-	-	100,501
	H7H	CHIROPRACTIC EXAMINERS BOARD	5,690.00	0.01%	-	-	43,460
	H7J	OPTOMETRY BOARD	1,167.00	0.00%	-	-	9,292
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	1,893.00	0.01%	-	-	1,021,477
	H7L	SOCIAL WORK BOARD	14,444.00	0.02%	-	-	104,550
	H7M	MARRIAGE AND FAMILY THERAPY BD	1,822.00	0.00%	-	-	14,764
	H7Q	PODIATRIC MEDICINE	255.00	0.00%	-	-	10,556
	H7R	VETERINARY MEDICINE BOARD	2,467.00	0.00%	-	-	22,644
	H7S	EMERGENCY MEDICAL SERVICES OFF	2,178.00	0.01%	1,708,349	-	246,050
	H7U	DIETETICS & NUTRITION PRACTICE	1,464.00	0.00%	-	-	8,795
	H7V	PSYCHOLOGY BOARD	1,594.00	0.01%	-	-	116,518
	H7W	PHYSICAL THERAPY BOARD	4,477.00	0.00%	-	-	315,564
	H7X	BEHAVIORAL HEALTH & THERAPY BD	9,355.00	0.01%	-	-	26,959
	H7Y	OCCUPATIONAL THERAPY PRACT BD	2,556.00	0.01%	-	-	30,412
	H9G	OMBUDSMAN MH/DD	1,109.00	0.03%	-	-	162,214
	J33	TRIAL COURTS	25,781.00	3.66%	-	-	118,050
	J50	STATE GUARDIAN AD LITEM	3.00	0.42%	-	-	901
	J52	PUBLIC DEFENSE BOARD	-	1.05%	-	-	177,926
	J58	COURT OF APPEALS	4,869.00	0.11%	-	-	-

Statewide Cost Allocation Plan
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			Postage Revolving Fund Charges - FY (Actual)	Sum Percent	Dollars of Grants received	Net Administrative Expenditures by Division	IT Central Serv Revenue
			4.10	4.11	4.12	6.2	6.3
Schedule No.	DP#	Name	Central Mail	Office of Enterprise Continuous Improvement	Grants Management	Minnesota Information Technology	IT Spend
	J65	SUPREME COURT	24,708.00	0.69%	-	-	1,463,464
	J68	TAX COURT	337.00	0.01%	-	-	336,466
	J70	JUDICIAL STANDARDS BOARD	-	0.00%	-	-	3,567
	L10	LEGISLATURE COORDINATING COMM	4.00	0.16%	-	-	93,352
	L11	SENATE	156,994.00	0.32%	-	-	-
	L12	HOUSE	-	0.00%	-	-	-
	L49	LEGISLATIVE AUDITOR	272.00	0.01%	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	2,815.00	0.66%	-	-	1,190,786
	P07	PUBLIC SAFETY DEPARTMENT	4,164,987.00	4.03%	115,397,619	-	70,874,711
	P08	OMBUDSPERSON FOR CORRECTIONS	-	0.00%	-	-	-
	P78	CORRECTIONS DEPARTMENT	13,285.00	7.00%	8,687,711	-	26,836,458
	P7T	PEACE OFFICERS BOARD (POST)	1,342.00	0.02%	93,307	-	115,492
	P9E	SENTENCING GUIDELINES COMM	-	0.01%	-	-	47,273
	R28	MINN CONSERVATION CORPS	-	0.00%	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	394,529.00	7.75%	121,914,441	-	23,732,496
	R32	POLLUTION CONTROL AGENCY	47,503.00	1.69%	37,307,747	-	13,150,443
	R9P	WATER AND SOIL RESOURCES BOARD	3,312.00	0.61%	53,286,199	-	1,651,373
	T79	TRANSPORTATION DEPARTMENT	89,829.00	15.08%	129,207,195	-	54,895,281
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	0.00%	-	-	403,899
	O	OTHER	-	0.00%	-	-	7,488,033
		Total	10,053,874	100.00%	1,891,114,580	436,579	570,147,731
		Source	10,053,874	100.00%	1,891,114,580	436,579	570,147,731
		Difference (Total - Source)	0	0.00%	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	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	6,773,719				
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	840,924			
G10-9.2	G10-9.2	Debt Management Division	-	-	541		
G10-9.3	G10-9.3	Debt Management	-	611,399		611,399	
G10-9.4	G10-9.4	Debt Management - Other	-	-		-	
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,049		
G10-10.3	G10-10.3	Analysis & Control (EBO's)		1,217,850			
G10-10.4	G10-10.4	Budget Operations and Planning		237,629			
G10-10.5	G10-10.5	Budget Division - Non Allocable		-			
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,037		
G10-11.3	G10-11.3	Central Payroll		1,441,714			
G10-11.4	G10-11.4	Accounting Services		1,596,201			
G10-11.5	G10-11.5	Financial Reporting		2,453,222			
G10-11.6	G10-11.6	Financial Reporting - Single Audit		45,330			
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-			
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	2,404,421	1,251		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		2,153,443			
G10-12.5	G10-12.5	Personnel Operations and System Support		3,022,298			
G10-12.6	G10-12.6	Budget Service - Computer Operations		185,004			
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,110		
G10-13.3	G10-13.3	Personnel Administration		4,024,585			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services	13,682		578		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor	50,294		4,787		
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

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	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	157,038		7,721		-
G02-3.3	G02-3.3	Commissioner's Office					-
G02-3.4	G02-3.4	Human Resources					-
G02-3.5	G02-3.5	Financial Management and Reporting					-
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	753,536		8,451		-
G02-4.5	G02-4.5	Real Estate and 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	36,428		2,780		-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	G46-6.5	MnIT - Non allocable					-
G10-8.2	G10-8.2	Minnesota Management & Budget			3,812		-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)			659		-
G10-9.2	G10-9.2	Debt Management Division					-
G10-9.3	G10-9.3	Debt Management					-
G10-9.4	G10-9.4	Debt Management - Other					-
G10-10.2	G10-10.2	MMB - Budget Division					-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					-
G10-10.4	G10-10.4	Budget Operations and Planning					-
G10-10.5	G10-10.5	Budget Division - Non Allocable					-
G10-11.2	G10-11.2	MMB - Accounting Division					-
G10-11.3	G10-11.3	Central Payroll					-
G10-11.4	G10-11.4	Accounting Services					-
G10-11.5	G10-11.5	Financial Reporting					-
G10-11.6	G10-11.6	Financial Reporting - Single Audit					-
G10-11.7	G10-11.7	Accounting Services - Non Allocable					-
G10-12.2	G10-12.2	MMB I.T - Management and Administration					-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					-
G10-12.5	G10-12.5	Personnel Operations and System Support					-
G10-12.6	G10-12.6	Budget Service - Computer Operations					-
G10-12.7	G10-12.7	Personnel Operations Special Billing					-
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					-
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations					-
G10-13.3	G10-13.3	Personnel Administration					-
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services					-
G45-14.3	G45-14.3	Mediation Services					-
G45-14.4	G45-14.4	Mediation/Representation					-
L49-15.2	L49-15.2	Legislative Auditor					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Accounting Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	G10	MINNESOTA MANAGEMENT & BUDGET	12,296,435		80,008		-
	G17	HUMAN RIGHTS DEPARTMENT	505,656		8,221		-
	G19	INDIAN AFFAIRS COUNCIL	34,582		3,073		-
	G38	INVESTMENT BOARD	16,176		8,194		-
	G39	GOVERNORS OFFICE	226,594		8,095		-
	G45	MEDIATION SERVICES DEPARTMENT	100,333		3,955		-
	G46	MN.IT	2,392,129		578,747		21,722,159
	G53	SECRETARY OF STATE	468,389		64,037		-
	G61	OFFICE OF STATE AUDITOR	47,126		15,945		-
	G62	MINN STATE RETIREMENT SYSTEM	113,345		154,704		1,824,625
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	147,843		279,503		2,388,600
	G67	REVENUE DEPARTMENT	26,495,472		84,638		-
	G69	TEACHERS RETIREMENT ASSOC	156,809		183,684		2,421,775
	G90	REVENUE INTERGOVT PAYMENTS	-		3,182,032		-
	G92	OMBUDSPERSON FOR FAMILIES	58,342		1,941		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-		-		-
	G96	UNIFORM LAWS COMMISSION	-		33		-
	G9J	CAMPAIGN FINANCE BOARD	13,098		8,873		-
	G9K	ADMINISTRATIVE HEARINGS	901,992		33,945		-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	24,030		3,161		-
	G9M	MINNESOTA COUNCIL ON LATINO AF	21,426		2,161		-
	G9N	ASIAN PACIFIC COUNCIL	19,452		1,738		-
	G9Q	MMB DEBT SERVICE	-		9,129		-
	G9R	MMB NON-OPERATING	-		6,941,913		-
	G9X	CAPITOL AREA ARCHITECT	15,669		1,518		-
	G9Y	MN STATE COUNCIL ON DISABILITY	39,902		3,461		-
	GPR	PAYROLL CLEARING	-		208		-
	H12	HEALTH DEPARTMENT	39,337,643		867,072		-
	H55	HUMAN SERVICES DEPARTMENT	171,987,716		12,997,297		25,745,000
	H55b	HUMAN SERVICES SOS	-		691,210		-
	H55c	HUMAN SERVICES MSOP	-		62,547		-
	H60	MN INSURANCE MARKETPLACE	1,272,524		11,470		-
	H75	VETERANS AFFAIRS DEPARTMENT	6,656,093		339,063		-
	H7B	MEDICAL PRACTICE BOARD	537,016		25,762		-
	H7C	NURSING BOARD	638,804		21,627		-
	H7D	PHARMACY BOARD	1,858,613		19,430		-
	H7F	DENTISTRY BOARD	100,501		14,352		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	43,460		6,400		-
	H7J	OPTOMETRY BOARD	9,292		3,913		-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	1,021,477		10,276		-
	H7L	SOCIAL WORK BOARD	104,550		17,711		-
	H7M	MARRIAGE AND FAMILY THERAPY BD	14,764		5,598		-
	H7Q	PODIATRIC MEDICINE	10,556		3,689		-
	H7R	VETERINARY MEDICINE BOARD	22,644		5,375		-
	H7S	EMERGENCY MEDICAL SERVICES OFF	246,050		9,143		-
	H7U	DIETETICS & NUTRITION PRACTICE	8,795		3,829		-
	H7V	PSYCHOLOGY BOARD	116,518		7,676		-
	H7W	PHYSICAL THERAPY BOARD	315,564		7,918		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	26,959		15,349		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	30,412		7,022		-
	H9G	OMBUDSMAN MH/DD	162,214		3,583		-
	J33	TRIAL COURTS	118,050		1,363,478		-
	J50	STATE GUARDIAN AD LITEM	901		29,265		-
	J52	PUBLIC DEFENSE BOARD	177,926		53,365		-
	J58	COURT OF APPEALS	-		3,704		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	all Outstanding Principal
			6.4	8.2	8.3	9.2	9.3
Schedule No.	DP#	Name	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)	Debt Management Division	Debt Management
	J65	SUPREME COURT	1,463,464		82,714		-
	J68	TAX COURT	336,466		2,070		-
	J70	JUDICIAL STANDARDS BOARD	3,567		1,871		-
	L10	LEGISLATURE COORDINATING COMM	93,352		31,314		-
	L11	SENATE	-		1,653		-
	L12	HOUSE	-		1,607		-
	L49	LEGISLATIVE AUDITOR	-		612		-
	P01	MILITARY AFFAIRS DEPARTMENT	1,190,786		567,307		-
	P07	PUBLIC SAFETY DEPARTMENT	70,874,711		3,775,235		-
	P08	OMBUDSPERSON FOR CORRECTIONS	-		-		-
	P78	CORRECTIONS DEPARTMENT	26,836,458		650,337		-
	P7T	PEACE OFFICERS BOARD (POST)	115,492		8,159		-
	P9E	SENTENCING GUIDELINES COMM	47,273		738		-
	R28	MINN CONSERVATION CORPS	-		112		-
	R29	NATURAL RESOURCES DEPARTMENT	23,732,496		3,018,654		678,307
	R32	POLLUTION CONTROL AGENCY	13,150,443		364,433		-
	R9P	WATER AND SOIL RESOURCES BOARD	1,651,373		151,544		-
	T79	TRANSPORTATION DEPARTMENT	54,895,281		19,017,966		2,214,245,000
	T9B	METROPOLITAN COUNCIL/TRANSPORT	403,899		88,075		-
	O	OTHER	7,488,033		1,825		5,158,955,976
		Total	570,147,731	20,234,020	70,289,742	611,399	9,613,106,938
		Source	570,147,731	20,234,020	70,289,742	611,399	9,613,106,938
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
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)	1,217,850				
G10-10.4	G10-10.4	Budget Operations and Planning	237,629				
G10-10.5	G10-10.5	Budget Division - Non Allocable	-				
G10-11.2	G10-11.2	MMB - Accounting Division				-	
G10-11.3	G10-11.3	Central Payroll				1,441,714	
G10-11.4	G10-11.4	Accounting Services				1,596,201	
G10-11.5	G10-11.5	Financial Reporting				2,453,222	
G10-11.6	G10-11.6	Financial Reporting - Single Audit				45,330	
G10-11.7	G10-11.7	Accounting Services - Non Allocable				-	
G10-12.2	G10-12.2	MMB I.T - Management and 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		578	11		0.00%
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		4,787	129		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

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	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					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		7,721	133		0.07%
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services		8,451	171		0.12%
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology		2,780	127		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		3,812	53		0.04%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)		659	29		0.01%
G10-9.2	G10-9.2	Debt Management Division		541	24		0.00%
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division		1,049	28		0.03%
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division		3,037	93		0.06%
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration		1,251	27		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		2,110	90		0.04%
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
10.2	10.3	10.4	11.2	11.3

Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	

99YYY		Consumer Agencies					
B04		AGRICULTURE DEPARTMENT		379,435	12,838		1.15%
B11		COSMETOLOGIST EXAMINERS BOARD		23,249	117		0.04%
B13		COMMERCE DEPARTMENT		463,903	2,636		0.62%
B14		ANIMAL HEALTH BOARD		27,031	626		0.11%
B15		BARBER EXAMINERS BOARD		6,010	69		0.01%
B20		EXPLORE MINNESOTA TOURISM		16,071	852		0.06%
B22		EMPLOYMENT & ECONOMIC DEVELOP		4,363,950	8,294		2.46%
B24		PUBLIC FACILITIES AUTHORITY		16,017	1,628		0.02%
B25		SCIENCE & TECHNOLOGY AUTHORITY		-	-		0.00%
B34		HOUSING FINANCE AGENCY		117,118	1,188		0.47%
B41		WORKERS' COMP COURT OF APPEALS		2,478	39		0.01%
B42		LABOR AND INDUSTRY DEPARTMENT		674,519	3,092		0.64%
B43		IRON RANGE RESOURCES		38,556	839		0.06%
B7E		ARCHITECTURE, ENGINEERING BD		12,074	62		0.01%
B7G		COMBATIVE SPORTS COMMISSION		3	3		0.00%
B7P		ACCOUNTANCY BOARD		10,915	63		0.01%
B7S		PRIVATE DETECTIVES BOARD		1,399	53		0.00%
B82		PUBLIC UTILITIES COMMISSION		152,296	123		0.36%
B9D		AMATEUR SPORTS COMMISSION		702	46		0.00%
B9V		AGRICULTURE UTILIZATION RESRCH		9	1		0.00%
E25		PERPICH CTR FOR ARTS EDUCATION		26,158	1,529		0.09%
E26		MN STATE COLLEGES/UNIVERSITIES		6,157,740	6,889		20.70%
E37		EDUCATION DEPARTMENT		755,137	7,916		0.66%
E39		PROF EDUCATOR LICENSING STD BD		11,148	127		0.03%
E40		HISTORICAL SOCIETY		801	131		0.00%
E44		MINNESOTA STATE ACADEMIES		40,782	1,629		0.29%
E50		ARTS BOARD		35,109	452		0.03%
E60		OFFICE OF HIGHER EDUCATION		60,519	1,681		0.14%
E77		ZOOLOGICAL BOARD		78,508	1,392		0.43%
E81		UNIVERSITY OF MINNESOTA		10,361	460		0.00%
E95		HUMANITIES COMMISSION		378	92		0.00%
E97		SCIENCE MUSEUM		72	24		0.00%
E9W		HIGHER ED FACILITIES AUTHORITY		232	12		0.00%
G02		ADMINISTRATION DEPARTMENT		659,303	3,518		1.31%
G03		LOTTERY		9,072	218		0.21%
G05		RACING COMMISSION		24,458	413		0.07%
G06		ATTORNEY GENERAL		34,961	844		0.46%
G09		GAMBLING CONTROL BOARD		6,225	118		0.05%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	G10	MINNESOTA MANAGEMENT & BUDGET		80,008	1,168		0.22%
	G17	HUMAN RIGHTS DEPARTMENT		8,221	217		0.08%
	G19	INDIAN AFFAIRS COUNCIL		3,073	201		0.01%
	G38	INVESTMENT BOARD		8,194	52		0.03%
	G39	GOVERNORS OFFICE		8,095	201		0.09%
	G45	MEDIATION SERVICES DEPARTMENT		3,955	103		0.02%
	G46	MN.IT		578,747	5,040		4.16%
	G53	SECRETARY OF STATE		64,037	800		0.17%
	G61	OFFICE OF STATE AUDITOR		15,945	360		0.14%
	G62	MINN STATE RETIREMENT SYSTEM		154,704	147		0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		279,503	165		0.13%
	G67	REVENUE DEPARTMENT		84,638	5,753		1.98%
	G69	TEACHERS RETIREMENT ASSOC		183,684	224		0.11%
	G90	REVENUE INTERGOVT PAYMENTS		3,182,032	1,622		0.00%
	G92	OMBUDSPERSON FOR FAMILIES		1,941	72		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-		0.00%
	G96	UNIFORM LAWS COMMISSION		33	9		0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,873	190		0.01%
	G9K	ADMINISTRATIVE HEARINGS		33,945	225		0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		3,161	94		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,161	60		0.01%
	G9N	ASIAN PACIFIC COUNCIL		1,738	68		0.01%
	G9Q	MMB DEBT SERVICE		9,129	1,063		0.00%
	G9R	MMB NON-OPERATING		6,941,913	1,075		0.00%
	G9X	CAPITOL AREA ARCHITECT		1,518	96		0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,461	114		0.01%
	GPR	PAYROLL CLEARING		208	-		0.00%
	H12	HEALTH DEPARTMENT		867,072	10,742		3.19%
	H55	HUMAN SERVICES DEPARTMENT		12,997,297	10,781		7.65%
	H55b	HUMAN SERVICES SOS		691,210	8,687		3.63%
	H55c	HUMAN SERVICES MSOP		62,547	748		0.65%
	H60	MN INSURANCE MARKETPLACE		11,470	261		0.28%
	H75	VETERANS AFFAIRS DEPARTMENT		339,063	5,327		2.62%
	H7B	MEDICAL PRACTICE BOARD		25,762	172		0.04%
	H7C	NURSING BOARD		21,627	110		0.04%
	H7D	PHARMACY BOARD		19,430	321		0.03%
	H7F	DENTISTRY BOARD		14,352	139		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,400	96		0.01%
	H7J	OPTOMETRY BOARD		3,913	68		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		10,276	282		0.01%
	H7L	SOCIAL WORK BOARD		17,711	117		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,598	71		0.00%
	H7Q	PODIATRIC MEDICINE		3,689	75		0.00%
	H7R	VETERINARY MEDICINE BOARD		5,375	70		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,143	210		0.01%
	H7U	DIETETICS & NUTRITION PRACTICE		3,829	57		0.00%
	H7V	PSYCHOLOGY BOARD		7,676	83		0.01%
	H7W	PHYSICAL THERAPY BOARD		7,918	75		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,349	105		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		7,022	64		0.01%
	H9G	OMBUDSMAN MH/DD		3,583	77		0.03%
	J33	TRIAL COURTS		1,363,478	9,768		3.66%
	J50	STATE GUARDIAN AD LITEM		29,265	939		0.42%
	J52	PUBLIC DEFENSE BOARD		53,365	1,048		1.05%
	J58	COURT OF APPEALS		3,704	73		0.11%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT
			10.2	10.3	10.4	11.2	11.3
Schedule No.	DP#	Name	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning	MMB-ACCOUNTING DIVISION	Central Payroll
	J65	SUPREME COURT		82,714	1,782		0.69%
	J68	TAX COURT		2,070	41		0.01%
	J70	JUDICIAL STANDARDS BOARD		1,871	99		0.00%
	L10	LEGISLATURE COORDINATING COMM		31,314	431		0.16%
	L11	SENATE		1,653	48		0.32%
	L12	HOUSE		1,607	62		0.00%
	L49	LEGISLATIVE AUDITOR		612	57		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		567,307	833		0.66%
	P07	PUBLIC SAFETY DEPARTMENT		3,775,235	23,258		4.03%
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-		0.00%
	P78	CORRECTIONS DEPARTMENT		650,337	12,167		7.00%
	P7T	PEACE OFFICERS BOARD (POST)		8,159	125		0.02%
	P9E	SENTENCING GUIDELINES COMM		738	18		0.01%
	R28	MINN CONSERVATION CORPS		112	13		0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,018,654	37,814		7.75%
	R32	POLLUTION CONTROL AGENCY		364,433	8,084		1.69%
	R9P	WATER AND SOIL RESOURCES BOARD		151,544	6,712		0.61%
	T79	TRANSPORTATION DEPARTMENT		19,017,966	38,262		15.08%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		88,075	64		0.00%
	O	OTHER		1,825	-		0.00%
		Total	1,455,479	70,289,742	260,484	5,536,467	100.00%
		Source	1,455,479	70,289,742	260,484	5,536,467	100.00%
		Difference (Total - Source)	0	0	0	0	0.00%

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	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		578			578
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor		4,787			4,787
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**

			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)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-		-
G61-16.3	G61-16.3	State Auditor General					
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
99YYY	99YYY	Consumer Agencies					
G02-3.0	G02-3.0	Department of Administration	7,721	7,721	-		7,721
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	8,451	8,451	-		8,451
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	2,780	2,780	-		2,780
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	3,812	3,812	-	3,044,475	3,812
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	659	659	-		659
G10-9.2	G10-9.2	Debt Management Division	541	541	-		541
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	1,049	1,049	-		1,049
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	3,037	3,037	-		3,037
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	1,251	1,251	-		1,251
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	-	-	-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,110	2,110	-		2,110
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			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)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	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 DEPARTMENT	379,435	379,435	10,293,576		379,435
	B11	COSMETOLOGIST EXAMINERS BOARD	23,249	23,249	-		23,249
	B13	COMMERCE DEPARTMENT	463,903	463,903	214,106,818		463,903
	B14	ANIMAL HEALTH BOARD	27,031	27,031	673,040		27,031
	B15	BARBER EXAMINERS BOARD	6,010	6,010	-		6,010
	B20	EXPLORE MINNESOTA TOURISM	16,071	16,071	-		16,071
	B22	EMPLOYMENT & ECONOMIC DEVELOP	4,363,950	4,363,950	8,100,968,198		4,363,950
	B24	PUBLIC FACILITIES AUTHORITY	16,017	16,017	-		16,017
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-		-
	B34	HOUSING FINANCE AGENCY	117,118	117,118	-		117,118
	B41	WORKERS' COMP COURT OF APPEALS	2,478	2,478	-		2,478
	B42	LABOR AND INDUSTRY DEPARTMENT	674,519	674,519	6,267,399		674,519
	B43	IRON RANGE RESOURCES	38,556	38,556	-		38,556
	B7E	ARCHITECTURE, ENGINEERING BD	12,074	12,074	-		12,074
	B7G	COMBATIVE SPORTS COMMISSION	3	3	-		3
	B7P	ACCOUNTANCY BOARD	10,915	10,915	-		10,915
	B7S	PRIVATE DETECTIVES BOARD	1,399	1,399	-		1,399
	B82	PUBLIC UTILITIES COMMISSION	152,296	152,296	-		152,296
	B9D	AMATEUR SPORTS COMMISSION	702	702	-		702
	B9V	AGRICULTURE UTILIZATION RESRCH	9	9	-		9
	E25	PERPICH CTR FOR ARTS EDUCATION	26,158	26,158	-		26,158
	E26	MN STATE COLLEGES/UNIVERSITIES	6,157,740	6,157,740	791,984,555		6,157,740
	E37	EDUCATION DEPARTMENT	755,137	755,137	1,428,249,757		755,137
	E39	PROF EDUCATOR LICENSING STD BD	11,148	11,148	-		11,148
	E40	HISTORICAL SOCIETY	801	801	-		801
	E44	MINNESOTA STATE ACADEMIES	40,782	40,782	-		40,782
	E50	ARTS BOARD	35,109	35,109	1,288,447		35,109
	E60	OFFICE OF HIGHER EDUCATION	60,519	60,519	-		60,519
	E77	ZOOLOGICAL BOARD	78,508	78,508	51,046		78,508
	E81	UNIVERSITY OF MINNESOTA	10,361	10,361	-		10,361
	E95	HUMANITIES COMMISSION	378	378	-		378
	E97	SCIENCE MUSEUM	72	72	-		72
	E9W	HIGHER ED FACILITIES AUTHORITY	232	232	-		232
	G02	ADMINISTRATION DEPARTMENT	659,303	659,303	3,529,702		659,303
	G03	LOTTERY	9,072	9,072	-		9,072
	G05	RACING COMMISSION	24,458	24,458	-		24,458
	G06	ATTORNEY GENERAL	34,961	34,961	1,641,670		34,961
	G09	GAMBLING CONTROL BOARD	6,225	6,225	-		6,225

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	G10	MINNESOTA MANAGEMENT & BUDGET	80,008	80,008	-		80,008
	G17	HUMAN RIGHTS DEPARTMENT	8,221	8,221	-		8,221
	G19	INDIAN AFFAIRS COUNCIL	3,073	3,073	-		3,073
	G38	INVESTMENT BOARD	8,194	8,194	-		8,194
	G39	GOVERNORS OFFICE	8,095	8,095	-		8,095
	G45	MEDIATION SERVICES DEPARTMENT	3,955	3,955	-		3,955
	G46	MN.IT	578,747	578,747	-		578,747
	G53	SECRETARY OF STATE	64,037	64,037	6,686,839		64,037
	G61	OFFICE OF STATE AUDITOR	15,945	15,945	-		15,945
	G62	MINN STATE RETIREMENT SYSTEM	154,704	154,704	-		154,704
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	279,503	279,503	-		279,503
	G67	REVENUE DEPARTMENT	84,638	84,638	-		84,638
	G69	TEACHERS RETIREMENT ASSOC	183,684	183,684	-		183,684
	G90	REVENUE INTERGOVT PAYMENTS	3,182,032	3,182,032	-		3,182,032
	G92	OMBUDSPERSON FOR FAMILIES	1,941	1,941	-		1,941
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-		-
	G96	UNIFORM LAWS COMMISSION	33	33	-		33
	G9J	CAMPAIGN FINANCE BOARD	8,873	8,873	-		8,873
	G9K	ADMINISTRATIVE HEARINGS	33,945	33,945	-		33,945
	G9L	COUNCIL FOR MINNESOTANS OF AFR	3,161	3,161	-		3,161
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,161	2,161	-		2,161
	G9N	ASIAN PACIFIC COUNCIL	1,738	1,738	-		1,738
	G9Q	MMB DEBT SERVICE	9,129	9,129	-		9,129
	G9R	MMB NON-OPERATING	6,941,913	6,941,913	7,494,829		6,941,913
	G9X	CAPITOL AREA ARCHITECT	1,518	1,518	-		1,518
	G9Y	MN STATE COUNCIL ON DISABILITY	3,461	3,461	-		3,461
	GPR	PAYROLL CLEARING	208	208	-		208
	H12	HEALTH DEPARTMENT	867,072	867,072	297,657,120		867,072
	H55	HUMAN SERVICES DEPARTMENT	12,997,297	12,997,297	12,119,651,364		12,997,297
	H55b	HUMAN SERVICES SOS	691,210	691,210	-		691,210
	H55c	HUMAN SERVICES MSOP	62,547	62,547	-		62,547
	H60	MN INSURANCE MARKETPLACE	11,470	11,470	-		11,470
	H75	VETERANS AFFAIRS DEPARTMENT	339,063	339,063	1,650,481		339,063
	H7B	MEDICAL PRACTICE BOARD	25,762	25,762	-		25,762
	H7C	NURSING BOARD	21,627	21,627	-		21,627
	H7D	PHARMACY BOARD	19,430	19,430	456,800		19,430
	H7F	DENTISTRY BOARD	14,352	14,352	-		14,352
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,400	6,400	-		6,400
	H7J	OPTOMETRY BOARD	3,913	3,913	-		3,913
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	10,276	10,276	-		10,276
	H7L	SOCIAL WORK BOARD	17,711	17,711	-		17,711
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,598	5,598	-		5,598
	H7Q	PODIATRIC MEDICINE	3,689	3,689	-		3,689
	H7R	VETERINARY MEDICINE BOARD	5,375	5,375	-		5,375
	H7S	EMERGENCY MEDICAL SERVICES OFF	9,143	9,143	121,625		9,143
	H7U	DIETETICS & NUTRITION PRACTICE	3,829	3,829	-		3,829
	H7V	PSYCHOLOGY BOARD	7,676	7,676	-		7,676
	H7W	PHYSICAL THERAPY BOARD	7,918	7,918	-		7,918
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,349	15,349	-		15,349
	H7Y	OCCUPATIONAL THERAPY PRACT BD	7,022	7,022	-		7,022
	H9G	OMBUDSMAN MH/DD	3,583	3,583	-		3,583
	J33	TRIAL COURTS	1,363,478	1,363,478	1,234,063		1,363,478
	J50	STATE GUARDIAN AD LITEM	29,265	29,265	-		29,265
	J52	PUBLIC DEFENSE BOARD	53,365	53,365	-		53,365
	J58	COURT OF APPEALS	3,704	3,704	-		3,704

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			11.4	11.5	11.6	12.2	12.4
Schedule No.	DP#	Name	Accounting Services	Financial Reporting	Financial Reporting - Single Audit	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support
	J65	SUPREME COURT	82,714	82,714	491,765		82,714
	J68	TAX COURT	2,070	2,070	-		2,070
	J70	JUDICIAL STANDARDS BOARD	1,871	1,871	-		1,871
	L10	LEGISLATURE COORDINATING COMM	31,314	31,314	-		31,314
	L11	SENATE	1,653	1,653	-		1,653
	L12	HOUSE	1,607	1,607	-		1,607
	L49	LEGISLATIVE AUDITOR	612	612	-		612
	P01	MILITARY AFFAIRS DEPARTMENT	567,307	567,307	73,419,372		567,307
	P07	PUBLIC SAFETY DEPARTMENT	3,775,235	3,775,235	224,243,492		3,775,235
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-		-
	P78	CORRECTIONS DEPARTMENT	650,337	650,337	336,320		650,337
	P7T	PEACE OFFICERS BOARD (POST)	8,159	8,159	-		8,159
	P9E	SENTENCING GUIDELINES COMM	738	738	-		738
	R28	MINN CONSERVATION CORPS	112	112	-		112
	R29	NATURAL RESOURCES DEPARTMENT	3,018,654	3,018,654	52,796,573		3,018,654
	R32	POLLUTION CONTROL AGENCY	364,433	364,433	19,688,611		364,433
	R9P	WATER AND SOIL RESOURCES BOARD	151,544	151,544	1,130,183		151,544
	T79	TRANSPORTATION DEPARTMENT	19,017,966	19,017,966	792,466,110		19,017,966
	T9B	METROPOLITAN COUNCIL/TRANSPORT	88,075	88,075	-		88,075
	O	OTHER	1,825	1,825	-		1,825
		Total	70,289,742	70,289,742	24,158,579,755	3,044,475	70,289,742
		Source	70,289,742	70,289,742	24,158,579,755	3,044,475	70,289,742
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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					4,024,585
G10-13.5	G02-13.5	Employee Relations - Non Allocable					-
G45-14.2	G45-14.2	Mediation Services	0.00%	11	0.00%	578	
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%	129	0.07%	4,787	
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**

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	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%		0.00%	7,721	
G02-3.2	G02-3.2	Admin Management Services	0.07%	133	0.07%		
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.12%	171	0.12%	8,451	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrlly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology	0.01%	127	0.01%	2,780	
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	0.04%	53	0.04%	3,812	
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrlly IC&A)	0.01%	29	0.01%	659	
G10-9.2	G10-9.2	Debt Management Division	0.00%	24	0.00%	541	
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.03%	28	0.03%	1,049	
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	0.06%	93	0.06%	3,037	
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - 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%	27	0.00%	1,251	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0.00%	-	0.00%	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.04%	90	0.04%	2,110	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	

99YYY	Consumer Agencies
B04	AGRICULTURE DEPARTMENT
B11	COSMETOLOGIST EXAMINERS BOARD
B13	COMMERCE DEPARTMENT
B14	ANIMAL HEALTH BOARD
B15	BARBER EXAMINERS BOARD
B20	EXPLORE MINNESOTA TOURISM
B22	EMPLOYMENT & ECONOMIC DEVELOP
B24	PUBLIC FACILITIES AUTHORITY
B25	SCIENCE & TECHNOLOGY AUTHORITY
B34	HOUSING FINANCE AGENCY
B41	WORKERS' COMP COURT OF APPEALS
B42	LABOR AND INDUSTRY DEPARTMENT
B43	IRON RANGE RESOURCES
B7E	ARCHITECTURE, ENGINEERING BD
B7G	COMBATIVE SPORTS COMMISSION
B7P	ACCOUNTANCY BOARD
B7S	PRIVATE DETECTIVES BOARD
B82	PUBLIC UTILITIES COMMISSION
B9D	AMATEUR SPORTS COMMISSION
B9V	AGRICULTURE UTILIZATION RESRCH
E25	PERPICH CTR FOR ARTS EDUCATION
E26	MN STATE COLLEGES/UNIVERSITIES
E37	EDUCATION DEPARTMENT
E39	PROF EDUCATOR LICENSING STD BD
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 DEPARTMENT
G03	LOTTERY
G05	RACING COMMISSION
G06	ATTORNEY GENERAL
G09	GAMBLING CONTROL BOARD

	1.15%	12,838	1.15%	379,435
	0.04%	117	0.04%	23,249
	0.62%	2,636	0.62%	463,903
	0.11%	626	0.11%	27,031
	0.01%	69	0.01%	6,010
	0.06%	852	0.06%	16,071
	2.46%	8,294	2.46%	4,363,950
	0.02%	1,628	0.02%	16,017
	0.00%	-	0.00%	-
	0.47%	1,188	0.47%	117,118
	0.01%	39	0.01%	2,478
	0.64%	3,092	0.64%	674,519
	0.06%	839	0.06%	38,556
	0.01%	62	0.01%	12,074
	0.00%	3	0.00%	3
	0.01%	63	0.01%	10,915
	0.00%	53	0.00%	1,399
	0.36%	123	0.36%	152,296
	0.00%	46	0.00%	702
	0.00%	1	0.00%	9
	0.09%	1,529	0.09%	26,158
	20.70%	6,889	20.70%	6,157,740
	0.66%	7,916	0.66%	755,137
	0.03%	127	0.03%	11,148
	0.00%	131	0.00%	801
	0.29%	1,629	0.29%	40,782
	0.03%	452	0.03%	35,109
	0.14%	1,681	0.14%	60,519
	0.43%	1,392	0.43%	78,508
	0.00%	460	0.00%	10,361
	0.00%	92	0.00%	378
	0.00%	24	0.00%	72
	0.00%	12	0.00%	232
	1.31%	3,518	1.31%	659,303
	0.21%	218	0.21%	9,072
	0.07%	413	0.07%	24,458
	0.46%	844	0.46%	34,961
	0.05%	118	0.05%	6,225

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%	1,168	0.22%	80,008	
	G17	HUMAN RIGHTS DEPARTMENT	0.08%	217	0.08%	8,221	
	G19	INDIAN AFFAIRS COUNCIL	0.01%	201	0.01%	3,073	
	G38	INVESTMENT BOARD	0.03%	52	0.03%	8,194	
	G39	GOVERNORS OFFICE	0.09%	201	0.09%	8,095	
	G45	MEDIATION SERVICES DEPARTMENT	0.02%	103	0.02%	3,955	
	G46	MN.IT	4.16%	5,040	4.16%	578,747	
	G53	SECRETARY OF STATE	0.17%	800	0.17%	64,037	
	G61	OFFICE OF STATE AUDITOR	0.14%	360	0.14%	15,945	
	G62	MINN STATE RETIREMENT SYSTEM	0.19%	147	0.19%	154,704	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%	165	0.13%	279,503	
	G67	REVENUE DEPARTMENT	1.98%	5,753	1.98%	84,638	
	G69	TEACHERS RETIREMENT ASSOC	0.11%	224	0.11%	183,684	
	G90	REVENUE INTERGOVT PAYMENTS	0.00%	1,622	0.00%	3,182,032	
	G92	OMBUDSPERSON FOR FAMILIES	0.01%	72	0.01%	1,941	
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%	-	0.00%	-	
	G96	UNIFORM LAWS COMMISSION	0.00%	9	0.00%	33	
	G9J	CAMPAIGN FINANCE BOARD	0.01%	190	0.01%	8,873	
	G9K	ADMINISTRATIVE HEARINGS	0.11%	225	0.11%	33,945	
	G9L	COUNCIL FOR MINNESOTANS OF AFR	0.01%	94	0.01%	3,161	
	G9M	MINNESOTA COUNCIL ON LATINO AF	0.01%	60	0.01%	2,161	
	G9N	ASIAN PACIFIC COUNCIL	0.01%	68	0.01%	1,738	
	G9Q	MMB DEBT SERVICE	0.00%	1,063	0.00%	9,129	
	G9R	MMB NON-OPERATING	0.00%	1,075	0.00%	6,941,913	
	G9X	CAPITOL AREA ARCHITECT	0.01%	96	0.01%	1,518	
	G9Y	MN STATE COUNCIL ON DISABILITY	0.01%	114	0.01%	3,461	
	GPR	PAYROLL CLEARING	0.00%	-	0.00%	208	
	H12	HEALTH DEPARTMENT	3.19%	10,742	3.19%	867,072	
	H55	HUMAN SERVICES DEPARTMENT	7.65%	10,781	7.65%	12,997,297	
	H55b	HUMAN SERVICES SOS	3.63%	8,687	3.63%	691,210	
	H55c	HUMAN SERVICES MSOP	0.65%	748	0.65%	62,547	
	H60	MN INSURANCE MARKETPLACE	0.28%	261	0.28%	11,470	
	H75	VETERANS AFFAIRS DEPARTMENT	2.62%	5,327	2.62%	339,063	
	H7B	MEDICAL PRACTICE BOARD	0.04%	172	0.04%	25,762	
	H7C	NURSING BOARD	0.04%	110	0.04%	21,627	
	H7D	PHARMACY BOARD	0.03%	321	0.03%	19,430	
	H7F	DENTISTRY BOARD	0.02%	139	0.02%	14,352	
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%	96	0.01%	6,400	
	H7J	OPTOMETRY BOARD	0.00%	68	0.00%	3,913	
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	0.01%	282	0.01%	10,276	
	H7L	SOCIAL WORK BOARD	0.02%	117	0.02%	17,711	
	H7M	MARRIAGE AND FAMILY THERAPY BD	0.00%	71	0.00%	5,598	
	H7Q	PODIATRIC MEDICINE	0.00%	75	0.00%	3,689	
	H7R	VETERINARY MEDICINE BOARD	0.00%	70	0.00%	5,375	
	H7S	EMERGENCY MEDICAL SERVICES OFF	0.01%	210	0.01%	9,143	
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%	57	0.00%	3,829	
	H7V	PSYCHOLOGY BOARD	0.01%	83	0.01%	7,676	
	H7W	PHYSICAL THERAPY BOARD	0.00%	75	0.00%	7,918	
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%	105	0.01%	15,349	
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.01%	64	0.01%	7,022	
	H9G	OMBUDSMAN MH/DD	0.03%	77	0.03%	3,583	
	J33	TRIAL COURTS	3.66%	9,768	3.66%	1,363,478	
	J50	STATE GUARDIAN AD LITEM	0.42%	939	0.42%	29,265	
	J52	PUBLIC DEFENSE BOARD	1.05%	1,048	1.05%	53,365	
	J58	COURT OF APPEALS	0.11%	73	0.11%	3,704	

Statewide Cost Allocation Plan
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			SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division
			12.5	12.6	12.7	12.8	13.2
Schedule No.	DP#	Name	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations
	J65	SUPREME COURT	0.69%	1,782	0.69%	82,714	
	J68	TAX COURT	0.01%	41	0.01%	2,070	
	J70	JUDICIAL STANDARDS BOARD	0.00%	99	0.00%	1,871	
	L10	LEGISLATURE COORDINATING COMM	0.16%	431	0.16%	31,314	
	L11	SENATE	0.32%	48	0.32%	1,653	
	L12	HOUSE	0.00%	62	0.00%	1,607	
	L49	LEGISLATIVE AUDITOR	0.01%	57	0.01%	612	
	P01	MILITARY AFFAIRS DEPARTMENT	0.66%	833	0.66%	567,307	
	P07	PUBLIC SAFETY DEPARTMENT	4.03%	23,258	4.03%	3,775,235	
	P08	OMBUDSPERSON FOR CORRECTIONS	0.00%	-	0.00%	-	
	P78	CORRECTIONS DEPARTMENT	7.00%	12,167	7.00%	650,337	
	P7T	PEACE OFFICERS BOARD (POST)	0.02%	125	0.02%	8,159	
	P9E	SENTENCING GUIDELINES COMM	0.01%	18	0.01%	738	
	R28	MINN CONSERVATION CORPS	0.00%	13	0.00%	112	
	R29	NATURAL RESOURCES DEPARTMENT	7.75%	37,814	7.75%	3,018,654	
	R32	POLLUTION CONTROL AGENCY	1.69%	8,084	1.69%	364,433	
	R9P	WATER AND SOIL RESOURCES BOARD	0.61%	6,712	0.61%	151,544	
	T79	TRANSPORTATION DEPARTMENT	15.08%	38,262	15.08%	19,017,966	
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%	64	0.00%	88,075	
	O	OTHER	0.00%	-	0.00%	1,825	
		Total	100.00%	260,484	100.00%	70,289,742	4,024,585
		Source	100.00%	260,484	100.00%	70,289,742	4,024,585
		Difference (Total - Source)	0.00%	0	0.00%	0	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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	0.00%	-			
G45-14.3	G45-14.3	Mediation Services		285,463			
G45-14.4	G45-14.4	Mediation/Representation		-			
L49-15.2	L49-15.2	Legislative Auditor	0.07%		0.07%		
L49-15.3	L49-15.3	Financial Audits					1,845,100
L49-15.4	L49-15.4	Program Audits					1,840,831
L49-15.5	L49-15.5	Single Audits					1,375,532
L49-15.6	L49-15.6	Audit Comm					-
L49-15.7	L49-15.7	Financial Audit- Outdoors					-
L49-15.8	L49-15.8	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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SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
L49-15.11	L49-15.11	Program Audit- Outdoors				-	
L49-15.12	L49-15.12	Program Audit- Art				-	
L49-15.13	L49-15.13	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%		0.00%		-
G02-3.2	G02-3.2	Admin Management Services	0.07%		0.07%		-
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services	0.12%		0.12%		-
G02-4.5	G02-4.5	Real Estate and 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%		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	0.04%		0.04%		-
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	0.01%		0.01%		-
G10-9.2	G10-9.2	Debt Management Division	0.00%		0.00%		-
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	0.03%		0.03%		-
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	0.06%		0.06%		5,388.69
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	0.00%		0.00%		-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0.00%		0.00%		
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	0.04%		0.04%		-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services			0.00%		
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

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SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	

99YYY Consumer Agencies						
B04	AGRICULTURE DEPARTMENT		1.15%		1.15%	5.06
B11	COSMETOLOGIST EXAMINERS BOARD		0.04%		0.04%	149.88
B13	COMMERCE DEPARTMENT		0.62%		0.62%	137.70
B14	ANIMAL HEALTH BOARD		0.11%		0.11%	-
B15	BARBER EXAMINERS BOARD		0.01%		0.01%	-
B20	EXPLORE MINNESOTA TOURISM		0.06%		0.06%	4.81
B22	EMPLOYMENT & ECONOMIC DEVELOP		2.46%		2.46%	340.28
B24	PUBLIC FACILITIES AUTHORITY		0.02%		0.02%	-
B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%		0.00%	-
B34	HOUSING FINANCE AGENCY		0.47%		0.47%	10.79
B41	WORKERS' COMP COURT OF APPEALS		0.01%		0.01%	-
B42	LABOR AND INDUSTRY DEPARTMENT		0.64%		0.64%	34.10
B43	IRON RANGE RESOURCES		0.06%		0.06%	1,145.44
B7E	ARCHITECTURE, ENGINEERING BD		0.01%		0.01%	313.00
B7G	COMBATIVE SPORTS COMMISSION		0.00%		0.00%	-
B7P	ACCOUNTANCY BOARD		0.01%		0.01%	-
B7S	PRIVATE DETECTIVES BOARD		0.00%		0.00%	-
B82	PUBLIC UTILITIES COMMISSION		0.36%		0.36%	-
B9D	AMATEUR SPORTS COMMISSION		0.00%		0.00%	-
B9V	AGRICULTURE UTILIZATION RESRCH		0.00%		0.00%	-
E25	PERPICH CTR FOR ARTS EDUCATION		0.09%		0.09%	-
E26	MN STATE COLLEGES/UNIVERSITIES		20.70%		20.70%	50.03
E37	EDUCATION DEPARTMENT		0.66%		0.66%	154.05
E39	PROF EDUCATOR LICENSING STD BD		0.03%		0.03%	-
E40	HISTORICAL SOCIETY		0.00%		0.00%	-
E44	MINNESOTA STATE ACADEMIES		0.29%		0.29%	-
E50	ARTS BOARD		0.03%		0.03%	127.88
E60	OFFICE OF HIGHER EDUCATION		0.14%		0.14%	-
E77	ZOOLOGICAL BOARD		0.43%		0.43%	451.31
E81	UNIVERSITY OF MINNESOTA		0.00%		0.00%	0.25
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 DEPARTMENT		1.31%		1.31%	871.06
G03	LOTTERY		0.21%		0.21%	10.79
G05	RACING COMMISSION		0.07%		0.07%	-
G06	ATTORNEY GENERAL		0.46%		0.46%	112.06
G09	GAMBLING CONTROL BOARD		0.05%		0.05%	-

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			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3

Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	G10	MINNESOTA MANAGEMENT & BUDGET	0.22%		0.22%		226.49
	G17	HUMAN RIGHTS DEPARTMENT	0.08%		0.08%		356.69
	G19	INDIAN AFFAIRS COUNCIL	0.01%		0.01%		-
	G38	INVESTMENT BOARD	0.03%		0.03%		1,681.81
	G39	GOVERNORS OFFICE	0.09%		0.09%		15.16
	G45	MEDIATION SERVICES DEPARTMENT	0.02%		0.02%		7.13
	G46	MN.IT	4.16%		4.16%		1,856.51
	G53	SECRETARY OF STATE	0.17%		0.17%		169.29
	G61	OFFICE OF STATE AUDITOR	0.14%		0.14%		842.50
	G62	MINN STATE RETIREMENT SYSTEM	0.19%		0.19%		893.77
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	0.13%		0.13%		680.73
	G67	REVENUE DEPARTMENT	1.98%		1.98%		122.52
	G69	TEACHERS RETIREMENT ASSOC	0.11%		0.11%		650.60
	G90	REVENUE INTERGOVT PAYMENTS	0.00%		0.00%		-
	G92	OMBUDSPERSON FOR FAMILIES	0.01%		0.01%		-
	G93	OMBUD AMERICAN INDIAN FAMILIES	0.00%		0.00%		-
	G96	UNIFORM LAWS COMMISSION	0.00%		0.00%		-
	G9J	CAMPAIGN FINANCE BOARD	0.01%		0.01%		-
	G9K	ADMINISTRATIVE HEARINGS	0.11%		0.11%		10.79
	G9L	COUNCIL FOR MINNESOTANS OF AFR	0.01%		0.01%		-
	G9M	MINNESOTA COUNCIL ON LATINO AF	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	MN STATE COUNCIL ON DISABILITY	0.01%		0.01%		-
	GPR	PAYROLL CLEARING	0.00%		0.00%		-
	H12	HEALTH DEPARTMENT	3.19%		3.19%		688.67
	H55	HUMAN SERVICES DEPARTMENT	7.65%		7.65%		4,941.50
	H55b	HUMAN SERVICES SOS	3.63%		3.63%		-
	H55c	HUMAN SERVICES MSOP	0.65%		0.65%		-
	H60	MN INSURANCE MARKETPLACE	0.28%		0.28%		46.33
	H75	VETERANS AFFAIRS DEPARTMENT	2.62%		2.62%		174.97
	H7B	MEDICAL PRACTICE BOARD	0.04%		0.04%		-
	H7C	NURSING BOARD	0.04%		0.04%		-
	H7D	PHARMACY BOARD	0.03%		0.03%		-
	H7F	DENTISTRY BOARD	0.02%		0.02%		-
	H7H	CHIROPRACTIC EXAMINERS BOARD	0.01%		0.01%		-
	H7J	OPTOMETRY BOARD	0.00%		0.00%		-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	0.01%		0.01%		-
	H7L	SOCIAL WORK BOARD	0.02%		0.02%		-
	H7M	MARRIAGE AND 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 OFF	0.01%		0.01%		133.63
	H7U	DIETETICS & NUTRITION PRACTICE	0.00%		0.00%		-
	H7V	PSYCHOLOGY BOARD	0.01%		0.01%		0.38
	H7W	PHYSICAL THERAPY BOARD	0.00%		0.00%		-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	0.01%		0.01%		-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	0.01%		0.01%		-
	H9G	OMBUDSMAN MH/DD	0.03%		0.03%		-
	J33	TRIAL COURTS	3.66%		3.66%		31.04
	J50	STATE GUARDIAN AD LITEM	0.42%		0.42%		-
	J52	PUBLIC DEFENSE BOARD	1.05%		1.05%		26.41
	J58	COURT OF APPEALS	0.11%		0.11%		-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT	Legislative Auditor General Support	Financial Audits
			13.3	14.2	14.3	15.2	15.3
Schedule No.	DP#	Name	Personnel Administration	MEDIATION SERVICES	Mediation Services	LEGISLATIVE AUDITOR	Financial Audits
	J65	SUPREME COURT	0.69%		0.69%		20.25
	J68	TAX COURT	0.01%		0.01%		-
	J70	JUDICIAL STANDARDS BOARD	0.00%		0.00%		-
	L10	LEGISLATURE COORDINATING COMM	0.16%		0.16%		-
	L11	SENATE	0.32%		0.32%		-
	L12	HOUSE	0.00%		0.00%		-
	L49	LEGISLATIVE AUDITOR	0.01%		0.01%		-
	P01	MILITARY AFFAIRS DEPARTMENT	0.66%		0.66%		170.53
	P07	PUBLIC SAFETY DEPARTMENT	4.03%		4.03%		1,210.94
	P08	OMBUDSPERSON FOR CORRECTIONS	0.00%		0.00%		-
	P78	CORRECTIONS DEPARTMENT	7.00%		7.00%		1,106.35
	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 DEPARTMENT	7.75%		7.75%		1,472.31
	R32	POLLUTION CONTROL AGENCY	1.69%		1.69%		70.99
	R9P	WATER AND SOIL RESOURCES BOARD	0.61%		0.61%		91.38
	T79	TRANSPORTATION DEPARTMENT	15.08%		15.08%		1,110.87
	T9B	METROPOLITAN COUNCIL/TRANSPORT	0.00%		0.00%		-
	O	OTHER	0.00%		0.00%		424.50
		Total	100.00%	285,463	100.00%	5,061,463	28,542.19
		Source	100.00%	285,463	100.00%	5,061,463	28,542.19
		Difference (Total - Source)	0.00%	0	0.00%	0	-

Statewide Cost Allocation Plan
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (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			1,845,100		
L49-15.4	L49-15.4	Program Audits			1,840,831		
L49-15.5	L49-15.5	Single Audits			1,375,532		
L49-15.6	L49-15.6	Audit Comm			-		
L49-15.7	L49-15.7	Financial Audit- Outdoors			-		
L49-15.8	L49-15.8	Financial Audit- Art			-	-	
L49-15.9	L49-15.9	Financial Audit- Clean Water			-	-	
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			-	-	

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
L49-15.11	L49-15.11	Program Audit- Outdoors			-	-	
L49-15.12	L49-15.12	Program Audit- Art			-	-	
L49-15.13	L49-15.13	Program Audit- Clean Water			-	-	
L49-15.14	L49-15.14	Program Audit- Parks & Trails			-	-	
G61-16.2	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	-	565.00		-	-
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	-	-		-	-
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-		-	-
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
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Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
15.4	15.5	15.6	15.7	15.8

Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	

99YYY	Consumer Agencies						
B04	AGRICULTURE DEPARTMENT	5,120.30	-	-	-	-	-
B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-	-
B13	COMMERCE DEPARTMENT	620.50	813.50	-	-	-	-
B14	ANIMAL HEALTH BOARD	-	-	-	-	-	-
B15	BARBER EXAMINERS BOARD	-	-	-	-	-	-
B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-	-
B22	EMPLOYMENT & ECONOMIC DEVELOP	308.60	3,450.00	-	-	-	-
B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-	-
B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-	-
B34	HOUSING FINANCE AGENCY	-	-	-	-	-	-
B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-	-
B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-	-
B43	IRON RANGE RESOURCES	-	-	-	-	-	-
B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-	-
B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-	-
B7P	ACCOUNTANCY BOARD	-	-	-	-	-	-
B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-	-
B82	PUBLIC UTILITIES COMMISSION	74.30	-	-	-	-	-
B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-	-
B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-	-
E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-	-
E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-	-
E37	EDUCATION DEPARTMENT	163.70	1,044.50	-	-	-	-
E39	PROF EDUCATOR LICENSING STD BD	3,493.70	-	-	-	-	-
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 DEPARTMENT	-	-	-	-	-	-
G03	LOTTERY	-	-	-	-	-	-
G05	RACING COMMISSION	-	-	-	-	-	-
G06	ATTORNEY GENERAL	-	-	-	-	-	-
G09	GAMBLING CONTROL BOARD	-	-	-	-	-	-

Statewide Cost Allocation Plan
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPARTMENT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	-	348.50	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	2,228.40	11,621.00	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MN INSURANCE MARKETPLACE	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	405.30	-	-	-	-
	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	1,816.80	-	-	-	-
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan
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			Program Audits	Single Audits	Legislative Auditor General Support	Financial Audits Outdoor	Finacial Audits Art
			15.4	15.5	15.6	15.7	15.8
Schedule No.	DP#	Name	Program Audits	Single Audits	Audit Committee	Financial Audit- Outdoors	Financial Audit- Art
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	982.00	-	-	-
	P07	PUBLIC SAFETY DEPARTMENT	3,911.30	1,623.50	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	209.50	-	-	-
	R32	POLLUTION CONTROL AGENCY	370.10	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	4,260.60	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	4,818.00	-	-	-	-
		Total	27,591.60	20,657.50	5,061,463	-	-
		Source	27,591.60	20,657.50	5,061,463	-	-
		Difference (Total - Source)	-	-	-	-	-

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	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 DEPARTMENT	-	-	-	-	-
B11		COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
B13		COMMERCE DEPARTMENT	-	-	-	-	-
B14		ANIMAL HEALTH BOARD	-	-	-	-	-
B15		BARBER EXAMINERS BOARD	-	-	-	-	-
B20		EXPLORE MINNESOTA TOURISM	-	-	-	-	-
B22		EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
B24		PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
B25		SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
B34		HOUSING FINANCE AGENCY	-	-	-	-	-
B41		WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
B42		LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-
B43		IRON RANGE RESOURCES	-	-	-	-	-
B7E		ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
B7G		COMBATIVE SPORTS COMMISSION	-	-	-	-	-
B7P		ACCOUNTANCY BOARD	-	-	-	-	-
B7S		PRIVATE DETECTIVES BOARD	-	-	-	-	-
B82		PUBLIC UTILITIES COMMISSION	-	-	-	-	-
B9D		AMATEUR SPORTS COMMISSION	-	-	-	-	-
B9V		AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
E25		PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-
E26		MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
E37		EDUCATION DEPARTMENT	-	-	-	-	-
E39		PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
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 DEPARTMENT	-	-	-	-	-
G03		LOTTERY	-	-	-	-	-
G05		RACING COMMISSION	-	-	-	-	-
G06		ATTORNEY GENERAL	-	-	-	-	-
G09		GAMBLING CONTROL BOARD	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	-
	G38	INVESTMENT BOARD	-	-	-	-	-
	G39	GOVERNORS OFFICE	-	-	-	-	-
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
	G46	MN.IT	-	-	-	-	-
	G53	SECRETARY OF STATE	-	-	-	-	-
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	-
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
	G67	REVENUE DEPARTMENT	-	-	-	-	-
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	-
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	-
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	-
	G9Q	MMB DEBT SERVICE	-	-	-	-	-
	G9R	MMB NON-OPERATING	-	-	-	-	-
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
	GPR	PAYROLL CLEARING	-	-	-	-	-
	H12	HEALTH DEPARTMENT	-	-	-	-	-
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	-	-
	H55b	HUMAN SERVICES SOS	-	-	-	-	-
	H55c	HUMAN SERVICES MSOP	-	-	-	-	-
	H60	MN INSURANCE MARKETPLACE	-	-	-	-	-
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	-
	H7C	NURSING BOARD	-	-	-	-	-
	H7D	PHARMACY BOARD	-	-	-	-	-
	H7F	DENTISTRY BOARD	-	-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
	H7J	OPTOMETRY BOARD	-	-	-	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
	H7L	SOCIAL WORK BOARD	-	-	-	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
	H7Q	PODIATRIC MEDICINE	-	-	-	-	-
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-
	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	STATE GUARDIAN AD LITEM	-	-	-	-	-
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	-
	J58	COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor	Program Audits Art	Program Audits Clean Water
			15.9	15.10	15.11	15.12	15.13
Schedule No.	DP#	Name	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors	Program Audit- Art	Program Audit- Clean Water
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	-	-	-	-	-
		Source	-	-	-	-	-
		Difference (Total - Source)	-	-	-	-	-

Statewide Cost Allocation Plan

Exhibit D - Allocation Statistics

			Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures	Net Administrative Expenditures by Agency
			15.14	16.2	17.0	20	21.2
Schedule No.	DP#	Name	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
G02-3.0	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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			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, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	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	-	-	7,721	-	
G02-3.2	G02-3.2	Admin Management Services	-	-		1,935,590	-
G02-3.3	G02-3.3	Commissioner's Office					601,297
G02-3.4	G02-3.4	Human Resources					455,419
G02-3.5	G02-3.5	Financial Management and Reporting					878,874
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					-
G02-4.2	G02-4.2	Government & Citizen Services	-	-	8,451	4,059,637	
G02-4.5	G02-4.5	Real Estate and 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	-	-	2,780		
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	G46-6.5	MnIT - Non allocable					
G10-8.2	G10-8.2	Minnesota Management & Budget	-	-	3,812		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	-	659		
G10-9.2	G10-9.2	Debt Management Division	-	-	541		
G10-9.3	G10-9.3	Debt Management					
G10-9.4	G10-9.4	Debt Management - Other					
G10-10.2	G10-10.2	MMB - Budget Division	-	-	1,049		
G10-10.3	G10-10.3	Analysis & Control (EBO's)					
G10-10.4	G10-10.4	Budget Operations and Planning					
G10-10.5	G10-10.5	Budget Division - Non Allocable					
G10-11.2	G10-11.2	MMB - Accounting Division	-	-	3,037		
G10-11.3	G10-11.3	Central Payroll					
G10-11.4	G10-11.4	Accounting Services					
G10-11.5	G10-11.5	Financial Reporting					
G10-11.6	G10-11.6	Financial Reporting - Single Audit					
G10-11.7	G10-11.7	Accounting Services - Non Allocable					
G10-12.2	G10-12.2	MMB I.T - Management and Administration	-	-	1,251		
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable					
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	-	-	2,110		
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services					578
G45-14.3	G45-14.3	Mediation Services					
G45-14.4	G45-14.4	Mediation/Representation					
L49-15.2	L49-15.2	Legislative Auditor					4,787

**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, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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L49-15.3	L49-15.3	Financial Audits
L49-15.4	L49-15.4	Program Audits
L49-15.5	L49-15.5	Single Audits
L49-15.6	L49-15.6	Audit Comm
L49-15.7	L49-15.7	Financial Audit- Outdoors
L49-15.8	L49-15.8	Financial Audit- Art
L49-15.9	L49-15.9	Financial Audit- Clean Water
L49-15.10	L49-15.10	Financial Audit- Parks & Trails
L49-15.11	L49-15.11	Program Audit- Outdoors
L49-15.12	L49-15.12	Program Audit- Art
L49-15.13	L49-15.13	Program Audit- Clean Water
L49-15.14	L49-15.14	Program Audit- Parks & Trails
G61-16.2	G61-16.2	State Auditor
G61-16.3	G61-16.3	State Auditor General
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)
0.0	0.0	

99YYY		Consumer Agencies
B04		AGRICULTURE DEPARTMENT
B11		COSMETOLOGIST EXAMINERS BOARD
B13		COMMERCE DEPARTMENT
B14		ANIMAL HEALTH BOARD
B15		BARBER EXAMINERS BOARD
B20		EXPLORE MINNESOTA TOURISM
B22		EMPLOYMENT & ECONOMIC DEVELOP
B24		PUBLIC FACILITIES AUTHORITY
B25		SCIENCE & TECHNOLOGY AUTHORITY
B34		HOUSING FINANCE AGENCY
B41		WORKERS' COMP COURT OF APPEALS
B42		LABOR AND INDUSTRY DEPARTMENT
B43		IRON RANGE RESOURCES
B7E		ARCHITECTURE, ENGINEERING BD
B7G		COMBATIVE SPORTS COMMISSION
B7P		ACCOUNTANCY BOARD
B7S		PRIVATE DETECTIVES BOARD
B82		PUBLIC UTILITIES COMMISSION
B9D		AMATEUR SPORTS COMMISSION
B9V		AGRICULTURE UTILIZATION RESRCH
E25		PERPICH CTR FOR ARTS EDUCATION
E26		MN STATE COLLEGES/UNIVERSITIES
E37		EDUCATION DEPARTMENT
E39		PROF EDUCATOR LICENSING STD BD
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 DEPARTMENT
G03		LOTTERY
G05		RACING COMMISSION
G06		ATTORNEY GENERAL
G09		GAMBLING CONTROL BOARD

-	10,293,576.00	379,435		
-	-	23,249		
-	214,106,818.00	463,903		
-	673,040.00	27,031		
-	-	6,010		
-	-	16,071		
-	8,100,968,198.00	4,363,950		
-	-	16,017		
-	-	-		
-	-	117,118		
-	-	2,478		
-	6,267,399.00	674,519		
-	-	38,556		
-	-	12,074		
-	-	3		
-	-	10,915		
-	-	1,399		
-	-	152,296		
-	-	702		
-	-	9		
-	-	26,158		
-	791,984,555.00	6,157,740		
-	1,428,249,757.00	755,137		
-	-	11,148		
-	-	801		
-	-	40,782		
-	1,288,447.00	35,109		
-	-	60,519		
-	51,046.00	78,508		
-	-	10,361		
-	-	378		
-	-	72		
-	-	232		
-	3,529,702.00	659,303	169,519,929.52	
-	-	9,072		
-	-	24,458		
-	1,641,670.00	34,961		
-	-	6,225		

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, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
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G10		MINNESOTA MANAGEMENT & BUDGET
G17		HUMAN RIGHTS DEPARTMENT
G19		INDIAN AFFAIRS COUNCIL
G38		INVESTMENT BOARD
G39		GOVERNORS OFFICE
G45		MEDIATION SERVICES DEPARTMENT
G46		MN.IT
G53		SECRETARY OF STATE
G61		OFFICE OF STATE AUDITOR
G62		MINN STATE RETIREMENT SYSTEM
G63		PUBLIC EMPLOYEES RETIRE ASSOC
G67		REVENUE DEPARTMENT
G69		TEACHERS RETIREMENT ASSOC
G90		REVENUE INTERGOVT PAYMENTS
G92		OMBUDSPERSON FOR FAMILIES
G93		OMBUD AMERICAN INDIAN FAMILIES
G96		UNIFORM LAWS COMMISSION
G9J		CAMPAIGN FINANCE BOARD
G9K		ADMINISTRATIVE HEARINGS
G9L		COUNCIL FOR MINNESOTANS OF AFR
G9M		MINNESOTA COUNCIL ON LATINO AF
G9N		ASIAN PACIFIC COUNCIL
G9Q		MMB DEBT SERVICE
G9R		MMB NON-OPERATING
G9X		CAPITOL AREA ARCHITECT
G9Y		MN STATE COUNCIL ON DISABILITY
GPR		PAYROLL CLEARING
H12		HEALTH DEPARTMENT
H55		HUMAN SERVICES DEPARTMENT
H55b		HUMAN SERVICES SOS
H55c		HUMAN SERVICES MSOP
H60		MN INSURANCE MARKETPLACE
H75		VETERANS AFFAIRS DEPARTMENT
H7B		MEDICAL PRACTICE BOARD
H7C		NURSING BOARD
H7D		PHARMACY BOARD
H7F		DENTISTRY BOARD
H7H		CHIROPRACTIC EXAMINERS BOARD
H7J		OPTOMETRY BOARD
H7K		EXEC FOR LT SVCS & SUPPORTS BD
H7L		SOCIAL WORK BOARD
H7M		MARRIAGE AND FAMILY THERAPY BD
H7Q		PODIATRIC MEDICINE
H7R		VETERINARY MEDICINE BOARD
H7S		EMERGENCY MEDICAL SERVICES OFF
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		STATE GUARDIAN AD LITEM
J52		PUBLIC DEFENSE BOARD
J58		COURT OF APPEALS

-	-	80,008
-	-	8,221
-	-	3,073
-	-	8,194
-	-	8,095
-	-	3,955
-	-	578,747
-	6,686,839.00	64,037
-	-	15,945
-	-	154,704
-	-	279,503
-	-	84,638
-	-	183,684
-	-	3,182,032
-	-	1,941
-	-	-
-	-	33
-	-	8,873
-	-	33,945
-	-	3,161
-	-	2,161
-	-	1,738
-	-	9,129
-	7,494,829.00	6,941,913
-	-	1,518
-	-	3,461
-	-	208
-	297,657,120.00	867,072
-	12,119,651,364.00	12,997,297
-	-	691,210
-	-	62,547
-	-	11,470
-	1,650,481.00	339,063
-	-	25,762
-	-	21,627
-	456,800.00	19,430
-	-	14,352
-	-	6,400
-	-	3,913
-	-	10,276
-	-	17,711
-	-	5,598
-	-	3,689
-	-	5,375
-	121,625.00	9,143
-	-	3,829
-	-	7,676
-	-	7,918
-	-	15,349
-	-	7,022
-	-	3,583
-	1,234,063.00	1,363,478
-	-	29,265
-	-	53,365
-	-	3,704

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, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)	ADMINISTRATION	ADMIN MANAGEMENT SERVICES
	J65	SUPREME COURT	-	491,765.00	82,714		
	J68	TAX COURT	-	-	2,070		
	J70	JUDICIAL STANDARDS BOARD	-	-	1,871		
	L10	LEGISLATURE COORDINATING COMM	-	-	31,314		
	L11	SENATE	-	-	1,653		
	L12	HOUSE	-	-	1,607		
	L49	LEGISLATIVE AUDITOR	-	-	612		
	P01	MILITARY AFFAIRS DEPARTMENT	-	73,419,372.00	567,307		
	P07	PUBLIC SAFETY DEPARTMENT	-	224,243,492.00	3,775,235		
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-		
	P78	CORRECTIONS DEPARTMENT	-	336,320.00	650,337		
	P7T	PEACE OFFICERS BOARD (POST)	-	-	8,159		
	P9E	SENTENCING GUIDELINES COMM	-	-	738		
	R28	MINN CONSERVATION CORPS	-	-	112		
	R29	NATURAL RESOURCES DEPARTMENT	-	52,796,573.00	3,018,654		
	R32	POLLUTION CONTROL AGENCY	-	19,688,611.00	364,433		
	R9P	WATER AND SOIL RESOURCES BOARD	-	1,130,183.00	151,544		
	T79	TRANSPORTATION DEPARTMENT	-	792,466,110.00	19,017,966		
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	88,075		
	O	OTHER	-	-	1,825		
		Total	-	24,158,579,755	70,289,742	175,515,157	1,935,590
		Source	-	24,158,579,755	70,289,742	175,515,157	1,935,590
		Difference (Total - Source)	-	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	0.12%	0.12%	8,451	-	
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing				503,248	
G02-4.7	G02-4.7	Real Property				705,948	
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)				1,889,089	
G02-4.10	G02-4.10	Central Mail				461,304	
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement				352,410	
G02-4.12	G02-4.12	Grants Management				147,638	
G46-6.2	G46-6.2	Minnesota Information Technology					-
G46-6.3	G46-6.3	IT Spend					-
G46-6.4	G46-6.4	Enterprise IT Security					-
G46-6.5	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					-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	G10	MINNESOTA MANAGEMENT & BUDGET					-
	G17	HUMAN RIGHTS DEPARTMENT					2
	G19	INDIAN AFFAIRS COUNCIL					-
	G38	INVESTMENT BOARD					1
	G39	GOVERNORS OFFICE					-
	G45	MEDIATION SERVICES DEPARTMENT					1
	G46	MN.IT					3
	G53	SECRETARY OF STATE					1
	G61	OFFICE OF STATE AUDITOR					-
	G62	MINN STATE RETIREMENT SYSTEM					1
	G63	PUBLIC EMPLOYEES RETIRE ASSOC					-
	G67	REVENUE DEPARTMENT					7
	G69	TEACHERS RETIREMENT ASSOC					-
	G90	REVENUE INTERGOVT PAYMENTS					-
	G92	OMBUDSPERSON FOR FAMILIES					1
	G93	OMBUD AMERICAN INDIAN FAMILIES					-
	G96	UNIFORM LAWS COMMISSION					-
	G9J	CAMPAIGN FINANCE BOARD					-
	G9K	ADMINISTRATIVE HEARINGS					-
	G9L	COUNCIL FOR MINNESOTANS OF AFR					-
	G9M	MINNESOTA COUNCIL ON LATINO AF					-
	G9N	ASIAN PACIFIC COUNCIL					-
	G9Q	MMB DEBT SERVICE					-
	G9R	MMB NON-OPERATING					-
	G9X	CAPITOL AREA ARCHITECT					-
	G9Y	MN STATE COUNCIL ON DISABILITY					1
	GPR	PAYROLL CLEARING					-
	H12	HEALTH DEPARTMENT					73
	H55	HUMAN SERVICES DEPARTMENT					85
	H55b	HUMAN SERVICES SOS					-
	H55c	HUMAN SERVICES MSOP					-
	H60	MN INSURANCE MARKETPLACE					-
	H75	VETERANS AFFAIRS DEPARTMENT					-
	H7B	MEDICAL PRACTICE BOARD					2
	H7C	NURSING BOARD					1
	H7D	PHARMACY BOARD					2
	H7F	DENTISTRY BOARD					2
	H7H	CHIROPRACTIC EXAMINERS BOARD					2
	H7J	OPTOMETRY BOARD					3
	H7K	EXEC FOR LT SVCS & SUPPORTS BD					11
	H7L	SOCIAL WORK BOARD					1
	H7M	MARRIAGE AND FAMILY THERAPY BD					2
	H7Q	PODIATRIC MEDICINE					-
	H7R	VETERINARY MEDICINE BOARD					2
	H7S	EMERGENCY MEDICAL SERVICES OFF					4
	H7U	DIETETICS & NUTRITION PRACTICE					-
	H7V	PSYCHOLOGY BOARD					2
	H7W	PHYSICAL THERAPY BOARD					1
	H7X	BEHAVIORAL HEALTH & THERAPY BD					3
	H7Y	OCCUPATIONAL THERAPY PRACT BD					1
	H9G	OMBUDSMAN MH/DD					4
	J33	TRIAL COURTS					-
	J50	STATE GUARDIAN AD LITEM					-
	J52	PUBLIC DEFENSE BOARD					-
	J58	COURT OF APPEALS					-

Statewide Cost Allocation Plan
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			Sum Percent	Sum Percent	Accounting & Procurement Accounting Transactions	Net Administrative Expenditures by Agency	Leases
			21.3	21.4	21.5	22.2	22.5
Schedule No.	DP#	Name	COMMISSIONER'S OFFICE	Human Resources	Financial Management and Reporting	Government & Citizen Services	Real Estate and Construction Services - Leasing
	J65	SUPREME COURT					1
	J68	TAX COURT					-
	J70	JUDICIAL STANDARDS BOARD					1
	L10	LEGISLATURE COORDINATING COMM					-
	L11	SENATE					-
	L12	HOUSE					-
	L49	LEGISLATIVE AUDITOR					-
	P01	MILITARY AFFAIRS DEPARTMENT					-
	P07	PUBLIC SAFETY DEPARTMENT					114
	P08	OMBUDSPERSON FOR CORRECTIONS					-
	P78	CORRECTIONS DEPARTMENT					22
	P7T	PEACE OFFICERS BOARD (POST)					-
	P9E	SENTENCING GUIDELINES COMM					-
	R28	MINN CONSERVATION CORPS					-
	R29	NATURAL RESOURCES DEPARTMENT					49
	R32	POLLUTION CONTROL AGENCY					5
	R9P	WATER AND SOIL RESOURCES BOARD					5
	T79	TRANSPORTATION DEPARTMENT					6
	T9B	METROPOLITAN COUNCIL/TRANSPORT					-
	O	OTHER					-
		Total	1.43%	1.43%	667,754	4,059,637	561
		Source	1.43%	1.43%	667,754	4,059,637	561
		Difference (Total - Source)	0.00%	0.00%	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			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
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management

	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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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			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
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
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					0.01%
G46-6.2	G46-6.2	Minnesota Information Technology	-	21	-		0.00%
G46-6.3	G46-6.3	IT Spend	-	-	-		0.00%
G46-6.4	G46-6.4	Enterprise IT Security	-	21	-		0.00%
G46-6.5	G46-6.5	MnIT - Non allocable	-	-	-		0.00%
G10-8.2	G10-8.2	Minnesota Management & Budget	-	69	-		0.04%
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	-	9	-		0.01%
G10-9.2	G10-9.2	Debt Management Division	-	-	-		0.00%
G10-9.3	G10-9.3	Debt Management	-	7	-		0.00%
G10-9.4	G10-9.4	Debt Management - Other	-	-	-		0.00%
G10-10.2	G10-10.2	MMB - Budget Division	-	11	-		0.03%
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	-	39	-		0.06%
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	-	19	-		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	-	-	-		0.04%
G10-13.3	G10-13.3	Personnel Administration	-	45	-		0.00%
G10-13.5	G02-13.5	Employee Relations - Non Allocable	-	-	-		0.00%
G45-14.2	G45-14.2	Mediation Services	-	12	-		0.00%
G45-14.3	G45-14.3	Mediation Services	-	-	-		0.00%
G45-14.4	G45-14.4	Mediation/Representation	-	-	-		0.00%
L49-15.2	L49-15.2	Legislative Auditor	-	184	-		0.07%

**Statewide Cost Allocation Plan
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			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

Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
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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 DEPARTMENT	8,304	7,342	109,905	1.15%	10,791,004
	B11	COSMETOLOGIST EXAMINERS BOARD	-	85	10,112	0.04%	-
	B13	COMMERCE DEPARTMENT	3,216	2,946	210,344	0.62%	199,756,358
	B14	ANIMAL HEALTH BOARD	-	366	1,240	0.11%	-
	B15	BARBER EXAMINERS BOARD	-	68	3,127	0.01%	-
	B20	EXPLORE MINNESOTA TOURISM	-	468	14,934	0.06%	651,391
	B22	EMPLOYMENT & ECONOMIC DEVELOP	27,051	40,203	2,683	2.46%	205,780,534
	B24	PUBLIC FACILITIES AUTHORITY	-	356	-	0.02%	55,103,880
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	0.00%	-
	B34	HOUSING FINANCE AGENCY	-	641	8,659	0.47%	-
	B41	WORKERS' COMP COURT OF APPEALS	-	40	1,098	0.01%	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	2,887	157,104	0.64%	2,858,843
	B43	IRON RANGE RESOURCES	301,520	762	-	0.06%	40,271,378
	B7E	ARCHITECTURE, ENGINEERING BD	-	246	9,820	0.01%	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	0.00%	-
	B7P	ACCOUNTANCY BOARD	-	29	7,504	0.01%	-
	B7S	PRIVATE DETECTIVES BOARD	-	7	-	0.00%	-
	B82	PUBLIC UTILITIES COMMISSION	-	135	-	0.36%	-
	B9D	AMATEUR SPORTS COMMISSION	783,997	-	-	0.00%	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	0.00%	-
	E25	PERPICH CTR FOR ARTS EDUCATION	176,361	681	-	0.09%	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	9,253	20.70%	-
	E37	EDUCATION DEPARTMENT	-	2,180	17,993	0.66%	205,344,723
	E39	PROF EDUCATOR LICENSING STD BD	-	117	10,351	0.03%	1,625,033
	E40	HISTORICAL SOCIETY	1,252,963	-	-	0.00%	-
	E44	MINNESOTA STATE ACADEMIES	424,709	972	-	0.29%	-
	E50	ARTS BOARD	-	3,011	12	0.03%	36,960,387
	E60	OFFICE OF HIGHER EDUCATION	-	761	46,439	0.14%	15,125,649
	E77	ZOOLOGICAL BOARD	648,443	1,338	-	0.43%	-
	E81	UNIVERSITY OF MINNESOTA	-	29	-	0.00%	-
	E95	HUMANITIES COMMISSION	-	-	-	0.00%	-
	E97	SCIENCE MUSEUM	-	-	-	0.00%	-
	E9W	HIGHER ED FACILITIES AUTHORITY	-	-	-	0.00%	-
	G02	ADMINISTRATION DEPARTMENT	-	5,755	74,748	1.31%	14,122,511
	G03	LOTTERY	-	-	2,093	0.21%	-
	G05	RACING COMMISSION	-	452	-	0.07%	38,000
	G06	ATTORNEY GENERAL	-	494	20,984	0.46%	-
	G09	GAMBLING CONTROL BOARD	-	42	-	0.05%	-

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			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
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	G10	MINNESOTA MANAGEMENT & BUDGET	-	512	136,328	0.22%	-
	G17	HUMAN RIGHTS DEPARTMENT	-	149	14,567	0.08%	-
	G19	INDIAN AFFAIRS COUNCIL	-	128	-	0.01%	176,341
	G38	INVESTMENT BOARD	-	149	429	0.03%	-
	G39	GOVERNORS OFFICE	-	112	582	0.09%	-
	G45	MEDIATION SERVICES DEPARTMENT	-	79	1,376	0.02%	-
	G46	MN.IT	-	7,721	813	4.16%	-
	G53	SECRETARY OF STATE	-	1,191	36,209	0.17%	-
	G61	OFFICE OF STATE AUDITOR	-	769	331	0.14%	-
	G62	MINN STATE RETIREMENT SYSTEM	145,147	377	239,123	0.19%	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	141	409,086	0.13%	-
	G67	REVENUE DEPARTMENT	-	866	2,165,951	1.98%	569,705
	G69	TEACHERS RETIREMENT ASSOC	-	315	66,352	0.11%	-
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	0.00%	-
	G92	OMBUDSPERSON FOR FAMILIES	-	54	639	0.01%	-
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	0.00%	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	0.00%	-
	G9J	CAMPAIGN FINANCE BOARD	-	41	11,533	0.01%	-
	G9K	ADMINISTRATIVE HEARINGS	-	538	63,234	0.11%	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	69	45	0.01%	-
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	94	108	0.01%	-
	G9N	ASIAN PACIFIC COUNCIL	-	41	857	0.01%	-
	G9Q	MMB DEBT SERVICE	-	-	-	0.00%	-
	G9R	MMB NON-OPERATING	-	6	-	0.00%	114,800,000
	G9X	CAPITOL AREA ARCHITECT	-	24	186	0.01%	-
	G9Y	MN STATE COUNCIL ON DISABILITY	-	152	1,183	0.01%	-
	GPR	PAYROLL CLEARING	-	-	-	0.00%	-
	H12	HEALTH DEPARTMENT	-	14,044	434,043	3.19%	316,212,302
	H55	HUMAN SERVICES DEPARTMENT	3,130,641	7,113	604,144	7.65%	198,692,891
	H55b	HUMAN SERVICES SOS	-	2,715	-	3.63%	-
	H55c	HUMAN SERVICES MSOP	-	569	-	0.65%	-
	H60	MN INSURANCE MARKETPLACE	-	137	22,122	0.28%	4,290,334
	H75	VETERANS AFFAIRS DEPARTMENT	1,251,431	7,641	7,922	2.62%	340,748
	H7B	MEDICAL PRACTICE BOARD	-	215	59,673	0.04%	-
	H7C	NURSING BOARD	-	70	45,542	0.04%	-
	H7D	PHARMACY BOARD	-	190	25,951	0.03%	-
	H7F	DENTISTRY BOARD	-	116	6,101	0.02%	-
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	79	5,690	0.01%	-
	H7J	OPTOMETRY BOARD	-	44	1,167	0.00%	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	326	1,893	0.01%	-
	H7L	SOCIAL WORK BOARD	-	84	14,444	0.02%	-
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	51	1,822	0.00%	-
	H7Q	PODIATRIC MEDICINE	-	45	255	0.00%	-
	H7R	VETERINARY MEDICINE BOARD	-	56	2,467	0.00%	-
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	150	2,178	0.01%	1,708,349
	H7U	DIETETICS & NUTRITION PRACTICE	-	37	1,464	0.00%	-
	H7V	PSYCHOLOGY BOARD	-	67	1,594	0.01%	-
	H7W	PHYSICAL THERAPY BOARD	-	59	4,477	0.00%	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	109	9,355	0.01%	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	55	2,556	0.01%	-
	H9G	OMBUDSMAN MH/DD	-	108	1,109	0.03%	-
	J33	TRIAL COURTS	-	6,610	25,781	3.66%	-
	J50	STATE GUARDIAN AD LITEM	-	160	3	0.42%	-
	J52	PUBLIC DEFENSE BOARD	-	1,061	-	1.05%	-
	J58	COURT OF APPEALS	-	58	4,869	0.11%	-

Statewide Cost Allocation Plan
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			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
Schedule No.	DP#	Name	Real Property	Office of State Procurement	Central Mail	Office of Enterprise Continuous Improvement	Grants Management
	J65	SUPREME COURT	-	2,755	24,708	0.69%	-
	J68	TAX COURT	-	64	337	0.01%	-
	J70	JUDICIAL STANDARDS BOARD	-	37	-	0.00%	-
	L10	LEGISLATURE COORDINATING COMM	-	-	4	0.16%	-
	L11	SENATE	-	-	156,994	0.32%	-
	L12	HOUSE	-	-	-	0.00%	-
	L49	LEGISLATIVE AUDITOR	-	-	272	0.01%	-
	P01	MILITARY AFFAIRS DEPARTMENT	5,524,494	16,131	2,815	0.66%	-
	P07	PUBLIC SAFETY DEPARTMENT	20,360	12,927	4,164,987	4.03%	115,397,619
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	0.00%	-
	P78	CORRECTIONS DEPARTMENT	7,464,946	22,324	13,285	7.00%	8,687,711
	P7T	PEACE OFFICERS BOARD (POST)	-	39	1,342	0.02%	93,307
	P9E	SENTENCING GUIDELINES COMM	-	16	-	0.01%	-
	R28	MINN CONSERVATION CORPS	-	-	-	0.00%	-
	R29	NATURAL RESOURCES DEPARTMENT	3,015,154	52,457	394,529	7.75%	121,914,441
	R32	POLLUTION CONTROL AGENCY	25,198	2,667	47,503	1.69%	37,307,747
	R9P	WATER AND SOIL RESOURCES BOARD	-	3,562	3,312	0.61%	53,286,199
	T79	TRANSPORTATION DEPARTMENT	6,554,873	116,503	89,829	15.08%	129,207,195
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	1	-	0.00%	-
	O	OTHER	1,544,698	-	-	0.00%	-
		Total	32,303,507	357,830	10,053,874	99.83%	1,891,114,580
		Source	32,303,507	357,830	10,053,874	99.83%	1,891,114,580
		Difference (Total - Source)	0	0	0	0.00%	0

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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**

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	436,579				
G46-6.5	G46-6.5	MnIT - Non allocable	-				
G10-8.2	G10-8.2	Minnesota Management & Budget		6,773,719	6,773,719		
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)		-	-	840,924	
G10-9.2	G10-9.2	Debt Management Division		-	-	611,399	541
G10-9.3	G10-9.3	Debt Management		-	-		
G10-9.4	G10-9.4	Debt Management - Other		-	-		
G10-10.2	G10-10.2	MMB - Budget Division		-	-	1,455,479	1,049
G10-10.3	G10-10.3	Analysis & Control (EBO's)		-	-		
G10-10.4	G10-10.4	Budget Operations and Planning		-	-		
G10-10.5	G10-10.5	Budget Division - Non Allocable		-	-		
G10-11.2	G10-11.2	MMB - Accounting Division		-	-	5,536,467	3,037
G10-11.3	G10-11.3	Central Payroll		-	-		
G10-11.4	G10-11.4	Accounting Services		-	-		
G10-11.5	G10-11.5	Financial Reporting		-	-		
G10-11.6	G10-11.6	Financial Reporting - Single Audit		-	-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable		-	-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration		-	-	7,765,166	1,251
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support		-	-		
G10-12.5	G10-12.5	Personnel Operations and System Support		-	-		
G10-12.6	G10-12.6	Budget Service - Computer Operations		-	-		
G10-12.7	G10-12.7	Personnel Operations Special Billing		-	-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing		-	-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-	-	-	-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-	-	4,024,585	2,110
G10-13.3	G10-13.3	Personnel Administration		-	-		
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-	-		
G45-14.2	G45-14.2	Mediation Services		13,682	13,682		578
G45-14.3	G45-14.3	Mediation Services		-	-		
G45-14.4	G45-14.4	Mediation/Representation		-	-		
L49-15.2	L49-15.2	Legislative Auditor		50,294	50,294		4,787

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

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

Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
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L49-15.3	L49-15.3	Financial Audits		-	-		
L49-15.4	L49-15.4	Program Audits		-	-		
L49-15.5	L49-15.5	Single Audits		-	-		
L49-15.6	L49-15.6	Audit Comm		-	-		
L49-15.7	L49-15.7	Financial Audit- Outdoors		-	-		
L49-15.8	L49-15.8	Financial Audit- Art		-	-		
L49-15.9	L49-15.9	Financial Audit- Clean Water		-	-		
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-	-		
L49-15.11	L49-15.11	Program Audit- Outdoors		-	-		
L49-15.12	L49-15.12	Program Audit- Art		-	-		
L49-15.13	L49-15.13	Program Audit- Clean Water		-	-		
L49-15.14	L49-15.14	Program Audit- Parks & Trails		-	-		
G61-16.2	G61-16.2	State Auditor		-	-		-
G61-16.3	G61-16.3	State Auditor General		-	-		-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		5,432,503	5,432,503		379,435
	B11	COSMETOLOGIST EXAMINERS BOARD		390,624	390,624		23,249
	B13	COMMERCE DEPARTMENT		4,982,936	4,982,936		463,903
	B14	ANIMAL HEALTH BOARD		555,235	555,235		27,031
	B15	BARBER EXAMINERS BOARD		16,381	16,381		6,010
	B20	EXPLORE MINNESOTA TOURISM		713,563	713,563		16,071
	B22	EMPLOYMENT & ECONOMIC DEVELOP		34,589,530	34,589,530		4,363,950
	B24	PUBLIC FACILITIES AUTHORITY		29,057	29,057		16,017
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-		-
	B34	HOUSING FINANCE AGENCY		248,119	248,119		117,118
	B41	WORKERS' COMP COURT OF APPEALS		27,921	27,921		2,478
	B42	LABOR AND INDUSTRY DEPARTMENT		11,956,809	11,956,809		674,519
	B43	IRON RANGE RESOURCES		151,165	151,165		38,556
	B7E	ARCHITECTURE, ENGINEERING BD		37,288	37,288		12,074
	B7G	COMBATIVE SPORTS COMMISSION		-	-		3
	B7P	ACCOUNTANCY BOARD		37,427	37,427		10,915
	B7S	PRIVATE DETECTIVES BOARD		-	-		1,399
	B82	PUBLIC UTILITIES COMMISSION		504,299	504,299		152,296
	B9D	AMATEUR SPORTS COMMISSION		1	1		702
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-		9
	E25	PERPICH CTR FOR ARTS EDUCATION		512,419	512,419		26,158
	E26	MN STATE COLLEGES/UNIVERSITIES		5,615,762	5,615,762		6,157,740
	E37	EDUCATION DEPARTMENT		11,513,554	11,513,554		755,137
	E39	PROF EDUCATOR LICENSING STD BD		420,126	420,126		11,148
	E40	HISTORICAL SOCIETY		125,903	125,903		801
	E44	MINNESOTA STATE ACADEMIES		640,354	640,354		40,782
	E50	ARTS BOARD		213,391	213,391		35,109
	E60	OFFICE OF HIGHER EDUCATION		5,004,180	5,004,180		60,519
	E77	ZOOLOGICAL BOARD		1,003,783	1,003,783		78,508
	E81	UNIVERSITY OF MINNESOTA		598,625	598,625		10,361
	E95	HUMANITIES COMMISSION		-	-		378
	E97	SCIENCE MUSEUM		-	-		72
	E9W	HIGHER ED FACILITIES AUTHORITY		625	625		232
	G02	ADMINISTRATION DEPARTMENT		5,296,472	5,296,472		659,303
	G03	LOTTERY		121,166	121,166		9,072
	G05	RACING COMMISSION		65,425	65,425		24,458
	G06	ATTORNEY GENERAL		233,164	233,164		34,961
	G09	GAMBLING CONTROL BOARD		128,288	128,288		6,225

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrlly IC&A)
	G10	MINNESOTA MANAGEMENT & BUDGET		12,296,435	12,296,435		80,008
	G17	HUMAN RIGHTS DEPARTMENT		505,656	505,656		8,221
	G19	INDIAN AFFAIRS COUNCIL		34,582	34,582		3,073
	G38	INVESTMENT BOARD		16,176	16,176		8,194
	G39	GOVERNORS OFFICE		226,594	226,594		8,095
	G45	MEDIATION SERVICES DEPARTMENT		100,333	100,333		3,955
	G46	MN.IT		2,392,129	2,392,129		578,747
	G53	SECRETARY OF STATE		468,389	468,389		64,037
	G61	OFFICE OF STATE AUDITOR		47,126	47,126		15,945
	G62	MINN STATE RETIREMENT SYSTEM		113,345	113,345		154,704
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		147,843	147,843		279,503
	G67	REVENUE DEPARTMENT		26,495,472	26,495,472		84,638
	G69	TEACHERS RETIREMENT ASSOC		156,809	156,809		183,684
	G90	REVENUE INTERGOVT PAYMENTS		-	-		3,182,032
	G92	OMBUDSPERSON FOR FAMILIES		58,342	58,342		1,941
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-		-
	G96	UNIFORM LAWS COMMISSION		-	-		33
	G9J	CAMPAIGN FINANCE BOARD		13,098	13,098		8,873
	G9K	ADMINISTRATIVE HEARINGS		901,992	901,992		33,945
	G9L	COUNCIL FOR MINNESOTANS OF AFR		24,030	24,030		3,161
	G9M	MINNESOTA COUNCIL ON LATINO AF		21,426	21,426		2,161
	G9N	ASIAN PACIFIC COUNCIL		19,452	19,452		1,738
	G9Q	MMB DEBT SERVICE		-	-		9,129
	G9R	MMB NON-OPERATING		-	-		6,941,913
	G9X	CAPITOL AREA ARCHITECT		15,669	15,669		1,518
	G9Y	MN STATE COUNCIL ON DISABILITY		39,902	39,902		3,461
	GPR	PAYROLL CLEARING		-	-		208
	H12	HEALTH DEPARTMENT		39,337,643	39,337,643		867,072
	H55	HUMAN SERVICES DEPARTMENT		171,987,716	171,987,716		12,997,297
	H55b	HUMAN SERVICES SOS		-	-		691,210
	H55c	HUMAN SERVICES MSOP		-	-		62,547
	H60	MN INSURANCE MARKETPLACE		1,272,524	1,272,524		11,470
	H75	VETERANS AFFAIRS DEPARTMENT		6,656,093	6,656,093		339,063
	H7B	MEDICAL PRACTICE BOARD		537,016	537,016		25,762
	H7C	NURSING BOARD		638,804	638,804		21,627
	H7D	PHARMACY BOARD		1,858,613	1,858,613		19,430
	H7F	DENTISTRY BOARD		100,501	100,501		14,352
	H7H	CHIROPRACTIC EXAMINERS BOARD		43,460	43,460		6,400
	H7J	OPTOMETRY BOARD		9,292	9,292		3,913
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		1,021,477	1,021,477		10,276
	H7L	SOCIAL WORK BOARD		104,550	104,550		17,711
	H7M	MARRIAGE AND FAMILY THERAPY BD		14,764	14,764		5,598
	H7Q	PODIATRIC MEDICINE		10,556	10,556		3,689
	H7R	VETERINARY MEDICINE BOARD		22,644	22,644		5,375
	H7S	EMERGENCY MEDICAL SERVICES OFF		246,050	246,050		9,143
	H7U	DIETETICS & NUTRITION PRACTICE		8,795	8,795		3,829
	H7V	PSYCHOLOGY BOARD		116,518	116,518		7,676
	H7W	PHYSICAL THERAPY BOARD		315,564	315,564		7,918
	H7X	BEHAVIORAL HEALTH & THERAPY BD		26,959	26,959		15,349
	H7Y	OCCUPATIONAL THERAPY PRACT BD		30,412	30,412		7,022
	H9G	OMBUDSMAN MH/DD		162,214	162,214		3,583
	J33	TRIAL COURTS		118,050	118,050		1,363,478
	J50	STATE GUARDIAN AD LITEM		901	901		29,265
	J52	PUBLIC DEFENSE BOARD		177,926	177,926		53,365
	J58	COURT OF APPEALS		-	-		3,704

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	IT Central Serv Revenue	IT Central Serv Revenue	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)
			24.2	24.3	24.4	26.2	26.3
Schedule No.	DP#	Name	Minnesota Information Technology	IT Spend	Enterprise IT Security	MINNESOTA MANAGEMENT & BUDGET	Enterprise Communications & Planning (fmrly IC&A)
	J65	SUPREME COURT		1,463,464	1,463,464		82,714
	J68	TAX COURT		336,466	336,466		2,070
	J70	JUDICIAL STANDARDS BOARD		3,567	3,567		1,871
	L10	LEGISLATURE COORDINATING COMM		93,352	93,352		31,314
	L11	SENATE		-	-		1,653
	L12	HOUSE		-	-		1,607
	L49	LEGISLATIVE AUDITOR		-	-		612
	P01	MILITARY AFFAIRS DEPARTMENT		1,190,786	1,190,786		567,307
	P07	PUBLIC SAFETY DEPARTMENT		70,874,711	70,874,711		3,775,235
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-		-
	P78	CORRECTIONS DEPARTMENT		26,836,458	26,836,458		650,337
	P7T	PEACE OFFICERS BOARD (POST)		115,492	115,492		8,159
	P9E	SENTENCING GUIDELINES COMM		47,273	47,273		738
	R28	MINN CONSERVATION CORPS		-	-		112
	R29	NATURAL RESOURCES DEPARTMENT		23,732,496	23,732,496		3,018,654
	R32	POLLUTION CONTROL AGENCY		13,150,443	13,150,443		364,433
	R9P	WATER AND SOIL RESOURCES BOARD		1,651,373	1,651,373		151,544
	T79	TRANSPORTATION DEPARTMENT		54,895,281	54,895,281		19,017,966
	T9B	METROPOLITAN COUNCIL/TRANSPORT		403,899	403,899		88,075
	O	OTHER		7,488,033	7,488,033		1,825
		Total	436,579	569,200,728	569,200,728	20,234,020	70,266,319
		Source	436,579	569,200,728	569,200,728	20,234,020	70,266,319
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning

	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	611,399	-			
G10-9.4	G10-9.4	Debt Management - Other	-	-			
G10-10.2	G10-10.2	MMB - Budget Division			-		
G10-10.3	G10-10.3	Analysis & Control (EBO's)			-	1,217,850	
G10-10.4	G10-10.4	Budget Operations and Planning			-	237,629	
G10-10.5	G10-10.5	Budget Division - Non Allocable			-	-	
G10-11.2	G10-11.2	MMB - Accounting Division			-		3,037
G10-11.3	G10-11.3	Central Payroll			-		
G10-11.4	G10-11.4	Accounting Services			-		
G10-11.5	G10-11.5	Financial Reporting			-		
G10-11.6	G10-11.6	Financial Reporting - Single Audit			-		
G10-11.7	G10-11.7	Accounting Services - Non Allocable			-		
G10-12.2	G10-12.2	MMB I.T - Management and Administration			-		1,251
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support			-		
G10-12.5	G10-12.5	Personnel Operations and System Support			-		
G10-12.6	G10-12.6	Budget Service - Computer Operations			-		
G10-12.7	G10-12.7	Personnel Operations Special Billing			-		
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing			-		
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-		-
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			-		2,110
G10-13.3	G10-13.3	Personnel Administration			-		
G10-13.5	G02-13.5	Employee Relations - Non Allocable			-		
G45-14.2	G45-14.2	Mediation Services			-		578
G45-14.3	G45-14.3	Mediation Services			-		-
G45-14.4	G45-14.4	Mediation/Representation			-		-
L49-15.2	L49-15.2	Legislative Auditor			-		4,787

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4

Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
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L49-15.3	L49-15.3	Financial Audits		-			-
L49-15.4	L49-15.4	Program Audits		-			-
L49-15.5	L49-15.5	Single Audits		-			-
L49-15.6	L49-15.6	Audit Comm		-			-
L49-15.7	L49-15.7	Financial Audit- Outdoors		-			-
L49-15.8	L49-15.8	Financial Audit- Art		-			-
L49-15.9	L49-15.9	Financial Audit- Clean Water		-			-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails		-			-
L49-15.11	L49-15.11	Program Audit- Outdoors		-			-
L49-15.12	L49-15.12	Program Audit- Art		-			-
L49-15.13	L49-15.13	Program Audit- Clean Water		-			-
L49-15.14	L49-15.14	Program Audit- Parks & Trails		-			-
G61-16.2	G61-16.2	State Auditor		-		-	-
G61-16.3	G61-16.3	State Auditor General		-			-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)		-			
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT		112,989,000		379,435	12,838
	B11	COSMETOLOGIST EXAMINERS BOARD		-		23,249	117
	B13	COMMERCE DEPARTMENT		-		463,903	2,636
	B14	ANIMAL HEALTH BOARD		-		27,031	626
	B15	BARBER EXAMINERS BOARD		-		6,010	69
	B20	EXPLORE MINNESOTA TOURISM		-		16,071	852
	B22	EMPLOYMENT & ECONOMIC DEVELOP		-		4,363,950	8,294
	B24	PUBLIC FACILITIES AUTHORITY		57,416,077		16,017	1,628
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		-	-
	B34	HOUSING FINANCE AGENCY		348,040,000		117,118	1,188
	B41	WORKERS' COMP COURT OF APPEALS		-		2,478	39
	B42	LABOR AND INDUSTRY DEPARTMENT		-		674,519	3,092
	B43	IRON RANGE RESOURCES		-		38,556	839
	B7E	ARCHITECTURE, ENGINEERING BD		-		12,074	62
	B7G	COMBATIVE SPORTS COMMISSION		-		3	3
	B7P	ACCOUNTANCY BOARD		-		10,915	63
	B7S	PRIVATE DETECTIVES BOARD		-		1,399	53
	B82	PUBLIC UTILITIES COMMISSION		-		152,296	123
	B9D	AMATEUR SPORTS COMMISSION		-		702	46
	B9V	AGRICULTURE UTILIZATION RESRCH		-		9	1
	E25	PERPICH CTR FOR ARTS EDUCATION		-		26,158	1,529
	E26	MN STATE COLLEGES/UNIVERSITIES		84,758,716		6,157,740	6,889
	E37	EDUCATION DEPARTMENT		1,287,085,503		755,137	7,916
	E39	PROF EDUCATOR LICENSING STD BD		-		11,148	127
	E40	HISTORICAL SOCIETY		-		801	131
	E44	MINNESOTA STATE ACADEMIES		-		40,782	1,629
	E50	ARTS BOARD		-		35,109	452
	E60	OFFICE OF HIGHER EDUCATION		-		60,519	1,681
	E77	ZOOLOGICAL BOARD		-		78,508	1,392
	E81	UNIVERSITY OF MINNESOTA		186,722,213		10,361	460
	E95	HUMANITIES COMMISSION		-		378	92
	E97	SCIENCE MUSEUM		-		72	24
	E9W	HIGHER ED FACILITIES AUTHORITY		-		232	12
	G02	ADMINISTRATION DEPARTMENT		108,113,987		659,303	3,518
	G03	LOTTERY		-		9,072	218
	G05	RACING COMMISSION		-		24,458	413
	G06	ATTORNEY GENERAL		-		34,961	844
	G09	GAMBLING CONTROL BOARD		-		6,225	118

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	G10	MINNESOTA MANAGEMENT & BUDGET		-		80,008	1,168
	G17	HUMAN RIGHTS DEPARTMENT		-		8,221	217
	G19	INDIAN AFFAIRS COUNCIL		-		3,073	201
	G38	INVESTMENT BOARD		-		8,194	52
	G39	GOVERNORS OFFICE		-		8,095	201
	G45	MEDIATION SERVICES DEPARTMENT		-		3,955	103
	G46	MN.IT		21,722,159		578,747	5,040
	G53	SECRETARY OF STATE		-		64,037	800
	G61	OFFICE OF STATE AUDITOR		-		15,945	360
	G62	MINN STATE RETIREMENT SYSTEM		1,824,625		154,704	147
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		2,388,600		279,503	165
	G67	REVENUE DEPARTMENT		-		84,638	5,753
	G69	TEACHERS RETIREMENT ASSOC		2,421,775		183,684	224
	G90	REVENUE INTERGOVT PAYMENTS		-		3,182,032	1,622
	G92	OMBUDSPERSON FOR FAMILIES		-		1,941	72
	G93	OMBUD AMERICAN INDIAN FAMILIES		-		-	-
	G96	UNIFORM LAWS COMMISSION		-		33	9
	G9J	CAMPAIGN FINANCE BOARD		-		8,873	190
	G9K	ADMINISTRATIVE HEARINGS		-		33,945	225
	G9L	COUNCIL FOR MINNESOTANS OF AFR		-		3,161	94
	G9M	MINNESOTA COUNCIL ON LATINO AF		-		2,161	60
	G9N	ASIAN PACIFIC COUNCIL		-		1,738	68
	G9Q	MMB DEBT SERVICE		-		9,129	1,063
	G9R	MMB NON-OPERATING		-		6,941,913	1,075
	G9X	CAPITOL AREA ARCHITECT		-		1,518	96
	G9Y	MN STATE COUNCIL ON DISABILITY		-		3,461	114
	GPR	PAYROLL CLEARING		-		208	-
	H12	HEALTH DEPARTMENT		-		867,072	10,742
	H55	HUMAN SERVICES DEPARTMENT		25,745,000		12,997,297	10,781
	H55b	HUMAN SERVICES SOS		-		691,210	8,687
	H55c	HUMAN SERVICES MSOP		-		62,547	748
	H60	MN INSURANCE MARKETPLACE		-		11,470	261
	H75	VETERANS AFFAIRS DEPARTMENT		-		339,063	5,327
	H7B	MEDICAL PRACTICE BOARD		-		25,762	172
	H7C	NURSING BOARD		-		21,627	110
	H7D	PHARMACY BOARD		-		19,430	321
	H7F	DENTISTRY BOARD		-		14,352	139
	H7H	CHIROPRACTIC EXAMINERS BOARD		-		6,400	96
	H7J	OPTOMETRY BOARD		-		3,913	68
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		-		10,276	282
	H7L	SOCIAL WORK BOARD		-		17,711	117
	H7M	MARRIAGE AND FAMILY THERAPY BD		-		5,598	71
	H7Q	PODIATRIC MEDICINE		-		3,689	75
	H7R	VETERINARY MEDICINE BOARD		-		5,375	70
	H7S	EMERGENCY MEDICAL SERVICES OFF		-		9,143	210
	H7U	DIETETICS & NUTRITION PRACTICE		-		3,829	57
	H7V	PSYCHOLOGY BOARD		-		7,676	83
	H7W	PHYSICAL THERAPY BOARD		-		7,918	75
	H7X	BEHAVIORAL HEALTH & THERAPY BD		-		15,349	105
	H7Y	OCCUPATIONAL THERAPY PRACT BD		-		7,022	64
	H9G	OMBUDSMAN MH/DD		-		3,583	77
	J33	TRIAL COURTS		-		1,363,478	9,768
	J50	STATE GUARDIAN AD LITEM		-		29,265	939
	J52	PUBLIC DEFENSE BOARD		-		53,365	1,048
	J58	COURT OF APPEALS		-		3,704	73

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	all Outstanding Principal	Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	Number of Budget Transactions - FY (Actual)
			27.2	27.3	28.2	28.3	28.4
Schedule No.	DP#	Name	Debt Management Division	Debt Management	MMB - BUDGET DIVISION	Analysis & Control (EBO's)	Budget Operations and Planning
	J65	SUPREME COURT		-		82,714	1,782
	J68	TAX COURT		-		2,070	41
	J70	JUDICIAL STANDARDS BOARD		-		1,871	99
	L10	LEGISLATURE COORDINATING COMM		-		31,314	431
	L11	SENATE		-		1,653	48
	L12	HOUSE		-		1,607	62
	L49	LEGISLATIVE AUDITOR		-		612	57
	P01	MILITARY AFFAIRS DEPARTMENT		-		567,307	833
	P07	PUBLIC SAFETY DEPARTMENT		-		3,775,235	23,258
	P08	OMBUDSPERSON FOR CORRECTIONS		-		-	-
	P78	CORRECTIONS DEPARTMENT		-		650,337	12,167
	P7T	PEACE OFFICERS BOARD (POST)		-		8,159	125
	P9E	SENTENCING GUIDELINES COMM		-		738	18
	R28	MINN CONSERVATION CORPS		-		112	13
	R29	NATURAL RESOURCES DEPARTMENT		678,307		3,018,654	37,814
	R32	POLLUTION CONTROL AGENCY		-		364,433	8,084
	R9P	WATER AND SOIL RESOURCES BOARD		-		151,544	6,712
	T79	TRANSPORTATION DEPARTMENT		2,214,245,000		19,017,966	38,262
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-		88,075	64
	O	OTHER		5,158,955,976		1,825	-
		Total		611,399	9,613,106,938	1,455,479	259,709
		Source		611,399	9,613,106,938	1,455,479	259,709
		Difference (Total - Source)		0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit

	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	1,441,714				
G10-11.4	G10-11.4	Accounting Services	1,596,201				
G10-11.5	G10-11.5	Financial Reporting	2,453,222				
G10-11.6	G10-11.6	Financial Reporting - Single Audit	45,330				
G10-11.7	G10-11.7	Accounting Services - Non Allocable	-				
G10-12.2	G10-12.2	MMB I.T - Management and Administration			1,251	1,251	
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support					
G10-12.5	G10-12.5	Personnel Operations and System Support					
G10-12.6	G10-12.6	Budget Service - Computer Operations					
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable			-	-	
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations			2,110	2,110	
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		0.00%	578	578	-
G45-14.3	G45-14.3	Mediation Services		0.00%			-
G45-14.4	G45-14.4	Mediation/Representation		0.00%			-
L49-15.2	L49-15.2	Legislative Auditor		0.07%	4,787	4,787	-

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
L49-15.3	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 DEPARTMENT		1.15%	379,435	379,435	10,293,576
	B11	COSMETOLOGIST EXAMINERS BOARD		0.04%	23,249	23,249	-
	B13	COMMERCE DEPARTMENT		0.62%	463,903	463,903	214,106,818
	B14	ANIMAL HEALTH BOARD		0.11%	27,031	27,031	673,040
	B15	BARBER EXAMINERS BOARD		0.01%	6,010	6,010	-
	B20	EXPLORE MINNESOTA TOURISM		0.06%	16,071	16,071	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP		2.46%	4,363,950	4,363,950	8,100,968,198
	B24	PUBLIC FACILITIES AUTHORITY		0.02%	16,017	16,017	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY		0.00%	-	-	-
	B34	HOUSING FINANCE AGENCY		0.47%	117,118	117,118	-
	B41	WORKERS' COMP COURT OF APPEALS		0.01%	2,478	2,478	-
	B42	LABOR AND INDUSTRY DEPARTMENT		0.64%	674,519	674,519	6,267,399
	B43	IRON RANGE RESOURCES		0.06%	38,556	38,556	-
	B7E	ARCHITECTURE, ENGINEERING BD		0.01%	12,074	12,074	-
	B7G	COMBATIVE SPORTS COMMISSION		0.00%	3	3	-
	B7P	ACCOUNTANCY BOARD		0.01%	10,915	10,915	-
	B7S	PRIVATE DETECTIVES BOARD		0.00%	1,399	1,399	-
	B82	PUBLIC UTILITIES COMMISSION		0.36%	152,296	152,296	-
	B9D	AMATEUR SPORTS COMMISSION		0.00%	702	702	-
	B9V	AGRICULTURE UTILIZATION RESRCH		0.00%	9	9	-
	E25	PERPICH CTR FOR ARTS EDUCATION		0.09%	26,158	26,158	-
	E26	MN STATE COLLEGES/UNIVERSITIES		20.70%	6,157,740	6,157,740	791,984,555
	E37	EDUCATION DEPARTMENT		0.66%	755,137	755,137	1,428,249,757
	E39	PROF EDUCATOR LICENSING STD BD		0.03%	11,148	11,148	-
	E40	HISTORICAL SOCIETY		0.00%	801	801	-
	E44	MINNESOTA STATE ACADEMIES		0.29%	40,782	40,782	-
	E50	ARTS BOARD		0.03%	35,109	35,109	1,288,447
	E60	OFFICE OF HIGHER EDUCATION		0.14%	60,519	60,519	-
	E77	ZOOLOGICAL BOARD		0.43%	78,508	78,508	51,046
	E81	UNIVERSITY OF MINNESOTA		0.00%	10,361	10,361	-
	E95	HUMANITIES COMMISSION		0.00%	378	378	-
	E97	SCIENCE MUSEUM		0.00%	72	72	-
	E9W	HIGHER ED FACILITIES AUTHORITY		0.00%	232	232	-
	G02	ADMINISTRATION DEPARTMENT		1.31%	659,303	659,303	3,529,702
	G03	LOTTERY		0.21%	9,072	9,072	-
	G05	RACING COMMISSION		0.07%	24,458	24,458	-
	G06	ATTORNEY GENERAL		0.46%	34,961	34,961	1,641,670
	G09	GAMBLING CONTROL BOARD		0.05%	6,225	6,225	-

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	G10	MINNESOTA MANAGEMENT & BUDGET		0.22%	80,008	80,008	-
	G17	HUMAN RIGHTS DEPARTMENT		0.08%	8,221	8,221	-
	G19	INDIAN AFFAIRS COUNCIL		0.01%	3,073	3,073	-
	G38	INVESTMENT BOARD		0.03%	8,194	8,194	-
	G39	GOVERNORS OFFICE		0.09%	8,095	8,095	-
	G45	MEDIATION SERVICES DEPARTMENT		0.02%	3,955	3,955	-
	G46	MN.IT		4.16%	578,747	578,747	-
	G53	SECRETARY OF STATE		0.17%	64,037	64,037	6,686,839
	G61	OFFICE OF STATE AUDITOR		0.14%	15,945	15,945	-
	G62	MINN STATE RETIREMENT SYSTEM		0.19%	154,704	154,704	-
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		0.13%	279,503	279,503	-
	G67	REVENUE DEPARTMENT		1.98%	84,638	84,638	-
	G69	TEACHERS RETIREMENT ASSOC		0.11%	183,684	183,684	-
	G90	REVENUE INTERGOVT PAYMENTS		0.00%	3,182,032	3,182,032	-
	G92	OMBUDSPERSON FOR FAMILIES		0.01%	1,941	1,941	-
	G93	OMBUD AMERICAN INDIAN FAMILIES		0.00%	-	-	-
	G96	UNIFORM LAWS COMMISSION		0.00%	33	33	-
	G9J	CAMPAIGN FINANCE BOARD		0.01%	8,873	8,873	-
	G9K	ADMINISTRATIVE HEARINGS		0.11%	33,945	33,945	-
	G9L	COUNCIL FOR MINNESOTANS OF AFR		0.01%	3,161	3,161	-
	G9M	MINNESOTA COUNCIL ON LATINO AF		0.01%	2,161	2,161	-
	G9N	ASIAN PACIFIC COUNCIL		0.01%	1,738	1,738	-
	G9Q	MMB DEBT SERVICE		0.00%	9,129	9,129	-
	G9R	MMB NON-OPERATING		0.00%	6,941,913	6,941,913	7,494,829
	G9X	CAPITOL AREA ARCHITECT		0.01%	1,518	1,518	-
	G9Y	MN STATE COUNCIL ON DISABILITY		0.01%	3,461	3,461	-
	GPR	PAYROLL CLEARING		0.00%	208	208	-
	H12	HEALTH DEPARTMENT		3.19%	867,072	867,072	297,657,120
	H55	HUMAN SERVICES DEPARTMENT		7.65%	12,997,297	12,997,297	12,119,651,364
	H55b	HUMAN SERVICES SOS		3.63%	691,210	691,210	-
	H55c	HUMAN SERVICES MSOP		0.65%	62,547	62,547	-
	H60	MN INSURANCE MARKETPLACE		0.28%	11,470	11,470	-
	H75	VETERANS AFFAIRS DEPARTMENT		2.62%	339,063	339,063	1,650,481
	H7B	MEDICAL PRACTICE BOARD		0.04%	25,762	25,762	-
	H7C	NURSING BOARD		0.04%	21,627	21,627	-
	H7D	PHARMACY BOARD		0.03%	19,430	19,430	456,800
	H7F	DENTISTRY BOARD		0.02%	14,352	14,352	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		0.01%	6,400	6,400	-
	H7J	OPTOMETRY BOARD		0.00%	3,913	3,913	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		0.01%	10,276	10,276	-
	H7L	SOCIAL WORK BOARD		0.02%	17,711	17,711	-
	H7M	MARRIAGE AND FAMILY THERAPY BD		0.00%	5,598	5,598	-
	H7Q	PODIATRIC MEDICINE		0.00%	3,689	3,689	-
	H7R	VETERINARY MEDICINE BOARD		0.00%	5,375	5,375	-
	H7S	EMERGENCY MEDICAL SERVICES OFF		0.01%	9,143	9,143	121,625
	H7U	DIETETICS & NUTRITION PRACTICE		0.00%	3,829	3,829	-
	H7V	PSYCHOLOGY BOARD		0.01%	7,676	7,676	-
	H7W	PHYSICAL THERAPY BOARD		0.00%	7,918	7,918	-
	H7X	BEHAVIORAL HEALTH & THERAPY BD		0.01%	15,349	15,349	-
	H7Y	OCCUPATIONAL THERAPY PRACT BD		0.01%	7,022	7,022	-
	H9G	OMBUDSMAN MH/DD		0.03%	3,583	3,583	-
	J33	TRIAL COURTS		3.66%	1,363,478	1,363,478	1,234,063
	J50	STATE GUARDIAN AD LITEM		0.42%	29,265	29,265	-
	J52	PUBLIC DEFENSE BOARD		1.05%	53,365	53,365	-
	J58	COURT OF APPEALS		0.11%	3,704	3,704	-

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	SUM OF PERCENT	Accounting & Procurement Transactions - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)	Federal Cash Receipts - FY (Actual)
			29.2	29.3	29.4	29.5	29.6
Schedule No.	DP#	Name	MMB-ACCOUNTING DIVISION	Central Payroll	Accounting Services	Financial Reporting	Financial Reporting - Single Audit
	J65	SUPREME COURT		0.69%	82,714	82,714	491,765
	J68	TAX COURT		0.01%	2,070	2,070	-
	J70	JUDICIAL STANDARDS BOARD		0.00%	1,871	1,871	-
	L10	LEGISLATURE COORDINATING COMM		0.16%	31,314	31,314	-
	L11	SENATE		0.32%	1,653	1,653	-
	L12	HOUSE		0.00%	1,607	1,607	-
	L49	LEGISLATIVE AUDITOR		0.01%	612	612	-
	P01	MILITARY AFFAIRS DEPARTMENT		0.66%	567,307	567,307	73,419,372
	P07	PUBLIC SAFETY DEPARTMENT		4.03%	3,775,235	3,775,235	224,243,492
	P08	OMBUDSPERSON FOR CORRECTIONS		0.00%	-	-	-
	P78	CORRECTIONS DEPARTMENT		7.00%	650,337	650,337	336,320
	P7T	PEACE OFFICERS BOARD (POST)		0.02%	8,159	8,159	-
	P9E	SENTENCING GUIDELINES COMM		0.01%	738	738	-
	R28	MINN CONSERVATION CORPS		0.00%	112	112	-
	R29	NATURAL RESOURCES DEPARTMENT		7.75%	3,018,654	3,018,654	52,796,573
	R32	POLLUTION CONTROL AGENCY		1.69%	364,433	364,433	19,688,611
	R9P	WATER AND SOIL RESOURCES BOARD		0.61%	151,544	151,544	1,130,183
	T79	TRANSPORTATION DEPARTMENT		15.08%	19,017,966	19,017,966	792,466,110
	T9B	METROPOLITAN COUNCIL/TRANSPORT		0.00%	88,075	88,075	-
	O	OTHER		0.00%	1,825	1,825	-
		Total	5,536,467	99.62%	70,261,692	70,261,692	24,158,579,755
		Source	5,536,467	99.62%	70,261,692	70,261,692	24,158,579,755
		Difference (Total - Source)	0	0.00%	0	0	0

Statewide Cost Allocation Plan
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			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing

	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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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			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	2,153,443				
G10-12.5	G10-12.5	Personnel Operations and System Support	3,022,298				
G10-12.6	G10-12.6	Budget Service - Computer Operations	185,004				
G10-12.7	G10-12.7	Personnel Operations Special Billing					
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing					
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable		-			
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		2,110			
G10-13.3	G10-13.3	Personnel Administration					
G10-13.5	G02-13.5	Employee Relations - Non Allocable					
G45-14.2	G45-14.2	Mediation Services		578	0.00%	11	0.00%
G45-14.3	G45-14.3	Mediation Services			0.00%	-	0.00%
G45-14.4	G45-14.4	Mediation/Representation		-	0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor		4,787	0.07%	129	0.07%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
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L49-15.3	L49-15.3	Financial Audits				0.00%	-	0.00%
L49-15.4	L49-15.4	Program Audits				0.00%	-	0.00%
L49-15.5	L49-15.5	Single Audits				0.00%	-	0.00%
L49-15.6	L49-15.6	Audit Comm				0.00%	-	0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors				0.00%	-	0.00%
L49-15.8	L49-15.8	Financial Audit- Art				0.00%	-	0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water				0.00%	-	0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails				0.00%	-	0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors				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 DEPARTMENT		379,435		1.15%	12,838	1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD		23,249		0.04%	117	0.04%
	B13	COMMERCE DEPARTMENT		463,903		0.62%	2,636	0.62%
	B14	ANIMAL HEALTH BOARD		27,031		0.11%	626	0.11%
	B15	BARBER EXAMINERS BOARD		6,010		0.01%	69	0.01%
	B20	EXPLORE MINNESOTA TOURISM		16,071		0.06%	852	0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP		4,363,950		2.46%	8,294	2.46%
	B24	PUBLIC FACILITIES AUTHORITY		16,017		0.02%	1,628	0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-		0.00%	-	0.00%
	B34	HOUSING FINANCE AGENCY		117,118		0.47%	1,188	0.47%
	B41	WORKERS' COMP COURT OF APPEALS		2,478		0.01%	39	0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT		674,519		0.64%	3,092	0.64%
	B43	IRON RANGE RESOURCES		38,556		0.06%	839	0.06%
	B7E	ARCHITECTURE, ENGINEERING BD		12,074		0.01%	62	0.01%
	B7G	COMBATIVE SPORTS COMMISSION		3		0.00%	3	0.00%
	B7P	ACCOUNTANCY BOARD		10,915		0.01%	63	0.01%
	B7S	PRIVATE DETECTIVES BOARD		1,399		0.00%	53	0.00%
	B82	PUBLIC UTILITIES COMMISSION		152,296		0.36%	123	0.36%
	B9D	AMATEUR SPORTS COMMISSION		702		0.00%	46	0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH		9		0.00%	1	0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION		26,158		0.09%	1,529	0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES		6,157,740		20.70%	6,889	20.70%
	E37	EDUCATION DEPARTMENT		755,137		0.66%	7,916	0.66%
	E39	PROF EDUCATOR LICENSING STD BD		11,148		0.03%	127	0.03%
	E40	HISTORICAL SOCIETY		801		0.00%	131	0.00%
	E44	MINNESOTA STATE ACADEMIES		40,782		0.29%	1,629	0.29%
	E50	ARTS BOARD		35,109		0.03%	452	0.03%
	E60	OFFICE OF HIGHER EDUCATION		60,519		0.14%	1,681	0.14%
	E77	ZOOLOGICAL BOARD		78,508		0.43%	1,392	0.43%
	E81	UNIVERSITY OF MINNESOTA		10,361		0.00%	460	0.00%
	E95	HUMANITIES COMMISSION		378		0.00%	92	0.00%
	E97	SCIENCE MUSEUM		72		0.00%	24	0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY		232		0.00%	12	0.00%
	G02	ADMINISTRATION DEPARTMENT		659,303		1.31%	3,518	1.31%
	G03	LOTTERY		9,072		0.21%	218	0.21%
	G05	RACING COMMISSION		24,458		0.07%	413	0.07%
	G06	ATTORNEY GENERAL		34,961		0.46%	844	0.46%
	G09	GAMBLING CONTROL BOARD		6,225		0.05%	118	0.05%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	G10	MINNESOTA MANAGEMENT & BUDGET		80,008	0.22%	1,168	0.22%
	G17	HUMAN RIGHTS DEPARTMENT		8,221	0.08%	217	0.08%
	G19	INDIAN AFFAIRS COUNCIL		3,073	0.01%	201	0.01%
	G38	INVESTMENT BOARD		8,194	0.03%	52	0.03%
	G39	GOVERNORS OFFICE		8,095	0.09%	201	0.09%
	G45	MEDIATION SERVICES DEPARTMENT		3,955	0.02%	103	0.02%
	G46	MN.IT		578,747	4.16%	5,040	4.16%
	G53	SECRETARY OF STATE		64,037	0.17%	800	0.17%
	G61	OFFICE OF STATE AUDITOR		15,945	0.14%	360	0.14%
	G62	MINN STATE RETIREMENT SYSTEM		154,704	0.19%	147	0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		279,503	0.13%	165	0.13%
	G67	REVENUE DEPARTMENT		84,638	1.98%	5,753	1.98%
	G69	TEACHERS RETIREMENT ASSOC		183,684	0.11%	224	0.11%
	G90	REVENUE INTERGOVT PAYMENTS		3,182,032	0.00%	1,622	0.00%
	G92	OMBUDSPERSON FOR FAMILIES		1,941	0.01%	72	0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	0.00%	-	0.00%
	G96	UNIFORM LAWS COMMISSION		33	0.00%	9	0.00%
	G9J	CAMPAIGN FINANCE BOARD		8,873	0.01%	190	0.01%
	G9K	ADMINISTRATIVE HEARINGS		33,945	0.11%	225	0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR		3,161	0.01%	94	0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF		2,161	0.01%	60	0.01%
	G9N	ASIAN PACIFIC COUNCIL		1,738	0.01%	68	0.01%
	G9Q	MMB DEBT SERVICE		9,129	0.00%	1,063	0.00%
	G9R	MMB NON-OPERATING		6,941,913	0.00%	1,075	0.00%
	G9X	CAPITOL AREA ARCHITECT		1,518	0.01%	96	0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY		3,461	0.01%	114	0.01%
	GPR	PAYROLL CLEARING		208	0.00%	-	0.00%
	H12	HEALTH DEPARTMENT		867,072	3.19%	10,742	3.19%
	H55	HUMAN SERVICES DEPARTMENT		12,997,297	7.65%	10,781	7.65%
	H55b	HUMAN SERVICES SOS		691,210	3.63%	8,687	3.63%
	H55c	HUMAN SERVICES MSOP		62,547	0.65%	748	0.65%
	H60	MN INSURANCE MARKETPLACE		11,470	0.28%	261	0.28%
	H75	VETERANS AFFAIRS DEPARTMENT		339,063	2.62%	5,327	2.62%
	H7B	MEDICAL PRACTICE BOARD		25,762	0.04%	172	0.04%
	H7C	NURSING BOARD		21,627	0.04%	110	0.04%
	H7D	PHARMACY BOARD		19,430	0.03%	321	0.03%
	H7F	DENTISTRY BOARD		14,352	0.02%	139	0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD		6,400	0.01%	96	0.01%
	H7J	OPTOMETRY BOARD		3,913	0.00%	68	0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		10,276	0.01%	282	0.01%
	H7L	SOCIAL WORK BOARD		17,711	0.02%	117	0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD		5,598	0.00%	71	0.00%
	H7Q	PODIATRIC MEDICINE		3,689	0.00%	75	0.00%
	H7R	VETERINARY MEDICINE BOARD		5,375	0.00%	70	0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF		9,143	0.01%	210	0.01%
	H7U	DIETETICS & NUTRITION PRACTICE		3,829	0.00%	57	0.00%
	H7V	PSYCHOLOGY BOARD		7,676	0.01%	83	0.01%
	H7W	PHYSICAL THERAPY BOARD		7,918	0.00%	75	0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD		15,349	0.01%	105	0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD		7,022	0.01%	64	0.01%
	H9G	OMBUDSMAN MH/DD		3,583	0.03%	77	0.03%
	J33	TRIAL COURTS		1,363,478	3.66%	9,768	3.66%
	J50	STATE GUARDIAN AD LITEM		29,265	0.42%	939	0.42%
	J52	PUBLIC DEFENSE BOARD		53,365	1.05%	1,048	1.05%
	J58	COURT OF APPEALS		3,704	0.11%	73	0.11%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Net Administrative Expenditures by Division	Accounting & Procurement Transactions - FY (Actual)	SUM OF PERCENT	Number of Budget Transactions - FY (Actual)	SUM OF PERCENT
			30.2	30.4	30.5	30.6	30.7
Schedule No.	DP#	Name	MMB I.T - MANAGEMENT AND ADMINISTRATION	Accounting & Procurement Operations and System Support	Personnel Operations and System Support	Budget Service - Computer Operations	Personnel Operations Special Billing
	J65	SUPREME COURT		82,714	0.69%	1,782	0.69%
	J68	TAX COURT		2,070	0.01%	41	0.01%
	J70	JUDICIAL STANDARDS BOARD		1,871	0.00%	99	0.00%
	L10	LEGISLATURE COORDINATING COMM		31,314	0.16%	431	0.16%
	L11	SENATE		1,653	0.32%	48	0.32%
	L12	HOUSE		1,607	0.00%	62	0.00%
	L49	LEGISLATIVE AUDITOR		612	0.01%	57	0.01%
	P01	MILITARY AFFAIRS DEPARTMENT		567,307	0.66%	833	0.66%
	P07	PUBLIC SAFETY DEPARTMENT		3,775,235	4.03%	23,258	4.03%
	P08	OMBUDSPERSON FOR CORRECTIONS		-	0.00%	-	0.00%
	P78	CORRECTIONS DEPARTMENT		650,337	7.00%	12,167	7.00%
	P7T	PEACE OFFICERS BOARD (POST)		8,159	0.02%	125	0.02%
	P9E	SENTENCING GUIDELINES COMM		738	0.01%	18	0.01%
	R28	MINN CONSERVATION CORPS		112	0.00%	13	0.00%
	R29	NATURAL RESOURCES DEPARTMENT		3,018,654	7.75%	37,814	7.75%
	R32	POLLUTION CONTROL AGENCY		364,433	1.69%	8,084	1.69%
	R9P	WATER AND SOIL RESOURCES BOARD		151,544	0.61%	6,712	0.61%
	T79	TRANSPORTATION DEPARTMENT		19,017,966	15.08%	38,262	15.08%
	T9B	METROPOLITAN COUNCIL/TRANSPORT		88,075	0.00%	64	0.00%
	O	OTHER		1,825	0.00%	-	0.00%
		Total	5,360,745	70,260,441	99.62%	259,709	99.62%
		Source	5,360,745	70,260,441	99.62%	259,709	99.62%
		Difference (Total - Source)	0	0	0.00%	0	0.00%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services

	1.2	Fixed Asset Depreciation
G02-3.0	G02-3.0	Department of Administration
G02-3.2	G02-3.2	Admin Management Services
G02-3.3	G02-3.3	Commissioner's Office
G02-3.4	G02-3.4	Human Resources
G02-3.5	G02-3.5	Financial Management and Reporting
G02-3.6	G02-3.6	Fiscal Agent - Non allocable
G02-4.2	G02-4.2	Government & Citizen Services
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing
G02-4.7	G02-4.7	Real Property
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)
G02-4.10	G02-4.10	Central Mail
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement
G02-4.12	G02-4.12	Grants Management
G46-6.2	G46-6.2	Minnesota Information Technology
G46-6.3	G46-6.3	IT Spend
G46-6.4	G46-6.4	Enterprise IT Security
G46-6.5	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

			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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	2,688				
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations		-			
G10-13.3	G10-13.3	Personnel Administration		4,024,585			
G10-13.5	G02-13.5	Employee Relations - Non Allocable		-			
G45-14.2	G45-14.2	Mediation Services			0.00%	-	0.00%
G45-14.3	G45-14.3	Mediation Services			0.00%	285,463	0.00%
G45-14.4	G45-14.4	Mediation/Representation		-	0.00%	-	0.00%
L49-15.2	L49-15.2	Legislative Auditor	4,787		0.07%		0.07%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
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L49-15.3	L49-15.3	Financial Audits			0.00%		0.00%
L49-15.4	L49-15.4	Program Audits			0.00%		0.00%
L49-15.5	L49-15.5	Single Audits			0.00%		0.00%
L49-15.6	L49-15.6	Audit Comm			0.00%		0.00%
L49-15.7	L49-15.7	Financial Audit- Outdoors			0.00%		0.00%
L49-15.8	L49-15.8	Financial Audit- Art			0.00%		0.00%
L49-15.9	L49-15.9	Financial Audit- Clean Water			0.00%		0.00%
L49-15.10	L49-15.10	Financial Audit- Parks & Trails			0.00%		0.00%
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-		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 DEPARTMENT	379,435		1.15%		1.15%
	B11	COSMETOLOGIST EXAMINERS BOARD	23,249		0.04%		0.04%
	B13	COMMERCE DEPARTMENT	463,903		0.62%		0.62%
	B14	ANIMAL HEALTH BOARD	27,031		0.11%		0.11%
	B15	BARBER EXAMINERS BOARD	6,010		0.01%		0.01%
	B20	EXPLORE MINNESOTA TOURISM	16,071		0.06%		0.06%
	B22	EMPLOYMENT & ECONOMIC DEVELOP	4,363,950		2.46%		2.46%
	B24	PUBLIC FACILITIES AUTHORITY	16,017		0.02%		0.02%
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-		0.00%		0.00%
	B34	HOUSING FINANCE AGENCY	117,118		0.47%		0.47%
	B41	WORKERS' COMP COURT OF APPEALS	2,478		0.01%		0.01%
	B42	LABOR AND INDUSTRY DEPARTMENT	674,519		0.64%		0.64%
	B43	IRON RANGE RESOURCES	38,556		0.06%		0.06%
	B7E	ARCHITECTURE, ENGINEERING BD	12,074		0.01%		0.01%
	B7G	COMBATIVE SPORTS COMMISSION	3		0.00%		0.00%
	B7P	ACCOUNTANCY BOARD	10,915		0.01%		0.01%
	B7S	PRIVATE DETECTIVES BOARD	1,399		0.00%		0.00%
	B82	PUBLIC UTILITIES COMMISSION	152,296		0.36%		0.36%
	B9D	AMATEUR SPORTS COMMISSION	702		0.00%		0.00%
	B9V	AGRICULTURE UTILIZATION RESRCH	9		0.00%		0.00%
	E25	PERPICH CTR FOR ARTS EDUCATION	26,158		0.09%		0.09%
	E26	MN STATE COLLEGES/UNIVERSITIES	6,157,740		20.70%		20.70%
	E37	EDUCATION DEPARTMENT	755,137		0.66%		0.66%
	E39	PROF EDUCATOR LICENSING STD BD	11,148		0.03%		0.03%
	E40	HISTORICAL SOCIETY	801		0.00%		0.00%
	E44	MINNESOTA STATE ACADEMIES	40,782		0.29%		0.29%
	E50	ARTS BOARD	35,109		0.03%		0.03%
	E60	OFFICE OF HIGHER EDUCATION	60,519		0.14%		0.14%
	E77	ZOOLOGICAL BOARD	78,508		0.43%		0.43%
	E81	UNIVERSITY OF MINNESOTA	10,361		0.00%		0.00%
	E95	HUMANITIES COMMISSION	378		0.00%		0.00%
	E97	SCIENCE MUSEUM	72		0.00%		0.00%
	E9W	HIGHER ED FACILITIES AUTHORITY	232		0.00%		0.00%
	G02	ADMINISTRATION DEPARTMENT	659,303		1.31%		1.31%
	G03	LOTTERY	9,072		0.21%		0.21%
	G05	RACING COMMISSION	24,458		0.07%		0.07%
	G06	ATTORNEY GENERAL	34,961		0.46%		0.46%
	G09	GAMBLING CONTROL BOARD	6,225		0.05%		0.05%

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	G10	MINNESOTA MANAGEMENT & BUDGET	80,008		0.22%		0.22%
	G17	HUMAN RIGHTS DEPARTMENT	8,221		0.08%		0.08%
	G19	INDIAN AFFAIRS COUNCIL	3,073		0.01%		0.01%
	G38	INVESTMENT BOARD	8,194		0.03%		0.03%
	G39	GOVERNORS OFFICE	8,095		0.09%		0.09%
	G45	MEDIATION SERVICES DEPARTMENT	3,955		0.02%		0.02%
	G46	MN.IT	578,747		4.16%		4.16%
	G53	SECRETARY OF STATE	64,037		0.17%		0.17%
	G61	OFFICE OF STATE AUDITOR	15,945		0.14%		0.14%
	G62	MINN STATE RETIREMENT SYSTEM	154,704		0.19%		0.19%
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	279,503		0.13%		0.13%
	G67	REVENUE DEPARTMENT	84,638		1.98%		1.98%
	G69	TEACHERS RETIREMENT ASSOC	183,684		0.11%		0.11%
	G90	REVENUE INTERGOVT PAYMENTS	3,182,032		0.00%		0.00%
	G92	OMBUDSPERSON FOR FAMILIES	1,941		0.01%		0.01%
	G93	OMBUD AMERICAN INDIAN FAMILIES	-		0.00%		0.00%
	G96	UNIFORM LAWS COMMISSION	33		0.00%		0.00%
	G9J	CAMPAIGN FINANCE BOARD	8,873		0.01%		0.01%
	G9K	ADMINISTRATIVE HEARINGS	33,945		0.11%		0.11%
	G9L	COUNCIL FOR MINNESOTANS OF AFR	3,161		0.01%		0.01%
	G9M	MINNESOTA COUNCIL ON LATINO AF	2,161		0.01%		0.01%
	G9N	ASIAN PACIFIC COUNCIL	1,738		0.01%		0.01%
	G9Q	MMB DEBT SERVICE	9,129		0.00%		0.00%
	G9R	MMB NON-OPERATING	6,941,913		0.00%		0.00%
	G9X	CAPITOL AREA ARCHITECT	1,518		0.01%		0.01%
	G9Y	MN STATE COUNCIL ON DISABILITY	3,461		0.01%		0.01%
	GPR	PAYROLL CLEARING	208		0.00%		0.00%
	H12	HEALTH DEPARTMENT	867,072		3.19%		3.19%
	H55	HUMAN SERVICES DEPARTMENT	12,997,297		7.65%		7.65%
	H55b	HUMAN SERVICES SOS	691,210		3.63%		3.63%
	H55c	HUMAN SERVICES MSOP	62,547		0.65%		0.65%
	H60	MN INSURANCE MARKETPLACE	11,470		0.28%		0.28%
	H75	VETERANS AFFAIRS DEPARTMENT	339,063		2.62%		2.62%
	H7B	MEDICAL PRACTICE BOARD	25,762		0.04%		0.04%
	H7C	NURSING BOARD	21,627		0.04%		0.04%
	H7D	PHARMACY BOARD	19,430		0.03%		0.03%
	H7F	DENTISTRY BOARD	14,352		0.02%		0.02%
	H7H	CHIROPRACTIC EXAMINERS BOARD	6,400		0.01%		0.01%
	H7J	OPTOMETRY BOARD	3,913		0.00%		0.00%
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	10,276		0.01%		0.01%
	H7L	SOCIAL WORK BOARD	17,711		0.02%		0.02%
	H7M	MARRIAGE AND FAMILY THERAPY BD	5,598		0.00%		0.00%
	H7Q	PODIATRIC MEDICINE	3,689		0.00%		0.00%
	H7R	VETERINARY MEDICINE BOARD	5,375		0.00%		0.00%
	H7S	EMERGENCY MEDICAL SERVICES OFF	9,143		0.01%		0.01%
	H7U	DIETETICS & NUTRITION PRACTICE	3,829		0.00%		0.00%
	H7V	PSYCHOLOGY BOARD	7,676		0.01%		0.01%
	H7W	PHYSICAL THERAPY BOARD	7,918		0.00%		0.00%
	H7X	BEHAVIORAL HEALTH & THERAPY BD	15,349		0.01%		0.01%
	H7Y	OCCUPATIONAL THERAPY PRACT BD	7,022		0.01%		0.01%
	H9G	OMBUDSMAN MH/DD	3,583		0.03%		0.03%
	J33	TRIAL COURTS	1,363,478		3.66%		3.66%
	J50	STATE GUARDIAN AD LITEM	29,265		0.42%		0.42%
	J52	PUBLIC DEFENSE BOARD	53,365		1.05%		1.05%
	J58	COURT OF APPEALS	3,704		0.11%		0.11%

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			Accounting & Procurement Transactions - FY (Actual)	Net Administrative Expenditures by Division	SUM OF PERCENT	Net Administrative Expenditures by Division	SUM OF PERCENT
			30.8	31.2	31.3	32.2	32.3
Schedule No.	DP#	Name	Accounting & Procurement Operations Special Billing	State HR, Benefits & Labor Relations	Personnel Administration	MEDIATION SERVICES	Mediation Services
	J65	SUPREME COURT	82,714		0.69%		0.69%
	J68	TAX COURT	2,070		0.01%		0.01%
	J70	JUDICIAL STANDARDS BOARD	1,871		0.00%		0.00%
	L10	LEGISLATURE COORDINATING COMM	31,314		0.16%		0.16%
	L11	SENATE	1,653		0.32%		0.32%
	L12	HOUSE	1,607		0.00%		0.00%
	L49	LEGISLATIVE AUDITOR	612		0.01%		0.01%
	P01	MILITARY AFFAIRS DEPARTMENT	567,307		0.66%		0.66%
	P07	PUBLIC SAFETY DEPARTMENT	3,775,235		4.03%		4.03%
	P08	OMBUDSPERSON FOR CORRECTIONS	-		0.00%		0.00%
	P78	CORRECTIONS DEPARTMENT	650,337		7.00%		7.00%
	P7T	PEACE OFFICERS BOARD (POST)	8,159		0.02%		0.02%
	P9E	SENTENCING GUIDELINES COMM	738		0.01%		0.01%
	R28	MINN CONSERVATION CORPS	112		0.00%		0.00%
	R29	NATURAL RESOURCES DEPARTMENT	3,018,654		7.75%		7.75%
	R32	POLLUTION CONTROL AGENCY	364,433		1.69%		1.69%
	R9P	WATER AND SOIL RESOURCES BOARD	151,544		0.61%		0.61%
	T79	TRANSPORTATION DEPARTMENT	19,017,966		15.08%		15.08%
	T9B	METROPOLITAN COUNCIL/TRANSPORT	88,075		0.00%		0.00%
	O	OTHER	1,825		0.00%		0.00%
		Total	70,260,441	4,024,585	99.62%	285,463	99.62%
		Source	70,260,441	4,024,585	99.62%	285,463	99.62%
		Difference (Total - Source)	0	0	0.00%	0	0.00%

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	1.2	Fixed Asset Depreciation					
G02-3.0	G02-3.0	Department of Administration					
G02-3.2	G02-3.2	Admin Management Services					
G02-3.3	G02-3.3	Commissioner's Office					
G02-3.4	G02-3.4	Human Resources					
G02-3.5	G02-3.5	Financial Management and Reporting					
G02-3.6	G02-3.6	Fiscal Agent - Non allocable					
G02-4.2	G02-4.2	Government & Citizen Services					
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing					
G02-4.7	G02-4.7	Real Property					
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)					
G02-4.10	G02-4.10	Central Mail					
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement					
G02-4.12	G02-4.12	Grants Management					
G46-6.2	G46-6.2	Minnesota Information Technology					
G46-6.3	G46-6.3	IT Spend					
G46-6.4	G46-6.4	Enterprise IT Security					
G46-6.5	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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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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					
L49-15.2	L49-15.2	Legislative Auditor					

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
33.2	33.3	33.4	33.5	33.6

Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
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L49-15.3	L49-15.3	Financial Audits	1,845,100				1,845,100
L49-15.4	L49-15.4	Program Audits	1,840,831				1,840,831
L49-15.5	L49-15.5	Single Audits	1,375,532				1,375,532
L49-15.6	L49-15.6	Audit Comm	-				-
L49-15.7	L49-15.7	Financial Audit- Outdoors	-				-
L49-15.8	L49-15.8	Financial Audit- Art	-				-
L49-15.9	L49-15.9	Financial Audit- Clean Water	-				-
L49-15.10	L49-15.10	Financial Audit- Parks & Trails	-				-
L49-15.11	L49-15.11	Program Audit- Outdoors	-				-
L49-15.12	L49-15.12	Program Audit- Art	-				-
L49-15.13	L49-15.13	Program Audit- Clean Water	-				-
L49-15.14	L49-15.14	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 DEPARTMENT		5	5,120	-	
	B11	COSMETOLOGIST EXAMINERS BOARD		150	-	-	
	B13	COMMERCE DEPARTMENT		138	621	814	
	B14	ANIMAL HEALTH BOARD		-	-	-	
	B15	BARBER EXAMINERS BOARD		-	-	-	
	B20	EXPLORE MINNESOTA TOURISM		5	-	-	
	B22	EMPLOYMENT & ECONOMIC DEVELOP		340	309	3,450	
	B24	PUBLIC FACILITIES AUTHORITY		-	-	-	
	B25	SCIENCE & TECHNOLOGY AUTHORITY		-	-	-	
	B34	HOUSING FINANCE AGENCY		11	-	-	
	B41	WORKERS' COMP COURT OF APPEALS		-	-	-	
	B42	LABOR AND INDUSTRY DEPARTMENT		34	-	-	
	B43	IRON RANGE RESOURCES		1,145	-	-	
	B7E	ARCHITECTURE, ENGINEERING BD		313	-	-	
	B7G	COMBATIVE SPORTS COMMISSION		-	-	-	
	B7P	ACCOUNTANCY BOARD		-	-	-	
	B7S	PRIVATE DETECTIVES BOARD		-	-	-	
	B82	PUBLIC UTILITIES COMMISSION		-	74	-	
	B9D	AMATEUR SPORTS COMMISSION		-	-	-	
	B9V	AGRICULTURE UTILIZATION RESRCH		-	-	-	
	E25	PERPICH CTR FOR ARTS EDUCATION		-	-	-	
	E26	MN STATE COLLEGES/UNIVERSITIES		50	-	-	
	E37	EDUCATION DEPARTMENT		154	164	1,045	
	E39	PROF EDUCATOR LICENSING STD BD		-	3,494	-	
	E40	HISTORICAL SOCIETY		-	-	-	
	E44	MINNESOTA STATE ACADEMIES		-	-	-	
	E50	ARTS BOARD		128	-	-	
	E60	OFFICE OF HIGHER EDUCATION		-	-	-	
	E77	ZOOLOGICAL BOARD		451	-	-	
	E81	UNIVERSITY OF MINNESOTA		0	-	-	
	E95	HUMANITIES COMMISSION		-	-	-	
	E97	SCIENCE MUSEUM		-	-	-	
	E9W	HIGHER ED FACILITIES AUTHORITY		-	-	-	
	G02	ADMINISTRATION DEPARTMENT		871	-	-	
	G03	LOTTERY		11	-	-	
	G05	RACING COMMISSION		-	-	-	
	G06	ATTORNEY GENERAL		112	-	-	
	G09	GAMBLING CONTROL BOARD		-	-	-	

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			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	G10	MINNESOTA MANAGEMENT & BUDGET		226	-	-	
	G17	HUMAN RIGHTS DEPARTMENT		357	-	-	
	G19	INDIAN AFFAIRS COUNCIL		-	-	-	
	G38	INVESTMENT BOARD		1,682	-	-	
	G39	GOVERNORS OFFICE		15	-	-	
	G45	MEDIATION SERVICES DEPARTMENT		7	-	-	
	G46	MN.IT		1,857	-	-	
	G53	SECRETARY OF STATE		169	-	-	
	G61	OFFICE OF STATE AUDITOR		843	-	-	
	G62	MINN STATE RETIREMENT SYSTEM		894	-	-	
	G63	PUBLIC EMPLOYEES RETIRE ASSOC		681	-	-	
	G67	REVENUE DEPARTMENT		123	-	-	
	G69	TEACHERS RETIREMENT ASSOC		651	-	-	
	G90	REVENUE INTERGOVT PAYMENTS		-	-	-	
	G92	OMBUDSPERSON FOR FAMILIES		-	-	-	
	G93	OMBUD AMERICAN INDIAN FAMILIES		-	-	-	
	G96	UNIFORM LAWS COMMISSION		-	-	-	
	G9J	CAMPAIGN FINANCE BOARD		-	-	-	
	G9K	ADMINISTRATIVE HEARINGS		11	-	-	
	G9L	COUNCIL FOR MINNESOTANS OF AFR		-	-	-	
	G9M	MINNESOTA COUNCIL ON LATINO AF		-	-	-	
	G9N	ASIAN PACIFIC COUNCIL		-	-	-	
	G9Q	MMB DEBT SERVICE		-	-	-	
	G9R	MMB NON-OPERATING		-	-	-	
	G9X	CAPITOL AREA ARCHITECT		-	-	-	
	G9Y	MN STATE COUNCIL ON DISABILITY		-	-	-	
	GPR	PAYROLL CLEARING		-	-	-	
	H12	HEALTH DEPARTMENT		689	-	-	349
	H55	HUMAN SERVICES DEPARTMENT		4,941	2,228	-	11,621
	H55b	HUMAN SERVICES SOS		-	-	-	-
	H55c	HUMAN SERVICES MSOP		-	-	-	-
	H60	MN INSURANCE MARKETPLACE		46	-	-	-
	H75	VETERANS AFFAIRS DEPARTMENT		175	-	-	-
	H7B	MEDICAL PRACTICE BOARD		-	-	-	-
	H7C	NURSING BOARD		-	-	-	-
	H7D	PHARMACY BOARD		-	-	-	-
	H7F	DENTISTRY BOARD		-	-	-	-
	H7H	CHIROPRACTIC EXAMINERS BOARD		-	-	-	-
	H7J	OPTOMETRY BOARD		-	-	-	-
	H7K	EXEC FOR LT SVCS & SUPPORTS BD		-	-	-	-
	H7L	SOCIAL WORK BOARD		-	-	-	-
	H7M	MARRIAGE AND FAMILY THERAPY BD		-	-	-	-
	H7Q	PODIATRIC MEDICINE		-	-	-	-
	H7R	VETERINARY MEDICINE BOARD		-	-	-	-
	H7S	EMERGENCY MEDICAL SERVICES OFF		134	405	-	-
	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		31	1,817	-	-
	J50	STATE GUARDIAN AD LITEM		-	-	-	-
	J52	PUBLIC DEFENSE BOARD		26	-	-	-
	J58	COURT OF APPEALS		-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Legislative Auditor General Support	Financial Audits	Program Audits	Single Audits	Legislative Auditor General Support
			33.2	33.3	33.4	33.5	33.6
Schedule No.	DP#	Name	LEGISLATIVE AUDITOR	Financial Audits	Program Audits	Single Audits	Audit Committee
	J65	SUPREME COURT		20	-	-	
	J68	TAX COURT		-	-	-	
	J70	JUDICIAL STANDARDS BOARD		-	-	-	
	L10	LEGISLATURE COORDINATING COMM		-	-	-	
	L11	SENATE		-	-	-	
	L12	HOUSE		-	-	-	
	L49	LEGISLATIVE AUDITOR		-	-	-	
	P01	MILITARY AFFAIRS DEPARTMENT		171	-	982	
	P07	PUBLIC SAFETY DEPARTMENT		1,211	3,911	1,624	
	P08	OMBUDSPERSON FOR CORRECTIONS		-	-	-	
	P78	CORRECTIONS DEPARTMENT		1,106	-	-	
	P7T	PEACE OFFICERS BOARD (POST)		-	-	-	
	P9E	SENTENCING GUIDELINES COMM		-	-	-	
	R28	MINN CONSERVATION CORPS		-	-	-	
	R29	NATURAL RESOURCES DEPARTMENT		1,472	-	210	
	R32	POLLUTION CONTROL AGENCY		71	370	-	
	R9P	WATER AND SOIL RESOURCES BOARD		91	-	-	
	T79	TRANSPORTATION DEPARTMENT		1,111	4,261	-	
	T9B	METROPOLITAN COUNCIL/TRANSPORT		-	-	-	
	O	OTHER		425	4,818	-	
	Total		5,061,463	23,154	27,592	20,093	5,061,463
	Source		5,061,463	23,154	27,592	20,093	5,061,463
	Difference (Total - Source)		0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

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

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

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

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	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					
L49-15.2	L49-15.2	Legislative Auditor					

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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L49-15.3	L49-15.3	Financial Audits					
L49-15.4	L49-15.4	Program Audits					
L49-15.5	L49-15.5	Single Audits					
L49-15.6	L49-15.6	Audit Comm					
L49-15.7	L49-15.7	Financial Audit- Outdoors					
L49-15.8	L49-15.8	Financial Audit- Art					
L49-15.9	L49-15.9	Financial Audit- Clean Water					
L49-15.10	L49-15.10	Financial Audit- Parks & Trails					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor	-	-	-	-	-
G61-16.3	G61-16.3	State Auditor General	-	-	-	-	-
17.0	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)					
0.0	0.0						
	99YYY	Consumer Agencies					
	B04	AGRICULTURE DEPARTMENT	-	-	-	-	-
	B11	COSMETOLOGIST EXAMINERS BOARD	-	-	-	-	-
	B13	COMMERCE DEPARTMENT	-	-	-	-	-
	B14	ANIMAL HEALTH BOARD	-	-	-	-	-
	B15	BARBER EXAMINERS BOARD	-	-	-	-	-
	B20	EXPLORE MINNESOTA TOURISM	-	-	-	-	-
	B22	EMPLOYMENT & ECONOMIC DEVELOP	-	-	-	-	-
	B24	PUBLIC FACILITIES AUTHORITY	-	-	-	-	-
	B25	SCIENCE & TECHNOLOGY AUTHORITY	-	-	-	-	-
	B34	HOUSING FINANCE AGENCY	-	-	-	-	-
	B41	WORKERS' COMP COURT OF APPEALS	-	-	-	-	-
	B42	LABOR AND INDUSTRY DEPARTMENT	-	-	-	-	-
	B43	IRON RANGE RESOURCES	-	-	-	-	-
	B7E	ARCHITECTURE, ENGINEERING BD	-	-	-	-	-
	B7G	COMBATIVE SPORTS COMMISSION	-	-	-	-	-
	B7P	ACCOUNTANCY BOARD	-	-	-	-	-
	B7S	PRIVATE DETECTIVES BOARD	-	-	-	-	-
	B82	PUBLIC UTILITIES COMMISSION	-	-	-	-	-
	B9D	AMATEUR SPORTS COMMISSION	-	-	-	-	-
	B9V	AGRICULTURE UTILIZATION RESRCH	-	-	-	-	-
	E25	PERPICH CTR FOR ARTS EDUCATION	-	-	-	-	-
	E26	MN STATE COLLEGES/UNIVERSITIES	-	-	-	-	-
	E37	EDUCATION DEPARTMENT	-	-	-	-	-
	E39	PROF EDUCATOR LICENSING STD BD	-	-	-	-	-
	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 DEPARTMENT	-	-	-	-	-
	G03	LOTTERY	-	-	-	-	-
	G05	RACING COMMISSION	-	-	-	-	-
	G06	ATTORNEY GENERAL	-	-	-	-	-
	G09	GAMBLING CONTROL BOARD	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

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

Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
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G10		MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	-
G17		HUMAN RIGHTS DEPARTMENT	-	-	-	-	-
G19		INDIAN AFFAIRS COUNCIL	-	-	-	-	-
G38		INVESTMENT BOARD	-	-	-	-	-
G39		GOVERNORS OFFICE	-	-	-	-	-
G45		MEDIATION SERVICES DEPARTMENT	-	-	-	-	-
G46		MN.IT	-	-	-	-	-
G53		SECRETARY OF STATE	-	-	-	-	-
G61		OFFICE OF STATE AUDITOR	-	-	-	-	-
G62		MINN STATE RETIREMENT SYSTEM	-	-	-	-	-
G63		PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	-
G67		REVENUE DEPARTMENT	-	-	-	-	-
G69		TEACHERS RETIREMENT ASSOC	-	-	-	-	-
G90		REVENUE INTERGOVT PAYMENTS	-	-	-	-	-
G92		OMBUDSPERSON FOR FAMILIES	-	-	-	-	-
G93		OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
G96		UNIFORM LAWS COMMISSION	-	-	-	-	-
G9J		CAMPAIGN FINANCE BOARD	-	-	-	-	-
G9K		ADMINISTRATIVE HEARINGS	-	-	-	-	-
G9L		COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	-
G9M		MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	-
G9N		ASIAN PACIFIC COUNCIL	-	-	-	-	-
G9Q		MMB DEBT SERVICE	-	-	-	-	-
G9R		MMB NON-OPERATING	-	-	-	-	-
G9X		CAPITOL AREA ARCHITECT	-	-	-	-	-
G9Y		MN STATE COUNCIL ON DISABILITY	-	-	-	-	-
GPR		PAYROLL CLEARING	-	-	-	-	-
H12		HEALTH DEPARTMENT	-	-	-	-	-
H55		HUMAN SERVICES DEPARTMENT	-	-	-	-	-
H55b		HUMAN SERVICES SOS	-	-	-	-	-
H55c		HUMAN SERVICES MSOP	-	-	-	-	-
H60		MN INSURANCE MARKETPLACE	-	-	-	-	-
H75		VETERANS AFFAIRS DEPARTMENT	-	-	-	-	-
H7B		MEDICAL PRACTICE BOARD	-	-	-	-	-
H7C		NURSING BOARD	-	-	-	-	-
H7D		PHARMACY BOARD	-	-	-	-	-
H7F		DENTISTRY BOARD	-	-	-	-	-
H7H		CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	-
H7J		OPTOMETRY BOARD	-	-	-	-	-
H7K		EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	-
H7L		SOCIAL WORK BOARD	-	-	-	-	-
H7M		MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	-
H7Q		PODIATRIC MEDICINE	-	-	-	-	-
H7R		VETERINARY MEDICINE BOARD	-	-	-	-	-
H7S		EMERGENCY MEDICAL SERVICES OFF	-	-	-	-	-
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		STATE GUARDIAN AD LITEM	-	-	-	-	-
J52		PUBLIC DEFENSE BOARD	-	-	-	-	-
J58		COURT OF APPEALS	-	-	-	-	-

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

			Financial Audits Outdoor	Finacial Audits Art	Financial Audits Clean Water	Financial Audits Parks & Trails	Program Audits Outdoor
			33.7	33.8	33.9	33.10	33.11
Schedule No.	DP#	Name	Financial Audit- Outdoors	Financial Audit- Art	Financial Audit- Clean Water	Financial Audit- Parks & Trails	Program Audit- Outdoors
	J65	SUPREME COURT	-	-	-	-	-
	J68	TAX COURT	-	-	-	-	-
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	-
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	-
	L11	SENATE	-	-	-	-	-
	L12	HOUSE	-	-	-	-	-
	L49	LEGISLATIVE AUDITOR	-	-	-	-	-
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	-	-
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	-	-
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	-	-
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	-
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	-
	R28	MINN CONSERVATION CORPS	-	-	-	-	-
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	-	-
	R32	POLLUTION CONTROL AGENCY	-	-	-	-	-
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	-	-
	T79	TRANSPORTATION DEPARTMENT	-	-	-	-	-
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	-
	O	OTHER	-	-	-	-	-
		Total	0	0	0	0	0
		Source	-	-	-	-	-
		Difference (Total - Source)	0	0	0	0	0

**Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics**

			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
			Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)
Schedule No.	DP#	Name					

G02-3.0	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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			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
			Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)
Schedule No.	DP#	Name					
L49-15.11	L49-15.11	Program Audit- Outdoors					
L49-15.12	L49-15.12	Program Audit- Art					
L49-15.13	L49-15.13	Program Audit- Clean Water					
L49-15.14	L49-15.14	Program Audit- Parks & Trails					
G61-16.2	G61-16.2	State Auditor					
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					
L49-15.2	L49-15.2	Legislative Auditor					

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			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)
	G10	MINNESOTA MANAGEMENT & BUDGET	-	-	-	-	80,008
	G17	HUMAN RIGHTS DEPARTMENT	-	-	-	-	8,221
	G19	INDIAN AFFAIRS COUNCIL	-	-	-	-	3,073
	G38	INVESTMENT BOARD	-	-	-	-	8,194
	G39	GOVERNORS OFFICE	-	-	-	-	8,095
	G45	MEDIATION SERVICES DEPARTMENT	-	-	-	-	3,955
	G46	MN.IT	-	-	-	-	578,747
	G53	SECRETARY OF STATE	-	-	-	6,686,839	64,037
	G61	OFFICE OF STATE AUDITOR	-	-	-	-	15,945
	G62	MINN STATE RETIREMENT SYSTEM	-	-	-	-	154,704
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	-	-	-	-	279,503
	G67	REVENUE DEPARTMENT	-	-	-	-	84,638
	G69	TEACHERS RETIREMENT ASSOC	-	-	-	-	183,684
	G90	REVENUE INTERGOVT PAYMENTS	-	-	-	-	3,182,032
	G92	OMBUDSPERSON FOR FAMILIES	-	-	-	-	1,941
	G93	OMBUD AMERICAN INDIAN FAMILIES	-	-	-	-	-
	G96	UNIFORM LAWS COMMISSION	-	-	-	-	33
	G9J	CAMPAIGN FINANCE BOARD	-	-	-	-	8,873
	G9K	ADMINISTRATIVE HEARINGS	-	-	-	-	33,945
	G9L	COUNCIL FOR MINNESOTANS OF AFR	-	-	-	-	3,161
	G9M	MINNESOTA COUNCIL ON LATINO AF	-	-	-	-	2,161
	G9N	ASIAN PACIFIC COUNCIL	-	-	-	-	1,738
	G9Q	MMB DEBT SERVICE	-	-	-	-	9,129
	G9R	MMB NON-OPERATING	-	-	-	7,494,829	6,941,913
	G9X	CAPITOL AREA ARCHITECT	-	-	-	-	1,518
	G9Y	MN STATE COUNCIL ON DISABILITY	-	-	-	-	3,461
	GPR	PAYROLL CLEARING	-	-	-	-	208
	H12	HEALTH DEPARTMENT	-	-	-	297,657,120	867,072
	H55	HUMAN SERVICES DEPARTMENT	-	-	-	12,119,651,364	12,997,297
	H55b	HUMAN SERVICES SOS	-	-	-	-	691,210
	H55c	HUMAN SERVICES MSOP	-	-	-	-	62,547
	H60	MN INSURANCE MARKETPLACE	-	-	-	-	11,470
	H75	VETERANS AFFAIRS DEPARTMENT	-	-	-	1,650,481	339,063
	H7B	MEDICAL PRACTICE BOARD	-	-	-	-	25,762
	H7C	NURSING BOARD	-	-	-	-	21,627
	H7D	PHARMACY BOARD	-	-	-	456,800	19,430
	H7F	DENTISTRY BOARD	-	-	-	-	14,352
	H7H	CHIROPRACTIC EXAMINERS BOARD	-	-	-	-	6,400
	H7J	OPTOMETRY BOARD	-	-	-	-	3,913
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	-	-	-	-	10,276
	H7L	SOCIAL WORK BOARD	-	-	-	-	17,711
	H7M	MARRIAGE AND FAMILY THERAPY BD	-	-	-	-	5,598
	H7Q	PODIATRIC MEDICINE	-	-	-	-	3,689
	H7R	VETERINARY MEDICINE BOARD	-	-	-	-	5,375
	H7S	EMERGENCY MEDICAL SERVICES OFF	-	-	-	121,625	9,143
	H7U	DIETETICS & NUTRITION PRACTICE	-	-	-	-	3,829
	H7V	PSYCHOLOGY BOARD	-	-	-	-	7,676
	H7W	PHYSICAL THERAPY BOARD	-	-	-	-	7,918
	H7X	BEHAVIORAL HEALTH & THERAPY BD	-	-	-	-	15,349
	H7Y	OCCUPATIONAL THERAPY PRACT BD	-	-	-	-	7,022
	H9G	OMBUDSMAN MH/DD	-	-	-	-	3,583
	J33	TRIAL COURTS	-	-	-	1,234,063	1,363,478
	J50	STATE GUARDIAN AD LITEM	-	-	-	-	29,265
	J52	PUBLIC DEFENSE BOARD	-	-	-	-	53,365
	J58	COURT OF APPEALS	-	-	-	-	3,704

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			Program Audits Art	Program Audits Clean Water	Program Audits Parks & Trails	Federal Cash Receipts - FY (Actual)	Accounting & Procurement Transactions - FY (Actual)
			33.12	33.13	33.14	34.2	35.0
							SWIFT (Internally Developed Software Amortized over 10 years, BFY13 to BFY22, SWIFT Upgrade Amortized over 5 years, BFY21 to BFY25)
Schedule No.	DP#	Name	Program Audit- Art	Program Audit- Clean Water	Program Audit- Parks & Trails	STATE AUDITOR	
	J65	SUPREME COURT	-	-	-	491,765	82,714
	J68	TAX COURT	-	-	-	-	2,070
	J70	JUDICIAL STANDARDS BOARD	-	-	-	-	1,871
	L10	LEGISLATURE COORDINATING COMM	-	-	-	-	31,314
	L11	SENATE	-	-	-	-	1,653
	L12	HOUSE	-	-	-	-	1,607
	L49	LEGISLATIVE AUDITOR	-	-	-	-	612
	P01	MILITARY AFFAIRS DEPARTMENT	-	-	-	73,419,372	567,307
	P07	PUBLIC SAFETY DEPARTMENT	-	-	-	224,243,492	3,775,235
	P08	OMBUDSPERSON FOR CORRECTIONS	-	-	-	-	-
	P78	CORRECTIONS DEPARTMENT	-	-	-	336,320	650,337
	P7T	PEACE OFFICERS BOARD (POST)	-	-	-	-	8,159
	P9E	SENTENCING GUIDELINES COMM	-	-	-	-	738
	R28	MINN CONSERVATION CORPS	-	-	-	-	112
	R29	NATURAL RESOURCES DEPARTMENT	-	-	-	52,796,573	3,018,654
	R32	POLLUTION CONTROL AGENCY	-	-	-	19,688,611	364,433
	R9P	WATER AND SOIL RESOURCES BOARD	-	-	-	1,130,183	151,544
	T79	TRANSPORTATION DEPARTMENT	-	-	-	792,466,110	19,017,966
	T9B	METROPOLITAN COUNCIL/TRANSPORT	-	-	-	-	88,075
	O	OTHER	-	-	-	-	1,825
		Total	0	0	0	24,158,579,755	70,252,966
		Source	-	-	-	24,158,579,755	70,252,966
		Difference (Total - Source)	0	0	0	0	0

Statewide Cost Allocation Plan
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Schedule No.	DP#	Name	Total
	1.2	Fixed Asset Depreciation	1,805,353
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	1,924,927
G02-3.4	G02-3.4	Human Resources	1,380,838
G02-3.5	G02-3.5	Financial Management and Reporting	2,728,197
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	8,451
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	1,581,563
G02-4.7	G02-4.7	Real Property	2,167,896
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	5,742,512
G02-4.10	G02-4.10	Central Mail	1,362,608
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	1,122,154
G02-4.12	G02-4.12	Grants Management	463,610
G46-6.2	G46-6.2	Minnesota Information Technology	2,725,874
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	1,316,158
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	19,523,733
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	2,624,288
G10-9.2	G10-9.2	Debt Management Division	548
G10-9.3	G10-9.3	Debt Management	2,439,322
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	1,060
G10-10.3	G10-10.3	Analysis & Control (EBO's)	4,975,676
G10-10.4	G10-10.4	Budget Operations and Planning	970,863
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	3,076
G10-11.3	G10-11.3	Central Payroll	5,784,877
G10-11.4	G10-11.4	Accounting Services	6,414,513
G10-11.5	G10-11.5	Financial Reporting	9,947,410
G10-11.6	G10-11.6	Financial Reporting - Single Audit	181,320
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	7,266,966
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	6,306,909
G10-12.5	G10-12.5	Personnel Operations and System Support	8,807,609
G10-12.6	G10-12.6	Budget Service - Computer Operations	523,624
G10-12.7	G10-12.7	Personnel Operations Special Billing	9,482,652
G10-12.8	G10-12.8	Accounting & Procurement Operations Special Billing	11,781,168
G10-12.9	G10-12.9	MMB - OTHER - Non-Allocable	0
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	2,155
G10-13.3	G10-13.3	Personnel Administration	17,222,386
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	30,866
G45-14.3	G45-14.3	Mediation Services	930,466
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	4,362,189
L49-15.3	L49-15.3	Financial Audits	9,301,059
L49-15.4	L49-15.4	Program Audits	5,522,493
L49-15.5	L49-15.5	Single Audits	4,126,596
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

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Schedule No.	DP#	Name	Total
L49-15.11	L49-15.11	Program Audit- Outdoors	0
L49-15.12	L49-15.12	Program Audit- Art	0
L49-15.13	L49-15.13	Program Audit- Clean Water	0
L49-15.14	L49-15.14	Program Audit- Parks & Trails	0
G61-16.2	G61-16.2	State Auditor	86,828
G61-16.3	G61-16.3	State Auditor General	0
17	17	SWIFT (Internally Developed Software Amortized over 10 years beginning BFY13)	14,663,714
99YYY	99YYY	Consumer Agencies	0
G02-3.0	G02-3.0	Department of Administration	4,110,189
G02-3.2	G02-3.2	Admin Management Services	2,265,399
G02-3.3	G02-3.3	Commissioner's Office	601,297
G02-3.4	G02-3.4	Human Resources	455,419
G02-3.5	G02-3.5	Financial Management and Reporting	878,874
G02-3.6	G02-3.6	Fiscal Agent - Non allocable	0
G02-4.2	G02-4.2	Government & Citizen Services	5,634,814
G02-4.5	G02-4.5	Real Estate and Construction Services - Leasing	503,248
G02-4.7	G02-4.7	Real Property	705,948
G02-4.8	G02-4.8	Office of State Procurement (fmrly Materials Management Division)	1,889,089
G02-4.10	G02-4.10	Central Mail	461,304
G02-4.11	G02-4.11	Office of Enterprise Continuous Improvement	352,410
G02-4.12	G02-4.12	Grants Management	147,638
G46-6.2	G46-6.2	Minnesota Information Technology	92,592
G46-6.3	G46-6.3	IT Spend	0
G46-6.4	G46-6.4	Enterprise IT Security	436,600
G46-6.5	G46-6.5	MnIT - Non allocable	0
G10-8.2	G10-8.2	Minnesota Management & Budget	16,618,771
G10-8.3	G10-8.3	Enterprise Communications & Planning (fmrly IC&A)	845,604
G10-9.2	G10-9.2	Debt Management Division	615,234
G10-9.3	G10-9.3	Debt Management	611,406
G10-9.4	G10-9.4	Debt Management - Other	0
G10-10.2	G10-10.2	MMB - Budget Division	1,462,889
G10-10.3	G10-10.3	Analysis & Control (EBO's)	1,217,850
G10-10.4	G10-10.4	Budget Operations and Planning	237,629
G10-10.5	G10-10.5	Budget Division - Non Allocable	0
G10-11.2	G10-11.2	MMB - Accounting Division	5,566,942
G10-11.3	G10-11.3	Central Payroll	1,441,714
G10-11.4	G10-11.4	Accounting Services	1,596,201
G10-11.5	G10-11.5	Financial Reporting	2,453,222
G10-11.6	G10-11.6	Financial Reporting - Single Audit	45,330
G10-11.7	G10-11.7	Accounting Services - Non Allocable	0
G10-12.2	G10-12.2	MMB I.T - Management and Administration	7,777,749
G10-12.4	G10-12.4	Accounting & Procurement Operations and System Support	2,153,443
G10-12.5	G10-12.5	Personnel Operations and System Support	3,022,298
G10-12.6	G10-12.6	Budget Service - Computer Operations	185,004
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	2,688
G10-13.2	G10-13.2	State HR, Benefits & Labor Relations	4,047,975
G10-13.3	G10-13.3	Personnel Administration	4,024,630
G10-13.5	G02-13.5	Employee Relations - Non Allocable	0
G45-14.2	G45-14.2	Mediation Services	30,866
G45-14.3	G45-14.3	Mediation Services	285,463
G45-14.4	G45-14.4	Mediation/Representation	0
L49-15.2	L49-15.2	Legislative Auditor	134,539

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Schedule No.	DP#	Name	Total
L49-15.3	L49-15.3	Financial Audits	3,690,200
L49-15.4	L49-15.4	Program Audits	3,681,662
L49-15.5	L49-15.5	Single Audits	2,751,064
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 DEPARTMENT	316,089,136
	B11	COSMETOLOGIST EXAMINERS BOARD	1,909,145
	B13	COMMERCE DEPARTMENT	1,282,813,075
	B14	ANIMAL HEALTH BOARD	5,297,255
	B15	BARBER EXAMINERS BOARD	156,328
	B20	EXPLORE MINNESOTA TOURISM	4,416,250
	B22	EMPLOYMENT & ECONOMIC DEVELOP	33,015,068,603
	B24	PUBLIC FACILITIES AUTHORITY	225,387,606
	B25	SCIENCE & TECHNOLOGY AUTHORITY	0
	B34	HOUSING FINANCE AGENCY	698,735,509
	B41	WORKERS' COMP COURT OF APPEALS	148,808
	B42	LABOR AND INDUSTRY DEPARTMENT	88,390,214
	B43	IRON RANGE RESOURCES	82,297,410
	B7E	ARCHITECTURE, ENGINEERING BD	339,195
	B7G	COMBATIVE SPORTS COMMISSION	54
	B7P	ACCOUNTANCY BOARD	317,841
	B7S	PRIVATE DETECTIVES BOARD	19,812
	B82	PUBLIC UTILITIES COMMISSION	4,150,250
	B9D	AMATEUR SPORTS COMMISSION	1,578,009
	B9V	AGRICULTURE UTILIZATION RESRCH	130
	E25	PERPICH CTR FOR ARTS EDUCATION	2,776,088
	E26	MN STATE COLLEGES/UNIVERSITIES	3,446,173,224
	E37	EDUCATION DEPARTMENT	8,754,560,350
	E39	PROF EDUCATOR LICENSING STD BD	5,115,076
	E40	HISTORICAL SOCIETY	3,021,276
	E44	MINNESOTA STATE ACADEMIES	3,990,244
	E50	ARTS BOARD	80,427,762
	E60	OFFICE OF HIGHER EDUCATION	51,216,407
	E77	ZOOLOGICAL BOARD	6,624,460
	E81	UNIVERSITY OF MINNESOTA	375,985,880
	E95	HUMANITIES COMMISSION	5,660
	E97	SCIENCE MUSEUM	1,104
	E9W	HIGHER ED FACILITIES AUTHORITY	5,795
	G02	ADMINISTRATION DEPARTMENT	460,023,405
	G03	LOTTERY	616,771
	G05	RACING COMMISSION	682,667
	G06	ATTORNEY GENERAL	8,035,358
	G09	GAMBLING CONTROL BOARD	600,863

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Total
	G10	MINNESOTA MANAGEMENT & BUDGET	50,584,658
	G17	HUMAN RIGHTS DEPARTMENT	2,168,735
	G19	INDIAN AFFAIRS COUNCIL	535,092
	G38	INVESTMENT BOARD	184,148
	G39	GOVERNORS OFFICE	1,021,926
	G45	MEDIATION SERVICES DEPARTMENT	460,042
	G46	MN.IT	61,156,241
	G53	SECRETARY OF STATE	29,595,769
	G61	OFFICE OF STATE AUDITOR	417,061
	G62	MINN STATE RETIREMENT SYSTEM	7,040,157
	G63	PUBLIC EMPLOYEES RETIRE ASSOC	10,102,091
	G67	REVENUE DEPARTMENT	112,663,136
	G69	TEACHERS RETIREMENT ASSOC	8,177,893
	G90	REVENUE INTERGOVT PAYMENTS	44,554,936
	G92	OMBUDSPERSON FOR FAMILIES	262,219
	G93	OMBUD AMERICAN INDIAN FAMILIES	
	G96	UNIFORM LAWS COMMISSION	498
	G9J	CAMPAIGN FINANCE BOARD	200,521
	G9K	ADMINISTRATIVE HEARINGS	4,211,662
	G9L	COUNCIL FOR MINNESOTANS OF AFR	140,978
	G9M	MINNESOTA COUNCIL ON LATINO AF	116,602
	G9N	ASIAN PACIFIC COUNCIL	104,209
	G9Q	MMB DEBT SERVICE	132,058
	G9R	MMB NON-OPERATING	356,770,410
	G9X	CAPITOL AREA ARCHITECT	84,732
	G9Y	MN STATE COUNCIL ON DISABILITY	211,190
	GPR	PAYROLL CLEARING	2,912
	H12	HEALTH DEPARTMENT	1,993,484,028
	H55	HUMAN SERVICES DEPARTMENT	49,804,958,934
	H55b	HUMAN SERVICES SOS	9,717,118
	H55c	HUMAN SERVICES MSOP	879,788
	H60	MN INSURANCE MARKETPLACE	13,877,001
	H75	VETERANS AFFAIRS DEPARTMENT	41,210,320
	H7B	MEDICAL PRACTICE BOARD	2,629,199
	H7C	NURSING BOARD	2,949,661
	H7D	PHARMACY BOARD	9,587,243
	H7F	DENTISTRY BOARD	615,926
	H7H	CHIROPRACTIC EXAMINERS BOARD	275,368
	H7J	OPTOMETRY BOARD	94,651
	H7K	EXEC FOR LT SVCS & SUPPORTS BD	4,235,360
	H7L	SOCIAL WORK BOARD	695,680
	H7M	MARRIAGE AND FAMILY THERAPY BD	141,464
	H7Q	PODIATRIC MEDICINE	94,769
	H7R	VETERINARY MEDICINE BOARD	171,154
	H7S	EMERGENCY MEDICAL SERVICES OFF	5,021,984
	H7U	DIETETICS & NUTRITION PRACTICE	92,015
	H7V	PSYCHOLOGY BOARD	577,195
	H7W	PHYSICAL THERAPY BOARD	1,382,480
	H7X	BEHAVIORAL HEALTH & THERAPY BD	342,077
	H7Y	OCCUPATIONAL THERAPY PRACT BD	225,437
	H9G	OMBUDSMAN MH/DD	701,768
	J33	TRIAL COURTS	24,604,693
	J50	STATE GUARDIAN AD LITEM	417,395
	J52	PUBLIC DEFENSE BOARD	1,465,183
	J58	COURT OF APPEALS	62,002

Statewide Cost Allocation Plan
Exhibit D - Allocation Statistics

Schedule No.	DP#	Name	Total
	J65	SUPREME COURT	9,041,009
	J68	TAX COURT	1,375,809
	J70	JUDICIAL STANDARDS BOARD	40,933
	L10	LEGISLATURE COORDINATING COMM	813,537
	L11	SENATE	337,322
	L12	HOUSE	22,746
	L49	LEGISLATIVE AUDITOR	9,340
	P01	MILITARY AFFAIRS DEPARTMENT	317,475,447
	P07	PUBLIC SAFETY DEPARTMENT	1,472,624,639
	P08	OMBUDSPERSON FOR CORRECTIONS	
	P78	CORRECTIONS DEPARTMENT	150,223,290
	P7T	PEACE OFFICERS BOARD (POST)	766,070
	P9E	SENTENCING GUIDELINES COMM	199,528
	R28	MINN CONSERVATION CORPS	1,620
	R29	NATURAL RESOURCES DEPARTMENT	600,641,926
	R32	POLLUTION CONTROL AGENCY	211,257,736
	R9P	WATER AND SOIL RESOURCES BOARD	119,861,029
	T79	TRANSPORTATION DEPARTMENT	8,356,287,695
	T9B	METROPOLITAN COUNCIL/TRANSPORT	2,848,905
	O	OTHER	10,350,989,516
		Total	123,393,854,583
		Source	123,393,854,583
		Difference (Total - Source)	0

	A	B	C	D	E	F	G	H	I	J	K	L	M
	SWACAP			Schedule	Approp	Alltmt	ALLTMT	FY23 Budget	FY23 Allocable Budget	FY23 Allocable by SWACAP Line	FY23 Non-Allocable Budget	FY23 Non-alloc by SWACAP Line	Difference between FY21 Actl and FY23 Alloc Budget
	Agency	Line	Fund	Name	ID		Name						
1	1.2	1.2		Fixed Asset Depreciation				642,972	642,972	642,972	0	0	-519,409
2	G02	G02-3.2	1000	ADMIN Management Services		ADMIN	SPECIAL PROJECTS/PURCHASES	0	0		0	0	0
3	Total	G02-3.2		ADMIN Management Services						0		0	0
4	G02	G02-3.3	1000	Commissioner's Office	G027100	G0221001	Commissioner's Office	725,333	722,333		3,000		121,036
5	Total	G02-3.3		Commissioner's Office						722,333		3,000	121,036
6	G02	G02-3.4	1000	Human Resources	G027102	G0221041	Human Resources	470,000	470,000		0		14,581
7	Total	G02-3.4		Human Resources						470,000		0	14,581
8	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221020	Financial Management & Reporting	916,000	914,449		1,551		35,575
9	G02	G02-3.5	1000	Financial Management & Reporting	G027101	G0221029	Operating Adjustment	56,000	56,000		0		0
10	Total	G02-3.5		Financial Management & Reporting						970,449		1,551	35,575
11	G02	G02-3.6	1000	Fiscal Agent - Non allocable	G029100	G0229090	In Lieu of Rent	10,515,000	0		10,515,000		0
12	Total	G02-3.6		Fiscal Agent - Non allocable						0		10,515,000	0
13	G02	G02-4.5	1000	Real Estate & Construction Services - Leasing	G021109	G0223201	Real Estate & Construction Svcs	2,875,333	575,067		2,300,266		71,818
14	Total	G02-4.5		Real Estate & Construction Services						575,067		2,300,266	71,818
15	G02	G02-4.7	1000	Real Property	G021144	G0223230	Enterprise Real Property	756,000	756,000		0		50,052
16	Total	G02-4.7		Real Property						756,000		0	50,052
17	G02	G02-4.8	1000	Office of State Procurement (fmrly Materials Mgmt)	G021105	G0221134	Materials Mgmt Division (MMD)	1,966,334	1,964,334		2,000		75,245
18	Total	G02-4.8		Office of State Procurement (fmrly Materials Mgmt)						1,964,334		2,000	75,245
19	G02	G02-4.10	1000	Central Mail	G021108	G0224752	Central Mail - General Fund	440,000	440,000		0		-21,304
20	Total	G02-4.10		Central Mail						440,000		0	-21,304
21	G02	G02-4.11	1000	Office of Continuous Improvement	G021119	G0221901	Office of Enterprise Continuous Improvement	417,334	417,334		0		64,924
22	Total	G02-4.11		Office of Continuous Improvement						417,334		0	64,924
23	G02	G02-4.12	1000	Grants Management	G021106	G0227600	Grants Mgmt Operating	168,334	168,334		0		20,696
24	Total	G02-4.12		Grants Management						168,334		0	20,696
25	G46	G46-6.2	1000	MINNESOTA INFORMATION TECHNOLOGY	G465000	G4625101	State CIO Office	1,380,000	1,380,000		0		304,668
26	Total	G46-6.2		Minnesota Information Technology						1,380,000		0	304,668
27	G46	G46-6.4	1000	Enterprise IT Security	G465010	G4625106	IT Security	443,000	443,000		0		6,421
28	Total	G46-6.4		Enterprise IT Security						443,000		0	6,421
29	G10	G10-8.2	1000	MINNESOTA MANAGEMENT & BUDGET	G100009	G1029000	Management Services Admin	3,101,403	2,929,504		171,899		-114,971
30	Total	G10-8.2		MINNESOTA MANAGEMENT & BUDGET						2,929,504		171,899	-114,971
31	G10	G10-8.3	1000	Enterprise Communications & Planning (fmrly IC&A)	G100032	G1029100	Enterprise Communications & Planning	942,431	942,431		0		101,507
32	Total	G10-8.3		Enterprise Communications & Planning (fmrly IC&A)						942,431		0	101,507
33	G10	G10-9.3	1000	Debt Management	G100005	G1025000	Debt Management	605,125	605,125		0		-6,274
34	Total	G10-9.3		Debt Management						605,125		0	-6,274
35	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100002	G1022000	Budget Services Operating	3,224,697	0		0		0
36	G10	G10-10.2	1000	MMB BUDGET DIVISION	G100002	G1022400	Results Management Initiative	995,154	0		995,154		0
37	Total	G10-10.2		MMB BUDGET DIVISION						0		995,154	1,249,485
38	G10	G10-10.3	1000	Analysis and Control (EBO's)	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2	0	1,322,126		0		104,276
39	Total	G10-10.3		Analysis and Control (EBO's)						1,322,126		0	104,276

Test

	A	B	C	D	E	F	G	H	I	J	K	L	M
	SWACAP			Schedule	Approp	Alltmt	ALLTMT	FY23 Budget	FY23 Allocable Budget	FY23 Allocable by SWACAP Line	FY23 Non-Allocable Budget	FY23 Non-alloc by SWACAP Line	Difference between FY21 Act and FY23 Alloc Budget
	Agency	Line	Fund	Name	ID		Name						
63	G10	G10-10.4	1000	Budget Operations and Planning	G100002	G1022000	Budget Services Operating reschedule from 10.2	0	257,976		0		20,346
64	Total	G10-10.4		Budget Operations and Planning						257,976		0	20,346
66	G10	G10-10.5	1000	Budget Division Non-Allocable	G100010	G1022100	Local Impact Notes	0	0		0		0
67	G10	G10-10.5	1000	Budget Division Non-Allocable	G100002	G1022000	Analysis and Control (EBO's) reschedule from 10.2	0	0		1,644,595		0
68	Total	G10-10.5		Budget Division Non-Allocable						0		1,644,595	0
70	G10	G10-11.2	1000	MMB-ACCOUNTING DIVISION				0	0		0		0
71	Total	G10-11.2		MMB-ACCOUNTING DIVISION						0		0	0
73	G10	G10-11.3	1000	Central Payroll	G100001	G1021100	Payroll Services	1,459,735	1,459,735		0		18,021
74	Total	G10-11.3		Central Payroll						1,459,735		0	18,021
76	G10	G10-11.4	1000	Accounting Services	G100001	G1021300	Agency Support	1,625,910	1,625,910		0		29,709
77	Total	G10-11.4		Accounting Services						1,625,910		0	29,709
79	G10	G10-11.5	1000	Financial Reporting	G100001	G1021200	Financial Reporting	2,613,074	2,567,744		0		114,522
80	G10	G10-11.5	1000	Financial Reporting	G100001	G1021251	Bank Fees	20,000	20,000		0		20,000
81	Total	G10-11.5		Financial Reporting						2,587,744		0	134,522
83	G10	G10-11.6	1000	Financial Reporting - Single Audit	G100001	G1021200	SINGLE AUDIT	0	45,330		0		0
84	Total	G10-11.6		Financial Reporting - Single Audit						45,330		0	0
86	G10	G10-12.2	1000	MMB I.T. MANAGEMENT AND ADMINISTRATION	G100004	G1024000	Mn.IT @ MMB Management	7,680,795	2,456,854		1,000		52,433
87	Total	G10-12.2		MMB I.T. MANAGEMENT AND ADMINISTRATION						2,456,854		1,000	52,433
89	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024700	MN.IT SWIFT/ELM Upgrade	60,000	60,000		0		14,125
90	G10	G10-12.4	1000	Accounting & Procurement Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.4 portion	0	2,189,027		0		81,458
91	Total	G10-12.4		Accounting & Procurement Operations and System Support						1,689,574		0	-463,869
93	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024000	Mn.IT @ MMB Management 12.5 portion	0	2,880,298		0		-128,096
94	G10	G10-12.5	1000	Personnel Operations and System Support	G100004	G1024110	Mn.IT SEMA4 Upgrade	30,000	30,000		0		0
95	Total	G10-12.5		Personnel Operations and System Support						2,452,564		0	-569,734
97	G10	G10-12.6	1000	Budget Service Computer Operations	G100004	G1024000	Mn.IT @ MMB Management 12.6 portion	0	153,616		0		-31,388
98	Total	G10-12.6		Budget Service Computer Operations						153,616		0	-31,388
100	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1021110	Payroll ServicesSEMA4 Upgrade	0	0		0		0
101	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024100	Mn.IT ERP All Modules	0	0		0		0
102	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024110	Mn.IT SEMA4 Upgrade	0	0		0		0
103	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1024120	Mn.IT SEMA4	0	0		0		0
104	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027600	SWIFT ELM	0	0		0		0
105	G10	G10-12.7	2001	Personnel Operations Special Billing	G100017	G1027650	Mn.IT ELM	0	0		0		0
106	Total	G10-12.7		Personnel Operations Special Billing						4,957,734		0	432,816
108	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021300	Agency Support	0	0		0		0
109	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021400	SWIFT Procurement	0	0		0		0
110	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	MAPS Replacement Project	0	0		0		0
111	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1021410	Non-allocable portion of MAPS REPL PROJ	0	0		0		0
112	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024700	MN.IT SWIFT/ELM Upgrade	0	0		0		0
113	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024200	Mn.IT SWIFT	0	0		0		0
114	G10	G10-12.8	2001	Accounting & Procurement Operations Special Billing	G100017	G1024400	Mn.IT Data Warehouse	0	0		0		0
115	Total	G10-12.8		Accounting & Procurement Operations Special Billing						6,059,453		0	337,737
117	G10	G10-12.90	1000	MMB Other Non-Allocable	G100003	G1023000	Economic Analysis	537,968	0		537,968		0
118	Total	G10-12.90		MMB Other Non-Allocable						0		537,968	0
120	G10	G10-13.3	1000	Personnel Administration	G100007	G1027000	Agency & Applicant Svcs Ops	3,777,576	3,777,576		0		450,482

Test

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	SWACAP			Schedule	Approp	Alltmt	ALLTMT	FY23 Budget	FY23 Allocable Budget	FY23 Allocable by SWACAP Line	FY23 Non-Allocable Budget	FY23 Non-alloc by SWACAP Line	Difference between FY21 Actl and FY23 Alloc Budget
2	Agency	Line	Fund	Name	ID		Name						
121	G10	G10-13.3	1000	Personnel Administration	G100007	G1028000	Labor Relations	1,120,219	1,120,219		0		
122	Total	G10-13.3		Personnel Administration						4,897,795		0	450,482
123													
124	G45	G45-14.3	1000	MEDIATION SERVICES	G453000	G4520000	Bureau of Mediation Services	2,116,000	47,610		2,068,390		4,382
125	G45	G45-14.3	1000	MEDIATION SERVICES	G457000	G4520000	Public Employee Relations Board	125,000	125,000		0		41,812
126	G45	G45-14.3	1000	MEDIATION SERVICES	G45LMC0	G4520000	Bureau of Mediation Services (Co-op Lbr Mgmt Grants)	68,000	0		68,000		0
127	G45	G45-14.3	1000	MEDIATION SERVICES	G021152	G0227951	Office Collaboration & Dispute Grants	160,000	0		160,000		0
128	G45	G45-14.3	1000	MEDIATION SERVICES	G021151	G0227950	Office Collaboration & Dispute Resolution	279,000	186,930		92,070		27,883
129	G45	G45-14.3	1000	MEDIATION SERVICES	G458000	G4528500	Peace Officer Arbitration Panel	47,000	0		47,000		0
130	Total	G45-14.3		MEDIATION SERVICES						359,540		2,435,460	74,077
131													
132	G45	G45-14.4	1000	Mediation/Representation	G45LMC0	G4532000	Non-allocable portions of Co-op Lbr Mgmt Grants	0	0		0		0
133	Total	G45-14.4		Mediation/Representation						0		0	0
134													
135	G61	G61-16.2	1000	STATE AUDITOR	G610000	G6120000	Constitutional Office	381,000	0		381,000		0
136	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6121000	Audit Practice	9,159,000	0		9,106,800		0
137	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131000	Non-allocable portions of Audit Practice	0	0		0		0
138	G61	G61-16.2	1000	STATE AUDITOR	G612000	G6122000	Legal/Special Investigations	486,000	0		486,000		0
139	G61	G61-16.2	1000	STATE AUDITOR	G613000	G6123000	Government Information	811,000	0		811,000		0
140	G61	G61-16.2	1000	STATE AUDITOR	G613001	G6123000	Local Govnt Performance Measures	2,000	0		2,000		0
141	G61	G61-16.2	1000	STATE AUDITOR	G614000	G6124000	Pension	593,000	0		593,000		0
142	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6125000	Operations Management Statewide	589,000	0		589,000		0
143	G61	G61-16.2	1000	STATE AUDITOR	G615000	G6135000	Non-allocable portions of Operations Mgmt	0	0		0		0
144	G61	G61-16.2	1000	STATE AUDITOR	G611000	G6131010	SINGLE AUDIT	0	52,200		0		17,573
145	Total	G61-16.2		STATE AUDITOR						52,200		11,968,800	17,572
146													
147	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L490000	L4921300	Support Services Division	2,033,856	2,033,856		0		207,423
148	L49	L49-15.2	1000	LEGISLATIVE AUDITOR	L491000	L4922000	OLA Carryforward	267,400	267,400		0		180,552
149	Total	L49-15.2		LEGISLATIVE AUDITOR						2,301,256		0	387,975
150													
151	L49	L49-15.3	1000	Financial Audits	L490000	L4921100	Financial Audit Division	3,765,759	3,765,759	3,765,759	0	0	1,920,659
152	L49	L49-15.5	1000	Single Audits			SINGLE AUDIT		0	0	0	0	-1,375,532
153	L49	L49-15.7	1001	Financial Audits - Outdoors			Legacy Fin Audit- Outdoors		0	0	0	0	0
154	L49	L49-15.8	1002	Financial Audits - Arts			Legacy Fin Audit- Arts		0	0	0	0	0
155	L49	L49-15.9	1003	Financial Audits - Clean Water			Legacy Fin Audit- Clean Water		0	0	0	0	0
156	L49	L49-15.10	1004	Financial Audits - Parks & Trails			Legacy Fin Audit- Parks & Trails		0	0	0	0	0
157	L49	L49-15.4	1005	Program Audits	L490000	L4921200	Program Evaluation Division						
158	L49	L49-15.11	1006	Program Audits - Outdoors			Legacy Prog Audit- Outdoors						
159	L49	L49-15.12	1007	Program Audits - Arst			Legacy Prog Audit- Arts						
160	L49	L-49-15.13	1008	Program Audits - Clean Water			Legacy Prog Audit- Clean Water						
161	L49	L49-15.14	1009	Program Audits - Parks and Trails			Legacy Prog Audit- Parks & Trails						
162													
163	L49	L49-15.6	1000	Audit Comm	L490000	L4921000	Legislative Audit Commission	7,000	0		7,000		0
164	Total	L49-15.6	1000	Audit Comm						0		7,000	0
165													
166		17		SWIFT(amortize 10 years, BFY13 to BFY22)				-	-		0		-6,864,688
167		17		SWIFT 9.2 upgrade (amortize 5 years, BFY21 to BFY25)				4,232,818	4,232,818		0		0
168	Total	17		SWIFT System						4,232,818		0	-6,864,688
169								74,688,560	44,104,866	54,104,866	30,583,694	30,583,694	-10,626,567